

No. 589E.

FROM

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OFFG. COMMISSIONER OF THE ASSAM VALLEY DIVISION,

TO

THE SECOND SECRETARY TO THE GOVERNMENT OF ASSAM.

Dated Gauhati, the 28th July 1925.

SIR,

I HAVE the honour to submit the Annual Report on the Administration of the Excise Department in the Assam Valley Division for the year 1924-25, together with the prescribed statements.

Your obedient Servant,

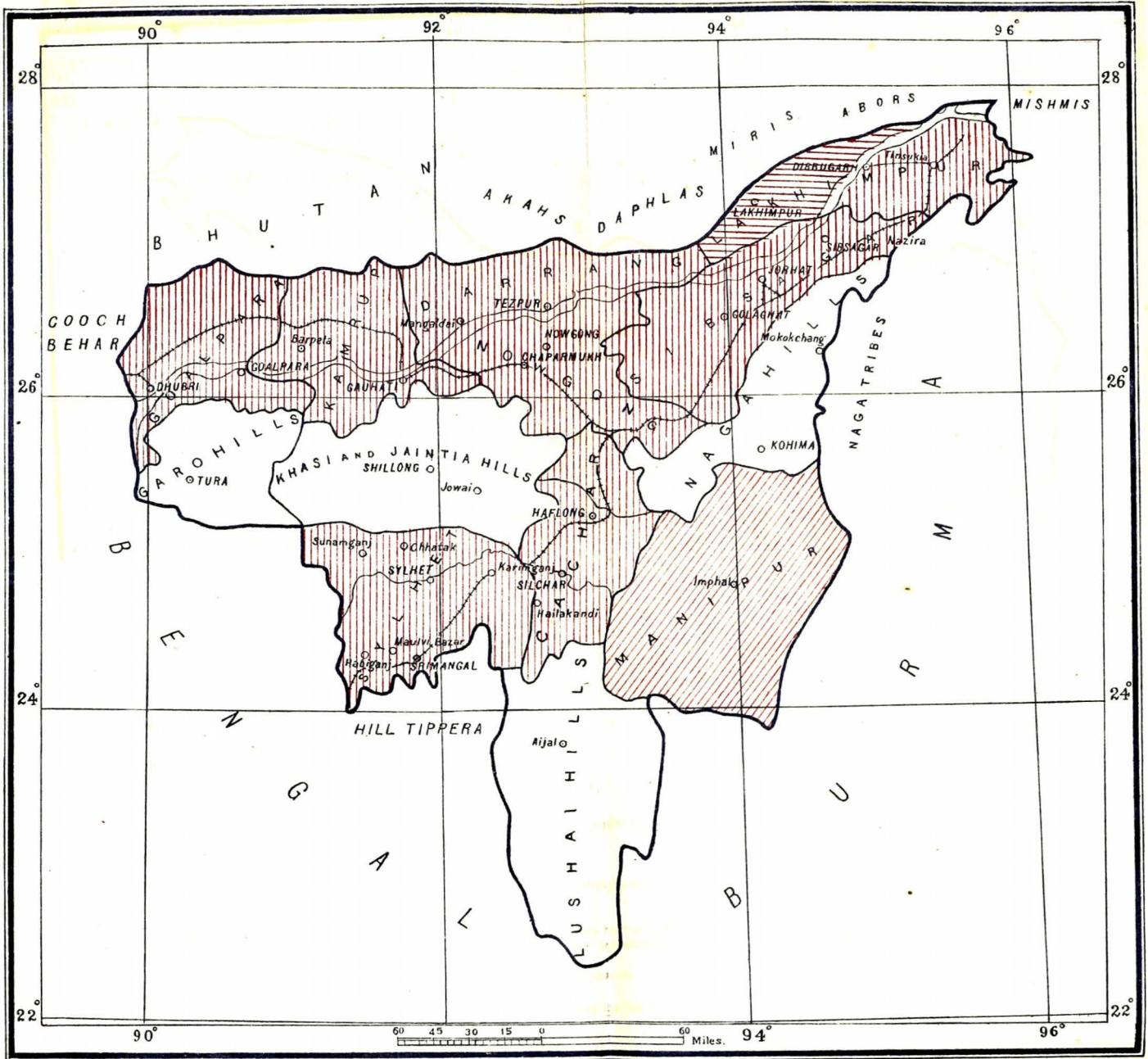
S. N. MACKENZIE,

Offg. Commissioner, Assam Valley Division.

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ASSAM



Shillong D.O.R.S.No4585 of 1925

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| (a) Area under the Contract Supply System..... |  |
| (b) Area under the Outstill System..... |  |
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| (d) Hill Districts under Partial Excise Control..... |  |
- (a) Sibsagar, Dibrugarh Sub-Division, Nowgong, Darrang, Kamrup, Goalpara, Cachar, Sylhet, and plains Mauza of the Garo Hills (Contract supply system)
- (b) North Lakhimpur Sub-Division (Outstill system)
- (c) Manipur
- (d) Garo Hills, Khasi & Jaintia Hills, Naga Hills and Iushai Hills.

REPORT

ON THE

ADMINISTRATION OF THE EXCISE DEPARTMENT

IN THE

ASSAM VALLEY DIVISION

FOR THE YEAR

1924-25

SECTION I.

GENERAL.

1. The consumption of country spirit, *ganja* and opium increased during the year under report by 14·7, 8·6 and 2·5 per cent. respectively. This all round increase was attributed principally to natural revulsion after the collapse of the temperance agitation of the non-co-operators. The consumption of country spirit and *ganja* was higher in almost all the plains districts, while in the districts of Kamrup, Darrang, Sibsagar and Lakhimpur more opium was consumed than in the year before. The consumption of liquor and drugs mainly depends upon the purchasing power of the consuming public. Labour conditions were generally good and the price of indigenous products ruled high. The garden coolies were also earning very high wages in consequence of the improved condition of the tea industry. Better supervision, detection of cases of illicit distillation and of several *ganja* cases, the vigilance exercised over the smuggling of Malwa opium and the increase in the number of foreigners addicted to *ganja* were additional factors at work.

2. With the increase in consumption of liquor and drugs the revenue demand for the year under all heads expanded from Rs. 51,55,500 to Rs. 55,18,888 showing an increase of Rs. 3,63,388 or 7 per cent. Both license fees and duty contributed towards this striking increase—license fees Rs. 1,95,582 and duty Rs. 1,65,165. The demand on account of license fees under the principal heads of Excise revenue and from duty were Rs. 29,09,291 and Rs. 25,85,059, respectively, as against Rs. 27,13,709 and Rs. 24,19,894. The total receipts were Rs. 56,32,120 as compared with Rs. 52,10,639 in 1923-24. These figures do not however include collections made for the Frontier Tracts. Of the total demand recoverable during the year over 99·99 per cent. was realised. Rupees 110 were remitted. The expenditure of the department excluding refunds granted to the vendors was Rs. 1,14,341 as compared with Rs. 1,14,298 in the preceding year. A sum of Rs. 18,425 as against Rs. 1,74,947 had to be refunded during the year. Of this Darrang alone was responsible for Rs. 17,744.

3(i) In order to check the consumption of country spirit the Deputy Commissioners have been authorised to close 3 or 4 country spirit shops in a district between the hours of 2 P.M. and 4 P.M. on days other than market days, holidays and Sundays.

(ii) The system of settling opium shops by tender has been extended to the district of Nowgong.

(iii) The system of selling opium only to consumers who hold passes from the Deputy Commissioner has been introduced in Kamrup with effect from the 1st July 1925, and will be extended to all districts with effect from 1st April 1926 or possibly even earlier.

(iv) It has been ordered by the Government of India that all payments for opium supplied to the Excise Department should be made as soon as it is sent out of the factory. Consequently the whole of the sale proceeds of opium including the cost price will be shown under the new head "gross receipts on issues of excise opium" in the Imperial Return No. I.

(v) In accordance with the decision made that "duty should follow consumption" instructions were issued regarding the sale and payment of duty on foreign liquor. Duty will now be recovered from the manufacturer or wholesale vendor in the province of manufacture and the excise authorities of the exporting province should report to the importing province the total amount of liquor exported and adjust the amount of duty due to the importing province by transfer credit. The exporter may also at the time of payment of duty credit to the importing province the duty due on the quantity of liquor despatched.

4. The Local Boards and Municipalities were consulted in matters of general and local importance connected with excise administration and in regard to sites of all new and old excise and opium shops. The Dhubri Municipal Board objected to the location of the town liquor shop at its present site but the objection was overruled as there was no other suitable site. The Nowgong Local Board recommended that the opium shop at Debnarikali should be closed. The Board's recommendation could not be accepted as the closure of the shop would cause grave inconvenience to the inhabitants of the area which it serves. No objection or suggestion was received from any other Board.

The names of villages in which excise shops were opened for the first time are given below :—

- (1) One country spirit shop at Bhaoraguri in the district of Goalpara.
- (2) One country spirit shop at Kumarikhata in the district of Kamrup.
- (3) Two opium shops—one at Sarutamuli and another at Gerua in the district of Darrang.

5. As regards the teaching of temperance in schools the Director of Public Instruction reports that no change in the system was made during the year.

6. Settlements for the year 1925-26 show a decrease of Rs. 84,898 in comparison with those for 1924-25, the total estimated vend fees being Rs. 27,98,107 only as against Rs. 23,83,005. The decrease is shared by Nowgong (Rs. 50,572), Darrang (Rs. 35,928), Lakhimpur (Rs. 24,915) and the Garo Hills (Rs. 408), while the other districts show an increase. The increases were in Sibsagar (Rs. 14,097), Goalpara (Rs. 9,012) and Kamrup (Rs. 3,816). The net decrease of Rs. 84,898 was mainly due to the decrease in the estimated vend fees for the opium shops owing to the further reduction of the ration fixed for the shops. The fees for the country spirit shops in Darrang and the *ganja* shops in Nowgong and Lakhimpur and in the Garo Hills were also somewhat low. Increase in the consumption of liquor and drugs, which in its turn meant increased profits for retail vendors, recovery of the trade from the effects of the so-called temperance movement and the improved condition of the tea industry rendered the prospects of the trade very hopeful and helped to stimulate competition at the auction sales. In Dibrugarh the competition was so intense that for many shops there were over 100 bidders and in the case of one opium shop there were as many as 198. Now-a-days all the excise and opium shops are settled in consultation with the advisory committees. The auction system has in fact been replaced by selection and the result is that every one bids much above the maximum price fixed for the shop. The difficulty of selection of vendors in Dibrugarh, it is said, was greater than ever. The maximum bid acceptable was offered by as many as 60 to 70 persons for each shop. Eventually the Deputy Commissioner distributed the shops by lot. The inevitable result of this was an enormous crop of appeals. Ultimately the Commissioner had to revise the settlements of a number of country spirit and *ganja* shops. The experiment of settling opium shops by tender was successful this year. The Deputy Commissioner of Sibsagar reports as follows :—

"This system proved satisfactory. There have been no complaints hitherto and the delay which took place last year in opening the tenders in court and classifying them was obviated. The unseemly disturbances and noise which are bound to occur when would-be lessees are allowed to shout out their leaders in court were also avoided."

In reporting the results of settlement of excise and opium licenses the Deputy Commissioner of Nowgong made the following remarks :—

“The experiment of settlement by tender was I think a success, one great advantage of the tender system is the fact that a convenient interval can be kept between the receipt of the tender and the convocation of the Committee, which enables the officer managing the settlement to arrive at his leisure at a considered opinion as to the way in which shops should be settled. It is interesting to note that in some cases where last year there was only one bidder, and the shop was accordingly settled at a low rate, this year the previous lessee, who was also the only applicant fearing that he might lose the shop if he offered too low a bid made a more reasonable offer, in some cases going as high as the maximum fixed for the shop.”

With effect from 1926-27 this system of settlement will be extended to other districts.

7. All the reports and returns except those of Kamrup and Darrang were received in this office in due time. In the case of Kamrup, the entire excise staff was very busy with the preparation and issue of passes to opium consumers.

Reports and returns.

SECTION II.

COUNTRY SPIRIT.

8. The total revenue amounted to Rs. 14,66,765 or Rs. 2,32,195 in excess of that for 1923-24. The areas under the outstill and the contract supply system remained the same as in the previous year.

General; Appendix A, Return I.

9. The total receipts rose from Rs. 12,25,430 in 1923-24 to Rs. 14,55,527 during the year. Vend fees yielded an increase of Rs. 1,08,003 and duty Rs. 1,22,094, the respective totals for the two years being Rs. 5,72,179 and Rs. 8,83,348 as against Rs. 4,64,176 and Rs. 7,61,254. All the districts except the Garo Hills were responsible for the increase under vend fees, the increases being Rs. 47,218 in Sibsagar, Rs. 42,427 in Lakhimpur, Rs. 10,766 in Goalpara, Rs. 4,523 in Darrang, Rs. 1,988 in Kamrup and Rs. 1,281 in Nowgong. As reported last year the increases were partly due to the increased consumption of country spirit and partly to the favourable settlement of the country spirit licenses. The competition for these licenses was generally keen in every district.

The issue strengths of distillery liquor and the rate of duty remained the same as in the previous year. The cost price of liquor was however raised from Rs. 2-3-3 to Rs. 2-6-0 per L. P. gallon.

The total number of shops licensed for the retail sale of country spirit rose from 109 to 115. All the districts except Lakhimpur and the Garo Hills were responsible for the increase. Several distillation cases were detected near Bhaoraguri in the district of Goalpara and the local people also applied for a shop. The need was found to be real and a shop was opened at Bhaoraguri. In Kamrup a shop which could not be settled in the previous year was settled during the year and another shop was opened at the request of the Manager of the Messrs. Birkmyre and Company's grant. A shop at Orang in the district of Darrang was necessary as several new tea gardens were opened near Orang and the Nepalese were reported to manufacture large quantities of liquor near Majbat and Dhansiri tea gardens. For the convenience of the Nepalee sawyers and the hill people a new shop at Dipbu on Assam-Bengal Railway was opened. The absence of a shop near Barpathar in the district of Sibsagar led to illicit distillation and sale of liquor by the Nepalee settlers in the Nambor. To put a check on this illicit trade and to meet the demand of the garden coolies a shop was required at Barpathar. In Lakhimpur the arrangement made to settle the 4 shops, viz., Guijan, Makum, Dumduma and Saikhowaghat as one unit with certain restrictions was continued. The license of the Dhoolie canteen in the district of Sibsagar was renewed.

10. The consumption of country spirit increased from 151,892 L. P. gallons to 1,74,340 L. P. gallons or by 14.7 per cent. All districts except Nowgong and the Garo Hills showed an increase. Increases were marked in Lakhimpur, Sibsagar, Goalpara and Kamrup, the percentages being 18.5, 12.6, 38.1 and 16.4, respectively. The most general cause at work was undoubtedly as reported in 1923-24, the gradual recovery of the trade from the effect of the non-co-operation movement coupled with the prosperity of the tea industry. The increase may also be ascribed to better supervision and detection of a number of cases of illicit distillation. Irregularities such as, short measures and dilution of spirit with water were detected in a good many shops especially in the

Consumption in contract area.

district of Sibsagar. The variations in the other districts are small and call for no special comment.

11. The number of cases of drunkenness was 186 as against 131 in the previous year. It is generally remarked that the number of such prosecutions depends rather on the activity of the town police, than on any increase or decrease in consumption of liquor. There was an increase of 30 cases in Goalpara and this is said to have been due to the activity of the previous lessee who tried to expose the new licensee. It is, however, reported that drunkenness near the shop premises has considerably decreased with the introduction of the contract supply system.

12. There were 7 excise warehouses in the beginning of the year; but the warehouse at Golaghat had to be closed in December 1924 as the building was declared to be very unsafe. The same contractors Messrs. Hajee Ismail Sait and Sons of the Russa Distillery, Calcutta, supplied the spirit required for this division. The quantity of country spirit received in the warehouses during the year was 185,840 5 L. P. gallons as against 161,364 2 L. P. gallons in 1923-24. Forty L. P. gallons were issued duty free for political purposes. The transit and storage wastages were 1,923 and 928 5 L. P. gallons as compared with 1,634 4 and 985 7 L. P. gallons, respectively, in the preceding year. Losses in certain consignments sent to the warehouses at Dhubri, Jorhat, and Tinsukia mainly account for the increase in transit wastage. No fault was found with the quality of the spirit supplied. The stock of spirit fell much below the prescribed minimum on several occasions as the supply of liquor was not very regular. The work of the Jorhat warehouse was not managed properly and the Inspector in charge was removed from service.

The expenditure on the warehouses on capital account was Rs. 851 and on repairs, Rs. 2,370.

13. The outstill system was in force in the North Lakhimpur subdivision of the district of Lakhimpur and in the hill portion of the Garo Hills district. Seven licenses as against 6 in 1923-24 were issued. The license fees amounted to Rs. 11,238 as against Rs. 9,140 in the year before. The increase was due to the better settlement of shops in the North Lakhimpur subdivision as well as at Tura.

14. No sample of spirit was sent for analysis to the Customs and Excise Chemist-

Analysis.

Calcutta, during the year.

SECTION III.

FOREIGN LIQUOR.

15. The number of licenses remained the same—62—as in the previous year. All licenses except the one at Tura were settled under the fixed fee system. The bottling license at Dibrugarh was renewed. The total fees realised amounted to Rs. 9,343 as against Rs. 9,489 for 1923-24. Consumption was 24,667 gross gallons as against 23,707 gross gallons in the preceding year. These figures do not, however, include imports by private individuals for their own use. Foreign liquor does not compete with country spirit in this division.

16. Ten licenses as against 6 in the preceding year were issued for the sale of

Medicated wines.

medicated wines.

17. Thirty-nine licenses as against 34 in the previous year were issued during the year for the sale of denatured spirits and for possession of such spirit in excess of the legal limit; 1,494 gallons were sold as against 1,230 gallons in 1923-24. All denatured spirit is imported from outside the province. There is no evidence that denatured spirit is used as an intoxicant in this division.

SECTION IV.

TARI AND PACHIWAI.

18. Six licenses, *viz.*, 3 in Goalpara, 2 in Kamrup and 1 in Lakhimpur for the vend of fermented *tari* were issued during the year as against 5 in the previous year. A sum of Rs. 2,739 as against Rs. 1,643 in the preceding year was realised as

Tari licenses and revenue: Appendix A, Returns I and III.

license fees. No license for the sale of *pachwai* was issued. The consumption of *tari* and *pachui*, as reported last year affected the sale of country spirit to some extent. The fees for the *tari* shops were further raised during the year.

SECTION V. HEMP DRUGS.

Ganja.

19. One hundred and thirty-seven licenses were issued during the year as against 133 in the previous year. There was an increase of one shop in each of the districts of Goalpara and Nowgong and a decrease of one shop in Sibsagar.

Licenses and revenue: Appendix A, Returns I and III.

The number of wholesale licenses was 25 as compared with 26 in 1923-24. The total revenue for the year was Rs. 4,62,455 as compared with Rs. 4,20,780 in the preceding year. Towards the increase vend fees contributed Rs. 24,671 and duty Rs. 17,004.

The vend fees rose by Rs. 8,404 in Goalpara, by Rs. 7,811 in Kamrup, by Rs. 6,665 in Sibsagar by Rs. 3,008 in Lakhimpur and by Rs. 911 in Nowgong. These increases are, as in the case of country spirit, attributable partly to favourable settlements of shops and partly to increased consumption of the drugs.

The decrease of Rs. 1,328 in Darrang was simply due to poor competition at the auction sales. Vend fees for the shop in the Garo Hills were realised in the district of Goalpara.

20. There was a further increase of 19 maunds 24 seers in consumption, the total quantity consumed being 245 maunds 9 seers as compared with 225 maunds 25 seers in the previous year. Owing to the higher retail price, *viz.*, annas 14 per tola of *ganja* the consumption declined by 35 seers in the Garo Hills but increased in every other district. The increases of 7 maunds 18 seers in Kamrup and 5 maunds 18 seers in Goalpara are said to have been due to return of normal condition after the last temperance movement. Decreases in these two districts in 1921-22 were 76 maunds 13 seers and 16 maunds 28 seers, respectively. In Sibsagar the increase was 4 maunds 31 seers and is attributed to the detection of several hill *ganja* cases and of cases of illegal cultivation of *ganja* plants. Better management and supervision of the shops in Lakhimpur and the larger influx of foreigners addicted to *ganja* on account of favourable jute trade in Nowgong were given as the reasons for the increases of 1 maund 14 seers and 1 maund 1 seer, respectively, in these two districts. In Darrang the increase was only 17 seers.

Consumption of *ganja*: Appendix A, Return IV.

The wholesale prices charged by *gotadars* varied from Rs. 7 to Rs. 8 a seer.

Bhang.

21. No license for the retail sale of *bhang* was issued during the year. Six druggists' permits, *viz.*, 4 in Kamrup and 2 in Sibsagar as against 8 in 1923-24 were granted. A sum of Rs. 10 was realised as license fees.

Licenses and revenue: Appendix A, Returns I and III.

SECTION VI.

OPIUM.

22. The total number of licenses for the sale of opium was 262 as compared with 265 in the preceding year. In Darrang the number was reduced by 3 by the closure of one shop which was considered too close to another shop and by the amalgamation of 3 other shops into one. The receipts for the year were Rs. 33,69,057 as against Rs. 35,23,758 in the year before, an advance of Rs. 1,45,299. Vend fees brought in Rs. 21,12,597 and duty Rs. 15,56,460, the corresponding figures of the preceding year being Rs. 20,24,853 and Rs. 14,98,905, respectively. Every district shared in the larger receipts accruing from vend fees except Goalpara and Nowgong where realisations decreased by Rs. 3,729 and Rs. 23,726, respectively. Sibsagar heads the list with an increase of Rs. 53,811. Next comes Darrang with an increase of Rs. 25,836 followed by Lakhimpur and Kamrup with Rs. 20,316 and Rs. 18,206. In these districts more opium was consumed than in the year before.

Retail licenses and revenue: Appendix A, Returns I and III.

23. Consumption increased by 21 maunds 9 seers or 2.5 per cent. Eight hundred and forty-two maunds 27 seers of opium as against 821 maunds 18 seers in 1923-24 were consumed during the year. Consumption : Appendix A, Return IV.

The increase was distributed over all the plains districts with the exception of Goalpara and Nowgong. The highest increase, *viz.*, 14 maunds 30 seers (7.1 per cent.) occurred in Sibsagar and was attributed to the fact "that consumers who gave up the habit of taking opium during the time of the non-co-operation movement have resumed the habit and those who reduced the daily dose have again increased it." As reported last year a number of shops in this district remained closed every month after the full ration had been sold out. In certain shops the monthly ration had to be raised by the Deputy Commissioner. Next comes Kamrup with an increase of 7 maunds 14 seers (9.6 per cent.) due to "people being accustomed to higher retail rate, better prospects of the year and introduction of pass system in the neighbouring district of Goalpara." An increase of 5 maunds (1.9 per cent.) in Lakhimpur was attributed to "greater vigilance exercised over smuggling of contraband Malwa opium and prosecution of vendors for short weight given by them." In Darrang there was an increase of 3 maunds (2.4 per cent.). It is "suspected that people who gave up opium in the non-co-operation movement have again taken to the drug." Some young Nepalese were also found to take opium.

The reduction was 1 maund 33 seers (39.8 per cent.) in Goalpara and is attributed to "restrictions in issues, higher retail price and the introduction of the pass system." The heavy drop in the consumption of opium in the Mikir Hills consequent on the failure of the lac crop is mainly responsible for the decrease of 7 maunds 2 seers (4.4 per cent.) in Nowgong.

It is regrettable that consumption has again gone up but a reaction was bound to set in as already stated, after the temperance agitation subsided and it is believed that this reaction is only just beginning. With a view to keep the consumption within proper bounds and in pursuance of the policy of gradual and steady annual reduction in the issue of opium the shop ration was originally fixed in certain districts much below the district ration of 4 maunds sanctioned for Goalpara, of 91 maunds for Kamrup, of 126 maunds for Darrang, of 185 maunds for Nowgong, of 250 maunds for Sibsagar and of 273 maunds for Lakhimpur and the Deputy Commissioners were empowered to vary the ration of any individual shop; but while increasing the ration of one shop he must reduce an equal proportion from another shop. In no case was he authorised to exceed the district ration. That the policy of Government has always been kept in view and that no effort has been spared to reduce consumption will be seen from the result of the action taken during the past few years as summarized below:—

Year.	District ration.	Consumption.	Remarks.
1	2	3	4
	Mds. srs.	Mds. srs.	
1921-22	1,286 28	971 25	
1924-25	929 0	842 27	

No definite information as to the actual extent of the veterinary use of opium is available from the registers of opium consumers maintained by the retail vendors. The Veterinary Department, the Chairmen of the Local Boards and the Managers of the tea gardens were however consulted but no useful information could be obtained. During the year under review only 1 seer and 17 $\frac{2}{3}$ tolas of opium could be definitely stated to have been issued for veterinary purposes. When necessity arises opium is supplied by the owners of the animals but no account is kept of the opium so consumed.

The system of allowing the sale of opium only to consumers who hold passes was introduced in the district of Goalpara as an experimental measure. The experiment has worked very satisfactorily and has discouraged consumption. The total number of passes issued to ordinary consumers was 504 and 19 special passes were issued for medicinal purposes and for treatment of sick elephants. The total demand for opium was 3 maunds 12 seers 68 tolas

only as against the demand of 3 maunds 36 seers 60 tolas ascertained during 1922-23 when a census of opium eaters was taken. Actual consumption as stated diminished by no less than 39.8 per cent. in this district. Sanction has been accorded to the extension of this system to other districts of the division. It is certain there will be an appreciable reduction in consumption in other districts also when the system will be introduced, for not only will shops be rationed but individuals also.

Druggists' permits: Appendix A, Returns I and III.

24. Six druggists' permits, *viz.*, 1 in Goalpara, 4 in Kamrup and 1 in Nowgong were issued and fees amounting to Rs. 9 were realised.

SECTION VII.

COCAINE.

25. Nine licenses as against 8 in the preceding year were issued for the sale of cocaine during the year under review. A sum of Rs. 11 was realised as license fees. As in the preceding year no case of the use of the drug as an intoxicant was detected. Seventy free permits were issued to the Managers of tea gardens. There was no case of confiscation of the drug during the year. No cocaine was sent to the Medical Store Department. The following statement shows import, consumption, etc., of cocaine by chemists and druggists and Managers of tea gardens:—

Year.	Previous years' balance.	Import during the year.	Consumption during the year.	Balance at the close of the year.	Remarks.
1	2	3	4	5	6
	Lb. oz. dr. gr.	Lb. oz. dr. gr.	Lb. oz. dr. gr.	Lb. oz. dr. gr.	
1924-25...	1 5 2 22½*	1 8 2 22	1 4 6 17½	1 8 6 28	* Revised figures.

Consumption has increased but there is no reason to believe that the drug is being used for illegal purposes.

SECTION VIII.

OFFENCES AGAINST THE EXCISE AND OPIUM LAWS.

26. Three hundred and thirty-five persons were arrested during the year under report for offences against the Excise and Opium Laws as against 366 in the preceding year. All the districts except Darrang were responsible for the decrease. Convictions were obtained against 239 or 86.2 per cent. of the persons arrested as compared with 327 or 89.3 per cent. in the previous year. The number of cases instituted also fell from 335 to 314 during the year. In the district of Darrang there was an increase of 47 while on the other hand all the other districts showed decreases, the most noticeable being 47 in Kamrup and 15 in Sibsagar. The decrease in Kamrup is said to be due to "reaction and the excise staff being engaged in the pass system work for the last 3 months of the year" and in Sibsagar there were changes of officers. Cases of unlicensed sale of excise opium fell from 6 to 4, of illicit possession of excise opium from 20 to 17, of illicit possession of contraband opium from 3 to 2, of illicit cultivation of poppy from 7 to 4, of illegal possession of country spirit from 56 to 30, of illegal possession of excise *ganja* from 5 to 4, of unlicensed sale of *pachwai* from 16 to 7 and of unlicensed sale of *tari* from 4 to 2. The number of cases of unlicensed sale and manufacture of country spirit however increased from 139 to 157, of illegal cultivation of excise *ganja* from 22 to 30, of illicit sale of *bhang* from 1 to 2 and of illegal manufacture and possession of *pachwai* from 19 to 24. Besides these there were 2 cases of unlicensed sale of excise *ganja* and 25 cases of illicit possession and sale of hill *ganja* as in the previous year.

The case work has not been good, and the decrease in the number of opium cases is remarkable, at a time when an increase might reasonably have been expected.

There were only 3 prosecutions for breach of the conditions of licenses. The licensees were dealt with departmentally in the majority of the cases. Cases of sale by short weight and measures were very common. Vendors were adequately punished

for all such irregularities. Fines amounting to Rs. 20,297 as against Rs. 16,324 in 1923-24 were realised during the year. A few excise and opium licenses had also to be cancelled and the security deposit forfeited in the districts of Goalpara, Nowgong and Sibsagar.

The fines imposed and realised in criminal cases amounted to Rs. 16,290 and Rs. 11,172, respectively, as compared with Rs. 14,285 and Rs. 11,960 in the preceding year. Rupees 5,385 or 33.0 per cent. of the fines imposed were distributed as rewards. Rupees 1,516 or 33.7 per cent. were paid to the excise officers, Rs. 1,130 or 20.9 per cent. to the officers other than excise and Rs. 2,439 or 45.2 per cent. to informers and others. Informers were adequately rewarded and rewards were on the whole fairly promptly paid except in certain cases in Kamrup, Nowgong and Lakhimpur where there was some delay.

The punishments inflicted were generally adequate and deterrent. In certain cases in which they were not so in the districts of Goalpara, Darrang, Sibsagar and Lakhimpur, the attention of the trying Magistrates was drawn to the fact.

27. The number of persons arrested by excise officers was 255 as against 292 in the previous year and by police officers 80 as against 74. Excise officers obtained convictions in 89 per cent. and Police officers in 77.5 of the cases sent up by them.

Work of excise and other officers.

28. The following cases of opium smuggling were detected during the year under report :—

Important Cases.

- (1) One Joyram Cachari of Khayrabari in the district of Darrang was arrested in a running train by the Excise Inspector of Barpeta with half a seer of opium. The account book which was found in his possession showed that this man was in the habit of smuggling of opium.
- (2) Fourteen three-fourths tolas of excise opium were sold by the salesman of Kharikhana opium shop to an inhabitant of the North Cachar Hills with the object of smuggling.
- (3) On receipt of information that one Manik Chand Agarwalla, a shop-keeper at Udalguri in the district of Lakhimpur dealt in Malwa opium, the Excise Inspector at Tinsukia engaged one Nathuni Kahar to purchase opium. On the 24th May 1924, at night, when Nathuni was taking delivery of opium, the Inspector with his companions rushed towards the shop and conducted a search. As a result thereof Manik Chand Agarwalla and Sankal Ojha were arrested with 5 seers of opium.
- (4) Three Khamtees (Palang Khang, Pankin and Plangtha) were caught with one seer of foreign opium supposed to be smuggled from the border of the Eastern Frontier Tract.

The next most important class of cases is unlicensed manufacture and sale of Fatika or country spirit. One hundred fifty-seven cases of this class were sent up. Of these 8 cases were detected in Goalpara, 36 in Kamrup, 66 in Darrang, 6 in Nowgong, 12 in Sibsagar, 28 in Lakhimpur and 1 in the Garo Hills. Four cases of cultivation of poppy, 25 cases of illegal possession and sale of hill *ganja* and 30 cases of cultivation of *ganja* were also instituted during the year. In one case in the district of Sibsagar a Marwari shop keeper was caught with two seers and ten chattaks of hill *ganja*. The detection work was poor and it is regrettable that there has been no particular success in the detection of the cases of smuggling of contraband opium which, it is believed, continue on a considerable scale.

SECTION IX.

OFFICERS ENGAGED IN THE ADMINISTRATION.

29. Mr. J. Hezlett, I.C.S., held charge of the Department from 1st April to 28th August and from 30th September to 17th October, Mr. J. A. Dawson from 29th August to 29th September and Mr. H. C. Barnes, C.I.E., I.C.S., from 18th October 1924 to 28th March 1925. I took over charge of the Department on the 29th March 1925. Mr. Hezlett was on tour for 61 days, Mr. Dawson for 18 days and Mr. Barnes for 74 days. Sadar excise offices at Dhubri, Tezpur and Nowgong and the excise warehouses at Dhubri and Tezpur were inspected. All the sadar and subdivisional excise offices with the exception of those at Gauhati and Dibrugarh, all the *ganja golas* except Jorhat, Golaghat and Sibsagar and all the excise warehouses were inspected by the Deputy Commissioners during the year.

Commissioner and Deputy Commissioners.

30. As in the previous year the Assistant Commissioner of Excise did no work in this division. There was no change in the number of whole-time Superintendents of Excise. The prescribed amount of touring (200 days) was done only in the district of Sibsagar. The preliminary work in connection with the introduction of the pass system in Kamrup is said to have greatly interfered with the Superintendent's touring in January, February and March last. The Superintendent of Excise, Nowgong, was on leave up to 24th July 1924, and his touring fell short by 9 days. In Lakhimpur touring was short by 17 days. No explanation has been given for the shortage but there was change of officers. All the excise offices, excise warehouses and *gania golas* were inspected by the Superintendents, and their inspections were generally thorough.

31. The work of the Superintendents generally was good. A special word of praise is perhaps due to Babu Pramode Chandra Roy, who had much to do in connection with the issue of passes in Kamrup and who is also in charge of the Goalpara district.

As has been stated elsewhere the detection work of the Inspectors was poor. The work of Babu Jyotish Chandra Mitra, Srijut Golap Chandra Sarma and Srijut Mukshada Kanta Bhuyan was favourably commented on by the Deputy Commissioners of the districts in which they served.

32. All Deputy Commissioners took a keen interest in excise work.

Babu Satis Chandra Das Gupta, Head Assistant in the excise branch of my office, continued to do good work in this capacity.

S. N. MACKENZIE,
Offg. Commissioner, Assam Valley Division.

No. 667E.

FROM

A. H. W. BENTINCK, Esq., M.A., I.C.S.;
OFFG. COMMISSIONER, SURMA VALLEY AND HILL DIVISION,

TO

THE SECOND SECRETARY TO THE GOVERNMENT OF ASSAM.

Dated Silchar, the 29th July, 1925.

SIR,

I have the honour to submit the Annual Report on the Administration of the Excise Department in the Surma Valley and Hill Division for the year 1924-25 together with the prescribed statements.

Your obedient servant,

A. H. W. BENTINCK,

Offg. Commissioner, Surma Valley and Hill Division.

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REPORT

ON THE

ADMINISTRATION OF THE EXCISE DEPARTMENT

IN THE

SURMA VALLEY AND HILL DIVISION

FOR THE YEAR

1924-25.

SECTION I.

GENERAL.

1. The consumption of country spirit increased by 1311 L.P. gallons, or 3·3 per cent. and of *ganja* by 44 maunds 32 seers or 37·8 per cent. as compared with the figures of last year. The consumption of opium on the other hand fell by 3 maunds and 23 seers or 5·6 per cent. during the year under report. All the districts except Sylhet, where the decrease was slight, contributed towards the increase in consumption of country spirit while as regards *ganja* the increase was shared by all the districts. The increase in the consumption of country spirit in Cachar and the Naga Hills was due in the former to the detection of a large number of cases of illicit distillation and in the latter to stringent preventive measures taken to stop illicit distillation. In Sylhet the decrease was slight and was due to high price of food-grains. The increase I believe to be due almost entirely to the curtailment of illicit supplies and not to represent any actual increase in consumption on spread of the drinking habit. The increase in the consumption of *ganja* was due to the lowering of the maximum retail price. Here again this had the effect of checking illicit supplies and the increase does not necessarily denote a larger number of consumers. As regards opium there were decreases in Cachar, Sylhet and the Naga Hills, due to steady reduction in the ration, and to the high retail price of the drug. In Khasi and Jaintia Hills, however, there was slight increase following on a marked decrease in the year before and due to shops which had not taken out their full ration in the preceding year doing so in this year. At the time of fixing the ration the decrease in consumption could not be foreseen.

2. Notwithstanding the increase in consumption of country spirit and *ganja*, the revenue demand for the year fell from Rs. 9,85,143 to Rs. 9,79,459, owing to the reduction in the maximum retail price of *ganja* and consequent reduction of its vend fees and the reduction in the ration of the opium shops. The license fees under the main heads of excise revenue fell by Rs. 39,993 while on the other hand the duty rose by Rs. 35,877, the revenue demand from license fees and duty being Rs. 4,72,159 and Rs. 4,42,283 as compared with Rs. 5,12,152 and Rs. 4,06,406 in the preceding year. The total receipts were Rs. 9,03,039 as against Rs. 8,95,007 in 1923-24 and were due to increased sales under country spirit and *ganja* owing to detection of cases of manufacture of illicit liquor and smuggling of hill *ganja*.

All the amount recoverable including the arrear balance of Rs. 600 which had been outstanding since the close of the year 1921-22 was realised during the year. The expenditure of the department excluding the charges on account of refunds fell from Rs. 61,491 to Rs. 50,771 in the year under report. The district of Sylhet alone is responsible for a decrease of Rs. 13,772 owing to the abolition of the posts of Inspectors, the peons and the patrol parties and consequent reduction in travelling allowance drawn by establishment: other districts shew an

increase of Rs. 3,052. These figures do not include expenditure in the office of the Commissioner, Surma Valley and Hill Division.

Administrative changes and reforms.

3. The following measures have been introduced with

effect from the 1st April 1925 :—

- (1) The maximum retail price of opium has been fixed at Rs. 2 per tola in the Sadr and Hailakandi subdivisions of the Cachar district, this being the rate in Sylhet.
- (2) With a view to bring all the population in North Cachar Hills under a uniform system regarding supply and other restrictions the pass system has been introduced in the area served by the opium shop at Damcherra in the district of Cachar.
- (3) The system of settlement by tender of excise and opium shops in the Sadr subdivision of Cachar is being given a trial. The Commissioner having been authorised to extend the system of settlement of excise and opium licenses by tender in other districts also, orders have issued to try the system in other districts with effect from 1st April 1926, an exception being made in respect of the 3 outstill shops in Shillong town, where discretion has been left to the Deputy Commissioner as to the method of settlement.
- (4) It has been decided to introduce the pass system in the districts of Sylhet and Khasi and Jaintia Hills and in the plains portion of the district of Cachar, the system being already in force in the North Cachar Hills subdivision and the Naga Hills district. Steps are being taken to give effect to the system from 1st October 1925. The majority of the Siems, chiefs and sardars in the Sadr subdivision of the Khasi and Jaintia Hills who were consulted are in favour of the proposal.
- (5) The rate of still fees in the Khasi and Jaintia Hills has again been raised from Rs. 80 to Rs. 90 per still outside the Shillong 5-mile radius; from Rs. 80 to Rs. 120 in certain selected villages which are adjacent to the Shillong 5-mile radius; from Rs. 75 to Rs. 85 outside the Jowai 8-mile radius, and from Rs. 225 to Rs. 250 within Jowai 8-mile radius. The Jowai town and 4-mile radius have been extended to an 8-mile radius. The number of stills licensed by Government during the year remained the same, *viz.*, 227 as in the previous year. The number of stills in the Khasi and Jaintia Hills was however reduced from 256 to 249. Inter-State traffic in country liquor has been strictly prohibited throughout the district, while the policy laid down by the Excise Enquiry Committee of 1910-11, that stills in the villages should be reduced to the number necessary to supply a reasonable local demand, was always kept in view.
- (6) The proposals for the concentration of a certain number of stills within the Shillong 5-mile radius in a suitable area in the neighbourhood of Shillong having been sanctioned, 32 stills have been removed from certain villages within the aforesaid area and concentrated at Umjajew leaving a few stills in the villages to meet local demands. These stills at Umjajew are meant to work solely for the 3 licensed shops within the Shillong Municipality.
An establishment of one Supervisor on a pay of Rs. 25—1—35 and one peon on Rs. 14— $\frac{1}{2}$ —17 has been entertained to watch the stills in the concentrated area at Umjajew, and rules have been revised to suit the changed condition. The Siem of Myllem will bear half the cost of the establishment including pensionary charges.
- (7) As an experimental measure the Superintendent of Excise and the Inspectors in charge of the warehouses in the district of Sylhet are being placed under the Superintendent of Police as regards work and discipline.

4. Local Boards and Municipalities were consulted as to the number and location of all excise and opium shops. The Sylhet Municipality

Local public opinion.

asked for the removal of all excise shops in the town outside the Municipal limits but no suitable site has yet been found to meet the wishes of the Municipality. The Karimganj country spirit shop has again been shifted to a new site in deference to the wishes of the Municipality. The opium shop at Beani-bazar and the *ganja* shop at Bhimkhali have been closed to meet the wishes of the Karimganj and Sunamganj Local Boards, respectively. The Sunamganj Municipality asked for the removal of the excise shops in the town outside the

Municipal limit without assigning any good reasons, and their objections have been overruled. Local Bodies generally ignore the effect of local public opinion upon consumers of liquor and drugs, largely perhaps because local public opinion does not generally address itself to the actual offenders but prefers general denunciations. One Local Body to whom a course of moral suasion was suggested as a means of reducing consumption disclaimed any wish to try the treatment on the ground that coercion was more effective. The country spirit and *ganja* shops at Sagarnal were removed to a new site by the side of the new Local Board road in consultation with the Managers of the neighbouring tea gardens and with the consent of the Tripura State Darbar. Other Municipalities and Local Boards raised no objection as to the location of the existing shops.

What may be done by intelligent temperance work appears in the Naga Hills report where, largely by the efforts of Government officers, village sentiment is enlisted with excellent results, and among the Aos tribal feeling has definitely set against the consumption of opium. In Kohima the village took an oath to abstain from illicit distilling and since then illicit distilling has greatly decreased.

5. As regards the teaching of temperance in schools, the Director of Public Instruction reports that no change in the system was made during the year.

6. The total estimated vend fee for 192 licenses in 1924-25 were Rs. 4,54,757 and the estimated fees for 189 licenses for 1925-26 come to Rs. 4,97,507, an increase of Rs. 42,750. These figures are based on the estimated average monthly consumption of excisable articles and will vary according to issues of liquor and drugs. Cachar was responsible for an increase of Rs. 29,152 and Sylhet for Rs. 17,610, while Khasi and Jaintia Hills and the Naga Hills showed decreases of Rs. 1,218 and Rs. 2,794, respectively. The increases in Sylhet and Cachar were due to keen competition. In the Sadr and Hailakandi subdivisions of Cachar enhancement of the retail price of opium is another reason for the increase.

In the Khasi and Jaintia Hills the decrease was due to the settlement of 3 country spirit shops with one man at a reduced price with a view to break down a "ring" who wanted to keep down the prices. In the Naga Hills it was due to the reduction in issues of opium: excise and opium shops in the Sadr subdivision of Cachar were settled under the tender system. All the shops have been settled in consultation with selection committees of representative local gentlemen and special care has been taken not to give too many shops to one party or individual. Committees generally agreed to the principle that old lessees of established good character should generally be allowed to retain their shops but one Committee caused some hardship by deliberately turning down old lessees.

7. Except from the Naga Hills reports and returns were sent punctually to this office.

Reports and returns.

SECTION II.

COUNTRY SPIRIT.

8. The total receipts from country spirit rose from Rs. 3,81,052 to Rs. 3,93,837 during the year under review. The areas under the outstill and the contract supply system remained the same as in the previous year.

General: Appendix A, Return I.

9. The total receipts were Rs. 3,36,196 against Rs. 3,19,996. The collections on account of license fees increased by Rs. 5,429, the figures being Rs. 1,37,108 against Rs. 1,31,679 in the preceding year. Cachar contributed Rs. 1,283 and Sylhet Rs. 4,146 towards the increase. In Cachar the increase is due to the increase in consumption in consequence of energetic measures being taken against illicit distilling, while in Sylhet the increase is more apparent than real because the license fees and duty on 973 L. P. gallons of country spirit consumed in the year 1923-24 were realised in 1922-23.

Contract supply system. Appendix A, Returns I, III and IV.

There was no change in the issue strengths and the rate of duty of country spirit, while the cost price was raised from Rs. 2-3-3 to Rs. 2-6 per L. P. gallon with effect from the 1st April 1924.

The total number of shops licensed remained the same as in the previous year.

10. Consumption increased from 39,529 L. P. gallons to 40,840 L.P. gallons or by 3.3 per cent. There were increases of 1,704 gallons or 16.2 per cent. in Cachar and 144 gallons or 16.4 per cent. in Naga Hills, while in Sylhet consumption decreased by 230 gallons or 8 per cent. and by 307 gallons or 100 per cent. in the Lushai Hills. The increases are due to the detection of a large number of cases of illicit manufacture of liquor in Cachar, and to the adoption of stringent preventive measures to stop illicit distillation in the Naga Hills. The Deputy Commissioner, Naga Hills, reports that illicit distilling is far less prevalent in Kohima. Some Kohima villages took an oath to refrain from the practice in future. In Sylhet the decrease was slight and is attributed to continued high price of food-grains. As stated in the last year's report the Deputy Commissioner, Sylhet, says that 60 U. P. liquor is not popular with the tea garden coolies and hence the manufacture and use of *pachwai* are very common among them. The Deputy Commissioner, Cachar, reports that the supply under the distillery system has greatly enhanced the retail price of liquor and is driving people more and more to illicit manufacture: this can be easily done in tea gardens and out-of-the-way places. It is exceedingly difficult with the existing staff to check this illicit traffic and the number of convictions is a very imperfect index to the extent of the malpractices. Garden Managers generally give much assistance even at the risk of temporarily disturbing their labour force in suppressing illicit selling of liquor on gardens.

The closure of the shop at Aijal is responsible for the decrease in the Lushai Hills. The total collections on account of duty were Rs. 1,99,088 against Rs. 1,88,317 in 1923-24.

11. The number of cases of drunkenness rose from 44 to 63 in 1924-25, *viz.*, 23 cases in the district of Cachar, 33 in Khasi and Jaintia Hills and 7 cases in Sylhet. Drunkenness and disorderly conduct in the neighbourhood of shops have decreased since the introduction of the distillery system. The increase in the number of cases is due to better vigilance of the town police. This represents one person convicted per 55,000 of the population. Reports generally indicate a steady decline of cases of drunkenness in public places.

12. The number of warehouses remained the same, *viz.*, three. The contract for the wholesale supply of country spirit with Messrs. Haji Ismail Sait and Sons of the Russa Distillery, Calcutta, was in force during the year. The quantity of country spirit received in the warehouses during the year was 42349.4 L. P. gallons as compared with 41,911.1 L. P. gallons in the preceding year. The transit and storage wastages were 348.7 and 382.3 L. P. gallons against 373.8 and 404.2 L. P. gallons, respectively. The stock in all the 3 warehouses went below the prescribed minimum on several occasions, but at no time went so much below as to cause inconvenience to the vendors. No complaint was received with regard to the quality of spirit supplied, but it is held in some quarters that the quality of the liquor now supplied is not so good as that previously supplied from the Jorhat distillery and that its flavour is not as agreeable. The expenditure in warehouses on capital account was Rs. 40, and Rs. 851 was spent on repairs.

13. As in previous years, the outstill system was in force in the Khasi and Jaintia Hills and the hill portion of the Naga Hills district. Four licenses as in 1923-24 were issued: the license fee amounted to Rs. 57,641 against Rs. 61,056. The amount includes Rs. 17,166 being fees for stills in the Khasi and Jaintia Hills. The decrease in revenue was due to higher prices obtained at the sales of the 3 country spirit shops in Khasi and Jaintia Hills for 1923-24 than those obtained for 1924-25.

14. Samples of water used for reduction purposes in the warehouse at Srimangal in the district of Sylhet were sent to the Chemical Examiner, Calcutta, and both were declared to be of reasonable purity and suitable for the purpose.

SECTION III.

FOREIGN LIQUOR.

15. The number of licenses for the sale of foreign liquor remained the same, 27, as in the preceding year. All licenses were settled under the fixed fee system. As in previous year only one bottling license was in force. The total fees realised

Outstill system. Number of licenses and revenue: Appendix A, Returns I and III.

Licenses and revenue: Appendix A, Returns I and III.

amounted to Rs. 4,060 as compared with Rs. 3,850 for 1923-24. The increase is due to the settlement of the retail license at Sunamganj, which remained closed for want of a bidder in the preceding year. The figures for consumption were 13,939 gross gallons as against 12,122 gross gallons in 1923-24, the district of Cachar being responsible for the increase. A fairly large quantity is imported direct from Calcutta by European consumers and these figures do not include such imports. The sale of foreign liquor does not compete with that of the country spirit as the price of the former is much higher than that of the latter.

16. The number of licenses for the sale of medicated wines remained the same, *viz.*, 9 as in 1923-24. Eighty-three gallons were sold against 63 in the previous year. The increase was equally divided between Sylhet and Cachar.

17. Thirty-five licenses against 25 in 1923-24 were issued for the sale of denatured spirit and for the possession of such spirit in excess of the legal limit. One thousand three hundred and thirty-two gallons were sold as against 834 gallons in the preceding year. The consumption has risen very high as it is used for making varnishes for furniture and umbrella handles.

No case of denatured spirit being used as an intoxicant has been reported during the year under report.

SECTION IV.

TARI AND PACHWAI.

18. No license for the vend of *tari* or *pachwai* was issued. Free home-brewing of *pachwai* is allowed to tea garden coolies and aboriginal tribes and its consumption affects sale of country spirit to some extent.

SECTION V.

HEMP DRUGS.

Ganja.

19. The number of wholesale and retail licenses were 8 and 94 against 10 and 95, respectively, in the previous year. The total revenue for the year was Rs. 3,22,522 as against Rs. 3,17,701 in the preceding year.

Realisations on account of license fee decreased from Rs. 2,24,345 to Rs. 1,92,630 in 1924-25 or by Rs. 31,715, Cachar being responsible for Rs. 2,216, Sylhet for Rs. 28,944 and the Khasi and Jaintia Hills for Rs. 525.

The big drop in license fee was due to reduction in vend fee in consequence of the lowering of the maximum retail price from Re. 1 to annas 12 a tola. It was however made up by the increase in duty the amount of which rose from Rs. 93,356 in 1923-24 to Rs. 1,29,892 in 1924-25 or by Rs. 36,536: Cachar contributed Rs. 16,208 and Sylhet Rs. 20,328 towards the increase. The net result was that total revenue under this head increased by 1.5 per cent. in spite of the big drop in license fees.

20. Consumption rose from 118 maunds 15 seers to 163 maunds 7 seers or an increase of 44 maunds 32 seers. Cachar contributed 20 maunds 39 seers, Sylhet 22 maunds 14 seers, Khasi and Jaintia Hills 29 seers and the Naga Hills 10 seers towards the increase. The lowering of the retail price was the chief reason for the increased consumption. This increase however was due not to any spread of the *ganja* habit, but to the substitution of the licit *ganja* in place of the cheaper excise *ganja* smuggled from the Tripura State and of the hill *ganja* brought from Manipur, the Lushai Hills and from the interior of the North Cachar Hills. In Cachar and Sylhet a good number of cases of importation of *ganja* and smuggling of hill *ganja* were detected: in one particular case, nearly 8 seers of such *ganja* were seized from one man. The Deputy Commissioner, Naga Hills, reports that a considerable trade between transfrontier villages goes on. The Konyaks themselves do not consume *ganja* and yet these transfrontier villages are full of hemp cultivation. The market must be a large one. As an example of the amount taken down to the plains, two

Konyaks after returning from *hât* were found to have 16½ catts of *ganja* in their possession. The Deputy Commissioner believes that tea garden coolies are the chief customers.

Ganja is not taking the place of opium or any other drug.

The wholesale price, charged by the *goladars*, was Rs. 7-8 to Rs. 7-14 per seer, in Cachar and Rs. 7-8 in Sylhet and the prescribed minimum stock was maintained. In spite of the increased consumption the prohibitionist's conscience is far less exercised in respect of *ganja* than in respect of liquor and opium: or at least it is far more cautious in expressing itself.

BHANG.

21. As in the preceding year, two retail licenses, one in Cachar and one in Sylhet, were issued. Eleven Druggists' permits—10 in Sylhet and 1 in Cachar—were granted against 7 in 1923-24. The increase was due to the opening of some Kaviraji firms in the districts of Sylhet and Cachar. The total collections amounted to Rs. 731, of which Rs. 691 was realised on account of license fee and the balance on account of duty. The consumption was 2 maunds against 1 maund 22 seers in 1923-24.

Licenses and revenue: Appendix A, Returns I and III.

SECTION VI.

OPIUM.

22. The number of retail licenses issued during the year was 32 against 33 issued in the previous year, which did not include two opium licenses at Kohima and Digar settled under special arrangement. Two shops in Cachar and 1 shop in the Naga Hills were closed during the year under report. The total revenue fell from Rs. 1,90,083 to Rs. 1,79,232, a decrease of Rs. 10,851. Both license fees and duty were responsible for the decrease, the figures being Rs. 1,02,282 and Rs. 76,950 against Rs. 1,06,218 and Rs. 83,835, respectively, in the previous year. In Sylhet and Khasi and Jaintia Hills there were increases in license fees by Rs. 1,825 and Rs. 623, while in Cachar and the Naga Hills there were decreases of Rs. 5,206 and Rs. 1,151, respectively. The increase in license fee in Sylhet was due to better settlement and in Khasi and Jaintia Hills to increased consumption, and the decrease in Cachar and the Naga Hills was due to the decrease in consumption and lowering of maximum vend fees in some cases to leave a small margin of profit to the vendors. Receipts from duty fell by Rs. 4,410 in Cachar, Rs. 90 in Sylhet, Rs. 630 in the Khasi and Jaintia Hills and by Rs. 1,755 in the Naga Hills. The decrease in duty was due to the decrease in consumption in consequence of the rationing of shops.

23. The sanctioned annual ration of the districts of Cachar, Sylhet, Khasi and Jaintia Hills and the Naga Hills were 21 maunds, 5 maunds 2 seers, 23 maunds 4 seers, and 17 maunds 23 seers, respectively, during the year under report. The consumption of opium which was within the limit of the sanctioned ration in all districts except Khasi and Jaintia Hills, where it was exceeded by 3 seers, fell from 63 maunds 9 seers to 59 maunds 23 seers. The decreases were in the districts of Cachar, Sylhet and the Naga Hills by 23 seers, 1 maund 3 seers and 3 maunds 12 seers, respectively, while in the Khasi and Jaintia Hills there was an increase of 1 maund 15 seers. In Khasi and Jaintia Hills the real increase was by 19 seers as the consumption of the Bholaganj shop, *viz.*, 36 seers, which was hitherto included in the figures of Sylhet, was shown against Khasi and Jaintia Hills. Further the lessee of the Langjut shop took out regularly the monthly ration in full during the year under report whereas he did not do so in the previous year. The result was that the sanctioned ration of the district was irregularly exceeded to meet the demands of the Bhois, the Mikirs and other indigent people living in highly malarious tracts. In Cachar and Sylhet reduced rations for the shops and the closure of two shops in the former district are the reasons for the decrease while in the Naga Hills the decrease was due to (1) the practice of issuing opium only to holders of passes, (2) the closure of the Mokokchung shop and (3) the transfer of the Sonapur shop in the Digar mauza to the district of Cachar. The Deputy Commissioner, Cachar, reports that the ration was insufficient for the ordinary consumption of the district, and most of the shops remained closed every month for a week or more for want of opium. This is very likely due to a single person taking out opium for others as well as himself, a practice which, it is hoped, the pass system

Consumption: Appendix A, Return IV.

will stop. Some individual consumers in Cachar are reported to require far more than the general average and I suspect that the above is a reason. The introduction of the pass system with the tightening of the opium ration (2 to 2¼ tola per head per month) created a demand for more opium in the North Cachar Hills, and this led to the smuggling of opium into the Hills from other districts. Three such cases were detected. In one case 64 tolas supposed to have been brought from the Dacca district, in another case 25 tolas and in a third case 96 tolas supposed to have been brought from the Nowgong district were seized. It need hardly, perhaps, be pointed out that smuggling cases are most difficult to detect and even when detected are not easy to prove in Court: the smuggler has always posed as the poor man's friend. But now that the pass system will be introduced all over the province, it is hoped that smuggling will disappear; but unless much care and caution is shewn in reducing the issues of opium annually and increasing the price, there is every chance of smuggling taking place on a more extensive scale from outside the province, to the benefit of the smugglers rather than of the cause of temperance. In Tripura State opium sells at Re. 1-6-0 a tola and the Deputy Commissioner, Naga Hills, reports: "It is difficult to say how much opium is made across the frontier and imported for sale into our territory. The poppy is cultivated on a large scale and a certain amount of trade undoubtedly goes on."

The price per tola of opium was Re. 1-12-0 a tola in all the districts except Sylhet, where the maximum price was fixed at Rs. 2.

The system of maintaining the register of opium consumers was continued during the year. Since the rationing system has been introduced, consumption of opium is not spreading. As remarked above, a number of Ao Nagas previously addicted to opium left off the habit during the year under report, the use of opium being condemned by the large majority of the tribe. If the ticket system in the Naga Hills has done nothing else, it has put a stop to the consumption of opium by the boys of the Morungs; prior to its introduction the usual practice was for fines against village custom to be realised in opium which was distributed among the members of Morung concerned. This iniquitous custom naturally made practically every male member of the tribe a confirmed opium-eater from boyhood.

During the year under report 4 oz. and 5 drams of opium in crude form and medicinal preparations were used in the districts of Khasi and Jaintia Hills and Cachar, respectively.

Registration and census of opium-eaters.

24. No druggists' permit was issued during the year under report.

Consumption for veterinary or quasi-veterinary use.

Druggists' permits: Appendix A, Returns I and III.

SECTION VII.

COCAINE.

25. Eight licenses were issued for the vend of cocaine against 6 in the previous year and license fees amounting to Rs. 10 were realised. No case of the use of the drug as an intoxicant was reported, and so far as is known the plant is not grown in this Division. Forty-seven permits were issued to Managers of tea gardens to cover possession and use of the drugs in their hospitals. No cocaine was confiscated during the year. The following statement shows the import, consumption, etc., of cocaine by chemists and druggists and tea garden Managers:—

Year.	Previous year's balance.	Import during the year.	Consumption during the year.	Balance at the close of the year.	Remarks.
1	2	3	4	5	6
	Lb. oz. dr. gr.	Lb. oz. dr. gr.	Lb. oz. dr. gr.	Lb. oz. dr. gr.	
1924-25	... 0 10 14 8	1 4 7 22½	0 7 12 0	1 3 10 21	

SECTION VIII.

OFFENCES AGAINST THE EXCISE AND OPIUM LAWS.

26. During the year under report 203 persons were arrested under the excise and opium laws as against 218 in the preceding year. While there was an increase in the number of persons by 14 in the Khasi and Jaintia Hills, the districts of Cachar, Sylhet and the Naga Hills showed decreases of 11, 23 and 15 persons, respectively. One hundred and eighty-seven persons or 89·9 per cent. of the number of persons arrested were convicted against 225 persons or 90·7 per cent. in 1923-24. The number of cases fell from 227 to 182. The districts of Cachar, Sylhet and the Naga Hills were responsible for the decrease of 14, 25 and 6, respectively. Cases of illicit possession of excise opium rose from 5 to 8, of unlicensed manufacture and sale of country spirit from 79 to 98, of illegal importation of hill liquor from 2 to 7, of illegal cultivation of excise *ganja* from 3 to 4, of illicit possession and sale of hill *ganja* from 9 to 13 and breach of conditions of license from 3 to 4; while cases of illegal possession of country spirit fell from 38 to 9, of unlicensed sale of excise *ganja* from 4 to 3, of illegal possession of excise *ganja* from 6 to 3, of smuggling of *ganja* from 28 to 11, of illegal importation of hill *ganja* from 23 to 14, of illegal cultivation of wild *ganja* from 15 to nil and of illegal manufacture and possession of *prichwai* from 6 to 3. A large number of cases of unlicensed manufacture and sale of country spirit were detected in Cachar, Sylhet and the Naga Hills, the number of cases being 72, 12 and 11 against 55, 6 and 5 in the previous year. The Deputy Commissioner, Cachar, reports that illicit distillation of liquor in tea gardens and particularly in the adjoining coolie *bastis* is very common. Cases are frequently detected but it is not always easy to do so specially in tea gardens. On one occasion the coolies of a garden, where a search was attempted, resisted the excise officers and turned them out after assaulting them. A number of coolies were sent up by the Police for rioting and were convicted in the criminal court.

There were 4 prosecutions for breach of conditions of license. The majority of such cases are dealt with departmentally and do not appear in the returns. Some cases of dilution, short measure and after-hour sales were also detected and the vendors were adequately punished departmentally. The fines imposed and realised amounted to Rs. 13,619 and Rs. 9,667, respectively. The amount of rewards distributed represents 44·8 per cent. of the fines imposed. In addition special rewards of Rs. 117 were paid.

In all the districts informers were rewarded adequately. Rewards could not however be paid to the informers and preventive staff promptly as the recommendations for rewards were not received in time. There has been some improvement in this respect, but the procedure, specially in subdivisions, causes delay which can hardly be avoided. Punishments were generally adequate. The attention of the trying Magistrates was drawn to cases in which punishment was not sufficient.

27. The number of persons arrested by Excise officers was 96 against 93 in the preceding year and by Police officers 111 against 155. Excise officers obtained convictions in 92·7 per cent. of the cases sent up and other officers 88·3 per cent.

There was no subordinate excise preventive staff in the district of Sylhet. The inspection and detection work was done by the Police. The Deputy Commissioner, Sylhet, reports that the inspection work in the Karimganj, South Sylhet and Sunamganj subdivisions was only "fair" while it was "unsatisfactory" in the Sadr and Habiganj subdivisions. The detection work was "fair" in the Sadr and South Sylhet subdivisions, "unsatisfactory" in Karimganj, "poor" in Habiganj and "moderate" in Sunamganj subdivisions. On the whole, the experiment has not proved a striking success: neither has it entirely failed. Perhaps with more experience the Police may do better. Steps have already been taken to supply the Police officers with the necessary instruments for the inspection of the country spirit shops. At present I think that there is no doubt that Police officers do not give the same close and continuous attention to excise work as the former excise staff might be expected to do, and the reason generally is that the average Police officer is not interested in excise work, which he looks on as an extra duty thrust upon him, and also that his other duties take up too much of his time. Detective work was best where ordinary crime was lightest. Inspections were almost always perfunctory. I do not think that the Police as a rule are to blame: they are merely understaffed.

Important cases.

28. The following are among the more important cases :—

- (1) Ramjoy Muchi and Ranglal Muchi of Jhalopara on the other side of the Surma river opposite the Sylhet Steamer ghat and of Tarapur Tea Estate were found in possession of 69 tolas of hill *ganja* imported from Khasi and Jaintia Hills. They were sent up and convicted and sentenced to pay fines of Rs. 100 and Rs. 150, respectively.
- (2) U Bung, Khasia of Shillong, was found in possession of 1 seer $1\frac{1}{2}$ chhatak of hill *ganja* at Barpunjibazar. He was sent up, convicted and sentenced to pay a fine of Rs. 60.
- (3) On the 13th September 1924, the Court Sub-Inspector of Haflong searched the luggages of Baikuntha Nath Barman and Lakhiram Patni at Mupa and found 25 tolas of opium in a tin containing fish which belonged to Lakhiram. As Baikuntha tried to snatch away the tin, he also was arrested and both were convicted.
- (4) On 4th October 1924, the Court Sub-Inspector, Haflong, searched the house of one Dina Bandhu Barman at Maibong where Narendra, the alleged smuggler, was alleged to have put up and found 3 pieces of opium weighing $77\frac{1}{2}$ tolas, $2\frac{3}{8}$ tolas and 17 tolas, respectively. Narendra was convicted under the Opium Act but Dina Bandhu acquitted.
- (5) On 5th May 1924, one Joham Das of village Longjai in North Cachar Hills and a sepoy, on leave, belonging to the Eastern Rifles, Dacca, was found by a constable in the Haflong bazar smelling of opium. He was arrested, and on searched 64 tolas of opium was found in the haversack of the accused. He was convicted and sentenced to 3 months' rigorous imprisonment and a fine of Rs. 25.

SECTION IX.

OFFICERS ENGAGED IN THE ADMINISTRATION.

29. Mr. J. E. Webster was in charge of the department from 1st April 1924 to 15th April 1924 and from 23rd October 1924 to 31st March 1925, and I was in charge for the remaining part of the year. Mr. Webster spent 85 days on tour and I spent 71 days. All the Sadr and Subdivisional Excise offices and the Excise warehouses, except the one at Chhatak, were inspected.

30. All the Excise offices except those at Sylhet Sadr, Karimganj and Habiganj and the warehouses at Srimgangal were inspected by Deputy Commissioners. Babu Tanu Singh, Superintendent of Excise, Sylhet, spent 196 days on tour. His tour were well arranged and were for fairly long periods at a time. In Cachar Maulvi Ikram Rasul, Superintendent of Excise, was in charge from the 10th April 1924 to 29th July 1924 and spent 58 days on tour. Babu Dharendra Nath Sarkar, Superintendent of Excise, was in charge from the 14th August 1924 to 31st March 1925 and spent 136 days on tour. All the Excise offices, *ganja golas* and warehouses were duly inspected by the Superintendents. The Excise Superintendent at Sylhet inspected all the patrol parties except the one at Kurti and gave instructions on excise matters to the thana officers.

31. The two Superintendents Babu Tonu Singh and Babu Dharendra Nath Sarkar continued to do good work. The Deputy Commissioners in spite of the pressure of other duties all found time to take an active interest in Excise matters.

32. The Excise Branch of my office was very efficiently managed by Maulvi Abdun Nur, Head Assistant of the Branch.

A. H. W. BENTINCK,

Offg. Commissioner, Surma Valley and Hill Division.

APPENDICES.

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APPENDIX A—IMPERIAL RETURNS.

IMPERIAL

Reve

Name of district.	Country spirits.						Country fermented liquors.	
	Duty on distillery spirits.	Fees from distilleries.	Vend license fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstalls and other similar systems.	Total receipts from country spirits.	Other receipts from tari (license fees, etc.).	Total receipts from fermented liquors other than malt liquors.
1	2	3	4	5	6	7	9	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Surma Valley and Hill Division.	Cachar	60,935	...	41,426	1,02,361	...	1,02,361	...
	Sylhet	1,38,153	...	95,662	2,33,835	...	2,33,835	...
	Khasi and Jaintia Hills ... ..	...	...	...	...	57,341	57,341	...
	Naga Hills ... ..	...	...	...	...	300	300	...
	Lushai Hills... ..	...	...	...	...	...	...	...
Total	1,99,088	...	1,37,108	3,36,196	57,641	3,93,837	...	...
Assam Valley Division.	Goalpara	76,272	...	33,297	1,09,569	...	1,09,569	600 600
	Kamrup	41,975	...	25,966	67,941	...	67,941	1,224 1,224
	Darrang	65,308	...	65,080	1,53,358	...	1,53,388	...
	Nowgong	39,955	...	23,665	63,650	...	63,650	...
	Sibsagar	3,11,359	...	2,12,313	5,23,677	...	5,23,677	...
	Lakhimpur	3,25,449	...	2,11,853	5,37,302	10,418	5,47,720	855 855
	Garo Hills ... ..	...	...	...	...	820	820	...
Total	8,63,348	...	5,72,179(e)	14,55,527	11,238	14,66,765	2,729 2,729	
Sadiya Frontier Tract	15,815	...	4,839	20,654	...	20,654	...	
Balipara Frontier Tract ... ..	...	...	...	...	...	...	...
Manipur ... ..	...	...	...	...	...	...	...
Grand total	10,68,251	...	7,14,126	18,12,377	66,879	18,81,256	2,729 2,739	
Grand total of 1923-24	9,64,746	...	6,00,340	15,65,036	70,196	16,35,232	1,643 1,643	

(a) Includes Rs. 550
 (b) " " Rs. 141
 (c) " " Rs. 22,969
 (d) " " Rs. 8
 (e) " " Rs. 2

RETURN No. I.

nue.

Wines and spirits, foreign liquors, other than beer, medicated wines and commercial spirits.			Total of columns 7, 11 and 17.	Receipts from commercial spirits including medicated wines.	Opium.			Hemp drugs.				
Duty on wine and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.			Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Total receipts from opium.	Duty on ganja.	Duty on bhang.	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	23	24	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,490	1,490	1,03,851	90	37,575	50,048	87,623	43,727	30	43,757	66,053(a)	1,09,810
...	1,569	1,569	2,35,404	92	11,655	18,202	29,857	85,525	10	85,535	1,26,282(b)	2,11,517
...	861	861	56,202	35	21,195	29,451	50,646	640	...	640	936	1,626
...	140	140	440	...	6,525	4,531	11,106	...	...	...	...	...
...
...	4,060	4,050	3,97,897	217	76,950	1,02,282	1,79,232	1,29,892	40	1,29,932	1,93,321	3,23,253
...	630	630	1,10,859	5	4,950	4,637	9,587	36,210	...	36,210	44,504	80,714
...	1,129	1,129	70,294	145	1,49,985	2,03,660	3,53,645	47,350	...	47,350	64,791(c)	1,12,141
...	760	760	1,54,148	10	2,23,425	3,01,954	5,25,379	14,940	...	14,940	20,541	35,481
...	275	275	63,925	7	2,74,230	3,71,459	6,45,689	14,325	...	14,325	18,286	32,611
...	1,830	1,830	5,25,507	31	4,34,700	5,90,089	10,24,789	45,765	...	45,765	59,785(c)	1,05,550
...	3,687	3,687	5,52,262	136	4,69,170	6,40,798	11,09,968	33,600	...	39,600	56,358	95,958
...	1,032	1,032	1,852	...	...	...	...	...	...	...	...	...
...	9,343	9,343	14,78,847	334	15,56,460	21,12,597	36,69,057	1,98,190	...	1,98,190	2,64,265	4,62,455
...	200	200	20,854	5	37,485	47,481	84,966	1,380	...	1,380	1,897	3,277
...	...	...	...	...	3,105	3,795	6,900	...	...	...	...	...
...	...	...	...	...	5,580	...	5,580	160	...	160	...	160
...	13,603	13,603	18,97,593	556	16,79,580	22,66,155	39,45,735	3,29,692	40	3,29,692	4,59,483	7,69,145
...	13,499	13,499	16,50,424	472	16,29,270	21,80,394	38,10,161	2,75,682	10	2,75,692	4,66,203	7,41,930

on account of vend license fees for bhang.

" " " " " " and Rs. 11 on account of druggist's permits.

" " " " " " gallonage surcharged on liquor sold in tea-garden canteens.

" " " " " " license fees for bhang.

" " " " " "

IMPERIAL RETURN No. I—concl'd.

Revenue.

Name of district.	License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Refunds.	Total Revenue (difference of columns 33 and 34.)	Total charges (Imperial Return II).	Net revenue in the year.	
	30	31	32	33	34	35	36	37	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Surma Valley and Hill Division.	Cachar	4	1,500	183	3,03,061	..	3,03,061	25,389	2,77,672
	Sylhet	1	291	420	4,77,882	..	4,77,882	18,379	4,59,503
	Khasi and Jaintia Hills	5	..	36	1,10,550	1,465	1,09,085	6,700	1,02,385
	Naga Hills ... ..	..	..	..	11,546	92	11,454	303	11,151
	Lushai Hills ... ..	..	..	..	..	..	..	..	..
	Total	10	1,791	639	9,03,039	1,557	9,01,482	50,771	8,50,711
Assam Valley Division.	Goalpara ... ..	..	870	102	2,02,137	180	2,01,957	10,614	1,91,343
	Kamrup	5	886	280	5,37,396	170	5,37,226	16,759	5,20,467
	Darrang ... ..	..	675	96	7,15,789	17,744	6,98,045	15,218	6,82,827
	Nowgong	1	4,280	55	7,46,568	..	7,46,568	17,534	7,29,034
	Sibsagar	1	10,841	450	16,67,169	321	16,66,838	25,885	16,40,953
	Lakhimpur	4	2,745	136	17,61,209	..	17,61,209	28,326	17,32,883
	Garo Hills ... ..	..	..	..	1,852	..	1,852	5	1,847
Total	11	20,207	1,119	56,32,120	18,425	56,13,695	1,14,341	54,99,354	
Sadiya Frontier Tract	..	..	..	1,09,102	..	1,09,102	2,031	1,07,071	
Balipara Frontier Tract	..	..	..	6,900	..	6,900	..	6,900	
Manipur ... ..	..	..	..	5,740	..	5,740	..	5,740	
Grand total	21	22,088	1,758	63,56,901	19,982	66,36,919	1,67,143	64,69,776	
Grand total of 1923-24	15	638	24,168	62,21,778	1,80,879	60,44,999	1,75,789	58,63,310	

IMPERIAL RETURN No. II.

Expenditure.

Name of district.	Salaries and establishment.	Allowances.	Supplies and services.			Contingencies and special charges.	Total charges.	
			Rewards.	Construction and repairs of buildings.	Other charges.			
1	2	3	4	5	6	7	8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Surma Valley and Hill Division.	Cachar ...	18,750	3,410	2,609	...	50	570	25,389
	Sylhet ...	14,451	1,684	1,615	250	...	379	18,379
	Khasi and Jaintia Hills ...	2,728	554	1,842	...	1,487	89	6,760
	Naga Hills ...	...	...	288	...	...	15	303
	Lushai Hills ...	...	...	...	...	...	...	...
	Total ...	35,929	5,648	6,354	250	1,537	1,053	50,771
Assam Valley Division...	Goalpara ...	7,497	2,437	329	...	8	343	10,614
	Kamrup ...	12,856	2,413	1,349	...	2	139	16,759
	Darrang ...	11,169	2,147	1,398	...	56	448	15,218
	Nowgong ...	13,567	3,269	352	...	...	346	17,534
	Sibsagar ...	20,723	3,259	1,258	...	...	645	25,885
	Lakhimpur ...	21,839	3,623	1,245	...	...	1,619	28,326
	Garro Hills ...	...	...	5	...	...	...	5
Total ...	87,651	17,148	5,936	...	66	3,540	1,14,341	
Sadiya Frontier Tract ...	1,608	423	...	...	...	...	2,031	
Balipara Frontier Tract	...	...	...	...	...	...	...
Manipur ...	...	...	...	...	...	...	...
Grand total ...	1,25,188	23,219	12,290	250	1,603	4,593	1,67,143	
Total of 1923-24 ...	1,28,100	28,021	12,452	793	1,823	4,600	1,75,789	

IMPERIAL
Shops and

Name of district.	Manufacture of liquor. Number of—		Number of wholesale licenses for sale of—			Country liquors. Number of shops licensed for retail sale of—				
	Government distilleries.	Outstalls.	Country spirits.	Liquors other than commercial spirits imported or manufactured in India and excised at tariff rates.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented tart.	
										3	5	6	8	11	12	13	14	16
Sarma Valley and Hill Division.	Cachar ...	...	...	3(a)	3	22	...	...	...
	Sylhet ...	...	...	1	5	38	1	...	...
	Khasi and Jaintia Hills ...	...	...	1	...	...	...	3	...
	Naga Hills ...	...	1	...	...	2	...	1	...
	Lushai Hills ...	...	...	...	...	...	...	...	...
	Total	1	...	5	8	62	1	4	...
Assam Valley Division	Goalpara ...	...	...	...	3	23	...	...	3
	Kamrup ...	...	...	1	8	10	...	...	2
	Darrang ...	...	...	1	3	18	...	...	...
	Nowgong ...	...	...	...	2	18	...	...	...
	Sibsagar ...	...	...	3	7	32(b)	...	...	...
	Lakhimpur	6	...	5(a)	2	13	...	6	1
	Garo Hills ...	...	...	...	...	1	...	1	...
Total ...	...	6	...	10	25	115	...	7	6
Sadiya Frontier Tract ...	...	...	...	...	...	4	...	...	...
Balipara Frontier Tract...	...	...	...	...	...	...	...	...	...
Manipur ...	...	...	...	...	...	...	...	...	...
Grand total ...	...	7	...	15	33	181	1	11	6
Total of 1923-24 ...	...	6	...	15	36	175	2	10	5

(a) Includes one bottling license.

(b) Includes one tea-garden canteen.

IMPERIAL

Consump

Name of district.	Country spirits.				Foreign Liquors, other spirits.			
	Issues in Imperial gallons.			Rate of duty.	Imported liquors.			
	At strength of—	At strength of—	Equivalent at London proof of the total of columns 2 and 3.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	
1	2	3	5	6	7	8	9	
		U. P. gals.	U. P. gals.	L. P. gals.	Rs.			
Surma Valley and Hill Division.	Cachar ...	30° 6,065	60° 19,820	12,187	5	...	536	5,727
	Sylhet ...	30° 30,055	60° 16,490	27,631	5	...	237	1,116
	Khasi and Jaintia Hills...	...	...	...	5	...	493	627
	Naga Hills ...	30° 909	60° 965	1,022	5	...	...	118
	Lushai Hills ...	...	...	...	...	...	...	...
	Total ...	...	...	40,840	5	...	1,266	7,598
Assam Valley Division.	Goalpara ...	30° 8,955	60° 19,565	14,094	5	...	83	72
	Kamrup ...	30° 5,015	60° 14,670	9,878	5	...	94	1,220
	Darrang ...	30° 3,623	60° 37,975	17,725	5	...	209	1,519
	Nowgong ...	30° 2,745	60° 17,135	8,775	5	...	27	330
	Sibsagar ...	30° 18,123	60° 1,16,784	59,399	5	...	366	3,170
	Lakhimpur ...	30° 30,090	60° 1,09,145	64,721	5	...	733	6,242
	Garo Hills ...	30° 240	60° 200	248	5	...	...	2
Total ...	...	...	1,74,840	...	...	1,462	12,555	
Sadiya Frontier Tract ...	...	...	3,258	...	...	...	...
Balipara Frontier Tract ...	...	...	...	...	...	...	...
Manipur ...	...	...	...	...	...	...	...
Grand total ...	...	...	2,18,448	...	...	2,729	20,143	
Total of 1923-24 ...	...	...	194,351	...	...	2,464	19,728	

RETURN No. IV.

tion.

than commercial		Commercial spirits.			Opium and other Drugs.					
Liquors manufactured in India paying duty at Tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers of excise opium.	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales in seers of ganja.	Retail sales in seers of <i>bhany</i> and its preparations.	Sales of cocaine in lbs., oz. and grs.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.									
10	11	12	13	14	15	17	18	21	22	23
					Srs.	Rs.	Rs.	Srs.	Srs.	Lbs. oz. grs.
...	275	19	838	75	140	2,191	60	0 3 275½
...	...	10	662	54	223	75	160	4,248	20	0 2 150½
...	395	...	927	75	140	60	...	0 2 13½
...	398	75	140	28	...	...
...
...	...	10	1,332	73	2,386	...	...	6,527	80	0 8 2
...	39	...	110	75	140	1,764	...	...
...	268	...	3,333	75	140	2,358	...	0 0 372½
...	183	...	4,965	75	140	747	...	...
...	22	...	6,074	75	140	773	...	...
...	367	...	8,832	75	140	2,142	...	0 0 35
...	615	...	10,393	75	140	1,979	...	0 3 289½
...	46	...	...
...	1,494	...	33,707	...	...	9,809	...	0 4 259½
...	4	...	833	...	...	69	...	...
...	69	...	...	...	...	...
...	124	...	...	...	...	...
...	...	10	2,830	73	37,119	...	...	16,405	80	0 12 261½
...	...	3	2,064	60	36,421	...	...	13,815	62	1 9 416

IMPERIAL

Incidence of

Name of district.	Area, in square miles.			Population (in thousands).			Number of square miles per shop.						Number of lation.				
	Outstill system.	Distillery system.		Outstill system.	Distillery system.		Country spirit.			Opium.		Hemp drugs.		Country spirit.			
		Urban.	Rural.		Urban.	Rural.	Outstill area.	Distillery area.		Urban.	Rural.	Urban.	Rural.	Outstill area.	Distillery area.		
								Urban.	Rural.						Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Supma Valley and Hill Division.	Cachar	...	4	3,561	...	10	517	...	4	162	4	297	4	132	...	1	4
	Sylhet	...	7	5,428	...	36	2,506	...	1	164	1	633	1	90	...	7	1
	Khasi and Jaintia Hills.	6,027	...	...	243	...	...	2,009	...	...	8	2,001	8	...	1	...	...
	Naga Hills	3,115	...	...	161	...	*	3,115	...	...	*	3,115	...	3,115	1	...	1
	Lushai Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	9,142	11	8,989	404	46	3,023	2,285	1	160	1	725	2	140	1	8	2	
Assam Valley Division.	Goalpara	...	7	3,947	...	17	745	...	3	188	3	438	3	131	...	2	2
	Kamrup	...	4	3,859	...	81	732	...	1	554	1	101	1	193	...	3	1
	Darrang	...	1	2,917	...	8	470	...	1	171	1	73	1	265	...	1	3
	Nowgong	...	3	3,696	...	10	388	...	1	331	1	92	1	231	...	2	4
	Sibsagar	...	6	5,091	...	18	805	...	1	181	1	67	1	181	...	4	2
	Lakhimpur	1,165	4	2,947	122	21	445	194	1	327	1	98	1	293	4	4	2
	Garo Hills	2,670	...	470	165	...	14	2,670	...	470	...	...	...	3,140	1	...	1
Total	3,835	25	22,927	287	105	3,599	548	1	231	1	96	1	233	2	16	2	
Sadiya Frontier Tract	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Balipara Frontier Tract	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Manipur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand total	12,977	36	36,641	691	154	6,661	1,297	1	...	1	...	1	...	...	24	2	
Total of 1923-24	12,977	36	36,641	691	154	6,661	1,297	1	212	2	167	1	212	1	25	2	

* Figures not.

RETURN No. V.

Consumption.

shops per 100,000 of popu-				Consumption per 100 of the population, in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer, in rupees (to two places of decimals).									Average total excise revenue per head of population (vide column 33 of the Imperial Return No. I).
Opium.		Hemp drugs.		Country spirit (distillery areas).	Opium.	Hemp drugs.	Country spirits Distillery area.			Opium.			Hemp drugs.			
Urban.	Rural.	Urban.	Rural.				Duty.	Vend fees.	Total.	Duty including gain on sale-proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26		
1	2	1	5	34	02	06	50	339	839	4484	3797	8281	1995	2990	4985	Rs. a. p.
7	...	7	2	104	01	16	50	346	846	450	7027	11527	1991	2231	4222	0 8 5
1	1	1	...	...	38	02	...	...	...	2286	3177	5463	1085	1670	2755	0 3 0
...	1	...	1	64	25	02	...	...	...	1639	1151	2790	...	...	...	0 7 3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0 1 2
8	1	9	3	124	007	20	50	335	835	3223	4287	7512	1991	2971	4962	...
2	1	2	4	184	001	23	541	236	777	4500	4215	8715	2052	2523	4575	0 4 1
3	5	3	2	122	043	30	447	277	724	4500	6110	10610	2008	2747	4755	0 4 2
1	8	1	2	370	103	15	498	367	865	4500	6081	10581	2000	2749	4749	0 11 3
2	10	2	4	220	152	19	455	270	725	4514	6116	10630	1853	2365	4218	1 7 11
4	9	4	3	721	107	26	524	357	881	4921	6682	11603	2136	2791	4927	1 14 0
5	7	5	2	1383	176	33	502	328	830	4514	6165	10679	2001	2847	4848	2 0 4
...	...	...	1	177	...	02	...	...	...	...	...	...	...	...	...	2 15 11
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0 0 1
17	6	17	3	470	088	24	506	328	834	4617	6268	10885	2020	2694	4714	1 6 6
...
...
...
25	4	26	3	291	049	21	502	327	829	4524	6105	10629	2009	2801	4810	0 14 2
26	4	27	3	256	048	18	496	308	804	4473	5988	10461	1996	3374	5370	0 13 3

available.

PROVINCIAL TABLES.

APPENDIX B—

Excise Revenue Demand

Division.	District.	Country spirit and country fermented liquors.													
		For- eign liquor.	Denatured spirits.			Duty on distillery liquor.	Distillery fees.	Water cess.	License fees on distillery li- quor.	Total distillery liquor.	License fees on outstills.	Total country spirits (columns 10 and 11).	Total.			Total country spirits and country fermented liquors and fresh (seri.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rv.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Surma Valley and Hill Division.	Cachar ...	1,230	30	45	60,935	...	...	41,026	1,01,961	...	1,01,961	...	...	...	1,01,961
	Sylhet ...	1,575	40	33	1,38,153	...	...	95,682	2,33,835	...	2,33,835	...	...	...	2,33,835
	Khasi and Jain- tia Hills.	899	...	45	...	...	...	...	...	57,516	57,516	...	...	...	57,516
	Naga Hills ...	130	...	5	5,113	...	...	2,556	7,669	300	7,969	...	...	...	7,969
	Lushai Hills...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	3,834	70	128	2,04,201	...	...	1,39,264	3,43,465	57,816	4,01,281	...	...	...	4,01,281
Assam Valley Division.	Goalpara ...	600	...	5	70,473	...	...	32,377	1,03,049	...	1,03,049	744	...	744	1,03,793
	Kamrup ...	1,090	50	40	46,892	...	...	25,635	72,527	...	72,527	1,215	...	1,215	73,742
	Darrang ...	740	10	20	88,628	...	...	65,370	1,53,998	...	1,53,998	...	...	...	1,53,998
	Nowgong ...	275	...	6	43,878	...	...	25,984	69,862	...	69,862	...	...	...	69,162
	Sibsagar ...	1,815	10	40	2,96,999	...	...	2,04,000	5,00,999	...	5,00,999	...	...	...	5,00,999
	Lakhimpur ...	3,662	40	66	3,23,605	...	...	2,10,498	5,34,103	10,200	5,44,303	855	...	855	5,45,158
	Garo Hills ...	1,080	...	...	1,240	...	...	636	1,876	720	2,596	...	...	...	2,596
	Total ...	9,262	110	177	8,71,714	...	...	5,64,700	14,36,414	10,920	14,47,334	2,814	...	2,814	14,50,148
	Sadiya Frontier Tract.	200	...	5	15,815	...	...	4,839	20,654	...	20,654	...	...	...	20,654
	Balipara Fron- tier Tract.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Manipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Grand total...	13,296	180	305	10,75,915	...	...	7,08,803	18,00,533	68,736	18,69,269	2,814	...	2,914	18,72,083
	Total of 1923-24	12,077	170	265	9,73,551	...	...	6,13,721	15,86,772	68,503	16,55,275	1,513	...	1,513	15,56,788

(PROVINCIAL).

for the year 1924-25.

Opium.			Drug- gists' per- mits.	Drugs other than opium.								Fines, forfeitures, and miscellaneous.				Grand total.
License fees.	Duty.	Total.		Ganja.			Bhang.			Drug- gists' per- mits.	Total hemp drugs.	Cocaine.	Miscellaneous.	Sales proceeds of confiscated articles.		
			License fees.	Duty.	Total.	License fees.	Duty.	Total.	License fees.					Total.	Miscellaneous.	Sales proceeds of confiscated articles.	Total.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50,234	37,710	87,944	...	65,702	43,987	1,09,689	540	30	570	1	1,10,260	2	1,643	40	1,683	3,03,155
18,202	10,035	28,237	...	1,26,131	84,985	2,11,116	140	10	150	10	2,11,276	1	711	...	711	4,75,708
50,481	41,715	92,196	...	1,011	1,180	2,231	...	...	...	...	2,231	5	36	...	36	1,52,928
20,366	17,910	38,276	...	728	560	1,288	...	...	...	...	1,288	...	...	...	...	47,668
...
1,39,233	1,07,370	2,46,603	...	1,93,612	1,30,712	3,24,259	630	40	720	11	3,25,055	8	2,390	40	2,430	9,79,459
4,636	4,950	9,586	1	43,170	35,290	78,460	...	...	...	...	78,460	...	972	...	972	1,93,417
2,03,653	1,49,985	3,53,638	4	64,783	47,350	1,12,133	...	...	...	4	1,12,137	3	1,166	...	1,166	5,41,870
3,01,954	2,23,425	5,25,379	...	20,541	14,940	35,481	...	...	...	...	35,481	...	771	...	771	7,16,399
3,75,353	2,73,330	6,48,683	1	20,034	15,545	35,579	...	...	...	...	35,579	1	4,335	...	4,335	7,58,742
5,38,098	3,97,440	9,35,538	...	56,056	42,905	98,961	...	...	...	2	98,963	1	11,291	...	11,291	15,48,657
6,38,775	4,67,635	11,06,410	...	56,022	39,580	95,602	...	...	...	...	95,602	4	2,881	...	2,881	17,53,873
...	...	...	...	1,334	920	2,254	...	...	...	...	2,254	...	...	...	...	5,930
20,62,469	15,16,815	35,79,284	6	2,61,940	1,96,530	4,58,470	...	...	...	6	4,58,476	9	21,416	...	21,416	55,18,888
47,481	37,435	84,916	...	1,897	1,380	3,277	...	...	...	...	...	...	...	...	...	1,09,102
3,795	3,105	6,900	...	...	...	...	...	...	...	...	...	...	...	...	...	6,900
...	5,580	5,580	...	...	160	160	...	...	...	...	...	...	...	...	...	5,740
22,53,018	16,50,715	39,23,333	6	4,57,449	3,98,782	7,86,166	650	40	720	17	7,83,531	17	23,806	40	23,847	66,20,089
21,83,484	16,38,645	38,22,429	4	4,68,854	2,76,649	7,45,503	642	31	673	15	7,46,191	14	21,664	173	2,16,357	62,59,775

APPENDIX C—(PROVINCIAL).

Demands, Collections, Remissions and Outstanding Balances on account of Excise Revenue for the year 1924-25.

Division.	District.	Demand.				Collections during the year.				Remissions.	Outstanding balance.	
		Arrear.	Current.		Total recoverable during the year.	Arrear.	Current.	Advance.	Total.			
			Realised in advance in 1924-25.	Recoverable during the year.								
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Surma and Hill Division.	Cachar ...	600	2,311	3,00,844	3,01,444	600	3,00,844	1,617	3,03,061	...	...
	Sylhet ...	...	469	4,76,239	4,75,239	...	4,77,899(a)	483	4,77,892	...	...
	Khasi and Jaintia Hills.	...	11,670	1,41,268	1,41,268	...	1,02,523(b)	8,027	1,10,550	...	...
	Naga Hills	110	47,558	47,558	...	11,531(c)	15	11,546
	Lushai Hills	...	...	...	...	...	...	...	...	...	...
	Total	600	14,560	9,64,899	9,65,499	600	6,92,297	10,142	9,03,039	...	...
Assam Valley Division.	Goalpara ...	...	344	1,93,073	1,93,073	...	2,01,603	534	2,02,137	...	...
	Kamrup ...	...	6,888	5,34,982	5,34,982	...	5,30,586	6,810	5,37,396	...	...
	Darrang ...	...	11,840	7,04,559	7,04,559	...	7,04,559	11,230	7,15,789	...	...
	Nowgong ...	110	9,712	7,49,030	7,49,140	...	7,30,617	15,951	7,46,568	110	...	
	Sibsagar ...	37	6,375*	15,42,282	15,42,319	37	16,33,941	83,191	16,67,169	...	...
	Lakhimpur ...	...	36,486	17,17,377	17,17,377	...	17,17,377	43,832	17,61,209	...	...
	Garo Hills ...	...	300	5,630	5,630	...	1,550	852	1,652	...	...
	Total	147	71,955	64,46,933	64,47,080	37	55,20,183	1,11,900	66,32,120	110	...	
	Sadiya Tract. Frontier	...	...	1,09,102	1,09,102	...	1,08,902	200	1,09,102	...	...
	Balipara Tract. Frontier	...	...	6,900	6,900	...	6,900	...	6,900	...	...
	Manipur ...	...	...	5,740	5,740	...	5,740	...	5,740	...	...
	Grand total	747	85,515	65,33,574	65,34,321	637	65,34,022	1,22,242	66,66,901	110	...	

* Revised figures.

(a) Includes Rs. 2,160 collected for Khasi and Jaintia Hills.

(b) Excludes Rs. 2,160 collected in Sylhet.

(c) Excludes Rs. 36,027 collected in Sibsaigar.

APPENDIX D—(PROVINCIAL).

Settlement of Excise and Opium Shops under the Auction System for 1925-26, as compared with 1924-25.

Division.	District.	Total number of shops of all descriptions settled under the auction system.		License fees.		Increase or decrease in 1924-25, as compared with 1923-24.	
		1924-25.	1925-26.	1924-25.	1925-26.	Increase.	Decrease.
1	2	3	4	5	6	7	8
Surma Valley and Hill Division.	Cachar	61	62	Rs. 1,32,626	Rs. 1,61,778	Rs. 29,152	...
	Sylhet	118	115	2,03,253	2,20,863	17,610	...
	Khasi and Jaintia Hills ...	7	7	92,478	91,260	...	1,218
	Naga Hills	6	4	26,400	23,606	...	2,794
	Lushai Hills ... ..	...	...	...	...	...	...
	Total	192	189	4,54,757	4,97,507	46,762	4,012
Assam Valley Division ...	Goalpara	69	68	61,480	70,492	9,012	...
	Kamrup	76	76	2,93,052	2,96,868	3,816	...
	Darrang	71	67	3,89,532	3,53,604	...	35,928
	Nowgong	78	76	5,04,331	4,53,759	...	50,572
	Sibsagar	143	144	7,42,335	7,56,432	14,097	...
	Lakhimpur	86	86	8,87,859*	8,62,944	...	24,915
	Garohills	4	4	4,416	4,008	...	408
	Total	527	521	23,83,005	27,98,107	26,925	1,11,823
Sadiya Frontier Tract ...	12	12	53,430*	54,417	987	...	
Balipara Frontier Tract ...	1	1	3,795	3,850	55	...	
Manipur ... ..	...	...	...	...	...	...
Grand total	732	723	33,94,987	33,53,881	74,729	1,15,835	
Net decrease ... ..	...	...	...	...	...	41,106	...

* Revised figures.

APPENDIX G—(PROVINCIAL).

Statement showing Receipts, Issues and Balances of Spirits in Excise Warehouses under the contract system during 1924-25.

District.	Excise warehouse.	Quantity in hand at the close of 1923-1924.	Received during the year.		Total to be accounted for.	Issued during the year.				Wastage and shrinkage.	Balance in hand at the close of 1923-1924.
			By distillation.	Under bond.		On payment of duty.	By transfer or under bond.	For re-distillation.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12
		L. P. G.	L. P. G.	L. P. G.	L. P. G.	L. P. G.	L. P. G.	L. P. G.	L. P. G.	L. P. G.	L. P. G.
Cachar ...	Silchar ...	2,027.3	...	17,844.7	19,872.0	16,852.0	...	...	16,821.0	426.9	2,623.1
Sylhet ...	Srimangal ...	2,421.1	...	18,926.9	21,348.0	17,608.2	...	...	17,608.2	470.2	3,269.6
	Chhatak ...	1,064.9	...	5,577.8	6,642.7	5,346.8	...	...	5,346.8	210.8	1,085.1
Goalpara...	Dhubri ...	1,528.9	...	17,317.9	18,846.8	16,373.3	...	...	16,373.3	462.3	2,009.2
Darrang ...	Tezpur ...	1,812.4	...	18,992.7	20,805.1	17,663.1	...	40.0	17,703.1	661.5	2,440.5
Nowgong...	Chaparmukh ...	1,974.2	...	15,262.0	17,236.2	15,229.9	...	...	15,229.9	467.1	1,559.2
Sibsagar...	Jorhat ...	678.1	...	28,182.6	28,860.7	27,584.0	...	...	27,584.0	566.2	580.5
	Golaghat ...	2,466.1	...	12,522.9	14,989.0	14,878.2	...	...	14,878.2	110.8	...
	Nozira ...	2,137.2	...	21,842.3	23,979.5	19,492.7	...	...	19,492.7	1,373.7	2,113.1
La k h i m - pur.	Tinsukia ...	844.2	...	72,138.5	72,982.7	68,318.0	...	...	68,318.0	2,300.6	2,364.1

APPENDIX II.

APPENDIX II—

Statistics showing the wholesale and retail vend

Division.	District.	License fees for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in British India.								
		Number of licenses.	Spirits and fermented liquors sold thereunder.							
			To other licensed vendors.				To the public.			
			Imported.			Beer made in India.	Imported.			Beer made in India.
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
1	2	3	4	5	6	7	8	9	10	11
Surma Valley and Hill Division.	Cachar ...	3	...	...	...	...	112	1,027	4,339	...
	Sylhet ...	1	...	...	...	...	...	30	187	...
	Khasi and Jaintia Hills.	1	...	...	...	...	...	...	...	...
	Naga Hills	...	...	...	...	...	...	...	...	...
	Lushai Hills	...	...	...	...	...	...	...	...	...
	Total	5	112	1,057	4,526
Assam Valley Division.	Goalpara	...	...	...	...	...	...	...	...	...
	Kamrup ...	1	...	...	28	...	...	...	...	...
	Darrang...	1	70	348	580	...	...	...	...	...
	Nowgong	...	...	...	...	...	...	...	...	...
	Sibsagar	3	...	...	...	...	2	255	1,075	...
	Lakhimpur	4	554	2,392	6,608	...	172	2,603	2,843	...
	Garo Hills	...	...	...	...	...	...	...	...	...
	Total	9	624	2,740	7,276	...	174	2,258	4,571	...
Sadiya Frontier Tract	...	...	...	...	...	...	...	...	...
Balipara Frontier Tract.	...	...	...	...	...	...	...	...	...
Manipur	...	...	...	...	...	...	...	...	...
Grand total	14	624	2,740	7,276	...	288	3,315	9,097	...	

(PROVINCIAL).

and consumption of foreign liquors during 1924-25.

Foreign spirits and fermented liquors.																
Sold under shop licenses.								Sold under Hotel and Dak Bungalow licenses.				Sold under Railway refreshment room, Dining car and Steamer licenses.				
On fixed retail fees.				On fees determined by auction.				Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			
Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.				Wines.	Spirits.	Beer.		Number of licenses.	Wines.	Spirits.	Beer.
	Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.									
12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	
3	423	1,917	1,180	...	...	...	...	4	...	6	125	2	1	25	83
7	222	830	565	...	...	...	...	6	...	4	33	8	15	197	328
3	91	544	206	...	...	...	...	7	402	347	421	...	...	...	...
1	...	120	74	...	...	...	...	1	...	...	5	1	...	28	30
...	
14	736	3,411	2,925	...	...	...	...	18	402	367	537	6	16	250	450
2	33	435	72	...	...	...	...	1	...	...	...	...	...	...	...
3	55	352	241	...	...	...	...	1	...	5	16	12	30	552	963
5	250	1,101	1,433	...	...	...	...	2	...	0	86	...	...	...	...
1	17	156	96	...	...	...	...	2	...	...	1	4	10	109	233
5	358	2,456	1,254	...	...	...	...	6	...	28	82	3	6	146	156
10	547	2,734	2,765	...	...	...	...	4	...	1	12	7	14	361	632
...	...	...	...	1	...	180	2	...	...	...	...	...	...	...	...
26	1,219	6,392	5,391	1	...	180	2	16	...	43	197	26	69	1,163	1,984	
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	
...	
41	1,955	10,463	7,826	1	...	180	2	56	402	410	784	32	85	1,418	2,434	

APPENDIX I—(PROVINCIAL).

Ganja Golas and Ganja imported by Goladars.

Division.	District.	Number of golas.	Balance at the close of 1924-25.	Quantity stored during 1924-25.	Total.	Quantity disposed of during 1924-25.	Balance at the close of 1924-25.
1	2	3	4	5	6	7	8
			Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.
Surma Valley and Hills Division.	Cachar ...	3	3 14 10	58 9 14	61 24 8	55 10 15	6 13 9
	Sylhet ...	5	19 3 15	107 32 6	126 36 5	107 33 0	19 14 5
	Khasi and Jaintia Hills ...	...	...	...	...	...	...
	Naga Hills ...	...	...	...	...	...	...
	Lushai Hills ...	...	...	...	...	...	...
	Total ...	8	22 18 9	166 3 4	188 20 13	162 32 15	25 27 14
Assam Valley Division.	Goalpara ...	8	6 22 7	43 4 3	49 27 10	45 16 4	4 11 6
	Kamrup ...	8	7 24 14	61 0 2	68 25 0	61 23 4	7 2 12
	Darrang ...	3	5 39 7	18 20 8	24 19 15	20 38 4	3 33 15
	Newgong ...	2	3 12 1	18 5 1	21 17 2	18 28 4	2 28 14
	Sibsagar ...	7	4 19 14	60 0 12	64 20 10	57 35 3	6 25 7
	Lakhimpur ...	2	3 15 4	48 10 6	51 25 10	51 27 0	4 38 10
	Gare Hills ...	...	...	...	...	...	...
	Total ...	25	36 14 15	269 1 10	281 15 15	252 7 3	29 21 0
	Grand total ...	33	58 33 8	416 3 4	470 36 12	414 6 2	55 8 14

APPENDIX J—(PROVINCIAL).

Receipts and Issues of Opium for 1924-25.

Division.	District.	Balance in store at the close of last year, 1923-24.	Received this year, 1924-25.	Total to be accounted for.	Issued this year, 1924-25.	Balance.
1	2	3	4	5	6	7
		Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.
Surma Valley and Hill Division.	Cachar ...	35 6 0	...	35 6 0	20 35 0	14 11 0
	Sylhet ...	10 10 0	...	10 10 0	6 19 0	3 31 0
	Khasi and Jaintia Hills.	25 23 0	...	25 23 0	11 31 0	13 32 0
	Naga Hills ...	2 6 0	4 0 0	6 6 0	3 12 0	2 34 0
	Lushai Hills ...	...	...	...	...	...
	Total ...	73 5 0	4 0 0	77 5 0	42 17 0	34 28 0
Assam Valley Division.	Goalpara ...	3 8 0	4 20 0	7 28 0	2 30 0	4 38 0
	Kamrup ...	69 30 0	48 0 0	117 30 0	83 13 0	34 17 0
	Darrang ...	86 9 0	87 0 0	173 9 0	125 34 0	47 15 0
	Nowgong ...	116 33 0	135 0 0	251 33 0	152 14 0	99 19 0
	Sibsagar ...	146 30 0	201 0 0	347 30 0	245 20 0	102 10 0
	Lakhimpur ...	154 14 0	252 0 0	406 14 0	281 19 0	124 35 0
	Garohills ...	...	...	...	...	...
	Total ...	577 4 0	727 20 0	1,304 24 0	891 10 0	413 14 0
Manipur ...	...	...	...	...	...
Grand total ...	650 9 0	731 20 0	1,381 29 0	933 27 0	448 2 0	

APPENDIX K -

Arrests, Convictions, etc., under the

Division.	Districts.	Number of persons—						
		Arrested with the assistance of—			Convicted with the assistance of—			Imprisoned.
		Officers other than Excise.	Excise officers.	Total.	Officers other than Excise.	Excise officers.	Total.	
1	2	3	4	5	6	7	8	9
Surma Valley and Hill Division.	Cachar	24	76	100	19	74	93	24
	Sylhet	55	2	57	53	...	53	13
	Khasi and Jaintia Hills	15	18	34	9	15	24	...
	Naga Hills	17	...	17	17	...	17	...
	Lushai Hills ... ..	...	...	...	...	...	...	...
	Total	111	96	208	98	89	187	37
Assam Valley Division.	Goulpara	4	16	20	3	14	17	2
	Kamrup	27	30	57	21	28	49	...
	Darrang	25	90	115	20	86	106	46
	Nowgong	1	15	16	1	13	14	1
	Sibsagar	6	54	60	4	49	53	14
	Lakhimpur	15	50	65	11	37	48	13
	Garo Hills	2	...	2	2	...	2	...
	Total	80	255	335	62	227	289	76
Sadiya Frontier Tract ... ..	...	...	...	...	...	...	...
Balipara Frontier Tract ... ..	...	...	...	...	...	...	...
Maurpur ... ..	...	...	...	...	...	...	...
Grand total	191	351	543	160	316	476	113	

(PROVINCIAL).

Excise and Opium Laws for 1924-25.

Amount of—		Rewards distributed under—								Grand Total (columns 16 and 19).
Fines imposed.	Fines realised.	Excise and Opium Laws, with reference to the amount of fines imposed to—				Special orders to—				
		Officers other than Excise.	Excise officers.	Informers and others.	Total.	Officers other than Excise.	Excise officers.	Informers and others.	Total.	
10	11	12	13	14	15	16	17	18	19	20
Rs. 6,856	Rs. 4,979	Rs. 622	Rs. 987	Rs. 985	Rs. 2,594	Rs. ...	Rs. ...	Rs. 15	Rs. 15	Rs. 2,609
3,033	1,778	719	...	359	1,108	72	...	30	102	1,210
2,150	1,930	420	1,422	...	1,842	...	...	...	...	1,842
980	980	75	...	213	288	...	...	...	...	288
...
13,019	9,667	1,836	2,409	1,587	5,832	72	...	45	117	5,949
440	415	53	130	146	329	...	...	...	...	329
3,365	3,365	408	250	373	1,031	...	...	...	...	1,031
7,435	3,585	287	520	581	1,398	...	...	...	...	1,398
655	635	...	150	202	352	...	...	...	...	352
2,150	2,080	118	478	696	1,292	...	...	...	...	1,292
2,045	892	259	278	441	978	...	...	...	...	978
200	200	5	...	...	5	...	...	...	...	5
16,290	11,172	1,130	1,816	2,439	5,385	...	...	...	...	5,385
...
...
...
29,309	19,839	2,966	4,225	4,026	11,217	72	...	45	117	11,334

Classified Statement of the more important offences

Division.	District.	Unlicensed sale of Excise opium.	Illicit possession of Excise opium.	Illicit sale of contraband opium.	Illicit possession of contraband opium.	Illegal possession and sale of <i>madak</i> and <i>chanda</i> .	Illicit cultivation of poppy.	Smuggling of outstill liquor into distillery area.	Unlicensed manufacture and sale of country spirits.	Illegal possession of country spirits.	Illegal importation of hill liquor.	Unlicensed sale of Excise <i>ganja</i> .	Illegal possession of Excise <i>ganja</i> .	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Surma Valley and Hill Division.	Cachar	...	4	...	...	...	...	...	72	1	...	2	...
	Sylhet	...	2	...	...	...	...	2	12	...	2	1	3
	Khasi and Jaintia Hills.	...	1	...	...	...	...	...	3	8	5	...	...
	Naga Hills	...	1	...	...	...	...	...	11	...	...	...	...
	Lushai Hills	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	8	...	...	...	...	2	98	9	7	3	3
Assam Valley Division.	Goalpara	...	3	...	...	...	...	...	8	...	...	...	1
	Kamrup	...	2	...	...	...	...	...	36	1	...	1	...
	Darrang	...	5	...	...	...	...	...	66	12	...	...	1
	Nowgong	...	2	1	...	...	...	...	6	...	...	...	...
	Sibsagar	...	...	2	...	...	2	...	12	5	...	1	2
	Lakhimpur	...	2	4	...	2	...	2	28	12	...	...	...
	Garo Hills	...	...	...	...	...	...	...	1	...	...	...	...
	Total	...	4	17	...	2	...	4	...	157	30	...	2	4
Sadiya Frontier Tract	...	...	...	...	...	...	...	...	...	...	...	...	...
Balipara Frontier Tract.	...	...	...	...	...	...	...	...	...	...	...	...	...
Manipur	...	...	...	...	...	...	...	...	...	...	...	...	...
	Grand total	...	4	25	...	2	...	4	2	245	39	7	5	7

PROVINCIAL).

under the Excise and Opium Laws for 1924-25.

Illegal cultivation of Excise ganja.	Smuggling of ganja.	Illicit possession and sale of hill ganja.	Illegal importation of hill ganja.	Illegal cultivation of wild ganja.	Illegal cultivation of bhany.	Illicit sale of bhany.	Illegal manufacture and possession of pacheat.	Unlicensed sale of pacheat.	Unlicensed sale of imported liquor.	Unlicensed sale of tari.	Illegal possession of charas.	Breach of condition of licenses.	Illicit sale of Eau-de-cologne.	Illicit possession of cocaine.	Unlicensed sale of cocaine.	Smuggling of cocaine.	Total.
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
4	...	11	...	...	...	...	3	...	...	...	...	...	...	...	...	...	97
...	8	2	14	...	...	3	...	...	...	...	...	4	...	...	...	...	53
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
...
4	11	13	14	...	...	3	3	...	...	...	...	4	...	...	...	...	182
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
6	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	53
2	...	5	...	1	...	...	15	...	...	1	...	2	...	...	...	...	110
...	...	3	...	...	...	2	...	...	...	1	...	1	...	...	...	...	16
12	...	6	...	...	...	...	9	2	...	...	...	...	...	...	...	...	53
5	...	4	...	...	...	...	...	5	...	...	...	...	...	...	...	...	64
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
30	...	25	...	1	...	2	24	7	...	2	...	3	...	...	...	...	314
...
...
...
34	11	38	14	1	...	5	27	7	...	2	...	7	...	...	...	...	496

APPENDIX M—(PROVINCIAL).

Supply and Consumption of Denatured Spirits during the years 1923-24 and 1924-25.

Description.	Gallons.		Duty.		Remarks.
	1923-24.	1924-25.	1923-24.	1924-25.	
1	2	3	4	5	6
Imported denatured spirits ...	2,064	2,830	...	...	.....

GOVERNMENT OF ASSAM.

Governor in Council.

Resolution on the Excise Administration of Assam for the year 1924-25.

Extract from the Proceedings of the Governor in Council in the Judicial and General Department, No. 6073G. J., dated the 21st September 1925.

READ—

The Reports of the Commissioners of Divisions on the Excise Administration during the year 1924-25.

RESOLUTION.

THE consumption of country spirits increased still further, issues having risen in three years from 178,966 L. P. gallons to 218,448 L. P. gallons, an increase of over 22 per cent. While to a certain extent the increase may be put down to the action taken against illicit distillers, and to some extent also to the reaction after the so-called temperance propaganda directed against sales from licensed shops, the main cause is probably to be found in the continued prosperity of the tea industry. There is no doubt that in the matter of earnings the coolie during the last two or three years has been much better off than he was when the industry underwent a period of depression: and it is probable that having more money to spend he indulges to a greater extent in liquor. The advisability of adopting measures to reduce the consumption either by raising the price or by stricter limitation of closing hours or by other means is a matter which the Government are now considering.

2. It is quite likely that if in certain localities with a reputation for excessive drinking liquor shops, instead of being open for six consecutive hours from midday, can be closed for two hours in the middle of the afternoon, there will be less inducement towards continuous drinking. It may be possible also in certain places to reduce the hours on market days during which liquor shops are open from four to three. The Commissioners of Divisions will be asked to ascertain local public opinion on these points and where possible give effect to it in the settlements for the year 1926-27.

It may be desirable moreover in certain areas to stop the sale of the stronger class of liquor or to reduce the number of bottles which the single purchaser may buy. No general order will solve the problem, which varies in different parts of districts and of the province.

3. In the consumption of opium there was an increase of 698 seers, as compared with that of the previous year. The causes of the increase, which was mainly in the Assam Valley, were explained by the Finance Member in his speech in the Council on the 18th July 1925. Steps have been taken to reduce the issues of opium in the current year to a figure below the issues for 1923-24, the year in which consumption attained its lowest figure. The experiment of introducing the system of registration of opium-eaters and the restriction of the issue of opium to holders of passes was found to be successful in Goalpara and has been introduced into the district of Kamrup with effect from 1st of July 1925. In the meantime the Government decided to extend this system all over the province and arrangements were made to introduce it in the remaining districts with effect from the 1st of April, 1926. The Government have however called on the District Officers to accelerate the registration of opium-eaters and issue of passes as far as possible; and it is hoped that they will be in a position to introduce the system in the greater part of the province in

the early part of the cold weather, and a little later in hilly and out-of-the-way tracts. The work of registration and of checking the passes and rations involves a considerable amount of labour and organisation and the Government desire to acknowledge the loyal manner in which their officers have responded to the call made upon them and accelerated this troublesome work. His Excellency in Council is confident that in this policy he has behind him the educated opinion of the province, and believes that he can rely on the co-operation of all interested in the question to aid the District Officers in the work of registration and to ensure the success of the new arrangements. Registration will provide a means of discovering the quantity of opium required to supply the needs of habitual consumers. And, unless that quantity is known, the effective control of the issue of the drug is extremely difficult. It must not be forgotten, however, that a mere reduction in the issue of Treasury opium is not of itself a conclusive indication of a diminution in the actual consumption of the drug by the people until and unless the province is able to deal effectively with smuggling. Under present conditions there is little difficulty in introducing into Assam through the post and by other means quantities of opium produced in areas where the poppy is grown which it is practically impossible to detect in transit. The detection of a certain number of cases which have come to light indicates that illicit traffic from the west of India is considerably more than might be supposed. It must also be remembered that within easy reach of the plains of Assam opium is grown in independent Naga country, and in the Hukong Valley and in the tracts beyond the Patkoi Range. It is known that opium reaches Assam from these quarters. A further source of illicit supply is to be found in the Tripura State, where the sale price is considerably less than that obtaining in Assam, and whence a certain amount of opium finds its way to Sylhet and Cachar.

4. There was a rise in the consumption of *ganja* of 2,590 seers as compared with the previous year. The figures are interesting. The maximum retail price of *ganja* was reduced in the Surma Valley from one rupee to twelve annas a tola because it was believed that the high price had led to smuggling across the border and to an extended use of wild *ganja* from the hills. It is remarkable that this reduction in price has been followed by a rise in the consumption of Government *ganja* to a figure rather above that of 1922-23. These figures indicate that the local officers were correct in supposing that the high retail price of the drug had resulted in the appearance on the market of a considerable quantity of illicit *ganja*. The wild plant *Cannabis sativa* grows like a weed over the whole province and the art of cultivating it so as to produce a reasonably strong article is known to not a few. The production of hill *ganja* goes on in independent territory within easy reach of parts of Assam. It is obvious therefore that any proposal to raise the retail price has to be approached with considerable caution.

5. The most important changes effected in the Excise administration in the past year have been the introduction of a system of settling excise shops by tender instead of by public auction, and the placing experimentally in two districts of the administration of excise under the Superintendent of Police. Detection of offences against the Excise laws would be more frequent and more successful were the subordinate staff of the Police and of the Excise Department to work more together. The working of the experiment initiated in the Sylhet and Darrang districts will be closely watched. Should it prove successful, the question of transferring the district administration of Excise throughout the province to the Police Department will engage consideration.

6. The thanks of the Government are due to the Commissioners for their reports and His Excellency in Council desires also to acknowledge the good work of the District Officers, the Excise Superintendents and the staff during the year.

ORDER.—Ordered that the Resolution be published in the *Assam Gazette*.

By order of the Government of Assam,

G. T. LLOYD,

Offg. Second Secretary to the Government of Assam.