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## REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE PROVINCE OF BOMBAY FOR THE YEAR 1938-39.

Note.—Throughout the report, the figures in rectangular brackets wherever placed in juxtaposition to those given for the year under report, refer to the previous year (1937-38).

### CHAPTER I.

#### ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1938-39.

(1) The rationing system was continued for country spirit except in the Fixed Fee Areas mentioned at item No. (17) below. The total ration for the Province was the same as for 1937-38, the District being the unit of rationing (*vide* Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934). This ration was distributed by Collectors, the annual ration for each shop being fixed at the beginning of the year and adjustments made from time to time between shops as required. No monthly ration for shops was fixed.

(2) All licenses for the retail sale of country spirit, opium and hemp drugs and for the "on" sale of foreign liquor were disposed of by auction sale except (a) in the case of opium shops in Bandra, Kurla and Ghatkopar, and in the Town and Island of Bombay, which were disposed of by tender for 3 years from 1st April 1936 (Government Resolution, Revenue Department, No. 5615/33, dated 6th January 1937); and (b) in the case of country spirit shops in Fixed Fees Areas mentioned at item No. (17) below. (Government Resolution, Revenue Department, No. 7219/33, dated 13th January 1938.)

(3) All toddy licenses except in the areas mentioned at item (4) below were disposed of for the full year ending 31st July 1939, by auction first. In cases where there were no bids or the bids offered were inadequate, they were disposed of by tender or negotiation.

(4) The toddy licenses in the Kanara and Ahmednagar Districts, in the Broach Sub-Division of the Broach and Panch Mahals District and in the Valod Mahal of the Surat District were disposed of by auction up to 31st March 1939 only. (Government Resolution, Revenue Department, No. 8802/33, dated 24th June 1938.)

(5) The experimental instalment system for the recovery of license fees of country spirit and toddy shops and booths in the Town and Island of Bombay was made permanent. (Government Resolutions, Revenue Department, No. 6378/33, dated 22nd November 1937, and No. 8802/33, dated 24th June 1938.)

(6) The system of recovering license fees by quarterly instalments in the case of country spirit, hemp drugs and opium licenses was