

**TABLE OF CONTENTS.**  
**REPORT.**

	PARAS.	PAGES.
<b>CHAPTER I.</b>		
Administrative changes .. .. .	1	1-6
<b>CHAPTER II—COUNTRY SPIRIT.</b>		
Sale Strengths .. .. .	2	6
Receipts from still-head duty .. .. .	3	7
License fee .. .. .	4	7
Revenue and consumption in the Akrani Tract .. .. .	5	7
Working of the Contract Supply System .. .. .	6	7
Working of the Mhowra Flowers Act .. .. .	7	7
Country liquor shops .. .. .	8	8
Advisory Committees .. .. .	9	8
Opening and closing hours .. .. .	10	8
Consumption .. .. .	11	8
Administration of Distilleries and Warehouses .. .. .	12	9
Retail sale in excess of the prescribed limit .. .. .	13	9
Departmental Depots in West Khandesh .. .. .	14	9
Taloda Taluka Shopless Area and the Special Fixed Fee Area .. .. .	15	10
Temperance Movement .. .. .	16	10
Closure of Excise shops on pay days in certain areas .. .. .	17	10
<b>CHAPTER III—TODDY.</b>		
Revenue .. .. .	18	11
Tree-tax .. .. .	19	11
License fees .. .. .	20	11
Trees licensed for tapping .. .. .	21	11
Toddy licenses .. .. .	22	12
Consumption .. .. .	23	12
Retail sale permitted in excess of the prescribed limit .. .. .	24	12
Manufacture of Gul .. .. .	25-26	12
<b>CHAPTER IV—FOREIGN LIQUOR.</b>		
(Potable and non-potable including those of Indian manufacture.)		
Revenue .. .. .	27	13
Imports and consumption of foreign liquor .. .. .	28	13
Canteen Tenant System licenses .. .. .	29	14
Spirituous, Medicinal and toilet preparations .. .. .	30	14
Rectified spirit and medicated wines .. .. .	31	15
Licenses .. .. .	32	15

	PARAS.	PAGES.
<b>CHAPTER V—INTOXICATING DRUGS OTHER THAN OPIUM.</b>		
Cultivation and outturn of ganja .. .. .	33	15
Issues from Warehouses .. .. .	34	16
Consumption .. .. .	35	16
Revenue .. .. .	36	17
Vend licenses .. .. .	37	17
<b>CHAPTER VI—DANGEROUS DRUGS.</b>		
Vend licenses .. .. .	38	17
Imports and issues in the Province .. .. .	39	18
<b>CHAPTER VII—OPIUM.</b>		
Realizations from opium issued from Depots .. .. .	40	18
Sales in British Districts .. .. .	41	18
License fees .. .. .	42	19
Retail shops .. .. .	43	19
Supplies to Indian States .. .. .	44	19
Manufacture and issue in the Barodā State .. .. .	45	19
Total Excise Opium Revenue .. .. .	46	19
Consumption of opium for veterinary and quasi-veterinary use .. .. .	47	19
Measures to check the administration of opium to children .. .. .	48	19
<b>CHAPTER VIII—FINANCIAL RESULTS.</b>		
Revenue .. .. .	49	20
Expenditure .. .. .	50	21
Recovery of Excise Revenue by coercive process .. .. .	51-52	21
<b>CHAPTER IX—OFFENCES.</b>		
Offences against the Abkari law .. .. .	53	21
Liquor cases and cases of drunkenness .. .. .	54	22
Hemp Drugs cases .. .. .	55	23
Cocaine cases .. .. .	56	23
Offences against the Opium law .. .. .	57	23
The Excise Intelligence Bureau .. .. .	58	23
Allegations of corruption .. .. .	59	23
<b>CHAPTER X—THE DRY AND PROHIBITION AREA SCHEMES AND OTHER PROHIBITION MEASURES.</b>		
Bombay Prohibition Area Scheme .. .. .	60-76	24-23
Ahmedabad Dry and Prohibition Area Schemes .. .. .	77-80	29-33
Broach Dry and Prohibition Area Schemes .. .. .	81	34-37
Ahmednagar Dry and Prohibition Area Schemes .. .. .	82-87	38-41
Kanara Dry and Prohibition Area Schemes .. .. .	88-89	42-44
Bardoli Total Prohibition Area Scheme .. .. .	90-91	45-47
Review of Dry and Prohibition Area Schemes outside Greater Bombay .. .. .	92-95	48-49

## CONTENTS

	PARAS.	PAGES.
<b>CHAPTER XI—GENERAL REMARKS.</b>		
Revenue .. .. .	96	49
Consumption .. .. .	97	49
Fixed maximum selling prices .. .. .	98	50
The "Dryad" .. .. .	99	50
Refresher Course for Excise Officers and men in the Constabulary Staff .. .. .	100	51
Staff .. .. .	101	51
<b>APPENDICES.</b>		
Appendix A—Consumption of country spirit in urban and rural areas of each district .. .. .		54-55
Appendix A(a)—Memorandum of consumption of and realizations from country spirit in certain large towns .. .. .		56
Appendix B—Statistics of rates of tree-tax, number of licenses granted, number of trees tapped and quantities of toddy sold in each district .. .. .		58-59
Appendix C—Areas under Hemp cultivation and quantities of intoxicating drugs produced and issued from and in balance at Warehouses .. .. .		60-51
Appendix D—Summary of accounts of opium transactions in Indian States .. .. .		62
Appendix E—Demands, collections, refunds, remissions and balances of Excise Revenue in each district .. .. .		64-65
Appendix F—Offences against the Abkari and Opium Acts in each district and certain Indian States .. .. .		66-69
Appendix G—Cases of drunkenness in each district .. .. .		70
Appendix H—Provincial Statement A .. .. .		72-73
Appendix I—Provincial Statement B .. .. .		74-75
Appendix J—Statement showing the number of country spirit shops licensed for the exclusive sale of 60° U.P. liquor and the consumption in terms of prescribed sale strengths .. .. .		76-77
IMPERIAL RETURN		
I—Revenue .. .. .		78-89
II—Expenditure .. .. .		90-91
III—Shops and licenses .. .. .		92-95
IV—Consumption .. .. .		96-113
IV-A—Imports and Exports of excisable articles .. .. .		114-121
V—Incidence of consumption average taxation, etc. .. .. .		122-127

**REPORT ON THE ADMINISTRATION OF THE EXCISE  
DEPARTMENT IN THE PROVINCE OF BOMBAY  
FOR THE YEAR 1939-40.**

*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 (1938-39).

**CHAPTER I.**

**ADMINISTRATIVE CHANGES.**

The following were the principal features of the Excise system during the year 1939-40 :—

(1) The rationing system was continued for country spirit except in the Fixed Fee Areas mentioned at item (12) below. The total ration for the Province was the same as for the previous year, the district being the unit of rationing. 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, except for certain shops on the borders of Prohibition Areas and Dry Areas.

(2) The system of double auction sanctioned for the disposal of licenses for the retail sale of country spirit, opium and hemp drugs in the previous year was discontinued. Attempts were made to dispose of all such licenses first by auction. Wherever no bids were offered, or the bids offered were inadequate, the licenses were disposed of by tender or negotiation. The only exceptions to this system were shops affected by prohibition measures introduced into the areas referred to in item (13) below, and those country spirit shops in fixed fee areas mentioned in item (12) below. Shops affected by Prohibition were continued to the existing licensees, or failing that disposed of by auction or negotiation up to the date from which prohibition schemes were introduced. The country liquor shops in the fixed fee areas were given by selection for fixed fees. (Government Resolution, Revenue Department, No. 9685/33, dated 5th January 1939.)

(3) All toddy licenses, except those licenses which were affected by prohibition measures, were disposed of for the toddy year ending 31st July 1940 by auction first. In cases where there were no bids or the bids offered were inadequate, the licenses were disposed of by tender or negotiation. (Government Resolution, Revenue Department, No. 946/39, dated 10th July 1939.)

(4) The monthly instalment system for the recovery of license fees in respect of all classes of excise licenses, except foreign liquor and