133



REPORT

ON THE

EXCISE ADMINISTRATION

OF THE

CENTRAL PROVINCES & BERAR

FOR THE

CALENDAR YEAR 1936

NAGPUR Government Printing, C. P. & Berak 1937

Agents for the sale of Publications issued by the Central Provinces Government

[Note.—Appointments of all official Agents in the United Kingdom and on the Continent for the sale of Government Publications have been terminated with effect from the 1st April 1925.

All publications in future are obtainable either direct from the High Commissioner for India, India House, Aldwych, London W. C. 2, or through any bookseller.]

INDIA

A KOLA : The Proprietor, Shri Ramdas Stores, Tajnapeth. Mr. M. G. Bakshi, Law Books Agent. ALLAHABAD : Mr. Ram Narain Lal, Publisher, etc., I, Bank Road. The Superintendent, Nazair Kanun Hind Press. AMRAOTI : Thakur & Co., Ltd., Booksellers. **BARODA**: Mr. M. C. Kothari, Bookseller and Publisher, Raopura Road. **BILASPUR**: Mr. M. A. Subhan, Bookseller and Publisher. BOMBAY: D. B. Taraporevala, Sons & Co., Treasure House of Books, Taj Building, No. 210, Hornby Road, Fort. Radhabai Atmaram Sagoon. Sunder Pandurang, 25, Kalbadevi Road. Thacker & Co., Ltd. The Proprietors, New Book Company. CALCUTTA : The Book Company, 4/4-A, College Street. Butterworth & Co. (India), Ltd., Avenue House, Post Box No. 251. The Indian School Supply Depôt. Mr. M. C. Sircar & Sons, 75, Harrison Road. Newam & Co. R. Combray & Co. S. K. Lahiri & Co. Thacker, Spink & Co. CAWNPORE: The Manager, Sampson William at Co., 127-B, The Mall. CHHINDWARA : The Proprietor, Verma Book Depôt. Sampson William and **COOCH BEHAR:** Babu S. C. Taluqdar, Proprietor, Students & Co. DELHI: The Oxford Book and Stationery Co. R. S. Tomara & Sons, Opposite Fort Gate.

JUBBULPORE: The Manager, Educational Book Depôt. The Proprietor, Nerbudda Book Depôt. KARACHI : The Standard Bookstall. **KHAMGAON**: Sakalkale Typewriting Institute. LAHORE : The Punjab Sanskrit Book Depôt. Rai Sahib M. Gulab Singh & Sons. LUCKNOW : The Proprietor, Newal Kishore Press. The Upper India Publishing House, Ltd., 41, Aminabad Park. MADRAS: Higginbotham & Co. S. Murthy & Co., Post Box No. 152. The Proprietor, the City ,Co., Post Box No. 283. Book **NAGPÚR**: Aidan Binzani, Proprietors, Karmavir Book Depot, Mahal. Mr. G. G. Khot & Sons, Walker Road. Mr. G. A. Shastri, Bookseller and Publisher, Hislop College Road. The Manager, Educational Book Depôt. The Manager, "The Hitavada ' The Proprietors, Bhisey Brothers, Booksellers and Publishers. Mr. D. M. Dhumal, Manager, Experimental Book Binding Depôt. The Manager, Nagpur Law Journal, Central Law House, Tulsi Bag Road, Mahal. Neston Jacques & Co., Kamptee Road. PATNA: The Patna Law Press Co. **PESHAWAR CANTT.:** Faqir Chand Marwah, Bookseller. POONA : The Proprietors, New Kitabkhana. RAIPUR : The Proprietor, Chaube Printing Works. RANGOON : The Superintendent, American Baptist Mission Press. **VELLORE** : A. Venkatasubbar, Law Bookseller. YEOTMAL : V. N. Seraraswat.

No. 561-499-VIII

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR SEPARATE REVENUE DEPARTMENT

Nagpur, the 13th July 1937.

Read---

Report on the excise administration of the Central Provinces and Berar during the calendar year 1936.

Read also-

The district reports.

RESOLUTION

Although the agricultural and economic conditions of the year were only slightly better than those of the previous year, revenue rose by over two lakhs to Rs. 61,45 [59,31] lakhs.

2. The reduction in 1936 of the issue price rates of liquor by 21 per cent marked a further step in the readjustment of the tax on liquor to the altered economic conditions. This, together with the large extension of the outstill system in the aboriginal tracts, narrowed the wide disparity between the price of licit and illicit liquor, and brought the evil of illicit distillation, which had assumed such alarming proportions, definitely under control for the first time for many years. The improvement in the situation was reflected in the increase in consumption of licit liquor by 39 per cent in the contract supply area. The bulk of the increase occurred in towns and the open and more developed rural tracts, and is a measure of the substitution of licit for illicit liquor.

3. Further experience is required before a definite opinion can be pronounced on the scheme of commission and departmental shops, opened 18 months ago as an experimental measure in the Jubbulpore and Hoshangabad districts. The Excise Commissioner should watch them and report on their working at the time of applying for sanction to the excise arrangements for 1938.

4. The consumption of opium has been steadily going down during recent years, the fall during the year

under report being 8 per cent. It is gratifying to note that the enforcement of the Opium Smoking Act is tending to keep the younger generation away from this pernicious habit. No less welcome is the reported decline in the habit of administering opium to infants.

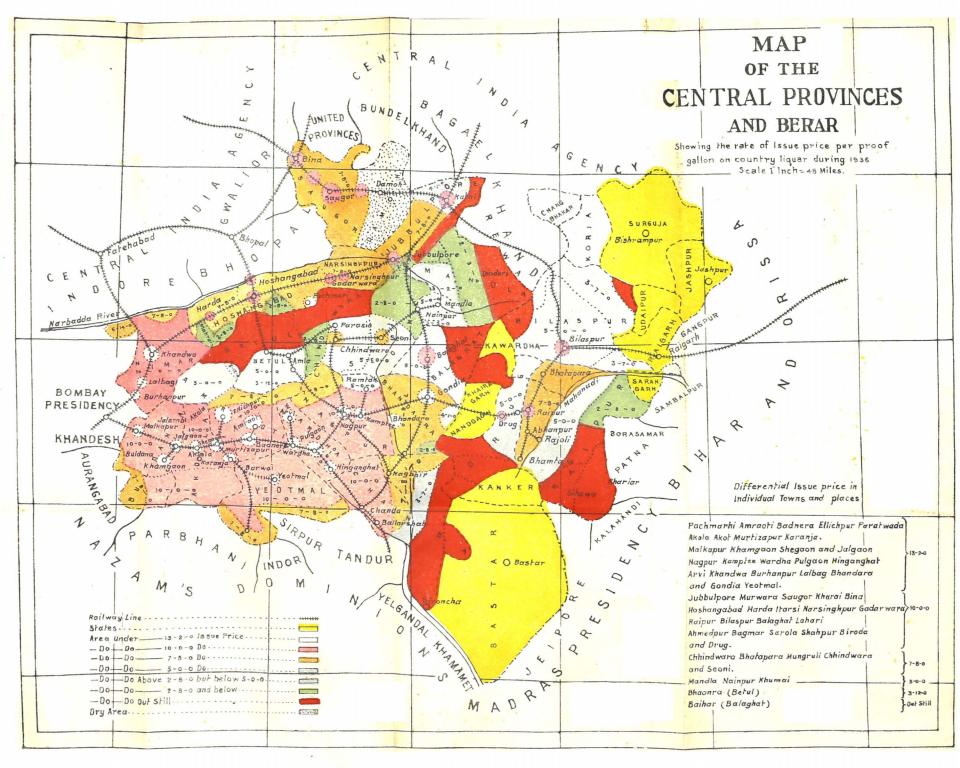
5. With a 45 per cent fall in the number of illicit distillation cases, the number of prosecutions and convictions decreased by two-thirds, and the number of persons sent to jail from 1,308 to 806. The reintroduction of charas into the province has been fully justified and has greatly reduced the volume of illicit traffic in the drug. More spectacular results cannot be expected except with the active sympathy of the general public, which is not always forthcoming. Government would also like to see revenue officers, particularly sub-divisional officers, taking greater interest in excise matters.

6. The thanks of Government are due to Mr. Jayaratnam for his efficient handling of the many difficult problems that arose in administering the department, and to Mr. Rau for his interesting report. Government is also pleased to note the names of the officers whose services have been specially commended in the report.

ORDER.—Ordered that a copy of the resolution be submitted to the Government of India, Finance Department (Central Revenues), and that a copy be forwarded to the Excise Commissioner, Central Provinces and Berar, for information and guidance, also that it be published in the Central Provinces and Berar Gazette.

> Bv order of the Governor, Central Provinces & Berar,

C. D. DESHMUKH, Secy. to Govt., C. P. & Berar, Separate Revenue Department.



136

. . .

TABLE OF CONTENTS

Para		PAGES	5
	Section I.—Introductory		
1.	Character of the season		1
$\frac{1}{2}$.	General excise conditions	<i>…</i>	1
3.	Temperance and anti-excise movement	•••	-Ž
	Section II.—General excise revenue and expenditure		
4.	Revenue (statement I)	•••	3
5.	Arrears	***	3 3 4 4
6.	Expenditure (statement II)	•••	4
7.	Buildings	•••	4
	SECTION III.—COUNTRY SPIRIT		
8.	Consumption (statement IV)		4
9.	Incidence of consumption (statement V)	•••	5
10.	Contract supply and outstill area (statem	ent	
	V)	•••	6
11.	Revenue (statement I)	•••	6
12. 13.	Incidence of taxation (statement V)	•••	ö
13. 14.	Bottled liquor	•••	1
14.	Advisory committees		4
15. 16.	Number of shops (statement III) Drunkenness	•••	2
	Hours of sale	•••	3 0
18.	Border arrangements	•••	0 8
<u>19</u> .	Distillery and warehouse arrangements	•••	66777738888
	Section IV.—Toddy		
20.	Revenue and number of shops (stateme	ents	-
21.	I and III)	•••	9
21. 22.	Working of the tree-tax system	•••	10
22.	Retail rates Consumption	•••	10
23. 24.	Miscellaneous	•••	10
21.		•••	10
	SECTION V.—FOREIGN LIQUOR AND DENATURI SPIRIT	ED	
25.	Foreign liquor (statements I, III and IV)		10
26.	Denatured and rectified spirits		11
	SECTION VI.—OPIUM		
27.	Consumption (statement IV)		11
28.	Number of shops (statement III)	•••	12
29.	Revenue (statement I)	•••	12
30.	Incidence of taxation (statement V)		12
31.	Madak		12

TABLE OF CONTENTS

Para

ii

PAGES

SECTION VII.—HEMP DRUGS AND COCAINE

	Consumption (statement IV) Number of shops (statement III))	13 13 14 14 14 14 14 14
	SECTION VIII.—Excise offences and prosecutions		
40. 41. 42. 43. 44.	Fines and rewards (statement VI) Departmental cases against licence holders Offences relating to liquor smuggling (s ment VI) Illicit distillation (statement VI) Offences relating to hemp drugs and cou (statement VI) Offences relating to opium (statement VI) Theft of excisable articles	tate-	15 15 16 1 ⁶ 1 ⁻ 19 21 22 22
	SECTION IX.—EXCISE ADMINISTRATION		
47. 48. 49. 50. 51. 52. 53.	Excise intelligence bureau Touring of district excise officers and assistants Excise training school Changes and punishment among staff Headquarters staff	their 	22 24 25 25 25 26
	Statements		

Statements '

... iii-xiv