



REPORT  
ON THE  
EXCISE ADMINISTRATION  
OF THE  
CENTRAL PROVINCES & BERAR  
FOR THE  
CALENDAR YEAR 1936

---

NAGPUR  
GOVERNMENT PRINTING, C. P. & BERAR  
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**

- |   |  |
|---|--|
| <p><b>A</b></p> <p><b>KOLA :</b><br/>The Proprietor, Shri Ramdas Stores, Tajnapeth.<br/>Mr. M. G. Bakshi, Law Books Agent.</p> <p><b>ALLAHABAD :</b><br/>Mr. Ram Narain Lal, Publisher, etc., 1, Bank Road.<br/>The Superintendent, Nazair Kanun Hind Press.</p> <p><b>AMRAOTI :</b><br/>Thakur &amp; Co., Ltd., Booksellers.</p> <p><b>BARODA :</b><br/>Mr. M. C. Kothari, Bookseller and Publisher, Raopura Road.</p> <p><b>BILASPUR :</b><br/>Mr. M. A. Subhan, Bookseller and Publisher.</p> <p><b>BOMBAY :</b><br/>D. B. Taraporevala, Sons &amp; Co., Treasure House of Books, Taj Building, No. 210, Hornby Road, Fort.<br/>Radhabai Atmaram Sagoon.<br/>Sunder Pandurang, 25, Kalbadevi Road.<br/>Thacker &amp; Co., Ltd.<br/>The Proprietors, New Book Company.</p> <p><b>CALCUTTA :</b><br/>The Book Company, 4/4-A, College Street.<br/>Butterworth &amp; Co. (India), Ltd., Avenue House, Post Box No. 251.<br/>The Indian School Supply Depôt.<br/>Mr. M. C. Sircar &amp; Sons, 75, Harrison Road.<br/>Newam &amp; Co.<br/>R. Combray &amp; Co.<br/>S. K. Lahiri &amp; Co.<br/>Thacker, Spink &amp; Co.</p> <p><b>CAWNPORE :</b><br/>The Manager, Sampson William and Co., 127-B, The Mall.</p> <p><b>CHHINDWARA :</b><br/>The Proprietor, Verma Book Depôt.</p> <p><b>COOCH BEHAR :</b><br/>Babu S. C. Taluqdar, Proprietor, Students &amp; Co.</p> <p><b>DELHI :</b><br/>The Oxford Book and Stationery Co.<br/>R. S. Tomara &amp; Sons, Opposite Fort Gate.</p> | <p><b>JUBBULPORE :</b><br/>The Manager, Educational Book Depôt.<br/>The Proprietor, Nerbudda Book Depôt.</p> <p><b>KARACHI :</b><br/>The Standard Bookstall.</p> <p><b>KHAMGAON :</b><br/>Sakalkale Typewriting Institute.</p> <p><b>LAHORE :</b><br/>The Punjab Sanskrit Book Depôt.<br/>Rai Sahib M. Gulab Singh &amp; Sons.</p> <p><b>LUCKNOW :</b><br/>The Proprietor, Newal Kishore Press.<br/>The Upper India Publishing House, Ltd., 41, Aminabad Park.</p> <p><b>MADRAS :</b><br/>Higginbotham &amp; Co.<br/>S. Murthy &amp; Co., Post Box No. 152.<br/>The Proprietor, the City Book Co., Post Box No. 283.</p> <p><b>NAGPUR :</b><br/>Aidan Binzani, Proprietors, Karmavir Book Depot, Mahal.<br/>Mr. G. G. Khot &amp; Sons, Walker Road.<br/>Mr. G. A. Shastri, Bookseller and Publisher, Hislop College Road.<br/>The Manager, Educational Book Depôt.<br/>The Manager, "The Hitavada".<br/>The Proprietors, Bhiscy Brothers, Booksellers and Publishers.<br/>Mr. D. M. Dhumal, Manager, Experimental Book Binding Depôt.<br/>The Manager, Nagpur Law Journal, Central Law House, Tulsi Bag Road, Mahal.<br/>Neston Jacques &amp; Co., Kamptee Road.</p> <p><b>PATNA :</b><br/>The Patna Law Press Co.</p> <p><b>PESHAWAR CANTT. :</b><br/>Faqr Chand Marwah, Bookseller.</p> <p><b>POONA :</b><br/>The Proprietors, New Kitabkhana.</p> <p><b>RAIPUR :</b><br/>The Proprietor, Chaube Printing Works.</p> <p><b>RANGOON :</b><br/>The Superintendent, American Baptist Mission Press.</p> <p><b>VELLORE :</b><br/>A. Venkatasubbar, Law Bookseller.</p> <p><b>YEOTMAL :</b><br/>V. N. Seraraswat.</p> |
|---|--|

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 out-still 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*.

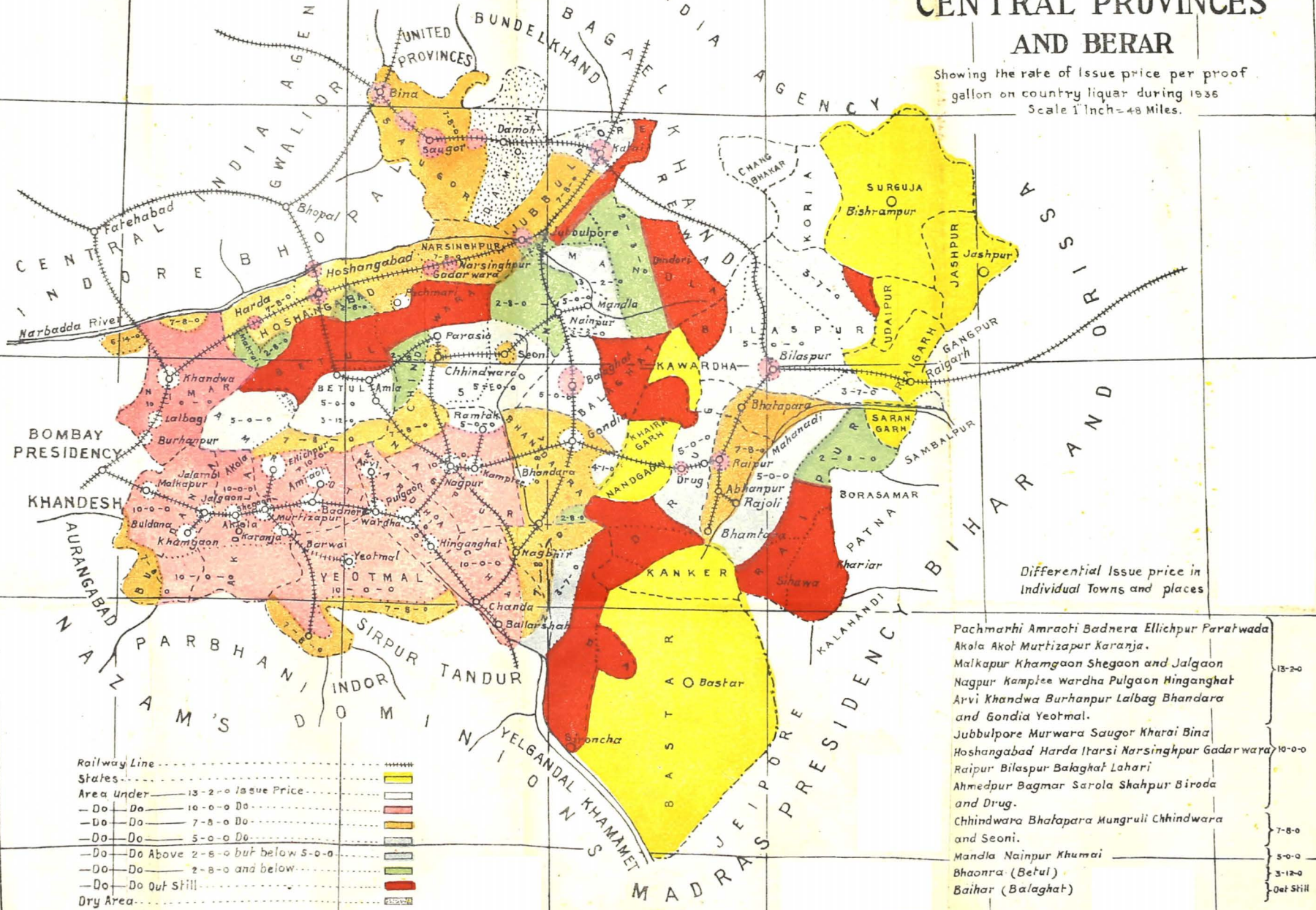
By order of the Governor,  
Central Provinces & Berar,

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



# MAP OF THE CENTRAL PROVINCES AND BERAR

Showing the rate of Issue price per proof gallon on country liquor during 1936  
Scale 1 Inch = 48 Miles.



Differential Issue price in Individual Towns and places

- Pachmarhi Amraoti Badnera Ellichpur Paratwada
- Akola Akot Murtizapur Karanja
- Malkapur Khamgaon Shegaon and Jalgaon
- Nagpur Kamplée wardha Pulgaon Hinganghat
- Arvi Khandwa Burhanpur Lalbag Bhandara and Gondia Yeotmal.
- Jubbulpore Murwara Saugor Kharai Bina
- Hoshangabad Harda Itarsi Narsinghpur Gadarwara
- Raipur Bilaspur Balaghat Lahari
- Ahmedpur Bagmar Sarola Shahpur Biroda and Drug.
- Chhindwara Bhatapara Mungruli Chhindwara and Seoni.
- Mandla Nainpur Khumai
- Bhaonra (Betul)
- Baihar (Balaghat)

Railway Line	-----
States	-----
Area Under	13-2-0 Issue Price
- Do - Do	10-0-0 Do
- Do - Do	7-8-0 Do
- Do - Do	5-0-0 Do
- Do - Do	Above 2-8-0 but below 5-0-0
- Do - Do	2-8-0 and below
- Do - Do	Out Still
Dry Area	-----

## TABLE OF CONTENTS

PARA	PAGES
SECTION I.—INTRODUCTORY	
1. Character of the season	... 1
2. General excise conditions	... 1
3. Temperance and anti-excise movement	... 2
SECTION II.—GENERAL EXCISE REVENUE AND EXPENDITURE	
4. Revenue (statement I)	... 3
5. Arrears	... 3
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 (statement V)	... 6
11. Revenue (statement I)	... 6
12. Incidence of taxation (statement V)	... 6
13. Bottled liquor	... 7
14. Advisory committees	... 7
15. Number of shops (statement III)	... 7
16. Drunkenness	... 3
17. Hours of sale	... 8
18. Border arrangements	... 8
19. Distillery and warehouse arrangements	... 8
SECTION IV.—TODDY	
20. Revenue and number of shops (statements I and III)	... 9
21. Working of the tree-tax system	... 10
22. Retail rates	... 10
23. Consumption	... 10
24. Miscellaneous	... 10
SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT	
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

PARA	PAGES
SECTION VII.—HEMP DRUGS AND COCAINE	
32. Revenue and taxation (statements I and V) ...	13
33. Ganja cultivation ...	13
34. Consumption (statement IV) ...	14
35. Number of shops (statement III) ...	14
36. Bhang ...	14
37. Cocaine ...	14
37-A. Charas ...	14
SECTION VIII.—EXCISE OFFENCES AND PROSECUTIONS	
38. Prosecutions and convictions (statement VI) ...	15
39. Fines and rewards (statement VI) ...	15
40. Departmental cases against licence holders ...	16
41. Offences relating to liquor smuggling (statement VI) ...	16
42. Illicit distillation (statement VI) ...	17
43. Offences relating to hemp drugs and cocaine (statement VI) ...	19
44. Offences relating to opium (statement VI) ...	21
45. Theft of excisable articles ...	22
46. Assaults ...	22
SECTION IX.—EXCISE ADMINISTRATION	
47. Changes ...	22
48. Excise intelligence bureau ...	24
49. Touring of district excise officers and their assistants ...	24
50. Excise training school ...	25
51. Changes and punishment among staff ...	25
52. Headquarters staff ...	25
53. Work of the staff ...	26
STATEMENTS	
Statements ...	iii—xiv



No. SL-1850

FROM

P. S. RAU, ESQ., I.C.S.,

EXCISE COMMISSIONER,

CENTRAL PROVINCES AND BERAR,

TO

THE SECRETARY TO GOVERNMENT,

CENTRAL PROVINCES AND BERAR,

SEPARATE REVENUE DEPARTMENT.

*Pachmarhi, the 1st May 1937.*

SIR,

I have the honour to submit the report on the excise administration of this province for the calendar year 1936, together with the prescribed statements and the district reports.

I have the honour to be,

SIR,

Your most obedient servant,

P. S. RAU,

*Excise Commissioner,*

*Central Provinces and Berar.*

REPORT ON THE EXCISE ADMINISTRATION  
OF THE CENTRAL PROVINCES AND  
BERAR FOR THE CALENDAR  
YEAR 1936

---

[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 (1935).]

SECTION I.—INTRODUCTORY

1. Character of the season.—The persistent and excessive rainfall of the early monsoon of 1935 proved unfavourable to all kharif crops except rice, while the abrupt cessation of rain after the last week of September and inadequate winter showers combined with frost, hail and cloudy weather from December to February had an adverse effect on rabi.

The monsoon of 1936 was punctual and fully established by the end of June. Rainfall was heavy and continuous till about the middle of July, when a short but opportune break favoured both weeding and late sowing. This was followed by moderate to heavy rain with intermittent breaks till the end of September and the condition of kharif crops was generally satisfactory. But heavy and untimely rain in the second and third weeks of November damaged the cotton and juar to an appreciable extent although it was beneficial to the rabi crops.

The monsoon conditions of 1936 promised so well that a bumper kharif harvest was confidently expected till the untimely rain in November frustrated those hopes. Even so, the outturn of kharif crops was better than that of the previous year as will be seen from the figures below, but the price of cotton was only Rs. 70 [Rs. 80] per khandi of 784 lbs.

Cotton—81.1 [54.1] per cent.

Juar—75.5 [72.3] per cent.

Rice—105.7 [98.1] per cent.

The economic depression was slowly lifting and wages were fair, but the money market was tight. The lot of the agriculturist and of the labouring classes was on the whole probably a trifle better than in the previous year.

2. General excise conditions.—There was a further slight increase in the excise revenue of the province to Rs. 61.45 [Rs. 59.31] lakhs or by 4 per cent, which is,

however, still far behind the revenue of Rs. 125 lakhs of the last normal year 1929. The causes of the disconcerting fall in the excise revenue have been indicated in recent reports. They are primarily the world-wide economic depression accompanied by a phenomenal fall in commodity prices and the impetus they gave to the manufacture of illicit liquor. During the year under report efforts were concentrated on counteracting these conditions by—

- (a) substantial reductions in issue price rates (21 per cent),
- (b) the supply of stronger spirit throughout the province,
- (c) an intensive campaign against illicit distillation, and
- (d) the employment of special preventive staff wherever necessary.

The net result was an increase of 39 per cent in the consumption of country spirit and a substantial fall in the number of illicit distillation cases.

There was a further decline in the consumption of opium by 8 per cent which has been explained in paragraph 27 below.

The consumption of ganja was practically stationary at 12,874 [12,898] seers.

The opening of two charas shops at Nagpur and Jubbulpore in 1935 was justified by an increase in consumption by 35 per cent and a further check on smuggling.

The special preventive staff operated in the larger urban centres and other areas where the incidence of excise crime needed special attention. Their efforts have continued to meet with success and their retention for another year has been fully justified.

**3. Temperance and anti-excise movements.**—A third branch of the Women's Christian Temperance Union was started at Shahpur in the Betul district during the year with an annual grant-in-aid of Rs. 480. The branch at Khandwa continued to do useful work, but the Union's efforts at Jubbulpore are reported to have met with little success.

Sub-assistant health officers during the course of their tours delivered lectures and distributed leaflets on the harmful effects of administering opium to children.

Elsewhere there has been neither any organized temperance movement nor any organized opposition to the excise policy of Government.

## SECTION II.—GENERAL EXCISE REVENUE AND EXPENDITURE

4. Revenue (statement I).—The total gross revenue amounted to Rs. 61.45 [59.31] lakhs, an increase of Rs. 2.14 lakhs, or 4 per cent. Licence fee declined by 2 per cent to Rs. 23.61 [Rs. 24.06] lakhs, but receipts from issue price increased by Rs. 2.47 to Rs. 37.47 [Rs. 35.00] lakhs or by 7 per cent. The increase was mainly under country spirit and hemp drugs. Revenue from opium and toddy is steadily declining from year to year on account of a continued fall in consumption. With the exception of Raipur (-Rs. 45,532), Wardha (-Rs. 28,727), Nimar (-Rs. 27,035), Drug (-Rs. 15,257) and Betul (-Rs. 588), all districts contributed to the increase, which was largest in Nagpur (Rs. 97,919), followed by Jubbulpore (Rs. 73,551), Balaghat (Rs. 26,918), Hoshangabad (Rs. 23,794) and Bilaspur (Rs. 11,377). The fall in Raipur and Drug was accentuated to the extent of Rs. 39,876 and Rs. 5,110, respectively, by the Indian States deciding to obtain opium direct from the factory at Ghazipur instead of from us.

The incidence of excise revenue per head of the population was Re. 0-6-4 [Re. 0-6-6].

5. Arrears.—The arrears outstanding on 1st January 1936 amounted to Rs. 1,61,115, out of which a sum of Rs. 41,382 or 26 per cent was collected and Rs. 24,384 or 15 per cent remitted or written off as irrecoverable, leaving a balance of Rs. 95,349, the bulk of which is due from Wardha and the Berar districts which together account for Rs. 86,489 of the total. The bulk of this again dates back to the civil disobedience movement. Progress in recovery has been very slow as many old contractors of assured solvency were hard hit by trade depression and by a series of lean years. Immovable property consisting of fields and houses has been attached and sales are being effected from time to time, but, as economic conditions have not improved to any appreciable extent, there is either no demand at all for the property or the prices offered are too low to be accepted. The position is again being reviewed with a view to closing the old accounts as far as possible. Out of the demand

of Rs. 23.79 lakhs for the year under report a sum of Rs. 23.16 lakhs was recovered and Rs. 1,480 remitted leaving a balance of Rs. 61,590 or 3 per cent outstanding. The total arrears at the close of the year thus amounted to Rs. 1,56,939 [Rs. 1,60,022].

The districts with the heaviest arrears for the year under report were Wardha (Rs. 24,039), Nagpur (Rs. 9,671), Yeotmal (Rs. 7,181), Akola (Rs. 4,732), Amraoti (Rs. 2,799) and Buldana (Rs. 2,142). In Wardha, toddy alone accounts for Rs. 17,050 which is the outcome of a marked deterioration in the trade.

**6. Expenditure (statement II).**—The total expenditure decreased by 9 per cent to Rs. 8,84,687 [Rs. 9,77,316]. Excluding the cost of opium Rs. 1,52,271 [Rs. 2,79,045] and of hemp drugs Rs. 27,574 [Rs. 16,234] the net expenditure was Rs. 7.05 [Rs. 6.82] lakhs, or 11.4 [11.5] per cent of the gross excise revenue. The decrease is mainly under the head cost of opium supplied to the excise department, as the Indian States discontinued taking their supplies from us and as stricter control was exercised in passing opium indents with a view to avoiding excessive stocks in treasuries.

**7. Buildings.**—As in 1935, no major work was executed during the year for want of funds. The public works department spent Rs. 1,036 [Rs. 923] on petty works, and repairs to departmental buildings cost Rs. 84 [Rs. 336]. The expenditure on the upkeep of the old distillery plant at Akola and Kamptee was Rs. 479 [Rs. 811]. A sum of Rs. 1,010 was spent on the purchase of the plant at the Bhainsdehi warehouse (Betul) which was closed.

### SECTION III.—COUNTRY SPIRIT

**8. Consumption (statement IV).**—The consumption of country spirit appears stationary at 331,161 [332,530] proof gallons because the figures for 1935 include the consumption of the area converted into outstills in the year under report. If we deduct this figure (95,007 proof gallons) from the consumption of 1935, we find that consumption in the contract supply area in 1936 rose to 331,161 [237,523] proof gallons or by 39 per cent. This increase is attributed to a reduction of 21 per cent in the issue price rates, extension of the supply of 45° U. P. liquor to all districts of the province and the

continued and unremitting campaign against illicit distillation. An additional cause in the Hoshangabad district was the popularity of the departmental shops which were run like *cafés*. Figures of consumption in outstill areas are not available but the deputy commissioner, Betul, has estimated an increase of about 122 per cent, from 22,372 to 49,607 proof gallons, in his district; and the deputy commissioner, Balaghat, considers consumption in his outstill area to be in the neighbourhood of 20,000 [14,339] proof gallons, an increase of 40 per cent. In the advanced districts the rise in consumption was highest in Hoshangabad (158 per cent), followed by Saugor (67 per cent), Amraoti (41 per cent), Buldana (40 per cent), Nagpur (39 per cent), Akola (32 per cent) and Jubbulpore (31 per cent). Nimar was the solitary exception where consumption dropped slightly to 9,988 [10,075] proof gallons. The explanation given in the district report that it is due to "adverse economic conditions" is not convincing. In all the districts in which the outstill system prevailed, consumption in the supply area increased, noticeably in Balaghat (232 per cent), Drug (55 per cent), Betul (46 per cent) and Bilaspur (44 per cent). The effect of the measures referred to in the earlier paragraphs of this report is reflected in a general increase in consumption of licit liquor and revenue and a substantial decrease in the number of illicit distillation cases to 2,536 [4,537]. It is gratifying to note that this fall has been shared by all districts of the province except Chanda where the number rose to 137 [105].

In towns and the open and more developed tracts consumption has increased to 251,843 [164,461] proof gallons or by 53 per cent and illicit distillation cases have fallen to 1,972 [2,571]. If these tendencies continue during the current year it may not be necessary any longer to relax restrictive measures in these areas. There, however, seems to be scope for some slight further reduction in issue price rates in the backward tracts where, although illicit distillation has decreased considerably to 564 [1,966] cases, consumption has risen only slightly by 9 per cent to 79,318 [73,062] proof gallons.

9. Incidence of consumption (statement V).—With the increase in the consumption of country spirit, the incidence per 100 of the population rose to 2.34 [2.18] proof gallons. The highest incidence was in Mandla (6.13) followed closely by Betul (5.65); while the lowest, 0.69, was in Drug.

10. **Contract supply and outstill areas (statement V).**—In order partly to make our excise policy less irksome and less expensive to the aboriginals and partly to counteract the ever-increasing tendency to illicit distillation in those remote and inaccessible tracts of the province which are largely inhabited by them, the area under outstills was further widened in the districts of Mandla, Chanda, Raipur and Drug and the system was re-introduced into the Betul, Chhindwara, Balaghat, Bilaspur and Jubbulpore districts. The total area under outstills thus increased to 19,000 [4,740] square miles and that under the contract supply system diminished to 79,369 [95,136] square miles. These figures exclude 1,432 and 75 square miles of the Raipur and Bilaspur districts, respectively, transferred to the new province of Orissa.

11. **Revenue (statement I).**—The rise of 12 per cent in the revenue from country spirit to Rs. 31.65 [Rs. 28.14] lakhs was entirely from duty receipts which rose to Rs. 21.11 [Rs. 17.52] lakhs, licence fees showing a slight fall to Rs. 10.54 [Rs. 10.62] lakhs. There was a fall of Rs. 1,60,760 under this head under the contract supply area which was all but counterbalanced by a rise of Rs. 1,52,868 in the outstill area. The net increase in revenue was contributed by the majority of districts, the largest increases being in Berar and in Jubbulpore, Hoshangabad and Balaghat.

12. **Incidence of taxation (statement V).**—With an increase in duty receipts and a fall in licence fees the incidence of taxation under these two heads rose and fell to Rs. 6-5-11 [Rs. 5-4-2] and Rs. 2-9-11 [Rs. 3-3-0], respectively, the combined incidence being Rs. 8-15-10 [Rs. 8-7-2]. The proportion of duty to licence fee was 71 : 29 [62 : 38] which is somewhat inflated owing to the gross receipts from departmental and commission shops being credited under duty. The highest taxation was in Hoshangabad, Rs. 20-4-7 per proof gallon, and the lowest again in Mandla, Rs. 1-7-4 [Rs. 1-11-2]. The incidence per head of population was Re. 0-3-3 [Re. 0-2-11].

13. **Bottled liquor.**—The system of combined licences for sale of country liquor in sealed bottles as well as on tap was continued and the number of such shops increased from 57 to 66. The capacity of sealed bottles was increased from 6 and 3 to 8 and 4 drams, respectively.

This reduced the number of bottles sold by 3 per cent to 677,352 [695,946], but the volume of spirit rose to 37,765 [28,663] proof gallons or by 32 per cent. The quantity sold on tap amounted to 51,638 [35,012] proof gallons and the total consumption at these combined shops was thus 89,403 [63,675] proof gallons, an increase of 40 per cent. The proportion of liquor sold on tap to that bottled was 58 : 42 [55 : 45], which indicates that in spite of the risk the customer runs of being cheated by dilution and short measure he still shows a preference for liquor on tap as it is slightly cheaper and can be had in small quantities not available in sealed bottles. This preference is most striking in the urban areas of Jubbulpore, Nimar, Buldana and Yeotmal where the consumption of liquor on tap ranged from four to twelve times that of bottled liquor. In order to encourage a still more extensive use of bottled liquor, departmental bottles of standard size were placed on the market towards the end of the year and licensees are now required to buy back the empties from the customer at six to nine pies less than the original cost. This arrangement is reported to be gaining popularity already and to meet the requirements of the poorer class of consumer. The sale of liquor in 2 dram bottles is also under consideration.

14. **Advisory committees.**—District urban and rural excise advisory committees were as usual consulted on changes in excise arrangements such as reduction of issue price rates, opening and closing of shops, issue of stronger liquor, changes in the working hours of shops on festival days, etc., and their recommendations were accepted in most cases. The committees appear generally to have taken keen interest in the matters discussed.

15. **Number of shops (statement III).**—With the large extension of the outstill system the number of outstill shops increased to 614 [97] and those in the contract supply area decreased to 1,442 [1,817]. The total number was 2,056 [1,914].

In urban areas each shop served on the average a population of 14,970 [15,621] persons while in rural areas the proportion was one shop to 6,456 [7,808] persons and 58.7 [55.0] square miles.

16. **Drunkenness.**—The number of convictions for drunkenness in municipal towns and notified areas



increased to 175 [111]. Noticeable increases occurred in Nagpur 72 [50], Jubbulpore 29 [13], Bilaspur 13 [5], Akola 12 [6] and Buldana 10 [nil]. No cases were reported from Wardha, Chanda, Betul and Balaghat. Departmental action against licensees for permitting drunkenness on the premises was not possible for want of evidence. These statistics do not necessarily indicate an increased tendency towards drunkenness as they are liable to fluctuate violently, depending partly as they do on the activity of the police. Thus in 1932 convictions for drunkenness numbered 173 when the consumption was the lowest on record.

17. Hours of sale.—There was no change in the hours of sale of country spirit. The restriction on closure on festival days was relaxed by shops being permitted to remain open for six hours. 47 [56] cases of sale during prohibited hours were reported from 12 [18] districts, Bilaspur heading the list with 13 cases. No case of sale on prohibited days was reported against two in the year 1935.

18. Border arrangements.—The existing border arrangements with neighbouring States worked satisfactorily. The lease of the excise rights of the villages of the Nagod state which form an enclave in the Murwara tahsil of the Jubbulpore district was renewed for a further period of five years with effect from 1st April 1936, and the contract for the supply of country spirit from the Barwaha distillery to the shops in the Kanapur-Bedia and Badud tracts of the Nimar district has been renewed for another year with effect from 1st October 1936. Smuggling, particularly of drugs from states, where retail prices are much lower, continues in almost all the border districts. Remoteness of the areas renders efficient control difficult.

19. Distillery and warehouse arrangements.—At the commencement of the year, the distillery arrangements were the same as last year, *viz.*, three distilleries at Katni, Seoni and Betul, each serving roughly a third of the province, but on the expiry on 31st March 1936 of the Betul contract, it was decided not to renew it but to add the whole of that area to the Katni area. The Chanda district of the Katni area was transferred to the Seoni area. As a result of the examination of the questions of the cost of manufacture and supply of country spirit the number of licences was cut down from three to two and contracts were given for the supply of spirit to two firms

at competitive rates which are lower than those which had prevailed for several years past. The Betul distillery plant was purchased by Messrs. Carew & Co., the Katni licensees, but it was not worked and spirit was supplied from the Katni distillery. Mahua was, as usual, the only base from which spirit was manufactured in the province. The outturn of spirit per maund of mahua averaged 4.3 proof gallons at the Katni distillery and 4.5 proof gallons at the Seoni distillery. The following issues of country spirit were made from the distilleries :—

	<i>Proof gallons.</i>
Under bond to warehouses in the province	310,264
To retail vendors on payment of issue price	12,409
To Indian States on payment of duty ..	10
	-----
Total ..	322,683
	-----

Transit wastages in spirit consignments were generally moderate. Nine warehouses were closed on account of the introduction of the outstill system.

The warehouse at Tanwat Nawapara, Raipur district, was made over to the Orissa Government from the 1st April 1936 with the transfer of certain areas to the newly-created province of Orissa.

No Indian-made foreign liquor was manufactured in the province; but it was imported from the Rosa distillery in the United Provinces and stocked at the Katni distillery from which 1,315 [1,281] proof gallons were issued on payment of duty.

#### SECTION IV.—TODDY

20. Revenue and number of shops.—The revenue from toddy decreased further to Rs. 2.68 [Rs. 2.97] lakhs or by 10 per cent. Licence fee fell to Rs. 2.22 [Rs. 2.42] lakhs and tree tax to Rs. 0.46 [Rs. 0.55] lakh due to a decreased demand for toddy. The fall was heaviest in the important toddy districts of Wardha (Rs. 17,529) and Nagpur (Rs. 5,446) which together account for Rs. 0.23 lakh of the total fall of Rs. 0.29 lakh. The drop in the revenue was, however, not so great in 1936 as in 1935 in Amraoti, Akola and Yeotmal where revenue fell only by 5, 5 and 4 per cent against 12, 18 and 17 per cent, respectively, in the previous year. Thirteen shops were closed and the same number newly opened, leaving the total for the province unchanged at 327. The number of tree foot booth licences in the

Amraoti district was raised to 7 [4] to give the system a further trial. There was no general complaint of difficulty in securing trees except from Bhandara, Bilaspur and Yeotmal where trees are scarce, and Jubbulpore and Amraoti, where they are at long distances from the shops.

21. Working of the tree tax system.—The tree tax system continued in the districts in which it was already in force and the rates were the same as in the previous year. Cases of illicit tapping of trees increased to 16 [10] by the detection of 7 [nil] cases in the Amraoti district. This is ascribed to stricter supervision of the *bans* by the excise staff.

22. Retail rates.—Retail rates varied from Re. 0-1-0 to Re. 0-2-6 in urban and from Re. 0-0-9 to Re. 0-2-0 in rural areas.

23. Consumption.—The estimated consumption of toddy declined further by 6 per cent to 637,720 [680,599] gallons. The fall was heaviest in Nagpur, 26,248 gallons, Jubbulpore and Yeotmal following with 15,260 and 14,153 gallons, respectively, and is attributed to a diversion of custom to licit liquor the prices of which were reduced considerably. Marked increases occurred in Akola, 7,731 gallons, and in Hoshangabad, 6,124 gallons, which are explained as the outcome of a reduction in retail rates and a closer check on consignments *en route* from *ban* to shop.

24. Miscellaneous.—The number of free tapping licences granted to Marias and Gonds of the Chanda district from 1st January 1936 increased by one during the year thus bringing the total to 300, against 340 villages scheduled for the purpose.

#### SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT

25. Foreign liquor (statements I, III and IV).—The total revenue from foreign liquor increased further to Rs. 1.29 [Rs. 1.22] lakhs of which Rs. 0.83 [Rs. 0.66] lakh is the duty on the Indian-made variety. The increase is due to larger consumption of Indian-made spirits and beer, which are cheaper than those imported. Several districts report a diversion of custom from foreign liquor to country spirit on account of a substantial reduction in the selling rates of the latter and the re-introduction of 45° U. P. liquor

26. **Denatured and rectified spirit.**—The number of licences for the sale of denatured spirit fell further to 192 [205] owing mainly to the reduction in the number by seven in Jubbulpore and two each in Hoshangabad and Yeotmal districts. Consumption rose to 53,642 [50,572] bulk gallons which is attributed generally to a larger demand for industrial purposes, for lighting lamps and stoves, and to low selling rates of Re. 0-3-0 to Re. 0-6-0 a bottle. The districts showing marked increases were Nagpur (1,511 gallons), Amraoti and Wardha (414 gallons) each, Raipur (408 gallons) and Jubbulpore (400 gallons). In contrast to an increase of 391 gallons in the Yeotmal district in 1935, there was a heavy fall of 909 gallons which is attributed to the vigilance of the special preventive staff which checked the misuse of the spirit to a great extent.

There is, however, evidence that the use of denatured spirit as a beverage is spreading as the number of persons dealt with for this offence rose to 32 [11] of whom no less than 11 [1] were from Akola and 9 [8] from Jubbulpore.

The Government of India have recently approved of the addition of 4 per cent wood naphtha as a third denaturant to make such spirit totally undrinkable and it is hoped that this measure will achieve the object in view.

Rectified spirit licences rose slightly to 21 [18]. Consumption also increased to 2,168 [1,000] proof gallons, of which 1,980 [884] were used in preparing medicines.

Six [5] licences were granted for the manufacture of spirituous medicinal preparations.

The receipts increased to Rs. 13,504 [Rs. 5,934] out of which a sum of Rs. 1,957 [Rs. 2,270] was refunded on account of duty-free issues to charitable institutions like hospitals and dispensaries.

#### SECTION VI.—OPIUM

27. **Consumption (statement IV).**—The consumption of opium further declined to 10,115 [10,980] seers or by 8 per cent. No supplies were made to the former Central Provinces States which obtained their requirements direct from the factory at Ghazipur. The fall was general except in a few districts and is attributed to continued high rates coupled with the economic depression

and the enforcement of the Opium Smoking Act. Several districts also report a decline in the habit of administering opium to infants partly as a result of the propaganda carried on by the public health department. The largest decreases occurred in Raipur (197 seers), Akola (139 seers) and Amraoti (105½ seers).

As a result of the restrictive measures taken from time to time the consumption per 10,000 of the population has declined from 16 seers in 1929, the last normal year, to 6.5 seers in the year under report.

**28. Number of shops (statement III).**—With the transfer of ten shops to the new province of Orissa, the closure of two old and the opening of one new shop, the number of shops was reduced to 785 [796]. Each shop served on the average 19,513 [19,479] persons and 125.3 [125.5] square miles.

**29. Revenue (statement I).**—There was a further decline in the revenue from opium to Rs. 16.08 [Rs. 18.14] lakhs or by 11 per cent. The decrease is shared both by licence fee Rs. 6.98 [Rs. 7.67] lakhs and issue price receipts Rs. 9.10 [Rs. 10.47] lakhs. Only three districts, *viz.*, Jubbulpore, Saugor and Hoshangabad, showed a slight increase aggregating Rs. 3,544. The fall was most marked in Akola (Rs. 23,508), Raipur (Rs. 20,484), Amraoti (Rs. 18,939), Nagpur (Rs. 16,817), Buldana (Rs. 14,753), Yeotmal (Rs. 11,652) and Drug (Rs. 10,274). The decrease in licence fee is due to reduced consumption in 1935, and that in issue-price to a further fall in sales in the year under report, the latter being intensified by states discontinuing their supplies from this province. The proportion of duty to licence fee was 51: 49 as in the previous year.

**30. Incidence of taxation (statement V).**—The incidence of taxation per seer of opium dropped to Rs. 139-11-3 [Rs. 140-5-8] and that of licence fee to Rs. 69 [Rs. 69-14-2]. As in the previous year, the highest incidence of licence fee was in the Yeotmal district. The issue price of opium remained unchanged at Rs. 90 per seer.

**31. Madak.**—The estimated number of madak smokers further declined to 8,264 [8,713]. This estimate must be accepted with caution as, with the advent of total prohibition, opium smoking is indulged in

secret, rendering a census more difficult than ever. There is, however, reason to believe that prohibition is proving effective in keeping the younger generation away from this pernicious habit. A few districts report a diversion from smoking to eating opium. All but three districts, (+13), Saugor (+35) and Hoshangabad (+46) showed a decrease, the most noteworthy being Jubbulpore (-82), Mandla (-80) and Amraoti (-61).

#### SECTION VII.—HEMP DRUGS AND COCAINE

32. Revenue and taxation (statements I and IV).—The total revenue from hemp drugs (ganja, bhang and charas amounted to Rs. 9.38 [Rs. 8.57] lakhs, an increase of 9 per cent to which charas contributed Rs. 0.85 [Rs. 0.55] lakh.

Licence fees increased to Rs. 3.41 [Rs. 2.77] lakhs by 23 per cent and issue price receipts to Rs. 5.97 [Rs. 5.80] lakhs, by 3 per cent. All districts except Akola, Buldana, Wardha, Nimar and Betul contributed to the increase which was largest in Jubbulpore, Rs. 28,582, followed by Bilaspur Rs. 11,913, Nagpur Rs. 7,763 and Balaghat Rs. 6,936. The drop in the revenue in the districts mentioned above is mainly from issue price receipts on a reduced consumption. Licence fees increased in Akola, Buldana and Wardha but fell slightly in Nimar and Betul.

33. Ganja cultivation.—The cultivation of ganja was restricted to 2 [6] villages in the Nimar district, and the area was curtailed to 75 [175] acres, there being a sufficient balance of the previous year's crop. Only Almora seed was sown. The quality of ganja deteriorated somewhat on account of heavy rains in November, but the outturn of uncleaned ganja was good, the average yield per acre being 9 maunds 21 seers [7 maunds 30 seers]. The stock of cleaned ganja in the Khandwa storehouse at the beginning of the year was 1,171 [487] maunds and 656 [1,343] maunds of uncleaned ganja were received during the year. Issues to warehouses in the province and to Indian States amounted 439 [374] maunds. As in the previous year, bhang was imported from Madras and charas from the Punjab, the total quantity of the former being 66 [80] maunds and that of the latter 26 [18] maunds.

34. **Ganja consumption (statement IV).**—The consumption of ganja excluding issues to the old Central Provinces states showed a trifling decrease of 24 seers to 12,874 [12,898] seers, which is due to economic depression. Variations in individual districts are not striking, the largest increase being 13 per cent in the Saugor and Bhandara districts, and the heaviest fall 17 per cent in Akola and Buldana. In Wardha, the decrease of 11 per cent is attributed partly to the opening of a charas shop at Nagpur. Strange to say, this factor did not affect the consumption of ganja in the Nagpur district, where there was an increase of 39 seers which is attributed to the supply of Almora ganja of an improved quality. The deputy commissioner, Nagpur, takes this as a definite indication that a ganja smoker is not diverted to charas if he gets a good quality drug.

35. **Number of shops (statement III).**—The number of ganja shops decreased to 711 [713] by the transfer of seven shops to the new province of Orissa and the opening of five new shops. The area and population served by each shop was 138 [140] square miles, and 21,544 [21,746] persons, respectively.

36. **Bhang.**—The number of shops was 52 as in the previous year. The increased consumption of 2,080 [1,967] seers is shared by the large majority of districts and is attributed to a preference for the drug which is now being imported from Madras.

The issue-price remained unchanged at Rs. 9 a seer. Revenue amounted to Rs. 34,497 [Rs. 34,876] and the incidence of taxation per seer was Rs. 14-9-4 [Rs. 15-11-10].

37. **Cocaine.**—Licences issued to druggists numbered 15 as in the previous year. 1,711 [2,194] grains were sold for medicinal purposes and there was no complaint of misuse of the drug.

37-A. **Charas.**—That there is a real demand for charas in the northern districts has been proved, and that its re-introduction into the province in 1935 with a shop each at Nagpur and Jubbulpore has been more than justified, by a further increase in its consumption to 934 [694] seers or by 35 per cent, with no adverse effect on the consumption of ganja. This increase coupled with the continued intensive campaign against smugglers, including the placing of the principal smugglers under

police surveillance, reduced the number of cases of smuggling to 10 [45] involving only 28½ seers [2 maunds 32 seers 54 tolas]. The number of cases of illegal possession and illegal sale, however, increased to 110 [66] and the quantity to 13 seers 53 tolas [3 seers 51 tolas]. The issue-price and retail rates continued at Rs. 60 per seer and Re. 1 to Re. 1-4-0 a tola, respectively. The deputy commissioner, Nagpur, reports that smugglers reduce the rates in proportion to the rates at the Government shop and considers that unless Government charas is made still cheaper there appears hardly any hope of driving out the illicit article.

As a further check on smuggling the number of charas shops has been increased to eight in the current year, by opening two more shops in Nagpur, one more in Jubbulpore and one each in the Saugor, Chhindwara and Hoshangabad districts.

#### SECTION VIII.—EXCISE OFFENCES AND PROSECUTIONS

38. Prosecutions and convictions (statement VI).—With the large fall in the number of illicit distillation cases the number of persons prosecuted under the Excise, Opium and Dangerous Drugs Acts declined to 5,024 [7,154]. Nevertheless, the largest number of prosecutions were for illicit distillation 2,647 [4,888]. The highest figures under all heads were in Nagpur (504), Chhindwara (490), Raipur (381), Amraoti (363) and Akola (351) and the lowest in Wardha (116), Balaghat (142), Saugor (146) and Drug (188). Out of 3,831 [5,467] persons convicted, 806 [1,308] were imprisoned, of whom 387 [686] were from Berar and 419 [622] from the Central Provinces districts. Of 2,647 persons prosecuted for illicit distillation 2,105 were convicted—1,552 from the Central Provinces and 553 from Berar. The percentage of convictions to prosecutions was 84 as in the previous year, the highest 91 in Drug and the lowest 70 again in Wardha. There has been a considerable decrease in excise crime generally as is apparent from the fall in the number of persons, respectively, prosecuted, convicted and imprisoned from 7,154, 5,467 and 1,308 in 1935, to 5,024, 3,831 and 806 in 1936.

39. Fines and rewards (statement VI).—As a consequence of the decrease in the number of convictions the number of persons fined dropped to 3,022 [4,094] and the amount of fines imposed to Rs. 75,682 [Rs. 1,08,951] or an average of Rs. 25 [Rs. 26] per



head, the figure for Berar being Rs. 31 [Rs. 46] and that for the Central Provinces Rs. 24 [Rs. 25]. Judging from the fact that in the previous year 385 persons were fined Rs. 16,355 in Berar, the total of Rs. 14,859 for 474 persons in the year under report would seem to indicate scope for more deterrent penalties. The largest contributions were from Nagpur (Rs. 10,085), Chhindwara (Rs. 6,844), Chanda (Rs. 6,088) and Amraoti (Rs. 5,706). Remarkable falls occurred in Chhindwara Rs. 6,844 [Rs. 13,592], Balaghat Rs. 3,029 [Rs. 9,817], Betul Rs. 2,348 [Rs. 6,126] and Yeotmal Rs. 1,979 [Rs. 3,670], owing to a large decrease in the number of illicit distillation cases.

The police again co-operated whole-heartedly with, and gave valuable assistance to, the department.

The total amount paid out as rewards was Rs. 32,372 [Rs. 39,514] or 43 [36] per cent of the fines imposed, which is due to the detection of fewer illicit distillation cases. Informers received Rs. 11,094 [Rs. 12,977], police and others Rs. 10,203 [Rs. 14,236] and the excise staff Rs. 11,075 [Rs. 12,301].

**40. Departmental cases against licensees.**—The number of departmental offences rose to 2,352 [2,211] and the amount of composition fees to Rs. 26,863 [Rs. 23,768], an average of Rs. 11-6-8 [Rs. 10-12-0] per case. There was a further regrettable increase in the more serious offences of dilution and short measure or short weight to 299 [263] and 230 [201], respectively. Judging from the figures, dilution was most prevalent in Chhindwara 31 [40], Chanda 28 [29], Yeotmal 24 [8], Bhandara 22 [28] and Amraoti 20 [6]. The average composition fee per case of dilution was Rs. 17 as in the previous year and of short measure or weight Rs. 21 [Rs. 22]. These figures indicate that punishments are inclined to be on the light side and the only way of effectively checking these malpractices is to impose more deterrent penalties.

**41. Offences relating to liquor smuggling (statement VI).**—An inevitable result of a further reduction in issue-prices and an extension of the outstill system was an increase in the number of cases of smuggling from low to high duty areas and from the outstill to the contract supply area to 194 [92]. The quantity involved, however, rose only to 100½ [92½] gallons, indicating that in the majority of cases the quantity smuggled was small and

must have been for personal use. Of the increase of 102 cases, six out of the nine districts in which the outstill system prevails account for no less than 95.

An interesting case occurred in Chhindwara in which the sweeper of the district superintendent of police smuggled  $4\frac{1}{2}$  gallons of low duty liquor. The son of a police constable residing in the reserve lines at Betul was arrested in possession of about a gallon of outstill liquor. In the same district two mahars in the secret service of an outstill contractor were detected smuggling four gallons of outstill liquor for sale in Betul town. In six cases in Jubbulpore district 21 gallons of low duty liquor of the Mandla district were seized. In five cases the liquor was meant for sale among the Indian troops and two of the smugglers were sepoys of the Indian Signal Training Centre. A ganja contractor of Nagpur town was found in possession of over a gallon of low duty liquor brought in for sale. In all these cases the persons responsible were suitably punished. There was a marked decline in smuggling from foreign territory to 79 [182] cases with 32 [ $96\frac{1}{2}$ ] gallons of liquor from 11 [10] districts. The improvement, generally attributed to reduction in rates and the extension of the outstill system, was most noticeable in Bilaspur 14 [57], Raipur 33 [54] and Drug 9 [37] cases.

42. **Illicit distillation.**—A satisfactory, though not an unexpected, feature of the year was the substantial fall in the number of cases of illicit distillation to 2,536 [4,537]. This is attributed to the measures adopted for the suppression of illicit distillation referred to in paragraph 8 above, as also to the extension of the outstill system. A third and an equally potent factor is the scarcity of mahua. Bricks cannot be made without straw and liquor, licit or illicit, cannot be made without mahua. The mahua crop was generally below average and much of what was available was bought up by outstill contractors.

Although, as remarked by the commissioners, Nagpur and Berar, we should be too optimistic if we regard this decrease as entirely due to less resort to this form of excise crime, and after making every allowance for the ever-increasing difficulties in detection, still there is not the least doubt that a good deal of the improvement is genuine, being the result of the return of the drinking public to licit sources mainly for the reasons just indicated.

The current year, in which issue-price rates have been further reduced by 29 per cent and the outstill area further extended, should, provided there is a normal mahua crop, afford ample evidence of the efficiency of the measures adopted to suppress illicit distillation. With the exception of Chanda, where there was an increase in the number of cases to 137 [105], all districts showed a decrease, the most noticeable being Chhindwara 342 [609], Betul 286 [454], Mandla 187 [270], Balaghat 186 [262], Raipur 125 [255], Nagpur 139 [470] and Yeotmal 159 [335]. It is not a mere coincidence that the outstill system was in force in the first five of these districts. The slight increase in the Chanda district is attributed partly to the failure of the outstill system in the Sironcha tahsil due to insufficient mahua, resulting in the retention of retail rates which are beyond the purchasing capacity of the local population, especially the aborigines. 152 [130] cases were detected in Nagpur city and Kamptee town and 10 [23] cases in Jubbulpore town. Only one [3] case was reported from "dry" Damoh. The commissioner, Jubbulpore division, is of opinion that illicit distillation and smuggling are rife along the Damoh border and that the staff requires to be incessantly stimulated to tour properly in the interior and to organize the detection of crime. The special preventive staff operated in the towns of Nagpur, Kamptee and Jubbulpore and in crime-affected areas of the Amraoti, Akola, Yeotmal and Nimar districts. Their efforts resulted in the detection of 292 illicit distillation cases, besides a number of miscellaneous cases.

The number of persons convicted of illicit distillation was 2,105 [3,714] of whom 575 [1,012] were imprisoned; 1,331 [2,554] fined and 86 [141] both fined and imprisoned. Ninety-eight [204] persons went to jail in default of payment of fine. Twelve [6] were bound over and one [1] was whipped. Greater use might have been made of the salutary provisions of section 36-D of the Excise Act empowering courts to bind over offenders on conviction. Enough has been said in previous reports regarding the difficulties of detection—how the illicit distiller resorts nowadays to solitary spots far from human habitation, to dry beds of rivers and nalas and it is unnecessary to mention them again. The offence is no longer indulged in only by the aboriginal or the habitual drinker but has spread to a much wider circle and is not infrequently resorted to for profit. An interesting case occurred in the Raipur district in which a retired

police head-constable was sentenced to four months' rigorous imprisonment and a fine of Rs. 100, the sentence being later reduced on appeal. Action has been taken to stop his pension.

The effect of the action taken in 1935 against village officials for participating in or conniving at illicit distillation is reflected in the drop in the number of such cases to 31 [101]. Until village officials realize their responsibility in this respect and until the general public render greater help to the staff than they have so far done, the evil is never likely to be entirely eradicated.

**43. Offences relating to hemp drugs and cocaine (Statement VI).**—Offences under this head rose to 652 [587] of which 274 [236] were departmental and 378 [351] magisterial. There were 28 [21] cases of illicit cultivation of ganja plants numbering 70 [72]. Cases of smuggling of ganja and bhang dropped to 66 [98] and 48 [68], the quantities seized being 5 seers 71 tolas [5 seers 23 tolas] and 21 seers 13 tolas [12 seers 17 tolas] respectively. There was a noticeable fall under ganja, in Saugor from 44 to 23 cases and in Hoshangabad from 18 to 11 with an increase to 17 [7] cases in Raipur; the quantity involved in the Raipur district was however considerably less than in the previous year indicating that the majority of cases were petty. Owing to a much lower rate in the States adjoining Jubbulpore district the smuggling of bhang continued unabated with 30 [30] cases and a slightly smaller quantity of 6 seers 43 tolas [6 seers 62 tolas].

Cases of illicit possession and sale of ganja and bhang increased to 77 [48] and 7 [5] and the quantities involved to 14 seers 78 tolas [2 seers 12 tolas] and 3 seers 52 tolas [1 seer 65 tolas] respectively. A petty case of illegal sale of cocaine was detected in Jubbulpore town and one of possession in the Nimar district. The most important case of ganja smuggling occurred in the Amraoti district. With the assistance of the railway staff at the Chandur Railway station a parcel consigned from Ujjain as containing "papad" was seized and the contents found to be 3 seers 70 tolas of state ganja. The consigner, a Bohra merchant of Chandur Bazaar, was prosecuted and sentenced to a year's rigorous imprisonment and a fine of Rs. 500.

The reintroduction of charas into the province in the year 1935 coupled with the combined efforts of the district and special preventive staffs, reduced the volume of smuggling still further to 10 [45] cases with only

28 seers 47 tolas [2 maunds 32 seers 54 tolas] of which two important cases together accounted for 28 seers 22 tolas, which indicates the petty nature of the other cases. It may be mentioned that Nagpur and Jubbulpore, the chief centres of the illicit traffic, as also the only centres where licensed shops exist, reported only one case each. This however indicates the difficulties of detection rather than the volume of smuggling, which is known still to exist. In one of the two important cases referred to above a parcel received at the Nagpur city post office was seized directly it was delivered to the addressee and found to contain 3 seers 60 tolas of charas. The parcel was despatched from Jharsaguda on the Bengal-Nagpur Railway and addressed to Banwarilal, Teli of Nagpur. Banwarilal, who is one of the associates of a notorious smuggler Gulab Teli, was arrested along with Gulab himself and two other confederates and was under trial at the close of the year.

The other case was the outcome of the efforts of the deputy superintendent in charge of the special preventive staff who in the course of investigation into the case of the smuggling of 1 maund 12 seers of charas at Kuhi railway station, referred to in paragraph 43 of last year's report, found that charas was being smuggled to other wayside stations of the Bengal-Nagpur Railway. He instructed the station masters concerned to be on the alert and as a result a parcel consigned from Hadiayya on the North-West Railway to Warsa in the Chanda district was seized as soon as it was taken delivery of and found to contain 24 seers 42 tolas of charas in oilcloth bags in two tins carefully packed into a wooden box. Both the accused persons in this case were convicted and sentenced to 2 years' rigorous imprisonment and a fine of Rs. 500 each.

Cases of illegal possession increased to 110 [66] and the quantity involved to 13 seers 53 tolas [3 seers 51 tolas]. These were reported from 12 districts Nagpur contributing 46 and Jubbulpore 31, Amraoti and Hoshangabad following with 10 and 9 cases, respectively. Experience has shown that the two shops in Nagpur and Jubbulpore are inadequate to meet the demand of even these towns. Smugglers reduce their rates in proportion to those at Government shops and thereby still find a ready market for their goods. Accordingly the number of shops has been increased to 8 in the current year.

The number of persons convicted of charas offences was 73 [75] of whom 12 [28] were imprisoned, 48 [41] fined and 9 [6] both fined and imprisoned; 2 [4] persons went to jail in default of payment of fines.

44. Offences relating to opium (Statement VI).—The number of opium offences declined to 1,057 [1,168], magisterial cases to 670 [674] and departmental offences to 387 [494]. The most serious offence, smuggling from foreign territory, showed no signs of abating, the number of cases rising to 117 [93] and the quantity seized to 78 seers 56 tolas [58 seers 26 tolas].

A number of important cases were detected during the year. A Sikh couple was arrested by the excise and police staff at Bina railway station in possession of 8½ seers of Malwa opium which was being smuggled into the Punjab. The man was sentenced to 18 months' rigorous imprisonment and a fine of Rs. 500 and the wife to a year's rigorous imprisonment.

The search of two passengers on a train between Bhopal and Itarsi disclosed 14 seers 15 chattaks of Malwa opium concealed in their oilcloth waistcoats. The culprits were sentenced each to nine months' rigorous imprisonment.

Two persons whose movements appeared suspicious were searched and found to be in possession of 18 seers of Malwa opium in four oilcloth bags in two wallets strapped over the chest and back. The opium was apparently being taken to Katni in the Jubbulpore district. Each of them was sentenced to a year's rigorous imprisonment.

On information, excise sub-inspector S. C. Roy searched the bedding of a passenger at Khandwa railway station and recovered 7 seers 34 tolas of Malwa opium which had been flattened into cakes and skilfully sewn into a double-fold oilcloth bag. The offender was sentenced to nine months' rigorous imprisonment. In this case the opium was intended for sale in Calcutta.

The number of cases of illegal possession and sale of duty-paid opium was steady 166 [164] the quantity involved being rather more, 5 seers 59 tolas [3 seers 2 tolas].

886 [873] persons were prosecuted under the Opium Smoking Act, of whom 48 [65] were imprisoned and 646 [638] fined a sum of Rs. 6,731 [Rs. 6,940] an average of Rs. 10 [Rs. 11] per head. The largest number of

prosecutions was again from Raipur 121 [169], Amraot: 97 [85], Hoshangabad 92 [108] and Jubbulpore 76 [73] coming next in order.

45. **Theft of excisable articles.**—Fifteen [18] cases of theft of excisable articles occurred in 11 [9] districts, involving 28 gallons of liquor, 96 tolas of opium, 72 tolas of ganja, two gallons of toddy and the flowering tops of 60 ganja plants from the fields under cultivation in the Nimar district. With this exception and the disappearance of half a seer of ganja in transit from a warehouse to a shop and of two gallons of toddy from a *ban*, all the cases were of theft from licensed shops. The offenders were traced and convicted in only four cases.

46. **Assaults.**—Assaults on excise officers in the discharge of their duties continued to be numerous.

Twenty-two [25] cases of assault were reported from 12 [13] districts. In a case from the Akola district, excise sub-inspector J. B. Misra was assaulted while preparing the seizure memo after a search in connection with illicit distillation but the accused were acquitted as it was held that they acted in the exercise of the right of private defence. Two excise sub-inspectors were wrongfully confined, one for not disclosing the name of the informer and the other for carrying out a search. In both cases the accused persons were convicted.

#### SECTION IX.—EXCISE ADMINISTRATION

47. **Changes.**—The principal changes in the administration during the year were—

- (1) *Country spirit.*—(i) The issue-price of country spirit was further reduced by 21 per cent for the province as a whole.
- (ii) The supply of 45° U. P. liquor was extended to the whole province.
- (iii) Bottled liquor was issued in quantities of 8 and 4 drams instead of 6 and 3 drams.
- (iv) Departmental bottles of a standard pattern with capsules stamped “C. P. & Berar Excise” and with distinctive labels for 45° and 60° U. P. were placed on the market.
- (v) Licensees were required to buy back empty bottles from customers at fixed rates.

- (vi) The Betul distillery was closed from the 1st April 1936 and the area of supply distributed between the remaining two distillery contractors.
- (vii) Country spirit shops were permitted to be kept open for six hours on festival days.
- (viii) All the nine country spirit shops in the Jubbulpore town and the shop in Hoshangabad town were worked on a commission basis and the shops at Itarsi, Harda and Narsinghpur were managed departmentally.

The underlying idea was to do away with the element of speculation inseparable from any system of auction sale of excise privileges and to gauge the extent of profit or loss. Under the commission system, the shops in the Jubbulpore town were, instead of being auctioned as usual, given to commission agents selected by lot from a list of approved contractors. A sliding scale of commission was fixed varying from Re. 1-2-0 per proof gallon for sales up to 50 proof gallons to 8 annas per proof gallon for sales over 300 proof gallons a month. Retail prices were fixed by Government. Sales were in sealed bottles or on tap from casks secured by revenue locks.

The rate of commission for departmental shops was Re. 1-0-3 and Re. 0-14-9 per proof gallon of 60° U. P. and 45° U. P. respectively. Each shop was managed through two Government salesman on fixed salaries of Rs. 15 and Rs. 8 per month *plus* a small bonus for good work.

In Jubbulpore city the consumption at the commission shops amounted to 16,413 proof gallons out of a total of 25,706 proof gallons for the district and the net gain in revenue was Rs. 12,715.

At the Hoshangabad shop consumption increased to 830 (411) proof gallons by 102 per cent, while at the three departmental shops the total consumption was 2,012 (714) proof gallons, an increase of 182 per cent. Deducting the expenditure of Rs. 2,606 on the



working of these shops, the net receipts amounted to Rs. 38,004 [Rs. 27,187].

The departmental shops were run on the lines of a café and this proved a further attraction to customers.

It is too early to pass judgment on the merits of these systems but departmental working of shops at all events seems to have justified itself. Further experience of these methods will be gained during the current year in which the departmental system has been extended to two more shops in Jubbulpore city.

(2) *Toddy*.—Free tapping of toddy trees at Shegaon in the Wardha district was allowed to the All-India Village Uplift Association for the manufacture of coarse “gur”.

(3) *Foreign liquor*.—Licences in forms F. L.-2 and F. L.-11 were granted to the two cinema houses in Jubbulpore for the sale of foreign liquor.

48. *Excise intelligence bureau*.—The excise intelligence bureau in charge of the superintendent, excise crime, continued to collect and disseminate information regarding excise crime of inter-district and inter-provincial interest. The excise supplement to the *Criminal Intelligence Gazette*, issued weekly instead of fortnightly from the month of August. The special preventive staff continued to work in close co-operation with very satisfactory results.

49. *Touring of district excise officers and their assistants*.—The touring of district excise officers was generally adequate except in Saugor, Balaghat and Yeotmal, where it averaged 12, 10 and 10 days a month, respectively. All excise centres were inspected with the exception of six in Balaghat. The inadequacy of work in Balaghat is reported to be due to the district excise officers's ill-health in the closing months of the year, but has not been explained in the case of Saugor and Yeotmal.

There was room for improvement in the touring of assistant district excise officers. To secure proper supervision of shops and prevention and detection of crime it

is essential that district excise officers and their assistants should maintain the standard of touring prescribed in paragraphs 110 and 124 of the Excise Manual, Volume I.

50. Excise training school.—The excise training school at Nagpur had its annual session from the 27th January to the 8th June 1936 and twenty-two candidates, including nine from Indian states, attended the course. The academic attainments of recruits were disappointing. Out of the 54 candidates sent up by the district selection committees, as many as forty had passed only the high school certificate examination or its equivalent. Of the thirteen candidates finally selected only one was a graduate, three had passed the intermediate examination and the rest were only matriculates. The period of training has since been extended from three to four months.

51. Changes and punishment among staff.—Two inspectors and one sub-inspector retired from service, and two sub-inspectors were invalided. An officiating inspector and three sub-inspectors died. The sub-inspector, who, as stated in last year's report, was prosecuted for conspiracy to smuggle low-duty liquor into a high-duty area, was convicted in the trial court but acquitted on appeal, and has since been reinstated. One sub-inspector was dismissed for misconduct. Two probationary sub-inspectors were discharged for unsatisfactory work, but one of them was subsequently reinstated. The annual increment in pay of seven sub-inspectors was withheld for bad work.

52. Headquarters staff.—Mr. T. C. S. Jayaratnam, I.C.S., held charge of the department throughout the year except for the period from 7th April to 23rd September, when Mr. W. H. Shoobert, I.C.S., was in charge. The former was on tour for 30 days and inspected four districts and three outstill shops and the latter was on tour for 28 days and inspected seven districts.

I was on special duty in the department from the 9th January to the 9th March in connection with devising measures for imposing a more effective check on illicit distillation.

Mr. D. P. Munshi continued to perform the duties of distillery expert. He spent 95 days on tour and inspected sixteen warehouses, two distilleries and the excise stores and carried out the valuation of plant at fifty-two warehouses and one distillery.

Mr. C. B. Scutt worked as superintendent, excise crime, throughout the year. He was on tour for 108 days and inspected twenty-four warehouses, the ganja storehouse at Khandwa and the crime records of eight districts.

Mr. P. C. Naidu, district excise officer, was placed on special duty in my office for the revision of volume III of the excise manual from the 15th September 1936 to the 31st January 1937, but as the work could not be completed it is being continued by him in addition to his own duties as district excise officer, Akola.

Mr. Kartarnath, deputy superintendent of police, was in charge of the special preventive staff throughout the year and was on tour for 135 days.

53. Work of the staff.—Mr. Jayaratnam left the following note :—

“As I finally hand over charge of the department I take the opportunity here of acknowledging the help and co-operation which I have received from all ranks in the department. Mr. Munshi, distillery expert, and Mr. Scutt, superintendent, excise crime, have given of their best during the year and to both of them I am indebted for their assistance and advice. Deputy commissioners have brought to notice the names of a number of officers who have done good work during the year. Among district excise officers special mention must be made of the work of Messrs. Alvares (Jubbulpore), Narayandas (Nagpur), Alphonso (Yeotmal), Daruwala (Raipur), Vishambar Sahai (Akola) and Tulsidas Vidyabhanu (Hoshangabad).

Mr. Kartarnath, deputy superintendent of police in charge of the preventive staff, has been an acquisition to the department and has instilled discipline and enthusiasm into his men.”

P. S. RAU,

*Excise Commissioner,  
Central Provinces and Berar.*

COMPARATIVE STATEMENT A.—Showing Excise Revenue and Consumption during the years 1935 and 1936.

Side head	Excise year		Percentage of variation
	1935	1936	
(1)	(2)	(3)	(4)
	Rs.	Rs.	
<b>Revenue</b>			
Country spirit (deducting refunds).	28,05,900	31,60,213	+13
Tari ...	2,97,470	2,68,579	-10
Foreign liquor ...	1,22,452	1,28,710	+5
Opium (excluding cost price).	15,72,424	14,13,522	-10
Hemp drugs (excluding cost price).	8,14,507	8,92,319	+10
Other revenue ...	25,828	36,370	+41
Total ...	56,38,581	58,99,713	+5
<b>Consumption</b>			
Country spirit (proof gallons).	3,32,530	3,31,161	Nil
Tari ...	6,80,599	6,37,720	-6
Foreign liquor—			
(a) Spirits (proof gallons).	5,653	5,075	-10
(b) Wines (gallons) ...	1,869	676	-63
(c) Malt liquor (gallons).	58,985	51,772	-12
Opium (seers) ...	10,979	10,115	-8
Hemp drugs (seers) ...	15,559	15,887	-2

# STATEMENT

## Revenue

(Figures in columns 2 to 4)

### Country spirits

Names of district	Duty on distillery spirits	Licence fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstill and other systems	Total receipts from country spirits	
(1)	(2)	(3)	(4)	(5)	(6)	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	Nagpur ...	4,12,764	1,73,609	5,86,373	...	5,86,373
	Wardha ...	53,480	24,861	78,341	...	78,341
	Chanda ...	1,29,683	78,094	2,07,782	51,699	2,59,481
	Chhindwara ...	52,647	33,019	85,666	15,026	1,00,692
	Seoni sub-division ...	34,946	21,794	55,840	...	55,840
	Betul ...	38,406	17,315	55,721	31,277	86,998
Jubbulpore Division.	Jubbulpore ...	* 2,56,732	25,782	2,82,514	825	2,83,339
	Saugor ...	39,704	19,681	59,385	...	59,385
	Damoh sub-division ...	...	...	...	...	...
	Mandla ...	12,855	12,171	25,026	33,940	58,966
	Hoshangabad ...	† 63,205	9,735	72,940	...	72,940
	Narsinghpur sub-division ...	9,557	2,618	12,175	...	12,175
	Nimar ...	92,356	37,599	1,29,955	...	1,29,955
Chhattis- garh Division.	Raipur ...	84,256	45,670	1,29,926	12,120	1,42,046
	Bilaspur ...	76,159	33,249	1,09,408	7,818	1,17,226
	Drug ...	20,987	8,107	29,094	14,209	43,303
	Bhandara ...	1,15,304	78,028	1,93,332	...	1,93,332
	Balaghat ...	57,957	20,789	78,746	17,815	96,561
	Total for Central Provinces. {	1936 ...	15,50,103	6,42,121	21,92,224	1,84,729
1935 ...	12,60,770	8,40,028	21,00,798	31,861	21,32,959	
Berar division.	Amraoti ...	1,57,590	68,485	2,26,075	...	2,26,075
	Akola ...	1,45,153	55,177	2,00,330	...	2,00,330
	Buldana ...	1,21,455	49,488	1,70,943	...	1,70,943
	Yeotmal ...	1,36,624	53,790	1,90,414	...	1,90,414
	Total for Berar ... {	1936 ...	5,60,822	2,26,940	7,87,762	...
1935 ...	4,90,936	1,89,793	6,80,729	...	6,80,729	
Grand Total	1936 ...	21,10,925	8,69,061	29,79,986	1,84,729	31,64,715
	1935 ...	17,51,706	10,29,821	27,81,827	31,861	28,13,388

\*Includes Rs. 2,33,857 being

† Includes Rs. 11,784 and Rs. 28,827 on account of receipts

## I (IMPERIAL)

for 1936.

and 47 are gross.)

Country Fermented Liquors				Malt liquor		
Tari tree- tax receipts	Other receipts from tari (licence fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer
(7)	(8)	(9)	(10)	(11)	(12)	(13)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,736	67,281	...	81,017	...	5,540	5,540
12,892	35,504	...	48,396	...	296	296
4,250	11,951	...	16,201	...	...	...
844	7,988	...	8,832	...	372	372
...	...	...	...	...	...	...
...	658	...	658	...	383	383
...	23,822	...	23,822	19,218	1,744	20,962
...	5,864	...	5,864	...	173	173
...	...	...	...	...	...	...
...	...	...	...	...	97	97
...	3,083	...	3,083	...	1,302	1,302
...	...	...	...	...	...	...
...	10,336	...	10,336	..	770	770
...	4,578	...	4,578	...	1,103	1,103
...	779	...	779	...	1,086	1,086
...	900	...	900	...	562	562
...	8,508	...	8,508	...	362	362
...	...	...	...	...	...	...
31,722	1,81,252	...	2,12,974	19,218	13,790	33,008
38,292	2,00,992	...	2,39,284	20,627	16,574	37,201
5,376	12,765	...	18,141	...	...	...
5,992	17,228	—	23,220	...	...	...
...	692	...	692	...	...	...
3,380	10,172	...	13,552	...	...	...
14,748	40,857	...	55,605	...	...	...
16,465	41,721	..	58,186	...	...	...
46,470	2,22,109	...	2,68,579	19,218	13,790	33,008
54,757	2,42,713	...	2,97,470	20,627	16,574	37,201

gross receipts from commission shops.  
from commission and departmental shops, respectively.

# STATEMENT

## Revenue

(Figures in columns 2 to 43)

Name of district		Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 6, 10, 13 and 16
		Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for sale of foreign liquors generally whether imported or manufac- tured in India	Total of columns 14 and 15	
(1)		(14)	(15)	(16)	(17)
		Rs.	Rs.	Rs.	Rs.
Nagpur Division.	Nagpur	6,909	7,817	14,726	6,87,656
	Wardha	23	212	235	1,27,268
	Chanda	187	842	1,029	2,76,711
	Chhindwara	691	358	1,049	1,10,945
	Seoni sub-division	...	...	...	55,840
	Betul	...	329	329	88,363
Jubbulpore Division.	Jubbulpore	32,039	4,639	36,678	3,64,801
	Saugor	1,275	738	2,013	67,435
	Damoh sub-division	...	10	10	10
	Mandla	395	333	698	59,761
	Hoshangabad	1,823	865	2,688	80,013
	Narsinghpur sub-division	...	...	...	12,175
	Nimar	375	771	1,146	1,42,207
Chhattisgarh Division	Raipur	135	1,070	1,205	1,48,932
	Bilaspur	1,013	1,197	2,210	1,21,301
	Drug	518	456	974	45,739
	Bhandara	928	462	1,390	2,03,592
	Balaghat	...	...	...	96,561
Total for Central Provinces	1936	46,311	20,069	66,380	26,89,315
	1935	34,254	22,428	56,682	24,66,126
Berar Division	Amraoti	1,050	1,206	2,256	2,46,472
	Akola	888	2,035	2,923	2,26,473
	Buldana	487	1,260	1,747	1,73,382
	Yeotmal	...	708	708	2,04,674
Total for Berar	1936	2,425	5,209	7,634	8,51,001
	1935	5,405	9,126	14,531	7,53,446
Grand total	1936	48,736	25,278	74,014	35,40,316
	1935	39,659	31,554	71,213	32,19,572

\*Revenue derived from

I (IMPERIAL)  
for 1936—contd.

and 47 are gross)

Receipts from commercial spirits including denatured spirits and medicated wines					Sale proceeds of excise opium	
Duty on spirits used in manufac- ture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes (18)	Duty on spirits used for other commer- cial, scientific or industrial purposes (19)	License fees for medicated wines (20)	License fees commer- cial spirits (21)	Total of columns 18 to 21 (22)	Cost price (23)	Duty (24)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,766	...	225	800	8,791	13,058	47,858
44	...	45	390	479	5,211	19,539
15	...	15	270	300	4,540	16,610
39	...	...	185	224	4,654	17,036
46	...	30	60	135	6,752	24,748
...	...	15	60	75	1,795	6,574
...	2,529	90	360	2,979	9,213	33,807
154	...	30	210	394	3,834	14,076
...	...	...	90	90	1,435	5,270
...	...	...	90	90	6,379	23,411
137	...	30	545	712	3,860	14,179
...	...	...	60	60	9,856	36,179
330	...	45	215	560	2,918	10,672
1,914	98	75	370	2,457	23,795	86,995
123	...	135	180	438	12,519	45,650
...	...	...	60	60	13,813	50,627
60	...	15	210	285	10,752	39,468
...	...	...	60	60	12,927	47,418
10,598	2,627	750	4,215	18,190	1,47,320	5,40,114
5,763	...	705	5,360	11,828	1,58,316 *27,136	5,71,494 *31,049
405	...	90	590	1,985	16,364	59,957
690	...	105	345	1,140	13,473	49,257
204	...	15	330	549	11,697	42,798
304	...	90	330	724	6,311	23,074
1,603	...	300	1,595	3,498	47,845	1,75,085
473	136	270	1,331	2,210	56,557	2,02,508
12,201	2,627	1,050	5,810	21,688	1,95,165	7,15,200
6,236	136	975	6,691	14,038	2,14,873 *27,136	774,002 *31,049

articles issued to States.



# STATEMENT

## Revenue

(Figures in column 2 to 43

Name of district		Opium			
		Duty on opium other than excise opium	Licence fees for the sale of opium wholesale and retail	Fees for morphia licences and for permits for manufac- ture and sale of medicinal preparations of opium (druggists permit)	Total of receipts from opium
(1)	(25)	(26)	(27)	(28)	
	Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	Nagpur	...	54,283	123	1,15,322
	Wardha	...	26,222	5	51,007
	Chanda	...	24,736	...	45,886
	Chhindwara	...	19,142	5	40,837
	Seoni sub-division	...	17,375	...	48,875
	Betul	...	6,819	...	15,188
Jubbulpore Division.	Jubulpore	...	23,185	20	66,225
	Saugor	...	12,074	...	29,984
	Damoh sub-division	...	4,434	...	11,139
	Mandla	...	15,790	...	45,580
	Hoshangabad	...	16,493	...	34,538
	Narsinghpur	...	20,38	...	66,415
	Nimar sub-division	...	13,349	20	26,959
Chhattisgarh Division.	Raipur	...	73,881	57	1,84,728
	Bilaspur	...	47,471	20	1,05,660
	Drug	...	38,971	...	1,03,411
	Bhandara	...	40,135	...	90,355
	Balaghat	...	31,992	...	92,337
Total for Central Provinces ..	1936	...	4,86,732	280	11,74,446
	1935	...	5,23,222	299	12,53,331 *58,185
Berar Division.	Amraoti	...	55,587	50	1,31,958
	Akola	...	70,652	50	1,33,432
	Yeotmal	...	47,290	...	1,01,785
	Buldana	...	37,676	5	67,066
Total for Berar	1936	...	2,11,205	105	4,34,241
	1935	...	2,43,823	29	5,02,917
Grand Total	1936	...	6,97,937	385	16,08,687
	1935	...	7,67,045	328	17,56,248 *58,185

\*Revenue derived from

I (IMPERIAL)  
for 1936—contd.  
and 47 are gross).

## Hemp Drugs

Sale proceeds						Licence fees wholesale and retail from—			
Ganja		Charas		Bhang		Ganja	Charas	Bhang	Medicinal preparations of hemp drugs (drug-gist's permits)
Cost price	Duty	Cost price	Duty	Cost price	Duty				
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,582	38,653	1,857	21,363	1,276	4,466	18,569	13,100	4,803	8
1,286	19,294	...	...	300	1,050	12,025	...	1,529	...
813	12,187	...	...	62	217	8,893	...	320	...
961	14,419	...	...	56	196	8,892	...	325	...
1,189	17,831	...	...	64	224	11,088	...	310	...
448	6,732	...	...	192	672	3,532	...	348	...
2,260	33,900	2,656	30,456	280	980	17,951	15,300	960	...
855	12,895	...	...	152	532	8,035	...	349	...
631	9,469	...	...	96	336	5,150	...	305	...
998	14,962	...	...	40	140	8,207	...	210	...
651	9,769	...	...	70	245	6,970	...	157	...
717	10,763	...	...	122	427	8,518	...	385	...
1,405	14,287	...	...	116	406	14,395	...	379	...
2,696	40,444	...	...	390	1,365	19,970	...	1,380	...
*1,743	*1,720	...	...	*526	*141	...	...	...	...
2,990	44,826	...	...	228	798	28,601	...	861	...
*1,392	*520	...	...	*50	*75	...	...	...	...
1,405	21,055	...	...	176	301	10,231	...	140	...
*500	...	...	...	*90	...	...	...	...	...
1,964	29,456	...	...	104	364	15,310	...	275	...
2,193	32,907	...	...	45	161	15,871	...	150	...
26,044	3,83,759	4,513	51,819	3,770	12,880	2,22,208	28,400	13,186	11
*3,635	*2,240	...	...	*666	*216	...	...	...	...
24,853	3,71,059	2,992	38,852	3,437	11,962	1,83,126	13,771	14,481	36
*2,313	*1,580	...	...	*550	*186	...	...	...	...
2,253	33,787	...	...	208	728	19,692	...	1,100	3
1,615	24,245	...	...	106	371	20,045	...	550	...
1,520	22,800	...	...	92	322	18,673	...	371	...
1,201	17,999	...	...	78	273	14,179	...	462	...
6,589	98,831	...	...	484	1,694	74,589	...	2,483	3
7,497	1,12,463	...	...	510	1,785	62,508	...	2,698	2
32,633	4,82,590	4,513	51,819	4,254	14,574	2,96,796	28,400	15,669	14
*3,635	*2,240	...	...	*666	*216	...	...	...	...
32,350	4,83,522	2,992	38,852	3,947	13,747	2,45,629	13,771	17,182	38
*2,583	*1,580	...	...	*550	*186	...	...	...	...

articles issued to States.

# STATEMENT

## Revenue

(Figures in column 2 to 43)

### Hemp drugs

Name of district		Warehouse dues	Total receipts from hemp drugs	Licence fees for sale of cocaine and allied drugs	Fines and forfeitures
(1)		(39)	(40)	(41)	(42)
		Rs.	Rs.	Rs.	Rs.
Nagpur Division,	Nagpur	...	1,06,677	20	260
	Wardha	...	35,484	...	37
	Chanda	...	22,492	...	188
	Chhindwara	...	24,849	...	138
	Seoni sub-division	...	30,706	...	141
	Betul	...	11,924	...	1,328
Jubbulpore Division,	Jubbulpore	...	1,04,743	20	...
	Saugor	...	22,728	...	55
	Damoh sub-division	...	15,987	...	20
	Mandla	...	24,557	...	1,323
	Hoshangabad	...	17,862	...	...
	Narsinghpur sub-division	...	20,932	...	...
	Nimar	...	30,988	...	...
Chhattisgarh Division,	Raipur	...	66,248	35	615
	Bilaspur	...	*1,130	...	...
		...	78,304	...	30
		...	*2,037	...	...
	Drug	...	33,308	...	146
		...	*590	...	...
	Bhandara	...	47,473	...	444
	Balaghat	...	51,328	...	...
Total for Central Provinces	1936	...	7,46,590	75	4,755
		...	*6,757	...	...
	1935	...	6,64,572	104	3,301
		...	*4,899	...	...
Berar Division	Amraoti	...	57,771	14	...
	Akola	...	46,932	10	...
	Buldana	...	43,778	...	1,210
	Yeotmal	...	36,192	...	120
Total for Berar	1936	...	1,84,673	24	1,330
	1935	...	1,87,458	11	1,422
Grand Total	1936	...	9,31,263	99	6,085
		...	*6,757	...	...
	1935	...	8,52,030	115	4,723
		...	*4,899	...	...

\*Revenue derived from

†Includes duty on

I (IMPERIAL)  
for 1936—concl'd.  
and 47 are gross )

Distilleries				†Miscell- aneous	Grand total of columns 1 to 47	Deduct from column 48		Total net excise revenue in the year
Fees from Distill- eries	Sale pro- ceeds of spirits	Coop- ering receipts	Mis- cellan- eous			Refunds	Expendi- ture as per return II	
(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	11,765	9,30,491	1,520	1,56,046	7,72,925
...	...	...	...	496	2,14,771	26	23,982	1,90,763
...	...	...	...	1,985	3,47,562	110	37,476	3,09,976
...	...	...	...	1,093	1,78,086	57	60,333	1,17,696
100	...	...	...	467	1,36,265	110	...	1,36,155
...	...	...	...	7	1,16,890	10	30,262	86,618
100	...	...	...	1,227	5,40,995	139	75,713	4,64,243
...	...	...	...	44	1,20,640	3	21,870	98,767
...	...	...	...	...	27,246	...	...	27,246
...	...	...	...	29	1,31,340	46	35,098	96,196
...	...	...	...	679	1,33,304	11	43,218	90,575
...	...	...	...	426	1,00,008	25	...	99,983
...	...	...	...	567	2,01,281	14	59,876	1,41,391
...	...	...	...	1,234	4,04,279	892	34,665	3,68,722
...	...	...	...	...	*4,130	...	...	*4,130
...	...	...	...	1,033	3,06,766	57	41,239	2,65,470
...	...	...	...	...	*2,037	...	...	*2,037
...	...	...	...	456	1,83,120	...	31,078	1,52,042
...	...	...	...	...	*590	...	...	*590
...	...	...	...	1,423	3,43,572	57	31,905	3,11,609
...	...	...	...	840	2,41,126	...	28,747	2,12,379
200	...	...	...	23,771	46,57,342	3,077	7,11,509	39,42,756
...	...	...	...	...	*6,757	...	...	*6,757
300	...	...	...	14,310	44,13,572	7,096	7,62,626	36,43,850
...	...	...	...	...	*63,084	...	*27,347	*35,737
...	...	...	...	2,537	4,39,837	138	47,403	3,92,296
...	...	...	...	1,887	4,09,874	175	49,728	3,59,971
...	...	...	...	64	3,20,768	1,137	36,758	2,82,873
...	...	...	...	1,927	3,10,703	175	39,289	2,71,239
...	...	...	...	6,415	14,81,182	4,625	1,73,178	13,06,379
...	...	...	...	6,680	14,54,144	692	1,87,343	12,66,109
200	...	...	...	30,186	61,38,524	4,702	8,84,687	52,49,135
...	...	...	...	...	*6,757	...	...	*6,757
300	...	...	...	20,990	58,67,716	7,788	9,49,969	49,09,959
...	...	...	...	...	*63,084	...	27,347	*35,737

articles issued to States.  
informed today.

STATEMENT II (IMPERIAL )  
Expenditure for 1956

Name of district	Pay of officers and establishment	Allowances other than rewards	Supplies and service			Contingencies and special charges other than rewards	Re-wards	Cost of opium supplied to the Excise Department	Cost of ganja purchased	Cost of charas purchased	Cost of bhang purchased	Assignments and compensations	Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges
			Construction and repairs of buildings	*Other charges	Cost of plant and machinery								Depreciation		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
‡Superintendence	74,886	11,208	65	...	19,697	200	...	...	...	...	...	...	...	1,06,056	
Nagpur Division	Nagpur	28,266	3,934	...	99	1,594	4,485	11,612	...	...	...	...	...	49,990	
	Wardha	14,009	3,521	...	34	634	1,239	4,545	...	...	...	...	...	23,982	
	Chanda	24,861	5,081	...	38	1,834	1,042	4,620	...	...	...	...	...	37,476	
	Chhindwara	39,363	6,378	50	67	1,713	2,536	10,226	...	...	...	...	...	60,333	
	Betul	20,603	4,502	...	7	2,787	1,227	1,136	...	...	...	...	...	30,262	
Jubbulpore Division	Jubbulpore	33,136	4,623	...	34	28,505	2,060	6,817	...	...	...	538	...	75,713	
	Saugor	12,594	2,867	...	...	563	1,213	4,545	...	...	...	88	...	21,870	
	Mandla	20,944	4,997	23	42	1,215	984	6,893	...	...	...	...	...	35,098	
	Hoshangabad	23,295	5,354	...	77	2,873	1,393	10,226	...	...	...	...	...	43,218	
Nimar	21,036	3,599	18	25	1,924	1,265	3,499	*22,804	*4,616	*154	*1,026	...	59,876		

Cbbhattisgarh Division	Raipur	...	25,795	5,542	11	44	1,577	1,696	...	...	...	...	...	...	34,665
	Bilaspur	...	22,145	5,653	...	76	1,435	2,690	9,240	...	...	...	...	...	41,239
	Drug	...	14,417	3,730	...	248	559	536	11,588	...	...	...	...	...	31,078
	Bhandara	...	15,192	3,286	...	72	962	956	11,438	...	...	...	...	...	31,906
	Balaghat	...	12,418	2,345	..	70	410	855	12,649	...	...	...	...	...	28,747
Total for Central Provinces	1936	...	4,02,960	76,620	167	933	68,282	24,377	1,08,944	*22,804	*4,616	*154	*1,652	...	7,11,509
	1935	...	4,25,084	72,285	314	1,500	24,124	26,984	1,94,683 †27,347	*13,202	*2,742	*290	*1,418	...	7,62,626 †27,347
Berar Division	Amraoti	...	24,562	6,508	...	115	1,424	2,205	12,499	...	...	...	...	...	47,403
	Akola	...	24,548	6,156	280	114	1,235	2,474	14,921	...	...	...	...	...	49,728
	Buldana	...	17,593	5,405	...	98	1,550	1,886	10,226	...	...	...	...	...	36,758
	Yeotmal	...	23,554	6,607	...	50	1,767	1,630	5,681	...	...	...	...	...	39,289
Total for Berar	1936	...	90,257	24,766	280	377	5,976	8,195	43,327	...	...	...	...	...	1,73,178
	1935	...	87,441	23,621	351	471	5,918	12,526	57,015	...	...	...	...	...	1,87,343
Grand Total	1936	...	4,93,217	1,01,386	447	1,310	74,258	32,572	1,52,271	*22,804	*4,616	*154	*1,652	...	8,84,687
	1935	...	5,12,525	95,906	665	1,971	30,042	39,510	2,51,698 †27,347	*13,202	*2,742	*290	*1,418	...	9,49,969 †27,347

\* Cost of Ganja, Bhang and Charas purchased for all districts in Central Provinces and Berar.

† Cost of opium supplied to States

‡ This includes salaries and allowances to Distillery Expert and Superintendent, Excise, Crime and their establishment.

§ Includes Rs. 12,323 being commission and Rs. 14,283 cost price paid to distillers of commission shops.

¶ Includes Rs. 1,816 on account of expenditure incurred in the departmental working of country liquor shop in 1936.

STATEMENT

Shops and Licenses

Manufacture of liquor Number of— Number of wholesale licenses for

Name of district	Manufacture of liquor					Number of wholesale licenses for				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Breweries	Government distilleries	Private distilleries	Outstills	Country spirits	Liquors, other than commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits including denatured spirits and medicated wines	Opium	Ganja
Nagpur Division.	Divi-	Nagpur	...	...	...	1	...	...	...	...
		Wardha	...	...	...	1	...	...	...	...
		Chanda	...	...	...	68	1	...	...	...
		Chhindwara	...	1	...	28	1	...	...	...
		Betul	...	...	...	35	1	...	...	...
Jubbulpore Division.	}	Jubbulpore	...	...	1	6	1	2	...	...
		Saugor	...	...	...	...	1	...	...	...
		Mandla	...	...	...	49	1	...	...	...
		Hoshangabad	...	...	...	...	1	...	...	...
		Nimar	...	...	...	...	1	...	...	...
Chhattisgarh Division.	}	Raipur	...	...	...	21	1	...	...	...
		Bilaspur	...	...	...	35	1	...	...	...
		Drug	...	...	...	53	1	...	...	...
		Bhandara	...	...	...	...	1	...	...	...
		Balaghat	...	...	...	40	1	...	...	...
Total for Central Provinces.	}	1936	...	1	1	331	15	2	...	...
		1935	...	2	1	54	15	2	...	...
Berar Division	}	Amraoti	...	...	...	...	1	...	...	...
		Akola	...	...	...	...	1	...	...	...
		Buldana	...	...	...	...	1	...	...	...
		Yeotmal	...	...	...	...	1	...	...	...
Total for Berar	}	1936	...	...	...	4	...	...	...	...
		1935	...	...	...	...	4	...	...	...
Grand Total	}	1936	...	1	1	331	19	2	...	...
		1935	...	2	1	54	19	2	...	...

## III (IMPERIAL)

for the year 1936.

the sale of—		Country liquors— Number of shops licensed for retail sale of—							
Charras	Bhang	Number of tappers' licenses	Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
..	..	145	97	..	..	54	..	..	..
..	..	126	50	..	..	85	..	..	..
..	..	340	195	..	75	37	..	..	..
..	..	27	161	..	66	14	..	..	..
..	..	6	52	..	175	6	..	..	..
..	..	3	78	..	11	3	..	..	..
..	..	2	12	..	..	2	..	..	..
..	..	..	43	..	138	..	..	..	..
..	..	4	59	..	..	2	..	..	..
..	..	36	84	..	..	4	..	..	..
..	..	6	105	..	21	3	..	..	..
..	..	1	86	..	35	1	..	..	..
..	..	1	37	..	53	1	..	..	..
..	..	16	85	..	..	8	..	..	..
..	..	..	40	..	40	..	..	..	..
..	..	713	1,094	..	614	220	..	..	..
..	..	655	1,474	..	97	221	..	..	..
..	..	125	74	..	..	50	..	..	..
..	..	58	88	..	..	29	..	..	..
..	..	3	12	..	..	3	..	..	..
..	..	33	114	..	..	25	..	..	..
..	..	219	348	..	..	107	..	..	..
..	..	191	343	..	..	106	..	..	..
..	..	932	1,442	..	614	327	..	..	..
..	..	846	1,817	..	97	327	..	..	..



# STATEMENT

## Shops and licenses

### Foreign liquors— Retail licenses—Number for sale of—

Name of district	(1)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
		Malt liquors only	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls, other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)	Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits
Nagpur Division	{ Nagpur	...	1	3	1	3	2	26	4	26	29
	{ Wardha	...	...	2	...	...	1	...	...	2	10
	{ Chandla	...	...	1	...	...	...	...	1	...	9
	{ Chhindwara	...	...	1	...	...	1	...	...	3	7
	{ Betul	...	...	1	...	...	1	...	...	1	2
Jubbulpore Division	{ Jubbulpore	...	...	5	3	9	3	12	4	9	19
	{ Saugor	...	...	2	...	...	1	...	2	2	9
	{ Mandla	...	...	1	...	...	1	...	...	...	3
	{ Hoshangabd	...	1	1	2	2	3	2	...	2	18
	{ Nimar	...	...	1	...	...	1	...	...	4	7
Chhattisgarh Division	{ Raipur	...	...	1	...	...	1	...	2	7	12
	{ Bilaspur	...	...	3	...	...	3	...	...	5	10
	{ Drug	...	...	1	...	...	1	...	...	...	2
	{ Bhandara	...	...	1	...	...	1	...	...	...	8
	{ Balaghat	...	...	...	...	...	...	...	...	...	3
Total for Central Provinces	{ 1936	...	2	24	6	14	20	40	13	61	148
	{ 1935	...	2	24	7	16	21	68	14	55	159
Berar Division...	{ Amraoti	...	...	2	...	...	...	...	2	5	14
	{ Akola	...	...	1	...	...	...	2	1	9	10
	{ Buldana	...	...	1	...	...	1	...	...	2	11
	{ Yeotmal	...	...	1	...	...	...	...	...	7	9
Total for Berar	{ 1936	...	...	5	...	...	1	2	3	23	44
	{ 1935	...	...	4	...	...	1	...	2	25	46
Grand Total	{ 1936	...	2	29	6	14	21	42	16	84	192
	{ 1935	1	2	28	7	16	22	68	16	80	205

## III (IMPERIAL)

for the year 1936—concl'd.

Number of shops licensed for  
retail sale of—

Retail licenses—Number for sale of—

Raw opium (31)	Ganja (32)	Charas (33)	Bhang (34)	Opium and its preparations for medicinal purposes only, (Ordinary druggists' permits) (35)	Morphia(Special Druggists' per- mits) (36)	Hemp drugs for medicinal pur- poses only (Druggists' permits) (37)	Cocaine (Druggists' permits) (38)
43	40	1	4	11	11	6	0
24	22	...	3	3	3	...	...
43	30	...	1	...	...	...	...
52	51	...	2	...	1	...	...
20	20	...	3	...	...	...	...
30	46	1	4	...	2	...	3
41	49	...	6	...	...	...	...
21	26	...	1	...	...	...	...
50	49	...	6	...	...	...	...
28	27	...	4	2	2	...	...
63	58	...	4	...	1	...	3
63	60	...	4	...	...	...	...
45	39	...	1	...	...	...	...
30	30	...	3	...	...	...	...
31	27	...	1	...	...	...	...
584	574	2	47	16	20	6	12
595	577	2	47	17	18	6	11
45	29	...	1	3	2	1	1
51	35	...	2	4	4	...	2
58	36	...	1	...	...	...	...
47	37	...	1	1	...	...	...
201	137	...	5	8	6	1	3
201	136	...	5	6	5	1	4
785	711	2	52	24	26	7	15
796	713	2	52	23	23	7	15

# STATEMENT

## *Consumption, rates of duties*

Name of district	Country spirits.				
	Issues in imperial gallons				
	At strength of 65° U. P.	At strength of 60° U. P.	At strength of 45° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4	
(1)	(2)	(3)	(4)	(5)	
Nagpur	...	...	71,367	19,930	39,509
Waraha	...	...	6,751	4,367	5,102
Chanda	...	...	74,741	20,206	41,010
Chhindwara (old)	...	...	20,911	19,824	19,268
Seoni Sub-Division	...	...	15,148	10,783	11,990
Betul	...	...	20,635	10,073	13,794

Nagpur  
Division

## IV (IMPERIAL)

and prices for the year 1936.

Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors		
			Imported liquors		
(6)	(7)	(8)	Spirits in imperial gallons, London proof (9)	Wines in imperial gallons (10)	Malt liquors in imperial gallons (11)
Rs. s. p.		Rs. s. p.			
{ 13 2 0 10 0 0 7 8 0 5 0 0 }	Re. 1-11-0 from 1st January 1936 to 31st March 1936 and Re. 0-15-0 from 1st April 1936 to 31st December 1936.	{ 18 12 0 to 20 10 0 15 0 0 11 4 0 7 8 0 }	1,010	219	11,586
{ 13 2 0 10 0 0 }	Re. 1-6-2 from 1st January 1936 to 31st March 1936 and Re. 0-15-0 from 1st April 1936 to 31st December 1936.	{ 18 12 0 to 20 10 0 15 0 0 }	72	...	351
{ 10 0 0 7 8 0 2 8 0 1 10 0 (outstills) }	Re. 1-6-2 from 1st January to 31st March and Re. 1-1-0 April to December.	{ 16 14 0 14 1 0 7 0 6 }	102	19	428
{ 7 8 0 5 0 0 2 8 0 }	Do. ...	{ 11 4 0 7 8 0 3 12 0 to 4 11 0 }	67	19	450
{ 7 8 0 5 0 0 2 8 0 }	Do. ...	{ 11 4 0 7 8 0 4 11 0 }	...	...	...
{ 7 8 0 5 0 0 3 12 0 1 14 0 }	Re. 1-11-0 from 1st January to 31st March and Re. 0-15-0 from April to December.	{ 11 4 0 7 8 0 5 10 0 and 4 11 0 3 12 0 }	69	3	360

STATEMENT  
Consumption, rates of duties

Name of district	Country spirits				Equivalent at London proof of the total of columns 2, 3 and 4
	Issues in imperial gallons				
(1)	At strength of 65° U. P.	At strength of 60° U. P.	At strength of 45° U. P.	(4)	(5)
Jubbulpore	...	47,887	11,159	25,292	
Saugor	...	5,918	4,301	4,733	
Damoh Sub-division	...	...	...	...	
Mandla	...	12,058	8,614	9,561	
Hoshangabad	...	9,816	8,111	8,387	
Narsinghpur Sub-division	...	1,024	1,166	1,051	
Nimar	...	117	6,690	13,135	9,988

Jubbulpore Division.

## IV (IMPERIAL)

and prices for the year 1936—contd.

Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors		
			Imported liquors		
			Spirits in imperial gallons, London proof	Wines in imperial gallons	Malt liquors in imperial gallons
(6)	(7)	(8)	(9)	(10)	(11)
Rs. s. p.		Rs. s. p.			
{ 15 0 0 }	Rs. 1-6-2 from January to March and Re. 0-15-0 from April to December.	{ 15 0 0 }	854	17½	7,005
{ 10 0 0 }		{ 15 0 0 }			
{ 7 8 0 }		{ 11 4 0 }			
{ 4 1 0 }		{ 6 9 0 }			
{ 2 8 0 }		{ 3 12 0 }			
{ 10 0 0 }	Do.	{ 15 0 0 }	115	13	171
{ 7 8 0 }		{ 11 4 0 }			
...	...	...	...	...	...
{ 5 0 0 }	Rs. 1-6-2 from January to March and Rs. 1-1-0 from April to December.	{ 15 0 0 }	28	10	136
{ 3 2 0 }		{ 7 8 0 }			
{ 2 3 0 }		{ 6 13 0 }			
{ 13 2 0 }	Rs. 1-11-0 from January to March and Re. 0-15-0 from April to December.	{ 18 12 0 }	182	80	1,308
{ 10 0 0 }		{ 15 0 0 }			
{ 7 0 0 }		{ 11 4 0 }			
{ 2 8 0 }		{ 4 11 0 }			
{ 10 0 0 }	Do.	{ 15 0 0 }	...	...	...
{ 7 8 0 }		{ 11 4 0 }			
{ 10 0 0 }	Do.	{ 15 0 0 }	98	12	712
{ 7 8 0 }		{ 11 4 0 }			
{ 5 0 0 }		{ 7 8 0 }			

STATEMENT  
Consumption, rates of duties

Name of district	Country spirits				
	Issues in imperial gallons				
	At strength of 65° U. P.	At strength of 60° U. P.	At strength of 45° U. P.	Equivalent at London proof of the local of columns 2, 3 and 4	
(1)	(2)	(3)	(4)	(5)	
Chhattisgarh Division.					
Raipur	...	27,703	20,795	22,519	
Bilaspur	..	32,515	7,567	17,168	
Drug	...	8,383	2,112	4,515	
Bhandara	...	34,703	7,918	18,236	
Balaghat	...	24,030	13,064	16,798	
Total for the Central Provinces	1936	117	4,20,280	1,83,125	2,68,921
	1935	112	3,10,527 O. P. 15	2,91,968	2,84,902

IV (IMPERIAL)

and prices for the year 1936—contd.

Foreign liquors

Imported liquors

Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Imported liquors		
			Spirits in imperial gal'ons. London proof	Wines in imperial gallons	Malt liquors in imperial gallons
(6)	(7)	(8)	(9)	(10)	(11)
Rs. s. p.		Rs. s. p.			
10 0 0	Re. 1-11-0 from January to March and Re. 0-15-0 from April to December.	15 0 0	198	27	1,248
7 8 0		11 4 0			
5 0 0		7 8 0			
2 8 0		4 11 0			
10 0 0	Do.	15 0 0	192	37	1,127
5 0 0		11 4 0			
3 7 0		7 8 0			
		4 8 0			
10 0 0	Do.	15 0 0	81	19	658
		11 4 0			
7 8 0	7 8 0				
13 2 0	Re. 1-6-2 from January to March and Re. 1-1-0 from April to December.	18 12 0	80	7	385
7 8 0		11 4 0			
4 1 0		6 9 0			
2 8 0		3 12 0			
10 0 0	Re. 1-11-0 from January to March and Re. 0-15-0 from April to December.	15 0 0	..	..	..
5 0 0		7 8 0			
2 8 0		4 11 0			
1 14 0		3 12 0			
1 10 0					
(Our stills)					
...	...	...	3,148	640	25,925
...	...	...	3,778	1,838	38,426



STATEMENT  
Consumption, rates of duties  
Country spirits

Name of district	Issues in imperial gallons				
	At strength of 65° U. P.	At strength of 60° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4	
(1)	(2)	(3)	(4)	(5)	
Berar Division	Amraoti	...	21,636	17,982	18,540
	Akola	...	9,425	19,885	14,432
	Buldana	...	12,472	15,226	13,364
	Yeotmal	...	5,864	24,651	15,904
Total for Berar	...	...	49,387	77,244	62,240
	...	...	37,502 O. P. 13	59,434	47,628
Grand total	...	117	4,69,667	2,60,369	3,31,161
	...	112	348,029 O. P. 28	3,51,402	3,32,530

IV (IMPERIAL)  
and prices for the year 1936—contd.

			Foreign liquors		
			Imported liquors		
Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Spirits in imperial gallons, London proof	Wines in imperial gallons	Malt liquors in imperial gallons
(6)	(7)	(8)	(9)	(10)	(11)
Rs. a. p.		Rs. a. p.			
{ 13 2 0 } { 10 0 0 } { 7 8 0 } { 5 0 0 } { 3 12 0 }	Re. 1-11-0 from January to March. Re. 0-15-0 from April to December.	{ 18 12 0 } { 15 0 0 } { 11 4 0 } { 7 8 0 } { 5 10 0 }	118	21	349
{ 13 2 0 } { 10 0 0 }	Do. ...	{ 18 6 6 } { 13 10 0 }	100	12	208
{ 13 2 0 } { 10 0 0 } { 7 8 0 }	Do. ...	{ 18 12 0 } { 15 0 0 } { 11 4 0 }	51	1	358
{ 13 2 0 } { 10 0 0 } { 7 8 0 }	Do. ...	{ 18 6 0 } to { 20 10 0 } { 13 10 0 } to { 16 14 0 } { 10 4 0 } to { 11 4 0 }	51	2	261
...	...	...	320	36	1,176
...	...	...	318	31	999
...	...	...	3,468	676	27,101
...	...	...	4,096	1,869	39,425

# STATEMENT

## *Consumption, rates of duties*

Name of district	Foreign liquors		Commercial			
	Liquors manufactured in India and classified as foreign liquors		Rectified spirits in imperial gallons	Denatured spirits in imperial gallons		
	Spirits in imperial gallons, London proof	Malt liquors in imperial gallons				
(1)	(12)	(13)	(14)	(15)		
Nagpur Division.	Nagpur	...	356	8,276	1,206	23,054
	Wardha	...	10	...	17	1,402
	Chanda	...	8	.	...	786
	Chhindwara (old)	...	20	...	...	707
	Seoni Sub-division	...	...	...	..	411
	Betul	..	11	5	...	518
Jubbulpore Division.	Jubbulpore	...	602	15,760	469½	6,828
	Saugor	...	100	18	...	1,188
	Damoh Sub-division	...	...	...	...	408
	Mandla	...	18	..	...	241
	Hoshangabad	...	107	600	..	1,641
	Narsinghpur Sub-division	...	...	...	...	47
	Nimar	...	33	...	...	8,921

## IV (IMPERIAL)

and prices for the year 1936—contd.

spirits		Opium and other drugs				
Medicated wines in imperial gallons	Issues in seers of excise opium	Retail sales in seers of other opium (e. g., Punjab grown, hill States and Malwa)	Wholesale price of opium to retail vendors (per seer)		Average retail price of opium (per seer)	Sales of morphia in lbs. oz. and grs.
			Cost price	Duty		
(16)	(17)	(18)	(19)	(20)	(21)	(22)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Lbs. oz. grs.
154	677	...	20 3 0 from 1-1-36 to 31-3-36	69 13 0 31-3-36 to 31-12-36	200 0 0	...
3	275	...	20 3 0 from 1-1-36 to 31-3-36	69 13 0 31-3-36 to 31-12-36	190 0 0	...
3	235	...	..	..	..	..
8	241	...	..	..	140 0 0	...
...	35½	...	..	..	240 0 0 to 100 0 0	...
3	93	...	..	..	200 0 0 to 180	...
61	478	...	..	..	160 0 0 to 200 0 0	0-0 663
28	199	...	..	..	180 0 0	...
...	74½	...	..	..	180 0 0	...
7	331	...	20 3 0 January to March.	69 13 0 31-3-36 to 31-12-36	160 0 0	...
...	200½	...	18 15 0 April to December.	71 1 0	210 0 0	...
...	511½	...	..	..	170 0 0	...
25	151	...	..	..	190 0 0	..

STATEMENT  
Consumption, rates of duties

Name of district	Foreign liquors		Commercial		
	Liquors manufactured in India and classified as foreign liquors		Rectified spirits in imperial gallons	Denatured spirits in imperial gallons	
	Spirits in imperial gallons, London proof	Malt liquors in imperial gallons			
(1)	(12)	(13)	(14)	(15)	
Chhattisgarh Division	Raipur	33	...	293	2,804
	Bilaspur	99	...	...	1,561
	Drug	12	...	27	275
	Bhandara	31	...	...	1,553
	Balaghat	...	...	5	336
Total for Central Provinces	1936	1,440	24,659	2,017½	46,107
	1935	1,331	19,559	973	42,501
Berar Division	Amraoti	91	6	1	2,829
	Akola	57	6	131	2,312
	Buldana	18	...	19	1,116
	Yeotmal	1	...	...	1,278
Total for Berar	1936	167	12	151	7,535
	1935	226	...	27	8,071
Grand Total	1936	1,607	24,671	2,168½	53,642
	1935	1,557	19,559	1,000	50,572

IV (IMPERIAL)  
and prices for the year 1936—contd.  
spirits

## Opium and other drugs

Medicated wines in imperial gallons	Issues in seers of excise opium	Retail sales in seers of other opium (e.g., Punjab grown, hill States and Malwa)	Wholesale price of opium to retail vendors (per seer)		Average retail price of opium (per seer)	Sales of morphia in lbs., oz. and grs.
			Cost price	Duty		
(16)	(17)	(18)	(19)	(20)	(21)	(22)
			Rs. a p.	Rs. a p.	Rs. a p.	Lbs. oz. grs.
45	1,230	...	20 3 6	69 13 0	180 0 0	0 16 260
			January to March- 18 15 0 71 1 0			
			April to December.			
60	647½	...	..	..	180 0 0	...
...	715	...	..	..	150 0 0	...
					to 180 0 0	
12	558	...	..	..	180 0 0	...
...	670½	...	..	..	140 0 0	...
					to 170 0 0	
409	7,638½	...	...	...	...	1 1 78
468	8,104½ 1,396	...	...	...	...	0 6 181·5
2	849	...	20 3 0	69 13 0	160 0 0	ch. oz. grs. 1 14 85
			January to March. 18 15 0 71 1 0			
			April to December.			
19	696	...	..	..	160 0 0	0 0 4
					to 225 0 0	
3	606½	...	..	..	175 0 0	...
26	325	...	..	..	190 0 0	...
50	2,476½	...	...	...	...	1 14 89
118	2,875	...	...	...	..	0 13 362·5
459	10,115	...	...	...	...	2 15 167
586	10,979½ 1,396	...	...	...	...	0 20 106·5 or 1 4 106·5

# STATEMENT

## *Consumption, rates of duties*

Opium and

Name of district		Charas			Ganja	
		Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers
(1)	(23)	(24)	(25)	(26)	(27)	(28)
		Rs. a.	Rs. a.	Rs.	Rs. a. p.	
Nagpur Division	Nagpur	... 385	4 0	56 0	100	1,033 2 8 0
			and 5 8	54 8		
				from 1-6-36.		
	Wardha	... ..	... ..	... ..	... ..	515 ..
	Chanda	... ..	... ..	... ..	... ..	325 ..
	Chhindwara (old)	... ..	... ..	... ..	... ..	383½ ..
	Seoni Sub-division	... ..	... ..	... ..	... ..	475½ ..
	Betul	... ..	... ..	... ..	... ..	179½ ..
Jubbulpore Division.	Jubbulpore	... 549	4 0	56 0	80	904 2-8-0
			and 5 8	54 8		
				from 1-6-36.		
	Saugor	... ..	... ..	... ..	... ..	341½ ..
	Damoh Sub-division	... ..	... ..	... ..	... ..	252½ ..
	Mandla	... ..	... ..	... ..	... ..	399 ..
	Hoshangabad	... ..	... ..	... ..	... ..	260½ ..
	Narsinghpur Sub-division	.. ..	... ..	... ..	... ..	289 ..
	Nimar	... ..	... ..	... ..	... ..	381 ..

## IV (IMPERIAL)

and prices for the year 1936—contd.

other drugs

Bhang						Sale of cocaine in lbs. oz and grs.
Duty per seer	Retail price per seer	Sales in seer of bhang and its preparations	Cost price per seer	Duty per seer	Retail price per seer	
(29)	(30)	(31)	(32)	(33)	(34)	(35)
Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Lbs. ozs. grs.
37 8 0	80 0 0	638	2 0 0	7 0 0	20 0 0	0 2 135
..	70 0 0	148	..	..	19 0 0	...
..	100 0 0	31	..	..	25 0 0	...
..	55 0 0	28	..	..	25 0 0	...
	to 120 0 0					
..	50 0 0	32	..	..	25 0 0	...
	to 120 0 0				40 0 0	
..	60 0 0	96	..	..	15 0 0	...
37 8 0	60 0 0	140	..	..	20 0 0	0 0 288
	to 80 0 0					
..	70 0 0	76	..	..	20 0 0	...
..	70 0 0	48	..	..	20 0 0	...
..	80 0 0	20	2 0 0	7 0 0	30 0 0	...
..	90 0 0	35	..	..	20 0 0	...
..	80 0 0	61	..	..	20 0 0	...
..	80 0 0	58	..	..	20 0 0	...



# STATEMENT

## *Consumption, rates of duties*

Name of district  (1)	Charas				Ganja		
	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers	Cost price per seer	
	(23)	(24)	(25)	(26)	(27)	(28)	
Chhattisgarh Division.	Raipur	...	...	...	1,080	2 8 0	
	Bilaspur	...	...	...	1,197	..	
	Drug	...	...	...	561½	..	
	Bhandara	...	...	...	200	..	
	Balaghat	...	...	...	785	..	
		...	...	...	878½	..	
Total for Central Provinces		1936	934	...	...	...	
		1935	694	...	...	10,239	1,464
Berar Division		Amraoti	...	...	...	901½	2 8 0
		Akola	...	...	...	645½	..
		Buldana	...	...	...	608½	..
		Yeotmal	...	...	...	479	..
		Total for Berar		1936	...	...	...
1935	...			...	...	2,997½	...
Grand Total		1936	934	...	...	12,873½	1,464
		1935	694	...	...	12,898	1,023

NOTES.—(1) Issues to states are shown in italics.—

(2) Issues for 1936 shown in columns 9, 11, 12 and 13 include 394 proof gallons of spirits and 28,775 gallons of beer for consumption by troops in Nagpur, Jabulpore, Hoshangabad and Saugor districts.

(3) Issues for 1936 shown in column 12 also include 84 proof gallons of spirit issued direct to troops on concession rate.

## IV (IMPERIAL)

and prices for the year 1936—concl'd.

## Opium and other drugs

Bhang						
Duty per seer	Retail price per seer	Sales in seers of bhang and its preparations	Cost price per seer	Duty per seer	Retail price per seer	Sales of cocaine in lbs., oz. and grs.
(29)	(30)	(31)	(32)	(33)	(34)	(35)
Rs. s. p.	Rs. s. p.		Ks. a. p.	Rs. s. p.	Ks. a. p.	Lbs. oz. grs.
37 8 0	80 0 0	195	2 0 0	7 0 0	20 0 0	380 0 0
	to	263				
	90 0 0					
	80 0 0	114	..	..	20 0 0	...
	to	25				
..	55 0 0	43	..	..	20 0 0	...
	to	45				
..	80 0 0	52	..	..	25 0 0	...
..	80 0 0	23	..	..	20 0 0	...
	to					
	80 0 0				25 0 0	
...	...	1,838	...	...	...	0 3 365.5
		333				
...	...	1,712	...	...	...	0 4 286
		275				
37 8 0	80 0 0	104	2 0 0	7 0 0	30 0 0	Nil
..	80 0 0	53	..	..	20 0 0	0 0 43
	to					
	90 0 0				22 8 0	
..	60 0 0	46	..	..	25 0 0	...
	to					
	100 0 0				30 0 0	
..	80 0 0	39	..	..	25 0 0	...
...	...	242	...	...	...	0 0 43
...	...	255	...	...	...	0 0 157.5
...	...	2,080	...	...	...	0 3 408.5
		333				
...	...	1,967	...	...	...	0 5 6
		275				

## Cocaine account for 1936.

Balance on 1st January 1936	...	Oz. grs.
Received during the year (January to December 1936)	...	2 410
		4 48
		7 20.5
Total	...	7 20.5
Sale of cocaine for 1936	...	3 408.5
Closing balance on 31st December 1936	..	3 49.5

STATEMENT

*Imports and exports of excisable articles of different descriptions duty and (b) in*

Description of excisable articles (1)	Im							
								Duty
	From Bombay		From Calcutta		From Punjab		From United Provinces	
	Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Rs.		Rs.		Rs.		Rs.	
Imported spirits Rs. 37-8-0 per P. G.	at 2875.5	1,07,831	442.5	16,594	...	...	788.5	29,569
Imported wines Rs. 7-8-0 per B. G.	at 703	5,273	101	757	...	...	...	...
Imported malt at Re. 0-15-0 per B. G.	15,926	14,931	3,957	3,710	...	...	...	...
Indian made spirits Rs. 25 per P. G.	at 147	3,675	223.5	5,598	28.5	712	44	1,100
Indian made malt Re. 0-12-0 per B. G.	at 537	403	...	...	30,962	23,222	6	4
Rectified spirit	... 142.5	3,563	325.5	6,987	...	...	548.5	13,100
Denatured spirit	... 5,215	...	940	...	...	...	41,534	...
Medicated wines Rs. 7-8-0.	at 385	2,887	85	638	...	...	...	...
Hemp drugs (bhang)	...	...	...	...	...	...	...	...
Hemp drugs (charas)	...	...	...	...	14 mds. (in bonds)	...	...	...
<b>Total</b>	... ..	1,38,563	...	34,274	...	23,934	...	43,773

\*Includes 68.5 gallons imported

## IV-A (IMPERIAL)

from and to other British Indian provinces (a) on payment of bond in 1936.

ports								Exports		
paid								In bond		
From Central India		From Madras		From Baroda state		Total		To—	To—	Total
Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty			
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Rs.		Rs.		Rs.		Rs.				
...	...	23	862	...	...	4,129.5	1,54,856	...	...	...
...	..	35	263	...	...	839	6,293	...	...	...
...	...	704	284	...	...	20,187	18,925	...	...	...
...	...	...	...	...	...	443	11,075	...	...	...
...	...	...	...	...	...	31,50	23,629	...	...	...
...	...	...	..	37.5	937	*1,054	24,587	...	...	...
2,786	...	...	...	...	...	50,175	...	...	...	...
...	...	...	...	...	...	470	3,525	...	...	...
...	...	60 mds. (in bond)	...	...	...	60 mds. (in bond)	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	1,409	...	937	...	2,42,890	...	...	...

free of duty for use in hospitals.

## STATEMENT

## Number of shops and incidence of consumption

Name of district	Area in square miles		Population (in thousands)					
	Out-still system	Distillery system		Out-still system	Distillery system			
		Urban	Rural		Urban	Rural		
(1)	(2)	(3)	(4)	(5)				
Nagpur Division.	{ Nagpur	...	49	3,785	...	305	635	
	{ Wardha	...	29	2,405	...	79	437	
	{ Chanda	5,576	12	3,724	122	38	600	
	{ Chhindwara	1,994	14	2,570	110	34	429	
	{ Seoni Sub-division	...	2	3,214	...	16	377	
{ Betul	1,261	14	2,597	163	10	234		
Jubbulpore Division.	{ Jubbulpore	...	150	23	3,739	20	152	601
	{ Saugor	...	...	18	3,944	...	74	479
	{ Damoh	...	...	5	2,813	...	20	285
	{ Mandla	3,496	4	1,557	290	11	145	
	{ Hoshangabad	...	...	3	3,678	...	64	421
	{ Narsinghpur	...	...	5	1,971	...	26	295
{ Nimar	...	...	32	4,195	...	78	388	
Chhattisgarh Division.	{ Raipur	...	1,586	10	6,689	90	65	1,212
	{ Bilaspur	...	1,423	3	6,117	140	31	1,205
	{ Durg	...	1,958	2	2,755	168	13	636
	{ Bhandara	...	...	17	3,606	...	54	770
	{ Balaghat	...	1,556	4	1,997	99	10	453
Total for Central Provinces...	{ 1936	...	19,000	246	61,356	1,202	1,080	9,593
	{ 1935	...	4,740	246	77,123	282	1,082	10,698
Berar Division.	{ Amraoti	...	...	24	4,680	...	107	835
	{ Akola	...	...	43	4,046	...	120	756
	{ Buldana	...	...	83	3,672	...	105	662
	{ Yeotmal	...	...	21	5,198	...	70	788
Total for Berar	{ 1936	...	...	171	17,596	...	402	3,041
	{ 1935	...	...	171	17,596	...	402	3,041
Grand Total	{ 1936	...	19,000	417	78,952	1,202	1,482	12,634
	{ 1935	...	4,740	417	94,719	282	1,484	13,739

\*Two shops in the

## V (IMPERIAL)

and taxation during the year 1936.

Number of square miles per shop										
Out- still area	Country spirit		Opium		Ganja		Charas		Bhang	
	Distillery area		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
	Urban	Rural								
(6)	(7)		(8)	(9)		(10)		(11)		
...	3.1	49.8	3.8	126.2	3.3	140.2	49.0	...	12.3	...
...	4.8	54.7	4.8	133.6	4.8	150.3	...	...	9.7	...
74.0	3.0	37.0	6.0	226.8	6.0	332.1	...	...	...	...
30.2	3.5	36.2	4.7	207.5	4.7	253.6	...	...	14.0	...
...	2.0	37.8	2.0	123.6	2.0	110.8	...	...	2.0	...
7.2	14.0	53.0	14.0	203.05	14.0	203.05	...	...	14.0	...
13.6	1.9	56.7	3.3	101.7	2.9	61.6	23.0	...	5.8	...
...	3.0	65.3	3.6	179.3	3.6	151.7	...	...	6.0	...
...	...	...	5.0	216.4	5.0	165.5	...	...	5.0	...
25.3	4.0	37.0	4.0	252.4	4.0	202.1	...	...	4.0	...
...	0.4	78.3	0.4	147.1	0.4	159.9	...	...	0.7	...
...	1.6	65.0	1.6	131.4	1.6	123.1	...	...	2.5	...
...	10.6	51.8	16.0	161.3	16.0	167.8	...	...	16.0	...
75.5	2.5	66.2	3.3	137.9	3.3	150.5	...	...	5.0	...
40.6	1.5	74.6	3.0	121.6	3.0	127.8	...	...	3.0	...
36.9	2.0	76.5	2.0	107.1	2.0	124.0	...	...	2.0	...
...	4.2	44.5	4.2	138.7	4.2	138.7	...	...	5.6	...
39.0	4.0	51.0	4.0	1,184.0	4.0	1,366.0	...	...	4.0	...
31.0	3.3	60.0	4.0	153.6	3.9	156.9	123.0	*	6.7	...
48.8	3.6	54.8	4.0	153.3	4.0	156.9	123.0	...	6.8	7,442
...	4.8	67.8	6.0	114.1	8.0	180.0	...	...	24.0	...
...	6.14	49.4	7.17	89.9	7.1	139.5	...	...	21.5	...
...	10.4	57.4	10.4	73.4	10.4	131.0	...	...	8.3	...
...	3.5	48.1	3.5	126.8	3.5	167.7	...	...	21.0	...
...	6.5	54.6	7.1	99.4	7.4	154.3	...	...	34.2	...
...	6.5	55.5	7.1	99.9	7.4	155.7	...	...	34.2	...
31.0	4.1	58.7	4.8	139.9	4.8	156.4	207.5	...	10.1	8,904.7
48.0	4.3	55.0	4.9	139.8	4.9	158.1	208.5	...	10.1	9,041.7

whole province.

STATEMENT

Number of shops and incidence of consumption

Number of shops per

Name of district	Country spirit					
	(1)	Distillery area			Opium	
		Out- still area	Urban	Rural	Urban	Rural
			(12)	(13)	(14)	
Nagpur Division	{ Nagpur	...	0.42	1.9	0.42	0.47
	{ Wardha	...	0.7	1.0	0.7	0.4
	{ Chanda	...	6.0	1.05	1.7	0.5
	{ Chhindwara	...	6.0	1.2	1.6	0.9
	{ Seoni Sub-division	...	...	0.6	2.25	0.6
	{ Betul	...	107.4	1.0	2.2	1.0
Jubbulpore Division.	{ Jubbulpore	...	5.5	0.7	1.1	0.5
	{ Saugor	...	...	0.8	0.1	0.7
	{ Damoh	...	...	...	...	0.5
	{ Mandla	...	4.7	0.9	2.8	0.9
	{ Hoshangabad	...	...	1.0	1.1	1.0
	{ Narsinghpur	...	...	1.1	0.1	1.1
{ Nimar	...	...	0.38	2.1	0.25	
Chhattis- garh Division.	{ Raipur	...	2.3	0.6	0.8	0.5
	{ Bilaspur	...	2.5	0.6	0.6	0.3
	{ Durg	...	3.1	0.7	0.5	0.7
	{ Bhandara	...	...	0.7	1.1	0.7
	{ Balaghat	...	4.0	1.0	0.86	1.0
Total for Central Provinces	{ 1936	...	5.1	0.7	1.0	0.5
	{ 1935	...	3.4	0.6	1.3	0.5
Berar Division.	{ Amraoti	...	...	0.5	0.8	0.4
	{ Akola	...	...	0.5	1.0	0.5
	{ Buldana	...	...	0.8	0.9	0.8
	{ Yeotmal	...	...	0.9	1.4	0.9
Total for Berar	{ 1936	...	...	0.6	1.0	0.6
	{ 1935	...	...	0.6	1.0	0.7
Grand Total	{ 1936	...	5.1	0.6	1.0	0.5
	{ 1935	...	3.4	0.6	1.2	0.5

## V (IMPERIAL)

and taxation during the year 1936—contd.

10,000 of population						Consumption per 100 of the population in gallons or seers (to two places of decimals)				
Ganja		Charas		Bhang		Country spirit (distillery area)	Opium	Ganja	Charas	Bhang
Urban	Rural	Urban	Rural	Urban	Rural					
(15)		(16)		(17)		(18)	(19)	(20)	(21)	(22)
0.42	0.42	0.03	...	0.13	...	4.19	0.07	0.10	0.03	0.7
0.7	0.4	...	...	0.4	...	0.99	0.05	0.09	...	0.02
0.5	0.3	...	...	0.4	...	3.65	0.03	0.04	...	0.11
0.9	0.3	...	...	0.3	...	4.16	0.34	0.07	...	...
0.6	0.8	...	...	0.6	...	3.04	0.08	1.21	...	0.08
1.0	0.47	...	...	1.0	0.05	5.65	0.02	0.04	...	0.02
<hr/>										
0.5	0.6	0.07	...	0.3	...	3.32	0.06	0.11	0.7	0.02
0.7	0.6	...	...	0.4	...	0.87	0.04	0.07	...	0.01
0.5	0.6	...	...	0.5	...	...	0.02	0.08	...	0.02
0.9	0.5	...	...	0.9	...	6.13	0.07	0.09	...	0.18
1.0	0.5	...	...	0.6	...	1.73	0.04	0.05	...	0.01
1.1	0.5	...	...	0.7	...	0.32	0.15	0.08	...	0.02
0.25	0.64	...	...	0.25	...	2.14	0.3	0.10	...	0.01
<hr/>										
0.5	0.4	...	...	0.3	...	1.76	0.08	0.07	...	0.01
0.3	0.4	...	...	0.3	...	1.39	0.05	0.09	...	...
0.7	0.4	...	...	0.7	...	0.69	0.08	0.06	...	...
0.7	0.3	...	...	0.5	...	2.37	0.07	0.10	...	...
1.0	0.5	...	...	1.0	...	3.23	0.11	0.15	...	...
<hr/>										
0.5	0.4	0.1	...	0.3	...	2.78	0.06	0.08	0.08	0.01
0.5	0.4	0.1	...	0.3	...	2.42	0.06	0.08	0.08	0.01
<hr/>										
0.3	0.3	...	...	0.1	...	2.00	0.09	0.09	...	0.01
0.5	0.3	...	...	0.1	...	1.64	0.07	0.07	...	0.06
0.8	0.4	...	...	0.9	...	1.74	0.8	0.08	...	...
0.9	0.4	...	...	0.1	...	1.85	0.03	0.05	...	...
<hr/>										
0.5	0.3	...	...	0.1	...	1.8)	0.07	0.07	...	...
0.5	0.3	...	...	0.1	...	1.38	0.08	0.08	...	...
<hr/>										
0.5	0.4	0.1	...	0.2	...	2.16	0.06	0.08	0.08	0.01
0.5	0.4	0.1	...	0.2	...	2.18	0.06	0.08	0.08	0.01



STATEMENT

Number of shops and incidence of consumption

Name of district		Average taxation per proof gallon or seer in rupees (to two places of decimals)					
		Country spirit (distillery area)			Opium		
		Duty	Vend fees	Total	Duty	Vend fees	Total
(1)	(23)	(24)	(25)	(26)	(27)	(28)	
Nagpur Division.	{ Nagpur	... 10.9	4.39	15.29	69.96	81.98	151.94
	{ Wardha	... 10.48	4.87	15.35	71.05	95.35	166.40
	{ Chanda	... 3.16	3.35	8.92	71.00	105.26	176.26
	{ Chhindwara	... 2.73	1.71	4.44	70.69	79.42	150.11
	{ Seoni Sub-division	... 2.84	1.81	4.65	70.71	49.64	120.35
	{ Betul	... 2.78	1.25	4.03	70.70	73.32	144.02
Jubbulpore Division.	{ Jubbulpore	... 9.98	1.03	11.01	70.72	48.54	119.26
	{ Saugor	... 8.39	4.16	12.55	70.73	60.67	131.40
	{ Damoh Sub-division	... ..	... ..	... ..	70.74	59.52	130.26
	{ Mandla	... 1.23	0.12	1.46	70.73	47.73	118.43
	{ Hoshangabad	... 7.54	1.16	8.70	70.70	82.25	152.95
	{ Narsinghpur	... 9.09	2.40	11.59	70.73	39.81	110.57
	{ Nimar	... 9.25	3.76	13.01	70.68	88.40	159.08
Chhattis- garh Division.	{ Raipur	... 3.74	2.03	5.77	70.73	60.07	130.80
	{ Bilaspur	... 4.43	1.93	6.36	70.44	73.25	143.69
	{ Drug	... 4.63	1.79	6.42	70.70	54.42	125.12
	{ Bhandara	... 6.32	4.28	10.60	70.73	71.92	142.65
	{ Balaghat	... 3.87	1.40	5.27	70.72	47.71	118.43
Total for Central Provinces	{ 1936	... 5.76	2.38	8.14	70.71	63.72	134.43
	{ 1935	... 4.42	3.06	7.48	70.51	64.59	135.10
Berar Division.	{ Amraoti	... 8.49	3.69	12.18	70.67	65.47	136.64
	{ Akola	... 10.06	3.82	13.88	70.77	101.51	172.28
	{ Buldana	... 9.08	2.95	12.03	70.56	77.97	148.53
	{ Yeotmal	... 8.59	3.38	11.97	70.99	115.93	186.92
Total for Berar	{ 1936	... 9.01	3.64	12.65	70.70	85.28	155.98
	{ 1935	... 10.30	3.98	14.29	70.43	84.81	155.24
Grand Total	{ 1936	... 6.37	2.62	8.99	70.70	69.00	139.70
	{ 1935	... 5.26	3.19	8.45	70.49	69.89	140.38

## V (IMPERIAL)

and taxation during the year 1936—concl'd.

Average taxation per proof gallon or seer in rupees (to two places of decimals)									Average total Excise Revenue per head of population (based on column 48 of Imperial statement 1)
Ganja			Cheras			Bhang			
Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total	
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
37-45	17 97	55 42	55 48	34 03	89 51	7 00	7 52	14 52	Ra a. p. 0 15 9
37 46	23 35	60 81	...	...	...	7 00	10 33	17 42	0 7 0
37 46	27 49	64 95	...	...	...	7 00	10 32	17 32	0 7 4
37 50	23 18	60 68	...	...	...	7 00	11 60	18 60	0 4 11
37 50	23 32	60 82	...	...	...	7 00	9 69	16 69	0 5 6
37 50	19 68	57 18	...	...	...	7 00	3 62	10 62	0 4 7
37 50	19 85	57 35	55 47	27 85	83 34	7 00	6 08	13 85	0 10 4
37 50	23 53	61 03	...	...	...	7 00	4 59	11 59	0 3 7
37 50	20 40	57 92	...	...	...	7 00	6 5	13 35	0 1 5
37 50	20 56	58 06	...	...	...	7 00	10 50	17 50	0 4 8
37 50	26 75	64 25	...	...	...	7 00	4 48	11 48	0 4 5
37 50	29 67	63 17	...	...	...	7 00	6 31	13 31	0 4 11
37 50	35 99	72 59	...	...	...	7 00	6 53	13 53	0 6 11
37 47	18 49	55 96	...	...	...	7 00	7 08	14 08	0 4 9
37 44	23 89	61 33	...	...	...	7 00	7 55	14 55	0 3 7
37 53	18 23	55 76	...	...	...	7 00	3 25	10 25	0 3 7
37 47	19 47	56 94	...	...	...	7 00	5 29	12 29	0 6 8
37 92	18 06	55 58	...	...	...	7 00	6 52	13 52	0 6 10
37 48	21 70	59 18	55 48	30 40	85 88	7 00	7 18	14 18	0 6 3
37 47	18 50	45 97	55 98	19 84	75 82	7 00	8 84	15 84	0 5 10
37 48	21 85	59 33	...	...	...	7 00	10 56	17 57	0 7 6
37 56	31 05	68 61	...	...	...	7 00	10 38	17 38	0 7 6
37 50	22 47	59 9	...	...	...	7 00	8 03	15 03	0 6 8
37 57	33 78	71 35	...	...	...	7 00	11 84	18 84	0 5 9
37 51	28 31	65 82	...	...	...	7 00	10 24	17 24	0 6 11
37 51	20 85	58 36	...	...	...	7 00	10 58	17 58	0 6 9
37 49	23 05	60 54	55 48	30 40	85 88	7 00	7 53	14 53	0 6 5
37 48	19 04	56 52	55 98	19 84	75 82	7 00	8 74	15 74	0 6 6

## STATEMENT

## Classified Statement of offences against the Excise

A—

District		Smuggling		Illicit distillation	Illicit manufacture of tari	Dilution	Using false measures	
		(a)	(b)					
		From foreign territory	From out-still to distillery area and low duty to high duty area					
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
Nagpur Division	Nagpur	...	4	331	...	19	13	
	Wardha	...	...	91	...	4	...	
	Chanda	...	13	137	6	28	9	
	Chhindwara	...	14	314	...	17	3	
	Seoni sub-division	...	1	46	...	14	2	
	Betul	...	22	168	...	13	12	
Jubbulpore Division	Jubbulpore	...	1	33	71	11	8	
	Seugor	...	6	...	...	1	...	
	Damoh sub-division	...	1	1	1	...	...	
	Mandla	...	3	2	83	35	12	
	Hoshangabad	...	...	8	27	12	3	
	Narsinghpur	...	...	6	9	5	...	
	Nimar	...	4	12	70	9	4	
Chhattisgarh Division	Raipur	...	33	17	130	2	8	
	Bilaspur	...	14	17	91	10	14	
	Drug	...	9	21	29	1	2	
	Bhandara	...	3	5	115	1	6	
	Balaghat	...	...	1	76	...	20	
Total for Central Provinces		1936	74	185	1,789	9	235	96
		1935	182	84	3,416	5	235	68
Berar Division	Amrsooti	...	...	9	178	7	8	
	Akola	...	...	...	339	10	20	
	Buldana	...	5	...	154	10	6	
	Yeotmal	...	...	...	176	24	10	
Total for Berar		1936	5	9	747	7	64	44
		1935	...	8	1,121	2	28	30
Grand Total		1936	79	194	2,536	16	299	140
		1935	182	92	4,537	7	263	98

## VI (IMPERIAL)

and Opium Laws reported in the year 1936.

Liquor		B.—Intoxicating drugs								Total
Other offences		Hemp drugs				Cocaine				
By licenses	By persons other than licenses	Total	Illicit cultivation of ganja	Other offences			Illicit possession of cocaine	Unlicensed sale of cocaine	Smuggling of cocaine	
				By licenses	By persons other than licenses	By persons other than licenses				
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
76	21	464	1	18	51	...	...	...	70	
54	17	166	...	8	3	...	...	...	11	
110	17	320	...	6	7	...	...	...	13	
88	14	450	1	2	5	...	...	...	8	
44	3	110	1	10	5	...	...	...	16	
111	8	334	...	12	2	...	...	...	14	
36	8	173	3	22	69	...	1	...	95	
4	1	12	1	2	22	...	...	...	25	
...	2	5	...	2	8	...	...	...	10	
60	22	217	2	4	3	...	...	...	9	
24	...	74	...	10	28	...	...	...	38	
2	...	22	...	6	2	...	...	...	8	
26	5	130	...	12	45	1	...	...	58	
7	14	295	5	20	26	...	...	...	51	
66	11	223	4	23	15	...	...	...	42	
48	6	119	7	13	4	...	...	...	24	
68	...	220	1	9	5	...	...	...	15	
44	...	141	...	11	3	...	...	...	14	
938	149	3,475	26	190	303	1	1	...	521	
816	121	4,927	18	157	302	...	...	...	477	
67	15	304	2	10	19	...	...	...	31	
82	16	367	...	23	12	...	...	...	35	
121	3	299	...	41	13	...	...	...	54	
44	13	267	...	10	1	...	...	...	11	
314	47	1,237	2	84	45	...	...	...	131	
301	32	1,525	3	79	28	...	...	...	110	
1,252	196	4,712	28	274	348	1	1	...	652	
1,120	153	6,452	21	236	330	...	...	...	587	

## STATEMENT

## Classified Statement of offences against the Excise and

## C.—Opium

Name of district	Smug- gling of opium	Posses- sion of opium in excess of the legal limit	Sale of duty- paid opium without license	Other offences			Total	
				Offence relating to madak	By licen- sees	By persons other than licen- sees		
								(18)
Nagpur Division	Nagpur	1	11	2	11	22	1	48
	Wardha	...	3	...	1	8	...	12
	Chanda	...	4	...	23	12	...	39
	Chhindwara	...	1	...	4	6	...	11
	Seoni sub-division	...	2	1	19	11	...	33
Betul	...	...	...	3	4	...	7	
Jubbulpore Division	Jubbulpore	2	6	...	14	9	...	31
	Saugor	27	3	...	27	4	...	61
	Damoh Sub-division	3	...	...	5	4	...	12
	Mandla	...	7	...	15	5	...	27
	Hoshangabad	25	1	...	13	15	...	54
Narsinghpur	8	6	...	41	20	...	75	
Nimar	46	3	...	10	13	1	73	
Chhat- tisgarh Division	Raipur	1	3	15	51	28	...	98
	Bilaspur	...	5	5	13	20	...	43
	Drug	1	7	8	33	15	...	64
	Bhhandara	...	7	6	10	17	...	40
	Balaghat	...	5	2	21	32	...	60
Total for Central Provinces...	1936	114	74	39	314	245	2	788
	1935	92	75	52	363	310	...	892
Berar Division	Amraoti	2	14	11	35	20	...	82
	Akola	...	4	13	22	34	...	73
	Buldana	1	3	1	4	81	...	90
	Yeotmal	...	4	3	10	7	...	24
Total for Berar	1936	3	25	28	71	142	...	269
	1935	1	25	12	54	184	...	276
Grand Total	1936	117	99	67	385	387	2	1,057
	1935	93	100	64	417	494	...	1,168

## VI

## Opium Laws reported in the year 1936—concl'd.

Results of prosecution for the year 1936						Details of opium cases			
Number of persons						Total number of opium cases in which convictions were obtained	Quantity of opium seized		
Prosecuted	Convicted	Imprisoned	Amount of fines imposed	Amount of rewards paid to informers, captors, etc.			S.	T.	G.
(25)	(26)	(27)	(28)	(29)	(30)	(31)			
			Rs. a. p.	Rs. a. p.					
504	349	82	10,085-0-0	4,485-0-0	10	0 71 84½			
116	73	29	1,215-0-0	1,239-0-0	3	0 0 9			Madak
286	244	57	6,088-0-0	1,041-8-0	4	0 4 12			Madak
389	326	41	5,275-0-0	2,536-0-0	1	0 1 0			
101	82	4	1,569-0-0		3	0 9 92			
224	181	42	2,348-4-0	1,227-0-0	...	...			
288	242	15	5,042-0-0	2,060-0-0	19	0 48 147			
109	100	13	1,751-0-0	890-0-0	30	12 28 94			
37	18	3	618-0-0	323-0-0	3	0 6 10			
158	122	3	1,778-0-0	984-0-0	20	0 39 19			
122	104	18	2,138-0-0	1,393-0-0	22	0 1 37			Madak
105	77	2	1,175-0-0		7	28 24 77			
236	171	23	4,066-0-0	1,265-0-0	40	33 43 1			
381	317	23	4,602-0-0	1,696-0-0	12	2 12 1½			
215	178	10	3,138-0-0	2,690-0-0	15	0 16 4½			
188	154	5	1,931-0-0	536-4-0	44	0 14 37			
212	95	27	4,975-0-0	956-0-0	9	1 57 139			
142	127	22	3,029-0-0	855-0-0	7	0 29 135			
3,813	2,690	419	60,823-4-0	24,176-12-0	249	M.S.T. G. 2 2 7 37½ 0 0 1 53			Madak
5,554	4,347	622	92,596-0-0	25,987-0-0	274	0 19 34 13 3 82			Madak
363	274	96	5,706-0-0	2,205-0-0	52	S. T. G. 1 20 132			
351	273	137	5,173-0-0	2,474-0-0	19	0 13 45			
218	154	67	2,001-0-0	1,886-0-0	3	0 7 178			
279	170	87	1,979-0-0	1,630-0-0	5	0 4 118			
1,211	871	387	14,859-0-0	8,195-0-0	79	1 46 113 3 171			Madak
1,600	1,120	686	16,355-0-0	12,527-0-0	58	2 7 170 9 66½			Madak
5,024	3,831	806	75,682-4-0	32,371-12-0	328	M. S. T. G. 2 3 53 150½ 5 44			Madak
7,154	5,467	1,308	1,08,951-0-0	39,514-0-0	332	0 21 42 3 12 148½			Madak

GOVERNMENT OF THE  
CENTRAL PROVINCES AND BERAR



REPORT  
ON THE  
EXCISE ADMINISTRATION  
OF THE  
CENTRAL PROVINCES & BERAR  
FOR THE  
CALENDAR YEAR 1937

NAGPUR  
GOVERNMENT PRINTING, C. P. & BERAR  
1938

**Agents for the sale of Publications issued by the  
Government of the Central Provinces and Berar**

[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**

**AKOLA :**

The Proprietor, Shri Ramdas Stores,  
Tainapeth.  
Mr. M. J. Bakshi Law Books Agent.

**ALLAHABAD :**

Mr. Ram Narain Lal, Publisher, etc.  
1, 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.  
M. C. Sircar & Sons, 75, Harrison  
Road.  
Newman & Co.  
R. Cambrai & Co.  
S. K. Lahiri & Co.  
Thacker, Spink & Co.

**CAWNPORE :**

The Manager, Sampson William and  
Co., 127-B, The Mall.

**CHHINDWARA :**

The Proprietor, Verma Book Depôt.

**COOCH BEHAR :**

Babu S. C. Taluqdar, Proprietor,  
Students & Co.

**DELHI :**

The Oxford Book and Stationery Com-  
pany, R. S. Tomara & Sons, Opposite  
Fort Gate.

**JODHPUR :**

Messrs. B. S. Mathur & Co., Chaturvilas,  
Civil Paota Lines Jodhpur (Rajputana).

**JUBBULPORE :**

The Manager, Educational Book Depôt.  
The Proprietor, Nerbudda Book Depôt.  
The Manager, Bhargava Book Company,  
Publisher, Booksellers and Stationers,

**KARACHI :**

The Standard Bookstall.

**KHAMGAON :**

Sakalkale Typewriting Institute.

**LAHORE :**

The Punjab Sanskrit Book Depôt.  
Rai Sahib M. Gulab Singh & Sons.  
Messrs. Careers & Co., Moheni Road.

**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 Book  
Company, Post Box No. 283.

**NAGPUR :**

Aidan Binzani, Proprietors, Karmavir  
Book Depôt, Mahal.  
Mr. G. G. Khot & Sons, Waker Road,  
Sitabuldi.  
Mr. G. A. Shastri, Bookseller and  
Publisher, Hislop College Road.  
The Manager, Educational Book Depôt.  
The Manager, "The Hitwada".  
The Proprietors, Bhisey Brothers,  
Booksellers and Publishers.  
Mr. D. M. Dhurnal, Manager, Ex-  
perimental 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 Company.

**PESHAWAR CANTONMENT.**

Faqirchand Marwah, Bookseller.

**POONA :**

The Proprietors, New Kitabkhana.

**RAIPUR :**

The Proprietor, Chaube Printing Works

**RANGOON :**

The Superintendent, American Baptist  
Mission Press.

**VELLORE :**

A. Venkatasubban, Law Bookseller.

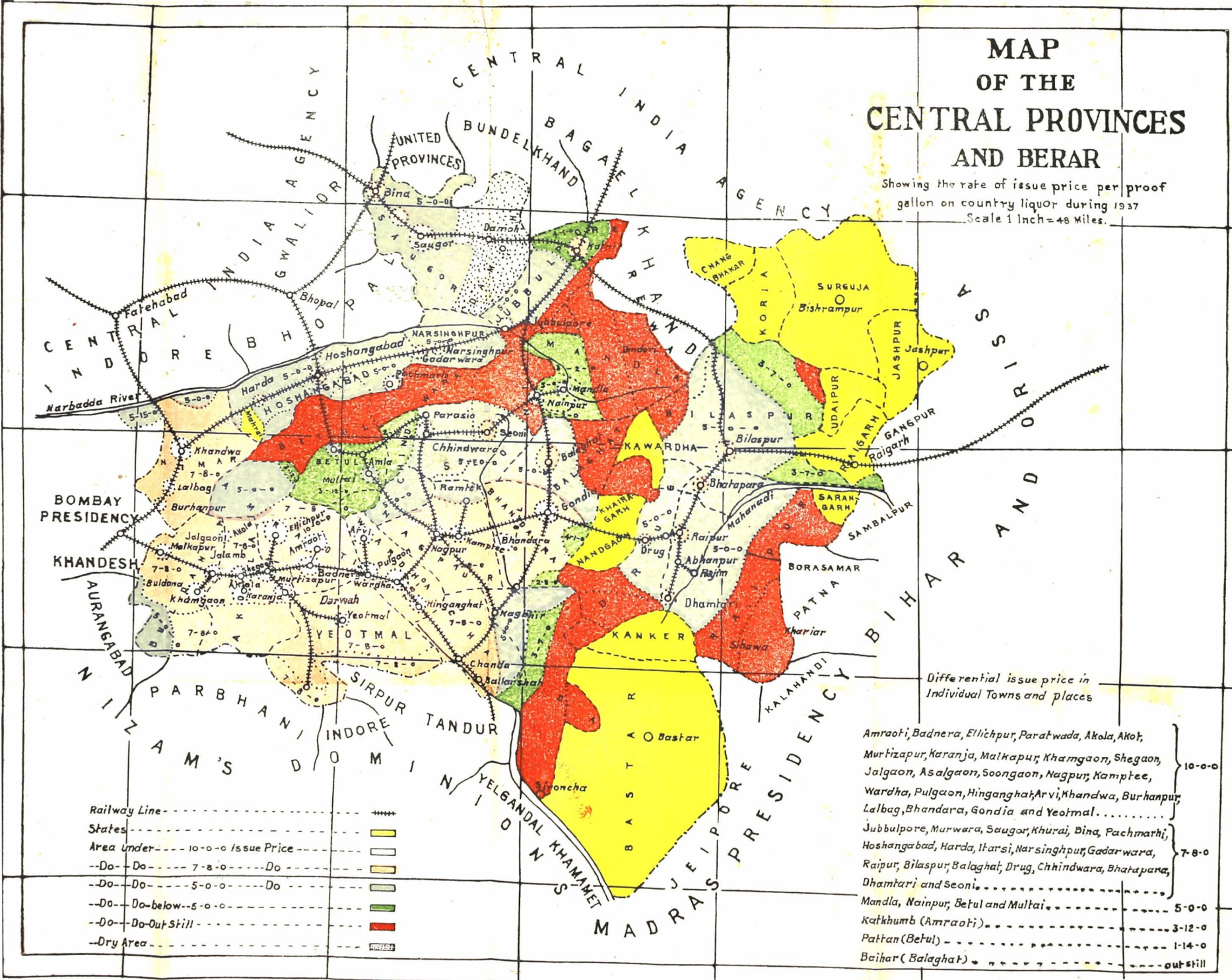
**YEOTMAL :**

V. N. Sarawat.  
Mr. M. G. Baksh : Law Book. Agents.



# MAP OF THE CENTRAL PROVINCES AND BERAR

Showing the rate of issue price per proof gallon on country liquor during 1937  
Scale 1 Inch = 48 Miles.



Differential issue price in Individual Towns and places

Amraoti, Badnera, Ellichpur, Paratwada, Akola, Akoi,	}	10-0-0
Murhazapur, Karanja, Malkapur, Khamsgaon, Shegaon,		
Jalgaon, Asalgaon, Soongaon, Nagpur, Kamptee,		
Wardha, Pulgaon, Hinganghat, Arvi, Khandwa, Burhanpur,		
Lalbag, Bhandara, Gondia and Yeotmal.....	}	7-8-0
Jubbulpore, Murwara, Saugor, Khurai, Bina, Pachmarhi,		
Hoshangabad, Harda, Itarsi, Narsinghpur, Gadawara,		
Raipur, Bilaspur, Balaghat, Drug, Chhindwara, Bhatapara,		
Dhantari and Seoni.....	}	5-0-0
Mandla, Nainpur, Betul and Multai.....		
Katkhumb (Amraoti).....		
Pattan (Betul).....	}	1-14-0
Baihar (Balaghat).....		
		outstill

Railway Line.....	-----
States.....	-----
Area under 10-0-0 Issue Price.....	-----
--Do--Do 7-8-0 --Do.....	-----
--Do--Do 5-0-0 --Do.....	-----
--Do--Do below 5-0-0 --Do.....	-----
--Do--Do Out Still.....	-----
--Dry Area.....	-----

No. 865-782-VIII  
 GOVERNMENT OF THE  
 CENTRAL PROVINCES AND BERAR  
 SEPARATE REVENUE DEPARTMENT

Nagpur, the 19th July 1938.

READ—

Report on the Excise Administration of the Central Provinces and Berar during the calendar year 1937.

READ ALSO—

The District Reports.

RESOLUTION

The year under report constitutes a landmark in the history of the excise administration of the province as towards its close Government took the momentous decision to introduce the prohibition of liquor over as wide an area and within as short a period as possible. The excise arrangements operative during the year were, however, in conformity with orders passed in the previous year and based on the now discarded policy of ultimate and gradual prohibition. Slightly improved agricultural and economic conditions helped the recovery of excise revenue, which increased from Rs. 61,45 lakhs to Rs. 68,36 lakhs. However welcome this result might be from the purely financial point of view it cannot be contemplated with satisfaction by anyone who cares to study its implications.

2. With a view to maintaining the check on illicit distillation noticed in the previous year, issue price rates were further reduced by 29 per cent and the outstill system extended to an area of 6,375 square miles. These measures resulted in an increase in consumption of licit liquor by 50 per cent and a decrease in the reported number of illicit distillation cases from 2,536 to 1,877. The increase was most noticeable in towns and the open and more developed tracts, where consumption rose by 59 per cent and illicit distillation cases dropped by 22 per cent. The reduction in rates and the conversion to out-stills were undoubtedly successful in checking any further spread of illicit distillation but appear to have unfortunately led to excessive drinking among the aborigines.

It became, therefore, necessary to review the position afresh during the year and to order a reversion to the issue price rates of 1936 and a substantial contraction of the outstill area.

3. As stated in paragraph 3 of the Resolution on the administration report for 1936 the working of the commission and departmental systems in the Jubbulpore and Hoshangabad districts was also examined but in view of its intention to introduce complete prohibition in the non-aboriginal tracts within the next few years Government saw no object in continuing the experiment any longer and decided to abolish both systems in the current year.

4. High rates and the enforcement of the Opium Smoking Act continued to prove effective in keeping down the consumption of opium, which in the year under report decreased by 4 per cent. It is gratifying to note a continued decline in the habit of administering opium to infants and small children.

5. A fall of 26 per cent in the reported number of illicit distillation cases reduced the total number of prosecutions and convictions by 19 and 20 per cent, respectively, and the number of persons imprisoned from 806 to 524; but a society in which reduction of crime is accomplished by cheapening liquor must be considered to be in an unhealthy state. Government's aim will be to restore it to health so that respect for the law will not be inconsistent with enforced abstention. An increase in the number of charas shops from 2 to 8 led to a rise of 26 per cent in consumption and a decrease in crime. It is possible that the bulk of the increase is accounted for by diversion of custom to licit sources, but in areas in which prohibition is in force great care is necessary to see that frustrated liquor-addicts do not turn for solace to this far more dangerous hemp drug.

6. Government is glad that the Excise Commissioner has taken up the question of old arrears. Most of these date back to the civil disobedience movement and it is probable that some of them at least are irrecoverable. If so, they should be referred to Government for being written off. As regards current arrears, Government regrets to observe that laxity prevails in certain districts in the matter of collection of excise dues. Government trusts that Deputy Commissioners will insist on the punctual payment of their licence fees by contractors.

7. Government would wish to see greater interest displayed by revenue officers in excise matters. The need for this will be even greater with the introduction of prohibition. Unless all classes of officers co-operate whole-heartedly it will be difficult for Government to achieve its goal of complete prohibition.

8. Mr. P. S. Rau, who administered the department for the greater part of the year, has handled his charge with great efficiency and Government wishes to record its thanks to him for his valuable co-operation in perfecting the arrangements preliminary to the introduction of prohibition. Government has also noted with pleasure the names of the officers whose services have been specially mentioned in the report.

ORDER.—Ordered that a copy of the Resolution 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*.

By order of the Governor,  
Central Provinces & Berar,

C. D. DESHMUKH,

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

No. SL-1957

FROM

P. S. RAU, ESQ, I.C.S.,  
EXCISE COMMISSIONER,  
CENTRAL PROVINCES AND BERAR,

TO

THE SECRETARY TO GOVERNMENT,  
CENTRAL PROVINCES AND BERAR,  
SEPARATE REVENUE DEPARTMENT.

*Nagpur, the 28th April 1938.*

SIR,

I have the honour to submit the report on the excise administration of this province for the calendar year 1937, together with the prescribed statements and the district reports.

I have the honour to be,

SIR,

Your most obedient servant,

P. S. RAU,

*Excise Commissioner,  
Central Provinces and Berar.*

## TABLE OF CONTENTS

PARA	PAGES
SECTION I.—INTRODUCTORY	
1. Character of the season	1
2. General excise conditions	1
3. Temperance and anti-excise movements	2
SECTION II.—GENERAL EXCISE REVENUE AND EXPENDITURE	
4. Revenue (statement I)	3
5. Arrears	3
6. Expenditure (statement II)	4
7. Buildings	4
SECTION III.—COUNTRY SPIRIT	
8. Consumption (statement IV)	4
9. Incidence of consumption (statement V)	6
10. Contract supply and outstill area (statement V)	6
11. Revenue (statement I)	6
12. Incidence of taxation (statement V)	6
13. Bottled liquor	7
14. Advisory committees	7
15. Number of shops (statement III)	7
16. Drunkenness	8
17. Hours of sale	8
18. Border arrangements	8
19. Distillery and warehouse arrangements	8
SECTION IV.—TODDY	
20. Revenue and number of shops (statements I and III)	9
21. Working of the tree-tax system	10
22. Retail rates	10
23. Consumption	10
24. Miscellaneous	10
SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT	
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

PARA	PAGES
SECTION VII.—HEMP DRUGS AND COCAINE	
32. Revenue and taxation (statements I and V) ...	12
33. Ganja cultivation ...	13
34. Ganja consumption (statement IV) ...	13
35. Number of shops (statement III) ...	14
36. Bhang ...	14
37. Cocaine ...	14
37-A. Charas ...	14
SECTION VIII.—EXCISE OFFENCES AND PROSECUTIONS	
38. Prosecutions and convictions (statement VI) ...	14
39. Fines and rewards (statement VI) ...	15
40. Departmental cases against licensees ...	16
41. Offences relating to liquor smuggling (statement VI) ...	15
42. Illicit distillation (statement VI) ...	17
43. Offences relating to hemp drugs and cocaine (statement VI) ...	19
44. Offences relating to opium (statement VI) ...	21
45. Theft of excisable articles ...	21
46. Assaults ...	22
SECTION IX.—EXCISE ADMINISTRATION	
47. Changes ...	22
48. Excise intelligence bureau ...	23
49. Touring of district excise officers and their assistants ...	23
50. Excise training school ...	23
51. Changes among staff and punishment ...	24
52. Headquarters staff ...	24
53. Work of the staff ...	25
STATEMENTS	
Statements ...	i—lv

## REPORT ON THE EXCISE ADMINISTRATION OF THE CENTRAL PROVINCES AND BERAR FOR THE CALENDAR YEAR 1937

[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 (1936).]

### SECTION I.—INTRODUCTORY

1. **Character of the season.**—The monsoon of 1936 was so favourable right up to the end of September that a bumper kharif harvest was confidently expected but these hopes were unfortunately not realized as untimely rain in November caused considerable damage to the cotton and juar crops. The outturns were nevertheless better than in the previous year but the price of cotton ruled much lower. The regular monsoon of 1937 set in towards the end of June but the current was weak and did not become active till the second week of July. Fairly heavy and continuous rain till the first week of August was followed by clear weather and bright sunshine till about the third week. High floods in the Mahanadi and its tributaries damaged crops in riverain villages causing some loss of live-stock and property in Raipur and Bilaspur districts.

The welcome break which commenced in the second week of August improved the situation considerably permitting resumption of intercultural and weeding operations and completion of sowing of juar.

Timely rainfall in early September proved beneficial and stimulated the growth of crops. A cold wave which passed over the province towards the end of November caused some damage to cotton and juar and to rabi crops on light soil. On the whole the monsoon conditions of 1937 were satisfactory and the outturns compared favourably with those of the previous year, *e.g.*, cotton 78.0 [81.1], juar 85.5 [75.5] and rice 92.3 [105.7] per cent. The price of cotton per khandi of 784 lbs. was, however, considerably lower, Rs. 55 [Rs. 70]. Labour was adequate and wages fair and the lot of the agriculturist and of the labouring classes slightly better.

2. **General excise conditions.**—The improvement in the revenue in 1933 to Rs. 57.70 [Rs. 57.43] lakhs has



been steadily maintained and in the year under report amounted to Rs. 68.36 [Rs. 61.45] lakhs, an increase of Rs. 6.91 lakhs or 11 per cent which is, however, still Rs. 56.64 lakhs behind the revenue of 1929, the last normal year. The improvement noticeable in the last few years can only be attributed to the special measures adopted, namely, reduction in issue price rates, supply of stronger liquor, extension of the outstill system, intensive campaign against illicit distillation and, since 1935, the employment of a special preventive staff.

In the year under report, issue price rates were further reduced by 29 per cent and the outstill area considerably extended. The net result was an increase in the consumption of country spirit by 50 per cent and a fall in the number of illicit distillation cases to 1,877 [2,536].

The consumption of opium declined further by 4 per cent to 9,751 [10,118] seers which is the lowest figure on record. Reasons for the decline are stated in paragraph 27 *post*.

There was a slight increase of 5 per cent in the consumption of ganja to 13,515 [12,874] seers. To meet a genuine demand for charas the number of shops was raised to 8 [2] which appears to have been justified by an increase in consumption to 1,180 [934] seers, by 26 per cent, and a further check on organized smuggling. The special preventive staff concentrated mainly on the larger towns, but their services were always available in other areas requiring special attention.

3. Temperance and anti-excise movements.—As it appeared that the grants-in-aid to the Women's Christian Temperance Union were not being utilized for the purpose for which they were made, they were withdrawn from the 1st October 1937. It is interesting to read that the Gonds in the Shahpur area of Betul have formed caste panchayats for the prevention of drink in their community. Local congress bodies carried on propaganda against the liquor and opium habit in the Drug district and pamphlets advocating the use of "anti liquor" and "anti-opium" mixtures prepared by a local medical practitioner were distributed. The Public Health Department continued to deliver lectures with the help of leaflets on the harmful effects of giving opium to children and generally on temperance.

With a view to making prohibition effective and in order to rouse public opinion against drink, the Honourable the Minister for Excise and myself toured the prohibition areas extensively and exhorted the people in a series of public speeches to make the policy of Government a success. The Honourable Minister met everywhere with a most encouraging response and much public support which augurs well for the future.

## SECTION II.—GENERAL EXCISE REVENUE AND EXPENDITURE

4. Revenue (Statement I).—The total gross revenue of the province amounted to Rs. 68.36 [Rs. 61.45] lakhs, an increase of Rs. 6.91 lakhs or 11 per cent to which licence fees contributed Rs. 24.46 [Rs. 23.61] lakhs and duty receipts Rs. 43.53 [Rs. 37.47] lakhs. As in the previous year the increase was mainly from country spirit and hemp drugs. The revenue from opium and toddy continued to decline, the former under both licence fees and issue price and the latter under licence fees. All districts with the exception of Wardha, where there was a fall of Rs. 3,900 due mainly to decreased receipts from toddy licence fees and opium duty and licence fees, contributed to the increase which was largest in Amraoti (Rs. 95,284), followed by Nagpur (Rs. 84,801), Akola (Rs. 77,458), Buldana (Rs. 53,664), Bilaspur (Rs. 39,958) and Hoshangabad (Rs. 39,764). The incidence of revenue per head of the population was Re. 0-7-2 [Re. 0-6-4].

5. Arrears.—The year opened with arrears amounting to Rs. 1,59,022 out of which a sum of Rs. 40,638 or 26 per cent was collected and Rs. 22,543 or 14 per cent remitted or written off as irrecoverable, leaving a balance of Rs. 95,841, of which Wardha, Nagpur and the Berar districts together account for Rs. 90,293. Rather more than half of this sum (Rs. 48,983) is a legacy of the civil disobedience movement and may have to be written off eventually. Progress in recovery has again been slow as the value of immoveable property put up for sale from time to time has deteriorated so considerably that there was either no demand for it or the prices offered were so low as to be unacceptable.

Individual cases are being examined with a view to settling the accounts finally during the current year.

Out of the demand of Rs. 24.49 [Rs. 23.79] lakhs for the year under report a sum of Rs. 24.09 [Rs. 23.16] lakhs was recovered and Rs. 698 remitted leaving a balance of Rs. 39,975 [Rs. 61,590] or 2 [3] per cent outstanding. These arrears are less than those of the previous year and would have been even less had not a certain amount of laxity prevailed in some districts in the matter of collections. Outstandings were specially heavy in the districts of Wardha (Rs. 9,988), Yeotmal (Rs. 5,485), Chhindwara (Rs. 4,930) and Akola (Rs. 4,623).

Substantial recoveries since made have reduced the arrears for the year under report to Rs. 14,556.

**6. Expenditure (Statement II).**—The expenditure of the department increased to Rs. 9,09,066 [Rs. 8,84,687]. Excluding cost of opium, Rs. 1,62,945 [Rs. 1,52,271] and of hemp drugs Rs. 14,651 [Rs. 27,574] the net expenditure was Rs. 7,31,470 [Rs. 7,04,842] or 10.7 [11.4] per cent of the gross excise revenue. The main items of the increase were: (a) construction and repairs of buildings (Rs. 16,094); (b) pay of officers and establishment (Rs. 10,953) and (c) cost of opium (Rs. 10,674). Reasons were: (a) purchase of plant of several warehouses closed owing to an extension of the outstill system; (b) several district excise officers proceeding on leave and (c) purchase of a larger quantity of opium to supplement the two months' carry over.

**7. Buildings.**—As in the previous year there was no allotment for major works. The public works department spent Rs. 7,614 [Rs. 1,036] on minor works, the more important of which were the extension of the bottling room at the Nagpur warehouse, improvements to the ganja store-house at Khandwa, and the construction of a well at the Mungeli warehouse. A sum of Rs. 173 [Rs. 84] was expended on repairs to departmental buildings. The upkeep of the old distillery plant at Akola cost Rs. 438 [Rs. 479].

### SECTION III.—COUNTRY SPIRIT

**8. Consumption (Statement IV).**—An increase of 39 per cent in the consumption of country spirit to 461,804 [331,161] proof gallons is more apparent than real as the consumption of 1936 includes that of the areas converted to outstills in the year under report and of the area transferred to the Orissa province. If this figure, *viz.*, 29,972

proof gallons, be deducted from the consumption of 1936 the net increase in the contract supply area is 50 per cent to 461,804 [307,189] proof gallons. This increase is the outcome of a further reduction of 29 per cent in issue price rates, the growing popularity of 45° U.P. spirit in some districts and the extensive campaign against illicit distillation. Figures of consumption in all outstill areas are not available but some idea of the popularity of such liquor can be had from an increased demand in Betul to 55,200 [49,607] proof gallons and in Balaghat to 25,000 [20,000] proof gallons. The deputy commissioners of these districts are definitely of opinion that the outstill system has caused a diversion of custom from illicit to licit liquor. The remarks in paragraph 10 *infra* will however show that conversion to outstills was rather overdone and had led to an orgy of drinking among the aborigines and was even reported to have caused a number of deaths. The position was, therefore, reviewed during the year under report and outstills abolished altogether in some districts and considerably reduced in others. Consumption increased in all the districts without exception, the highest being in Buldana (121 per cent) followed by Akola (113 per cent), Amraoti (107 per cent), Nimar (95 per cent) and Saugor (81 per cent). The increase in Nimar is the more noticeable in view of the fact that this district was the sole exception to the general rise in consumption in the previous year. The proportionately small increase of 60 per cent in the Yeotmal district in contrast to the much larger rise in the other Berar districts is attributed by the commissioner of the division to a definitely inferior harvest. The measures referred to earlier in this report resulted in a general rise in the consumption of licit liquor and revenue therefrom and in a further decrease in the number of illicit distillation cases to 1,877 [2,536]. Consumption in the towns and the open and more developed tracts has increased to 401,236 [251,843] proof gallons by 59 per cent and cases of illicit distillation have fallen to 1,539 [1,972]. These factors clearly indicate that the reduction in rates has already reached a level below which it will not be possible to go without providing a direct incentive to excessive drinking. The rise in the backward tracts to 60,568 [55,346] proof gallons by 9 per cent is, however, not so marked and is probably due to some diversion of custom to adjoining outstill areas. It is gratifying to note that here also there has been a drop in illicit distillation cases to 338 [564].

9. **Incidence of consumption (Statement V).**—With a further increase in the consumption of country spirit, the incidence per 100 of the population rose to 3.4 [2.34] proof gallons. The highest incidence was in Betul (7.83), Nagpur following with (6.85) while the lowest was again in Drug (0.74).

10. **Contract supply and outstill areas (Statement V).**—With a view to checking the further spread of illicit distillation in the more backward and jungly tracts where illicit liquor can be had almost for the asking it was necessary to keep selling rates, as far as possible, within the purchasing power of the aboriginal by supplying him with outstill liquor which is the nearest approach to the home-brewed variety to which he is so partial. The outstill system was, therefore, further extended by 6,375 square miles in the districts of Chhindwara, Jubbulpore, Mandla and Raipur, raising the area under this system to a total of 25,375 [19,000] square miles and thereby reducing the contract supply area to 72,994 [79,369] square miles. As a careful examination of the situation indicated that the experiment had been carried somewhat too far, it was considered advisable to revise the policy and accordingly the outstill system has been abolished entirely in the Chhindwara, Betul, Jubbulpore and Bilaspur districts and curtailed considerably in the remaining districts in the current year.

11. **Revenue (Statement I).**—The revenue from country spirit rose to Rs. 38.92 [Rs. 31.65] lakhs by 23 per cent to which duty receipts contributed Rs. 27.01 [Rs. 21.11] lakhs and licence fees Rs. 11.91 [Rs. 10.54] lakhs. The increase was general, the most noticeable being in the districts of Nagpur (Rs. 1,18,502), Amraoti (Rs. 90,807), Akola (Rs. 85,072), Buldana (Rs. 67,557) and Nimar (Rs. 37,701). Following a larger consumption duty receipts increased in all districts without exception. A drop of Rs. 13,546 in licence fees in the contract supply area was more than counterbalanced by a rise of Rs. 1,50,585 from the outstill area.

12. **Incidence of taxation (Statement V).**—The incidence of taxation from duty and licence fees was Rs. 5-13-7 [Rs. 6-5-11] and Rs. 1-13-7 [Rs. 2-9-11] respectively, the combined incidence being Rs. 7-11-2 [Rs. 8-15-10]. The inclusion of receipts from the departmental and commission shops under duty, again swelled the proportion of duty to licence fee to 76 :-24

[71 : 29]. The highest taxation was in Hoshangabad Rs. 15-5-11 and the lowest Rs. 4-10-0 in Mandla, as in the previous year. The incidence per head of the population was Re. 0-4-1 [Re. 0-3-3].

13. **Bottled liquor.**—The sale of liquor exclusively in sealed bottles was extended to two commission shops in Jubbulpore town raising the number of such shops to eight. Liquor was available in quantities of 8, 4 and 2 drams but those requiring less than 2 drams were served from an 8-dram bottle opened for the purpose. The number of shops for the sale of liquor in sealed bottles as well as on tap increased to 108 [60]. There were thus 116 [66] shops dealing in sealed bottled liquor. The number of bottles sold of all denominations, rose to 1,830,187 [677,352] of which the 2-dram variety introduced for the first time accounted for 195,960 or 11 per cent. The quantity of bottled liquor increased to 87,780 [37,765] proof gallons by 132 per cent, and of that sold on tap to 89,222 [51,638] proof gallons by 73 per cent, the total consumption at these shops thus being 177,002 [89,403] proof gallons or an increase of 98 per cent. The proportion of liquor sold on tap to that bottled was equal, *viz.*, 50 : 50 [58 : 42], clearly indicating that bottled liquor is gradually becoming popular. Districts where there was a marked preference for bottled liquor were Nagpur, Hoshangabad, Raipur and Bilaspur. On the other hand there was an extremely poor demand for such liquor in Chhindwara, Bhandara, Balaghat, Nimar, Jubbulpore and the Berar districts, which is generally attributed to the extra cost of the bottle.

14. **Advisory committees.**—Urban and rural excise advisory committees were consulted as usual on changes in excise arrangements and their recommendations were generally accepted. It is satisfactory to note that the committees again evinced keen interest in the matters discussed.

15. **Number of shops (Statement III).**—A further extension of the outstill system increased the number of outstill shops to 820 [614] and reduced those in the contract supply area to 1,299 [1,442], thus raising the total for the province to 2,119 [2,056].

Each urban shop served on an average a population of 14,352 [14,970] persons, while in rural areas the proportion was 9,971 [6,456] persons and 60.7 [58.7] square miles.

**16. Drunkenness.**—Convictions for drunkenness in municipal towns and notified areas increased to 234 [175]. The most noticeable increases were in Raipur 33 [7], Akola 26 [12], Amraoti 22 [10] and Buldana 21 [10]. No cases were reported from Betul, Saugor and Bhandara. In only one instance, in the Raipur district, was it possible to take departmental action against a licensee for permitting drunkenness on the premises. The larger number of convictions does not necessarily indicate any actual increase in drunkenness, as prosecutions for this offence depend almost entirely on the activity of the police, as is evidenced by the example of the station-house officer, Chikhli, in the Buldana district, who was responsible for 14 out of the district total of 21 cases.

**17. Hours of sale.**—The closing hour for country spirit shops was extended from 9 to 10 p.m. in municipal towns; elsewhere there was no change. The partial restriction on closure for 6 hours on festival days was entirely removed. Fifty-nine [47] cases of sale beyond working hours were reported from 13 [12] districts, the largest number 11 [3] being from Raipur.

**18. Border arrangements.**—The border agreements with neighbouring States remained unaltered. The question of modifying the agreement with Hyderabad in regard to State shops on the border of the Chanda district has been re-opened and is under investigation. The contract for the supply of country spirit from the Holkar State distillery at Barwaha, to the shops in the Kanapur-Bedia tract of the Nimar district was renewed for another year from 1st October 1937. Owing to a wide disparity in retail prices, the smuggling in small quantities of excisable articles from neighbouring States generally continues unabated.

**19. Distillery and warehouse arrangements.**—In the beginning of the year country spirit was supplied from the distilleries at Katni and Seoni. On the expiry of the distillery contracts on the 31st March 1937, the Katni distillery was closed and contracts for three years ending the 31st March 1940 for the supply from the Seoni and Betul distilleries have been given to Messrs. Byramji D. Doongaji and Sons and Khan Bahadur Habibur Rahman, respectively. The districts which had been served by the Katni distillery have been distributed between the Betul and Seoni distilleries, the districts of Jabulpore,

Raipur, Bilaspur, Drug and Yeotmal being added to the Seoni area and the districts of Betul, Hoshangabad, Saugor, Nimar, Buldana, Amraoti, Akola, Wardha and Nagpur being allotted to the Betul distillery. All the warehouses in the Seoni area were adequately stocked. But in the Betul area there were complaints of a serious shortage of liquor at several warehouses. The contractor did not start distillation till the end of May 1937 and was unable to cope with the demand. At one time it was feared that there would be a complete breakdown and I had to request the Commissioner of Excise, Bombay, to stand by and he kindly agreed to make supplies from the Nasik distillery. Fortunately the need for this did not arise, as the distiller arranged for the supply of spirit from his own distillery at Sultanganj in Bihar and from our distillery at Seoni. The average outturn of 4.2 proof gallons per Bengal maund of mahua at the Katni and Seoni distilleries was normal but the outturn of 3.6 proof gallons at the Betul distillery was poor. The total under-bond issues from the distilleries rose to 442,271 [310,264] proof gallons owing to an increase in consumption. Four warehouses were closed owing to the extension of the outstill system. No Indian-made foreign liquor was distilled in the province but 430 [1,315] proof gallons were issued on payment of duty from the Katni warehouse, where such liquor imported from Rosa distillery in the United Provinces, is stocked.

#### SECTION IV.—TODDY

20. Revenue and number of shops (Statements I and III).—There was a further decrease in the revenue from toddy to Rs. 2.30 [Rs. 2.68] lakhs by 14 per cent entirely from licence fees, tree-tax receipts showing a nominal increase of Rs. 393. The fall was heaviest in Nagpur (Rs. 22,363), Jubbulpore (Rs. 8,930) and Wardha (Rs. 5,987) following. The largest increases were in Amraoti (Rs. 2,788) and Chanda (Rs. 2,386). In the former it is attributed to a stricter control over *bans* and a more efficient supervision of shops and in the latter to the shifting of shops to more important centres. The result of these measures is reflected in an increase of 30 and 40 per cent, respectively, in the consumption in these districts. No new shops were opened but with the closure of 12 the total for the province was reduced to 315 [327].

The tree-foot-booth system which has been in existence in the Amraoti district since 1935 has not gained in



popularity and consequently the number of such licences was reduced to 4 [7]. Complaints of a scarcity of trees come from the Betul, Bhandara and Buldana districts and of a difficulty in securing trees within reasonable distance of the shops in Jubbulpore and Amraoti.

21. Working of the tree-tax system.—There was no extension of the tree-tax system and the rates were the same as in the previous year. It is said that owing to the continued strict supervision of toddy *bans* the number of cases of illicit tapping of trees decreased to 5 [16], the most noticeable improvement 2 [7] cases being in the Amraoti district.

22. Retail rates.—There were no changes in retail rates which varied from 1 anna to 2 annas 6 pies in urban and from 9 pies to 2 annas in rural areas.

23. Consumption.—The estimated consumption of toddy increased by 8 per cent to 689,754 [637,720] gallons. The largest increase was in Chanda district, 21,994 gallons, and is attributed mainly to the popularity of toddy in the mining areas. As compared with 1936 when the fall in consumption was heaviest, the Nagpur district shows an increase of over 3,000 gallons attributed to reduced selling rates. The heaviest fall of 7,441 gallons occurred in Jubbulpore and is stated to be due to a diversion of custom to country spirit on account of reduced selling rates.

24. Miscellaneous.—The number of free tapping licences granted to Maria Gonds of the Chanda district increased to 304 [300], with no change in the number of villages (340) scheduled for the purpose.

#### SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT

25. Foreign liquor (Statements I, III and IV).—There was a further slight increase in revenue from foreign liquor to Rs. 1.30 [Rs. 1.29] lakhs to which duty on the Indian-made varieties contributed Rs. 0.82 [Rs. 0.83] lakhs. The decrease under this head is entirely from duty on spirits, the consumption of which fell following a diversion of custom to country spirit on account of a further reduction in the selling rates. Owing to the growing popularity of Indian-made beer which is considerably cheaper than imported varieties, the consumption rose to 44,787 [24,671] gallons.

26. Denatured and rectified spirit.—The number of licences for the sale of denatured spirit increased to 202 [192] due to the opening of 14 new vends and the closure of four. Consumption, however, dropped to 47,811 [53,642] bulk gallons. The heaviest drop in Nagpur, 6,972 gallons, is attributed to a rise in rates consequent on the addition of a third denaturant wood naphtha. The decrease in Chanda is attributed to a reduced demand on account of the electrification of the town, and in Betul to the closing down of a saw mill. The largest increase of 812 gallons in Bilaspur is more apparent than real as consumption at the railway station was omitted from last year's figures. The number of persons dealt with for using denatured spirit as a beverage dropped to 23 [32]. Spirit denatured with wood naphtha has not been in use long enough to gauge the effect of its use as a beverage, but the deputy commissioner, Akola, is inclined to consider this as the reason for a drop in the number of cases to 1 [11].

The number of licences for the sale of rectified spirit remained unchanged at 21. Consumption decreased to 1,671 [2,168] proof gallons, including 1,420 [1,980] proof gallons used in the preparation of medicines.

Eight [6] licences were granted for the manufacture of spirituous medicinal preparations.

Receipts increased to Rs. 14,113 [Rs. 13,504], out of which a sum of Rs. 1,470 [Rs. 1,957] was refunded on duty-free issues to charitable institutions, *e.g.*, hospitals and dispensaries.

#### SECTION VI.—OPIUM

27. Consumption (Statement IV).—There was a further decrease in the consumption of opium to 9,751 [10,115] seers, by 4 per cent. The fall was more or less general, the main causes being high rates, economic depression and the operation of the Opium Smoking Act. A continued decline in the habit of giving infants opium is again reported from several districts. The deputy commissioner, Drug, reports that a local medical practitioner commenced treating addicts with "anti-opium" mixture. The mixture was reported, on chemical analysis, to contain medicinal preparations mixed in proof spirit but free from restricted drugs. A few cases were followed up and it was found that the effect lasted only as long as the addict was under treatment. Large decreases

occurred in Akola (66 seers), Buldana (45 seers), Amraoti (43 seers) and Nagpur and Drug (41 seers each). An increase of 46 seers in the Bilaspur district is attributed to attraction of custom from the Rewa state.

**28. Number of shops (Statement III).**—By the closure of one shop and the opening of five new ones the total number of shops increased to 789 [785]. Each shop served on an average 19,414 [19,513] persons and 124.7 [125.3] square miles.

**29. Revenue (Statement I).**—The revenue from opium decreased further by 6 per cent or Rs. 15.19 [Rs. 16.08] lakhs; licence fees declined to Rs. 6.41 [Rs. 6.98] and issue price receipts to Rs. 8.78 [Rs. 9.10] lakhs owing mainly to a continued fall in consumption. There was a slight increase aggregating Rs. 3,091 in the districts of Saugor, Balaghat and Bilaspur. The fall in the other districts was most noticeable in Akola (Rs. 12,310), Nagpur (Rs. 12,025), Wardha (Rs. 11,863) and Buldana (Rs. 9,777). The proportion of duty to licence fee was 52 : 48 [51 : 49].

**30. Incidence of taxation (Statement V).**—The incidence of taxation per seer of opium was Rs. 155-13-9 [Rs. 139-11-3] and of licence fee Rs. 65-12-7 [Rs. 69]. The highest incidence of licence fee was again in the Yeotmal district. Issue price remained unchanged at Rs. 90 per seer.

**31. Madak.**—There was a further decline in the estimated number of madak smokers to 7,965 [8,264]. A few deputy commissioners report that legal prohibition continues to check any tendency among the younger generation towards this pernicious habit. All districts with the exception of Hoshangabad (-53), Akola (+26), Chanda (+10) and Bilaspur (-9) record a decrease, the most noticeable being Saugor (-92), Jubbulpore (-75), Drug (-50) and Amraoti (-44). The entire increase in the Hoshangabad district is from the Narsinghpur sub-division where even respectable and well-to-do persons are reported to be addicted to this vice.

#### SECTION VII.—HEMP DRUGS AND COCAINE

**32. Revenue and taxation (Statements I and IV).**—The total revenue from hemp drugs (ganja, bhang and charas) increased by 9 per cent to Rs. 10.27 [Rs. 9.38] lakhs to which licence fee contributed Rs. 3.82 [Rs. 3.41] lakhs and issue price receipts Rs. 6.45 [Rs. 5.97] lakhs.

All districts with the exception of Buldana Rs. 3,548, Yeotmal Rs. 1,310, Wardha Rs. 278 and Chanda Rs. 36 contributed to the increase which was largest in Bilaspur Rs. 11,685 followed by Raipur Rs. 11,064, Hoshangabad Rs. 10,406 and Saugor Rs. 9,883. Of the districts with a decreased revenue, licence fees dropped in Buldana, Yeotmal and Wardha. Issue price receipts declined in Buldana, Yeotmal and Chanda, following a fall in consumption. There was a slight increase in licence fees in Chanda and in issue price receipts in Wardha.

33. **Ganja cultivation.**—The cultivation of ganja was confined, as in the previous year, to two villages in the Nimar district. In all 74 [75] acres were sown with seed imported from Almora. The seed failed to germinate in 30 acres and the area had to be resown. The total yield of uncleaned ganja was 7 maunds [9 maunds 21 seers] per acre. The low outturn was due to damage by heavy rain and insects. The stock of cleaned ganja at the beginning of the year was 157 maunds and 482 [656] maunds of uncleaned ganja were received during the year. Issues to warehouses in the province and to Indian States amounted to 395 [439] maunds. There was no cultivation of bhang or manufacture of charas. The former was imported from Madras and the latter from Hoshiarpur in the Punjab. The total imports were 92 [66] maunds of bhang and 39 [26] maunds of charas.

34. **Ganja consumption (Statement IV).**—The consumption of ganja excluding issues to the former Central Provinces States increased by 5 per cent to 13,515 [12,874] seers, owing mainly to the supply of an improved variety of the drug. All except seven districts contributed to the increase which was largest in Amraoti 139 seers, Nagpur, Bilaspur and Balaghat following with 128, 120 and 108 seers, respectively. Among the districts showing a decrease Saugor comes first with 31 seers, followed by Hoshangabad 27 seers and Buldana 25 seers. In Saugor and Hoshangabad the fall is attributed to the opening of charas shops and in Buldana to a diversion of custom to the neighbouring shops of the Bombay Presidency where the drug was of a better quality. The existence of charas shops in Nagpur and Chhindwara had no effect on the consumption of ganja while in Jubbulpore the effect was very slight reducing consumption by only 5 seers.

35. Number of shops (Statement III).—By the opening of 11 new ganja shops the number for the province increased to 722 [711]. The area and population served by each shop was 136 [138] square miles and 21,202 [21,544] persons, respectively.

36. Bhang.—With the opening of 3 new shops the number was raised to 55 [52].

Consumption increased to 2,659 [2,080] seers by 28 per cent, to which all districts except Nagpur (—20 seers) contributed. The rise is generally attributed to the growing popularity of the drug which is obtained from Madras.

The issue price remained at Rs. 9 a seer. Revenue amounted to Rs. 39,901 [Rs. 34,497] and the incidence of taxation per seer was Rs. 15-0-1 [Rs. 14-9-4].

37. Cocaine.—The number of licences issued to druggists decreased to 13 [15] and 1,883 [1,711] grains were sold for medicinal purposes. There was no complaint of any misuse of the drug.

37-A. Charas.—To meet a further genuine demand for charas six more shops were opened in the year under report, two in Nagpur and one each in Jubbulpore, Chhindwara, Saugor and Itarsi (Hoshangabad district). That this step was justified is indicated by an increase in the consumption to 1,180 [934] seers, by 26 per cent, and by a decrease in crime. Cases of illegal possession and sale dropped to 68 [110] involving only one seer 17 tolas [13 seers 53 tolas].

There was no organized smuggling and although the number of cases was much the same, 11 [10], they were all petty, the quantity seized being only about 3 seers [28½ seers]. The deputy commissioner, Jubbulpore, reports that deterrent punishments in the past, a close watch on suspects and the opening of another shop have handicapped the business of smugglers who do not now find smuggling so profitable; some are even stated to have been ruined financially. The issue price and retail rates continued at Rs. 60 per seer and Re. 1 to Rs. 1-4-0 a tola respectively.

#### SECTION VIII.—EXCISE OFFENCES AND PROSECUTIONS

38. Prosecutions and convictions (Statement VI).—With a further drop in the number of illicit distillation cases the number of persons prosecuted under the Excise,

Opium, Opium Smoking and Dangerous Drugs Acts fell to 4,071 [5,024]. The largest number of prosecutions 2,047 [2,647] was, however, still for illicit distillation. Of prosecutions under all heads the highest was again in Nagpur (441) followed by Chhindwara (425), Hoshangabad (268), Akola (245) and Raipur (228); Wardha was again lowest with (106), Saugor, Mandla and Drug following with 136, 152 and 154 respectively. Out of 3,042 [3,831] persons convicted 524 [806] were imprisoned, of these 232 [387] were from Berar and 292 [419] from the Central Provinces. Of 2,047 [2,647] persons prosecuted for illicit distillation, 1,483 [2,105] were convicted, 1,151 [1,552] from the Central Provinces and 332 [553] from Berar. The percentage of convictions to prosecutions was about the same as in the previous year 83 [84], the highest 95 in Bilaspur and the lowest 60 again in Wardha. Wardha report does not explain why both the number of prosecutions and the percentage of convictions were the lowest in that district. A further general decrease in crime reduced the number of persons prosecuted, convicted and imprisoned to 4,071 [5,024], 3,042 [3,831] and 524 [806] respectively.

39. Fines and rewards (Statement VI).—The number of persons fined decreased to 2,547 [3,022] and the amount of fines imposed to Rs. 49,700 [Rs. 75,682] an average of Rs. 20 [Rs. 22] per head; Rs. 22 [Rs. 31] in Berar and Rs. 19 [Rs. 24] in the Central Provinces. The tendency towards leniency in the matter of fines appears still to prevail in Berar, considering the aggregate of Rs. 8,995 for 407 persons in the year under report, against Rs. 14,859 for 474 persons in the previous year and Rs. 16,355 for 385 persons in 1935. The districts contributing largely to the fine fund were Nagpur (Rs. 8,106), Chhindwara (Rs. 5,528), Nimar (Rs. 3,343) and Balaghat (Rs. 3,198). Remarkable falls occurred in Chanda Rs. 1,302 [Rs. 6,088], Amraoti Rs. 2,680 [Rs. 5,706] Akola Rs. 2,346 [Rs. 5,173], Bhandara Rs. 2,252 [Rs. 4,975] and Raipur Rs. 2,061 [Rs. 4,602] owing mainly to a large decrease in the number of illicit distillation cases.

The decrease in the amount paid as rewards to Rs. 31,151 [Rs. 32,372] is mainly the outcome of a smaller number of illicit distillation cases. Informers received Rs. 7,949 [Rs. 11,094], police officers and others Rs. 8,109 [Rs. 10,203] and the excise staff Rs. 15,093

[Rs. 11,075]. The increase in the amount paid to the excise staff is due to the grant of a sum of Rs. 5,030 as special rewards for good work. Mr. Lee, Commissioner, Nagpur, is opposed to the grant of rewards and considers it "unfortunate that this form of spy system should have to be adopted for excise crime, which is not used for any other form of detection." This criticism overlooks the special nature of excise crime in the detection of which the general public is not interested. In this connection I can do no better than quote from the speech delivered at Geneva in May 1935 by the Director, Central Narcotics Intelligence Bureau, Egypt. He said—

"Important narcotic seizures do not fall into one's lap like ripe plums, nor is information to be had for nothing from Sunday School teachers and other honest folk. To fight the illicit traffic good information must be obtained from the inside and must be paid for, while anti-contraband services must be well-funded, well-paid and well-rewarded."

The co-operation of the police was again whole-hearted and most valuable to the excise department.

40. Departmental cases against licensees.—There was a further increase in departmental offences to 2,759 [2,352] and in the amount of composition fee to Rs. 32,952 [Rs. 26,863] an average of Rs. 11-15-1 [Rs. 11-6-8] per case. Although the number of cases of dilution decreased to 271 [299] there are indications that the offence is still freely indulged in particularly in Chanda where the number of cases rose to 48 [28]. Other districts with a fairly large number of cases were Chhindwara 23 [31], Yeotmal 20 [24], Amraoti 19 [20] and Nagpur 17 [20].

Cases of short measure or short weight increased to 290 [230]. This offence appears to have grown apace in Amraoti, Akola and Yeotmal where no less than 46 [12] 42 [30] and 29 [16] cases, respectively, were detected. A continued tendency to indulge in these malpractices indicates scope for much heavier penalties.

41. Offences relating to liquor smuggling (Statement VI).—A further reduction in issue price rates and an extension of the outstill system appear to have aggravated smuggling from low to high duty areas and from the outstill to the contract supply area, the number of such cases having risen to 240 [194]. The majority of cases were, however, petty as the quantity involved was only

56½ [100½] gallons, an average of 11 drams per case and indicates that the liquor was probably for personal use. It is significant that outstill districts accounted for 135 of the total number of cases. The most noticeable increases occurred in Amraoti 41 [9], Raipur 41 [17], Nimar 22 [12] and Bhandara 15 [5] cases.

Forty-five [79] cases of smuggling from foreign territory with 13½ [32] gallons of liquor were reported from 8 [11] districts. The substantial reduction in rates and extension of the outstill system reduced the incentive to indulge in this crime. This was most marked in the Raipur district where the number of cases declined to 2 [33].

Important cases of smuggling were: a malguzar of the Bilaspur district who smuggled two gallons of state liquor into the Mungeli town was fined Rs. 75. In the same district a gang cooly of the Bengal-Nagpur Railway was fined Rs. 50 for smuggling in one gallon of Raigarh State liquor. A liquor contractor of the Bhandara district and his servant were prosecuted for smuggling about 2½ gallons of low duty liquor. The servant was sentenced to 8 months' rigorous imprisonment and a fine of Rs. 10 but the master was acquitted.

42. Illicit distillation (Statement VI).—The result of the several measures adopted to check illicit distillation referred to in paragraph 8 of this report and an extension of the outstill system to an area of 6,375 square miles, are reflected in a further decrease in the reported number of illicit distillation cases to 1,877 [2,536]. The Commissioner, Chhattisgarh, considers the fall in the number of illicit distillation cases in Raipur to 43 [130] to be entirely due to a conversion to outstills, in his opinion, a most retrograde step, and regards the increase in licit consumption as lamentable. In his opinion the situation could have been met by controlling illicit distillation, the only bugbear, by an increase of staff both in quality and quantity. Experience has shown that the high cost of licit liquor was mainly responsible for the spread of illicit distillation. The aboriginal generally is averse to the use of any but the home-brewed variety of liquor. In order, therefore, to minimize temptation to distil unlawfully it was considered necessary to bring the price of licit liquor, as far as possible within the reach of all classes of consumers without giving an incentive to over indulgence. Unfortunately, however, this is exactly what did happen



and the generous reduction in rates and wholesale conversion to the outstill system resulted in an orgy of drinking especially among the aborigines, necessitating a reversion to the issue price rates of 1936 and a considerable reconversion of outstills to the supply system, in the current year.

The fall in the number of illicit distillation cases was general with the exception of Balaghat 109 [76], Hoshangabad 49 [36], Mandla 89 [83], Saugor 3 [1] and Drug 29 [29]. It is noteworthy that the outstill system was in force in Balaghat, Mandla and Drug and that in Mandla and Drug the bulk of the cases were from the outstill area indicating that the aborigine still prefers his home-brewed liquor. This preference was also very marked in the Chanda district where no less than 52 out of the 84 cases were from the outstill area. In my opinion this proves that outstills are no answer to illicit distillation. Noticeable decreases occurred in Amraoti 54 [178], Akola 128 [239], Raipur 43 [130], Nagpur 260 [331] and Chhindwara 280 [360]. The effect of reduced rates was further marked by a substantial decrease in the number of cases in the Nagpur and Kamptee towns to 68 [152] and in Jubbulpore to 2 [10]. Three [1] cases were reported from the Saugor district of which 2 [1] were from "dry" Damoh.

The special preventive staff continued to operate in the towns of Nagpur, Kamptee and Jubbulpore and in the crime-infected areas of the Amraoti, Akola, Yeotmal, Nimar, Buldana and Saugor districts. They detected 409 criminal cases of which 234 related to illicit distillation. The number of persons convicted of illicit distillation was 1,483 [2,105] of whom 389 [575] were imprisoned, 1,065 [1,331] fined, 33 [86] both fined and imprisoned and 1 [1] whipped. Eighty-five [98] went to jail in default of payment of fine and 11 [12] were bound over.

The deputy commissioner, Balaghat, reports that in order to hoodwink raiding parties and magistrates some distillers have commenced adding turmeric, pulse and other harmless ingredients to mahua under fermentation to give it the appearance of food for cattle.

A running still, a large quantity of wash and 12 drams of liquor were seized in a house close to the Model Mills in Nagpur city. The accused was sentenced to three months' rigorous imprisonment and bound over for one year. Another good case in the Nagpur district was one in which two Marars of Nagardhan, a village notorious

for illicit distillation, had taken a contract to supply a marriage party with liquor. Their houses were searched and a complete still and a gallon and a half of liquor at 40° U.P. recovered. Each accused was sentenced to three months' rigorous imprisonment and a fine of Rs. 50.

Several deputy commissioners comment on the general apathy of the public and village officials towards excise offences. Until they realize their responsibility in the matter and come forward to co-operate with and assist the excise staff whole-heartedly the task of eradicating illicit distillation is likely to be as difficult as ever. Thirty [31] village officials were dealt with either in criminal courts or departmentally for taking part in or conniving at this offence.

43. **Offences relating to hemp drugs and cocaine (Statement VI).**—A drop in the number of magisterial offences to 275 [378] and a slight rise in departmental cases to 284 [274] reduced the total number of offences under this head to 559 [652]. Cases of illicit cultivation of ganja decreased to 9 [28] but the number of plants was considerably larger 314 [70] owing to the seizure of no less than 225 plants in a single case in the Chhindwara district. The accused, a Sadhu observing a vow of silence, is stated to have been cultivating ganja for several years past for the use of his disciples as he himself is said to be an abstainer. A search of his garden revealed 225 plants about a fortnight old and in his hut were found 38 seers 5 tolas of matured ganja and 14 tolas of ganja seed. The case is still before the courts.

Cases of smuggling of ganja and bhang dropped to 57 [66] and 21 [48], the quantities seized being 75 tolas [5 seers 71 tolas] and 6½ seers [21 seers 13 tolas] respectively. This offence is generally confined to the few districts bordering Indian States.

The number of cases of smuggling of ganja increased in Saugor to 34 [23] and in Hoshangabad to 14 [11] but the quantity involved was small, 53 tolas [one seer 13 tolas], indicating the petty nature of the cases. There was a marked fall in the number of cases of this kind in Raipur to 1 [17]. The smuggling of bhang was on a much lower scale than in the previous year. In Jubbulpore a noticeable fall in the number of cases to 2 [30] and in the quantity to 49½ tolas [6½ seers] is attributed to the deterrent effect of punishments in the previous year and to a close watch on railway passengers.

In the Saugor district, a police constable, who smuggled in five tolas of ganja from the Kurwai State, was fined Rs. 15 and a notorious smuggler is under trial for smuggling in 8½ tolas of Bhopal State ganja.

Cases of illicit possession and sale of ganja and bhang increased slightly to 81 [77] and 8 [7], respectively, but here again the majority of cases were of a petty nature as the quantities involved were only 2 seers 20 tolas [14 seers 8 tolas] and one seer 40 tolas [3 seers 52 tolas]. There were in addition 19 cases of possession of 2 seers 13 tolas of field ganja in the Nimar district. The most important cases were: Illegal possession of 31 tolas of ganja and 21½ of bhang in Hinganghat town. The accused who also possessed 2¼ tolas of opium and a small quantity of charas was fined Rs. 200.

A timber merchant imported ten tolas of Madras ganja into the Chanda district. He was under trial at the close of the year.

The police while investigating a case under section 457, Indian Penal Code, in Seoni Chhapara recovered 38 tolas of bhang; the accused was fined Rs. 30.

As stated in paragraph 37-A *ante*, the opening of six more charas shops was amply justified by a check on smuggling on an organized scale and incidentally by an increase in consumption to 1,180 [934] seers. The number of such cases was much the same as in the previous year 11 [10] but their petty nature can be judged from the small quantity seized only 2 seers 78 tolas [28 seers 4 tolas].

The most important seizure of the year was in the Nimar district where a member of a gang of notorious Peshawari smugglers was found in possession of one seer and 66 tolas of charas. He was sentenced to nine months' rigorous imprisonment.

Cases of illegal possession and sale dropped to 68 [110] and the quantity to 2 seers 13 tolas [13 seers 53 tolas]. A police constable of Jubbulpore City was sentenced to six months' rigorous imprisonment for illegal sale of charas. A police constable on duty at Itarsi in the Hoshangabad district was found in possession of 18 tolas of charas. He was under trial at the close of the year. Other fairly large seizures were in Nagpur, 38 tolas and in Chhindwara, 36 tolas.

The number of persons convicted of charas offences was 53 [73] of whom 15 [12] were imprisoned, 37 [48] fined and 1 [9] both fined and imprisoned.

44. Offences relating to opium (Statement VI).—Offences under this head were much the same as in the previous year 1,053 [1,057]; magisterial cases dropped to 567 [670] and departmental offences rose to 486 [387].

There was a marked decline to 88 [117] in cases of smuggling from foreign territory, which is the most serious of opium offences, and in the quantity involved to 2 seers 38 tolas [78 seers 56 tolas]. A notorious smuggler of Bilaspur town was prosecuted and sentenced to six months' rigorous imprisonment for smuggling in 29 tolas of Nagod State opium. Smuggling of foreign opium is generally most prevalent in the Nimar, Saugor and Hoshangabad districts which, besides being surrounded by Indian States, are on the main route of smugglers by rail. The number of cases detected in these districts dropped to 34 [46], 28 [40] and 23 [33], respectively. This improvement can only be attributed to the effect of the deterrent punishments inflicted in the past.

The number of cases of illegal possession and sale of duty-paid opium decreased to 133 [166] and the quantity involved to 3 seers 7 tolas [5 seers 59 tolas]. Important cases were: In Nagpur, the surety of the contractors of two rural shops was arrested in possession of 39 tolas of opium brought in for illegal sale. He was prosecuted and fined Rs. 250 and the contractors suitably dealt with departmentally. In the Raipur district, a contractor was prosecuted and fined Rs. 100 for being in possession of about 13 tolas for illicit sale. In the same district, a licensee and a woman accomplice were prosecuted for illegal possession of 20 tolas brought from a distant shop for sale in order to put the local licensee to loss. The woman was convicted and bound over but for want of evidence the man was acquitted.

The number of persons prosecuted under the Opium Smoking Act was 743 [886], of whom 57 [48] were imprisoned and 564 [646] fined a sum of Rs. 6,317 [Rs. 6,731] an average of Rs. 11 [Rs. 10] per head.

45. Theft of excisable articles.—Twenty-one [15] cases of theft of excisable articles were reported from 8 [11] districts. The quantities involved were 25 gallons of country spirit, six gallons of toddy,  $97\frac{1}{2}$  tolas of opium and  $42\frac{1}{2}$  tolas of ganja. The culprits were traced and convicted in only four cases. A peon and a cooly of the Ramtek warehouse in the Nagpur district were sentenced

to six months' rigorous imprisonment each for theft of 5½ drams of O.P. spirit. Four gallons of sweet toddy were stolen from the All-India Village Industries Jaggery Manufactory at Shegaon in the Wardha district but the culprits were untraced.

46. **Assaults.**—There were far fewer cases of this type than is usual, the number being only 12 [22] in 9 [12] districts. In the Jubbulpore district, a police sub-inspector attached to the special excise preventive staff was assaulted when inspecting a liquor shop. A somewhat similar case occurred in the Chhindwara district where an excise sub-inspector was prevented from inspecting a liquor shop. In both cases, the accused were suitably punished. In the Betul district, excise sub-inspector Ghulam Nabi was badly beaten when carrying out a search in connection with illicit distillation. Twelve persons have been arrested and are under trial.

#### SECTION IX.—EXCISE ADMINISTRATION

47. **Changes.**—The principal changes in the administration during the year were—

- (1) *Country spirit.*—(i) The issue price of country spirit was further reduced by 29 per cent for the province as a whole.
- (ii) The area under outstills was extended by 6,375 square miles.
- (iii) Sale of country spirit in 2-dram, in addition to 4 and 8-dram, bottles was permitted in 16 towns, including Nagpur, Jubbulpore, Hoshangabad, Raipur, Bilaspur, Amraoti, Akola, Wardha, and Yeotmal.
- (iv) The Katni distillery was closed from the 31st March 1937 and the Betul distillery reopened from the 1st April 1937. The Katni area was distributed between the Betul and Seoni distilleries.
- (v) The partial restriction on the working of excise shops on festival days was entirely removed and shops kept open throughout the normal working hours.
- (vi) The departmental system was extended to two country spirit shops in Jubbulpore town.

- (2) *Charas*.—Six new charas shops were opened, two in the Nagpur district and one each in Jubbulpore, Saugor, Hoshangabad and Chhindwara districts.
- (3) *General administration*.—Experience having shown that it was not always possible for district excise officers, assistant district excise officers and sub-inspectors to put in the prescribed minimum touring of 15, 20 and 24 days a month, respectively, the orders of Government were obtained reducing the minimum in the case of the district excise officer and assistant district excise officer to 150 and 200 days a year, respectively, except in the districts of Nagpur and Jubbulpore where, on account of the fiscal importance of the headquarters towns, the special minima of 120 and 180 days each have been fixed. The minimum for sub-inspector has been reduced to 20 days and 16 nights a month. I have reason to believe that this reduction is appreciated by the officers of the department.

48. *Excise Intelligence Bureau*.—The Excise Intelligence Bureau in charge of the Superintendent, Excise Crime, continued to collect, and circulate through the medium of the weekly *Excise Supplement*, information of inter-district and inter-provincial interest. The results of close co-operation by the special preventive staff were again satisfactory.

49. *Touring of district excise officers and their assistants*.—The touring of district excise officers and their assistants was generally adequate except in Chhindwara, Betul and Amraoti. Twenty-five excise centres were left uninspected in Chhindwara owing to unavoidable changes in the personnel of the district excise officer. The unsatisfactory working of the distillery at Betul in the earlier months of the year and a departmental enquiry against a former district excise officer and four sub-inspectors at Amraoti were responsible for the short touring in these districts.

50. *Excise training school*.—A session of the excise training school, Nagpur, was held from the 1st March

1937 to the end of June 1937 for the training of sub-inspectors. To raise the standard of instruction, a district excise officer was placed in charge of the school where formerly an inspector used to be. There was no appreciable improvement in the type of recruit obtained. Out of the 64 candidates recommended by district committees 43 had no higher educational qualification than matriculation.

**51. Changes among staff and punishment.**—During the year Messrs. Chitnavis and Rangiah Naidu, district excise officers, three inspectors and five sub-inspectors retired from service. Two sub-inspectors died and one probationary sub-inspector was ousted. One officiating district excise officer and two sub-inspectors of the Amraoti district were dismissed for bribery and corruption. One sub-inspector has been removed from service for continued bad work and neglect of duty. The pay of three sub-inspectors was reduced, and the annual increment of seven sub-inspectors withheld for neglect of work. The conduct and discipline of the staff were on the whole satisfactory.

**52. Headquarters staff.**—Mr. T. C. S. Jayaratnam held charge of the department till the 21st March 1937 when I relieved him. He toured for 14 days. I spent 70 days on tour and inspected twelve districts, one distillery and several outstill shops in the Raipur, Mandla and Balaghat districts. I attended the Conference of Excise Commissioners at New Delhi convened with a view to systematizing the policy of Provincial Governments in regard to inter-provincial import, export, etc., of spirituous, medicinal and toilet preparations.

As desired by Government, I visited the Salem district of the Madras Presidency to study at first hand the prohibition problems there.

Mr. D. P. Munshi continued to perform the duties of distillery expert. He toured for 98 days, inspected two distilleries, fourteen warehouses, the excise stores, and did the valuation of plant at thirty warehouses and one distillery.

Mr. C. B. Scutt continued to be superintendent, excise crime, throughout the year, except for two months from the 19th May to the 18th July, when he was on leave. He spent 80 days on tour and inspected sixteen warehouses, one distillery, and the crime records of nine districts. Mr. Naraindas officiated as superintendent,

excise crime, during the absence on leave of Mr. Scutt and toured for 14 days, inspecting three warehouses and the crime records of one district.

Mr. Kartarnath, deputy superintendent of police, continued in charge of the special preventive staff and spent 139 days on tour.

53. *Work of the staff.*—By the retirement of Mr. Rangiah Naidu, district excise officer, the department has lost an officer of ability and integrity. Deputy Commissioners have commended several district excise officers and of these Messrs. Alphonso (Amraoti) and A. Madan Gopal Naidu (Chanda) deserve special mention.

On Mr. Munshi, distillery expert, has fallen a heavy burden of work and he has discharged it with characteristic cheerfulness and I am indebted to him for much valuable advice and assistance. Mr. Scutt has carried out his duties as superintendent of excise crime in a thoroughly satisfactory manner. Mr. Kartarnath, deputy superintendent of police, controlled and co-ordinated the activities of the special preventive staff with conspicuous zeal and energy.

P. S. RAU,  
*Excise Commissioner,*  
*Central Provinces & Berar.*



## TABLE OF CONTENTS

	PAGES
STATEMENT A.—Comparative statement showing excise revenue and consumption during the years 1936 and 1937 ..	i
STATEMENT I.—Revenue for 1937 ..	iv—xi
STATEMENT II.—Expenditure for 1937 ..	xiv—xv
STATEMENT III.—Shops and licences for the year 1937 ..	xviii—xxv
STATEMENT IV.—Consumption, rates of duties and prices in the year 1937 ..	xxviii—xxxvii
STATEMENT IV-A.—Imports and exports of excisable articles of different descriptions from and to other British Indian Provinces ( <i>a</i> ) on payment of duty and ( <i>b</i> ) in bond in 1937 ..	xl—xli
STATEMENT V.—Number of shops and incidence of consumption and taxation during the year 1937 ..	xliv—xlix
STATEMENT VI.—Classified statement of offences against the Excise and Opium Laws reported in the year 1937 ..	lii—lv

COMPARATIVE STATEMENT A.—Showing Excise Revenue and Consumption during the years 1936 and 1937.

Side head (1)	Excise year		Percentage of variation (4)	
	1936 (2)	1937 (3)		
	Rs.	Rs.		
<b>Revenue</b>				
Country spirit (deducting refunds)	.. 31,60,213	38,86,838	+23	
Toddy	.. 2,68,579	2,30,212	-14	
Foreign liquor	.. 1,28,710	1,30,485	+1	
Opium (excluding cost price)	.. 14,13,522	13,31,437	-6	
Hemp drugs (excluding cost price)	.. 8,92,319	9,74,742	+9	
Other revenue	.. 36,370	37,450	..	
Total	.. <u>58,99,713</u>	<u>65,91,164</u>	<u>+12</u>	
<b>Consumption</b>				
Country spirit (proof gallons)	.. 3,31,161	4,61,804	+39	
Toddy	.. 6,37,720	6,89,754	+8	
Foreign liquor—				
(a) Spirits (proof gallons)	.. 5,075	5,107	+1	
(b) Wines (gallons)	.. 676	576	-15	
(c) Malt liquor (gallons)	.. 51,772	69,133	+33	
Opium (seers)	.. 10,115	9,751	-4	
Hemp drugs (seers)—				
Charas	.. 934	15,887	1,179	
Ganja	.. 12,873			13,515
Bhang	.. 2,080			
			+9	
			2,659	

---

---

STATEMENT I

---

---



Mandla	..	13,664	7,258	20,922	67,317	88,239	..	..	..	..	12	199	211	
Hoshangabad	..	†85,309	14,568	99,877	..	99,877	..	4,391	..	4,391	..	1,280	1,280	
Narsinghpur sub-division	..	13,908	2,666	16,574	..	16,574	..	..	..	..	..	..	..	
Nimar	..	1,29,311	38,345	1,67,656	..	1,67,656	..	11,263	..	11,263	..	1,117	1,117	
<i>Chhattisgarh division.</i>														
Raipur	..	87,477	27,443	1,14,920	50,298	1,65,218	..	3,457	..	3,457	12	1,304	1,316	
Bilaspur	..	92,262	37,315	1,29,577	12,070	1,41,647	..	1,175	..	1,175	36	1,334	1,370	
Drug	..	21,879	8,280	30,159	21,210	51,369	..	739	..	739	18	651	669	
Bhandara	..	1,25,840	75,883	2,01,723	..	2,01,723	..	6,050	..	6,050	6	401	407	
Balaghat	..	63,860	27,551	91,411	34,981	1,26,392	..	..	..	..	..	..	..	
Total Central Provinces.	{	1937	18,73,534	6,20,846	24,94,380	3,35,314	28,29,694	30,454	1,43,854	..	1,74,308	22,353	17,311	39,664
		1936	15,50,103	6,42,121	21,92,224	1,84,729	23,76,953	31,722	1,81,252	..	2,12,974	19,218	13,790	33,008
<i>Berar division.</i>														
Amraoti	..	2,46,864	70,018	3,16,882	..	3,16,882	6,292	14,637	..	20,929	..	297	297	
Akoia	..	2,24,664	60,738	2,85,402	..	2,85,402	7,024	16,124	..	23,148	..	..	..	
Euldana	..	1,87,827	50,673	2,38,500	..	2,38,500	..	737	..	737	..	..	..	
Yeotmal	..	1,68,246	53,240	2,21,486	..	2,21,486	3,093	7,997	..	11,090	..	..	..	
Total Berar	{	1937..	8,27,601	2,34,669	10,62,270	..	10,62,270	16,409	39,495	..	55,904	..	297	297
		1936..	5,60,822	2,26,940	7,87,762	..	7,87,762	14,748	40,857	..	55,605	..	..	..
Grand Total	{	1937..	27,01,135	8,55,515	35,56,650	3,35,314	38,91,964	46,863	1,83,349	..	2,30,212	22,353	17,608	39,961
		1936..	21,10,925	8,69,061	29,79,986	1,84,729	31,64,715	46,470	2,22,109	..	2,68,579	19,218	13,790	33,008

\*Includes Rs. 2,08,786 and Rs. 36,072 on account of receipts from commission and departmental shops, respectively.

†Includes Rs. 13,758 and Rs. 38,089 on account of receipts from commission and departmental shops, respectively.

## STATEMENT I (IMPERIAL)

## Revenue for 1937—contd.

Name of district	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Receipts from commercial spirits including denatured spirits and medicated wines						Sale proceeds of excise		
	Duty on wines and spirits manufactured in India and classed as foreign liquors	Licence fees for sale of foreign liquors generally whether imported or manufactured in India	Total of columns 14 and 15	Total of columns 6, 10, 13 and 16	Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific or industrial purposes	Licence fees for medicated wines	Licence fees commercial spirits	Permit fee for denatured spirits	Total of columns 18 to 21(a)	Cost price	Duty
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(21) (a)	(22)	(23)	(24)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
<i>Nagpur division.</i>												
Nagpur ..	4,462	7,136	11,598	7,82,164	8,472	..	255	1,275	..	10,002	12,297	45,033
Wardha ..	..	258	258	1,35,723	..	..	15	240	..	255	4,783	17,537
Chanda ..	293	627	920	2,98,680	..	..	90	390	..	480	4,074	14,781
Chhindwara ..	645	371	1,016	1,37,233	..	91	..	140	..	231	4,412	16,153
Seoni sub-division ..	..	..	..	57,028	..	119	..	60	..	194	6,749	24,796
Betul ..	346	504	850	1,26,325	..	..	15	60	..	75	1,542	5,658
<i>Jubbulpore division.</i>												
Jubbulpore ..	29,286	4,163	33,449	3,86,750	2,724	..	105	480	..	3,309	8,541	31,284
Saugor ..	450	592	1,042	76,656	8	..	30	150	..	188	4,083	14,952
Damoh sub-division ..	..	10	10	10	..	..	..	30	..	30	1,273	4,667
Mandla ..	655	203	858	89,308	2	..	15	60	..	77	6,255	22,905
Hoshangabad ..	888	816	1,704	1,07,252	40	..	30	395	..	465	4,538	16,612
Narsinghpur sub-division ..	..	..	..	16,574	6	..	..	150	..	156	9,275	33,970
Nimar ..	300	601	901	1,80,937	132	..	45	180	..	357	2,679	9,831

*Chhattisgarh  
division.*

Raipur	..	375	1,073	1,448	1,71,439	1,177	168	135	800	..	2,280	23,917	87,63	
Bilaspur	..	2,880	1,436	4,316	1,48,508	130	..	90	135	..	355	13,402	49,058	
Drug	..	1,298	647	1,945	54,722	13	..	..	60	..	73	13,027	47,723	
Bhandara	..	2,085	716	2,801	2,10,981	10	..	15	210	..	235	10,000	36,620	
Balaghat	..	..	..	..	1,26,392	..	..	..	90	..	90	13,024	47,681	
Total Central Provinces	{ 1937	..	43,963	19,153	63,116	31,06,782	12,714	378	855	4,905	..	18,852	1,43,871	5,26,899
	{ 1936	..	46,311	20,069	66,380	26,89,315	10,598	2,627	750	4,215	..	18,190	1,47,320	5,40,114

*Berar division*

Amraoti	..	150	881	1,031	3,39,139	609	..	45	520	..	1,174	15,558	57,027	
Akola	..	263	1,800	2,063	3,10,613	716	117	180	270	..	1,283	12,144	44,511	
Buldana	..	413	714	1,127	2,40,364	218	..	15	270	..	503	10,918	39,707	
Yeotmal	..	..	668	668	2,33,244	317	..	60	330	..	707	5,852	21,373	
Total Berar	{ 1937	..	826	4,063	4,889	11,23,360	1,860	117	300	1,390	..	3,667	44,472	1,62,618
	{ 1936	..	2,425	5,209	7,634	8,51,001	1,603	..	300	1,595	..	3,498	47,845	1,75,086
Grand Total	{ 1937	..	44,789	23,216	68,005	42,30,142	14,574	495	1,155	6,295	..	22,519	1,88,343	6,89,517
	{ 1936	..	48,736	25,278	74,014	35,40,316	12,201	2,627	1,050	5,810	..	21,688	1,95,165	7,15,200

## STATEMENT I (IMPERIAL)

Revenue for 1937—contd.

(Figures in columns 2 to 43 and 47 are gross).

Name of district	Opium				Hemp Drugs									
	Duty on opium other than excise opium	Licence fees for the sale of opium wholesale and retail	Fees for licences and for permits for manufacture and sale of medicinal preparations of opium (druggists' permit)	Total of receipts from opium	Sale proceeds						Licence fees wholesale and retail from—			
					Ganja		Charas		Bhang		Ganja	Charas	Bhang	Medicinal preparations of hemp drugs (druggists' permits)
					Cost price	Duty	Cost price	Duty	Cost price	Duty				
(1)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Nagpur division.</i>														
Nagpur .. ..	..	45,844	180	1,03,354	2,904	43,416	2,495	22,214	1,236	4,326	21,060	11,600	4,272	26
Wardha .. ..	..	16,789	20	39,129	1,315	19,725	..	..	328	1,148	11,640	..	1,050	..
Chanda .. ..	..	22,262	..	41,117	755	11,325	..	..	142	497	9,427	..	310	..
Chhindwara .. ..	..	15,732	5	30,302	1,047	15,713	278	2,678	46	161	8,537	2,082	300	..
Seoni sub-division .. ..	..	16,036	..	47,581	1,069	16,031	..	..	118	413	12,259	..	285	..
Betul .. ..	..	6,580	..	13,780	456	6,844	..	..	278	973	3,643	..	367	..
<i>Jubbulpore division</i>														
Jubbulpore .. ..	..	23,112	52	62,989	2,249	33,731	3,272	30,684	362	1,267	19,382	18,600	660	..
Saugor .. ..	..	13,450	..	32,485	740	11,100	520	3,830	240	840	7,757	3,750	369	..
Darnoh sub-division .. ..	..	3,993	..	9,933	668	10,012	..	..	134	469	7,605	..	564	..
Mandla .. ..	..	14,110	..	43,270	1,185	17,775	..	..	100	350	8,562	..	200	..
Hoshangabad .. ..	..	14,588	..	35,738	587	8,793	471	4,612	230	805	7,280	4,475	325	..
Narsinghpur sub-division .. ..	..	20,153	..	63,398	716	10,744	..	..	182	637	8,938	..	405	..
Nimar .. ..	..	12,986	20	25,516	1,093	15,637	..	..	150	525	13,602	..	556	..



*Chhattisgarh division*

Raipur	.. ..	71,165	40	1,82,760	2,837	42,544	.. ..	472	1,652	27,604	..	2,200	3	
					*1,742	*2,220		*802	*315					
Bilaspur	.. ..	44,693	..	1,07,153	3,639	48,961	.. ..	334	1,149	34,951	..	955	..	
					*1,825	*1,100		*326	*489					
Drug	.. ..	39,419	20	1,00,819	1,439	21,601	.. ..	108	378	11,429	..	250	2	
					*409			*120						
Bhandara	.. ..	35,473	..	82,093	2,066	30,994	.. ..	228	798	18,087	..	330	..	
Balaghat	.. ..	31,915	..	92,620	2,466	36,994	.. ..	50	175	18,865	..	225	..	
T o t a l C e n t r a l P r o v i n c e s	1937 .. ..	4,48,300	337	11,19,407	27,231	4,01,940	7,036	64,018	4,738	16,563	2,50,628	40,507	13,623	31
					*3,967	*3,320			*1,248	*804				
	1936 .. ..	4,86,732	280	11,74,446	26,044	3,83,759	4,513	51,819	3,770	12,880	2,22,208	28,400	13,186	11
					*3,635	*2,240			*666	*216				
<i>Berar division</i>														
Amraoti	.. ..	53,724	30	1,26,339	2,605	38,975	.. ..	222	777	20,850	..	850	1	
Akola	.. ..	64,417	40	1,21,112	1,761	26,399	.. ..	140	490	22,055	..	690	..	
Buldana	.. ..	41,383	..	92,008	1,527	21,793	.. ..	128	448	15,999	..	335	..	
Yeotmal	.. ..	33,684	5	60,914	1,140	17,100	.. ..	96	336	15,745	..	465	..	
T o t a l B e r a r	1937 .. ..	1,93,208	75	4,00,373	7,033	1,04,267	.. ..	586	2,051	74,649	..	2,340	1	
	1936 .. ..	2,11,205	105	4,34,241	6,589	98,831	.. ..	484	1,694	74,589	..	2,483	3	
G r a n d T o t a l	1937 .. ..	6,41,508	412	15,19,780	34,264	5,06,207	7,036	64,018	5,324	18,614	3,25,277	40,507	15,963	32
					*3,967	*3,320			*1,248	*804				
	1936 .. ..	6,97,937	385	16,08,687	32,633	4,82,590	4,513	51,819	4,254	14,574	2,96,796	28,400	15,669	14
					*3,635	†2,240			*666	*216				

\*Revenue derived from articles issued to States.

†Includes duty on unfermented toddy.

STATEMENT I (IMPERIAL)  
Revenue for 1937—concl'd.

Name of district	Ware-house dues	Total receipts from hemp drugs	Licence fees for sale of cocaine and allied drugs	Fines and forfeitures	Distilleries				†Miscellaneous	Grand total of columns 1 to 47	Deduct from column 48		Total net excise revenue in the year		
					Fees from Distilleries		Sale proceeds of spirits				Coopering receipts			Miscellaneous	
					Govt.	Private	Govt.	Private			Govt.	Private		Govt.	Private
(1)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<i>Nagpur division.</i>															
Nagpur	.. ..	1,13,549	50	194	..	..	..	..	5,979	10,15,292	1,541	1,49,360	8,64,391		
Wardha	.. ..	35,206	..	80	..	..	..	..	476	2,10,869	..	24,199	1,86,670		
Chanda	.. ..	22,456	..	162	..	..	..	..	2,042	3,64,937	26	38,334	3,26,577		
Chhindwara	.. ..	30,842	..	188	..	..	..	..	1,098	2,05,994	117	59,367	1,46,510		
Seoni sub-division	.. ..	30,175	..	99	100	..	..	..	670	1,35,847	..	..	1,35,847		
Betul	.. ..	12,561	..	1,966	..	..	..	..	39	1,54,746	158	31,137	1,23,451		
<i>Jubbulpore division.</i>															
Jubbulpore	.. ..	1,10,207	15	..	..	..	..	..	1,709	5,64,979	479	92,584	4,71,916		
Saugor	.. ..	29,146	..	202	..	..	..	..	57	1,38,734	..	25,431	1,13,303		
Damoh sub-division	.. ..	19,452	..	123	..	..	..	..	..	29,548	..	..	29,548		
Mandla	.. ..	28,172	..	2,037	..	..	..	..	41	1,62,905	5	40,627	1,22,273		
Hoshangabad	.. ..	27,578	..	..	..	..	..	..	396	1,71,429	49	46,606	1,24,774		
Narsinghpur sub-division.	.. ..	21,622	..	..	..	..	..	..	397	1,02,147	21	..	1,02,126		
Nimar	.. ..	31,563	..	271	..	..	..	..	1,757	2,40,401	2	46,695	1,93,704		

<i>Chhattisgarh division</i>														
Raipur	..	..	77,312	25	205	..	..	..	..	1,929	4,35,950	85	52,787	3,83,078
			*5,079								*5,079			*5,079
Bilaspur	..	..	89,989	..	140	..	..	..	..	579	3,46,724	203	41,144	3,05,377
			*3,740								*3,740			*3,740
Drug	..	..	35,207	10	241	..	..	..	..	541	1,90,983	..	27,518	1,63,465
			*520								*520			*520
Bhandara	..	..	52,503	..	596	..	..	..	..	1,823	3,48,231	67	30,283	3,17,881
Balaghat	..	..	58,875	..	129	..	..	..	..	1,434	2,79,440	16	27,834	2,51,590
Total Central Provinces	}	1937	8,26,315	100	6,633	100	..	..	..	20,967	50,99,156	2,769	7,33,906	43,62,481
			*9,339								*9,339			*9,339
		1936	7,46,590	75	4,755	200	..	..	..	23,771	46,57,342	3,077	7,11,509	39,42,756
			*6,757								*6,757			*6,757
<i>Berar division.</i>														
Amraoti	..	..	64,280	5	4,010	..	..	..	..	174	5,35,121	372	54,768	4,79,981
Akola	..	..	51,535	5	..	..	..	..	..	2,784	4,87,332	995	45,586	4,40,751
Buldana	..	..	40,230	..	1,278	..	..	..	..	49	3,74,432	1,045	38,418	3,34,969
Yeotmal	..	..	34,882	..	139	..	..	..	..	1,306	3,31,192	45	36,388	2,94,759
Total Berar	}	1937	1,90,927	10	5,427	..	..	..	..	4,313	17,28,077	2,457	1,75,160	15,50,460
		1936	1,84,673	24	1,330	..	..	..	..	6,415	14,81,182	1,625	1,73,178	13,06,379
Grand Total	}	1937	10,17,242	110	12,060	100	..	..	..	25,280	68,27,233	5,226	9,09,066	59,12,941
			*9,339								*9,339			*9,339
		1938	9,31,263	99	6,085	200	..	..	..	30,186	61,38,524	4,702	8,84,687	52,49,135
			†6,757								*6,757			*6,757

\* Revenue derived from articles issued to states.  
† Includes duty on unfermented toddy.

---

---

STATEMENT II

---

---

## STATEMENT II (IMPERIAL)

## Expenditure for 1937

Name of district	Pay of officers and establishment	Allowances other than rewards	Supplies and service			Contingencies and special charges other than rewards	Rewards	†Cost of opium supplied to the Excise Department	Cost of ganja purchased	Cost of charas purchased	Cost of bhang purchased	Assignments and compensations	Government commercial undertakings to which Chapter 2 of the Account Code applies		Total charges
			Construction and repairs of buildings	*Other charges									Additions to Depreciation and machinery		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
*Superintendence	81,182	10,099	296	..	5,985	..	..	..	..	..	..	..	..	97,562	
<i>Nagpur division.</i>															
Nagpur	30,874	3,606	23	82	1,304	4,276	11,633	..	..	..	..	..	..	51,798	
Wardha	14,342	3,632	..	38	695	827	4,665	..	..	..	..	..	..	24,199	
Chanda	26,970	5,110	..	60	1,172	387	4,635	..	..	..	..	..	..	38,334	
Chhindwara	39,864	6,746	85	57	1,878	2,573	8,164	..	..	..	..	..	..	59,367	
Betul	22,609	3,953	..	8	1,376	2,925	1,166	..	..	..	..	..	..	31,137	
<i>Jubbulpore division.</i>															
Jubbulpore	31,692	4,979	23	23 (a)	46,628	1,745	6,997	..	..	..	497	..	..	92,584	
Saugor	13,705	3,542	640	..	442	988	5,831	..	..	..	283	..	..	25,431	
Mandla	19,478	4,203	10,471	37	878	925	4,635	..	..	..	..	..	..	40,627	
Hoshangabad	22,042	4,807	..	88 (b)	6,932	1,134	11,603	..	..	..	..	..	..	46,606	
Nimar	21,547	3,846	..	21	1,567	2,098	2,332	+11,241	+2,913	+497	633	..	..	46,695	

Raipur	..	23,821	4,784	2,942	160	1,518	902	18,660	..	..	..	..	..	..	52,787	
Bilaspur	..	22,563	5,773	..	84	1,625	1,769	9,330	..	..	..	..	..	..	41,144	
Drug	..	13,125	2,921	1,679	206	635	788	8,164	..	..	..	..	..	..	27,518	
Bhandara	..	14,607	3,172	..	29	842	1,167	10,466	..	..	..	..	..	..	30,283	
Balaghat	..	10,299	2,524	..	75	458	1,709	12,769	..	..	..	..	..	..	27,834	
Total for Central Provinces	{ 1937	..	4,08,720	73,697	16,159	968	73,935	23,313	1,21,050	11,241	2,913	497	1,413	..	..	7,33,906
	{ 1936	..	4,02,960	76,620	167	933	68,282	24,377	1,08,944	22,804	4,616	154	1,652	..	..	7,11,509
<i>Berar division.</i>																
Amraoti	..	32,314	6,320	..	..	1,495	1,810	12,829	..	..	..	..	..	..	54,768	
Akola	..	22,842	6,173	382	123	1,102	2,195	12,769	..	..	..	..	..	..	45,586	
Buldana	..	19,129	5,592	..	91	1,000	2,110	10,496	..	..	..	..	..	..	38,418	
Yeotmal	..	21,165	6,123	..	50	1,526	1,723	5,801	..	..	..	..	..	..	36,388	
Total for Berar	{ 1937	..	95,450	24,208	382	264	5,123	7,838	41,895	..	..	..	..	..	1,75,160	
	{ 1936	..	90,257	24,766	280	377	5,976	8,195	43,327	..	..	..	..	..	1,73,178	
Grand Total	{ 1937	..	5,04,170	97,905	16,541	1,232	79,058	31,151	1,62,945	11,241	2,913	497	1,413	..	..	9,09,066
	{ 1936	..	4,93,267	1,01,386	447	1,310	74,258	32,572	1,52,271	22,804	4,616	154	1,652	..	..	8,84,687

\*This includes salaries and allowances to Distillery Expert, Superintendent, Excise Crime and Deputy Superintendent of Police, and their establishment.  
 †Cost of ganja, bhang and charas purchased for all districts in Central Provinces and Berar.

(a) Includes (1) Rs. 15,689 being commission, Rs. 23,943 being cost price paid to distillers on commission shops and (2) Rs. 3,159 being cost price paid to distillers and Rs. 1,900 being contingent expenditure on departmental shops.

(b) Includes (1) Rs. 803 being commission, Rs. 820 being cost price paid to distillers on commission shops and (2) Rs. 2,166 being cost price paid to distillers and Rs. 2,184 being contingent expenditure on departmental shops.

---

---

STATEMENT III

---

---

STATEMENT III (IMPERIAL)  
Shops and Licences for the year 1937

Name of district	Manufacture of liquor Number of—				Number of wholesale licences for the sale of—						
	Breweries	Government distilleries	Private distilleries	Outstills	Country spirits	Liquors, other than commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits including denatured spirits, and medicated wines	Opium	Ganja	Charas	Bhang
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<i>Nagpur division.</i>											
Nagpur	..	..	..	..	1	..	..	..	..	..	..
Wardha	..	..	..	..	1	..	..	..	..	..	..
Chanda	..	..	..	71	1	..	..	..	..	..	..
Chhindwara	..	..	1	46	1	..	..	..	..	..	..
Betul	..	..	1	59	1	..	..	..	..	..	..
<i>Jubbulpore division.</i>											
Jubbulpore	..	..	1	23	1	2	..	..	..	..	..
Saugor	..	..	..	..	1	..	..	..	..	..	..
Mandla	..	..	..	56	1	..	..	..	..	..	..
Hoshangabad	..	..	..	..	1	..	..	..	..	..	..
Nimar	..	..	..	..	1	..	..	..	..	..	..



*Chhattisgarh division.*

Raipur	..	..	..	..	83	1	..	..	..	..	..	..
Bilaspur	..	..	..	..	35	1	..	..	..	..	..	..
Drug	..	..	..	..	53	1	..	..	..	..	..	..
Bhandara	..	..	..	..	..	1	..	..	..	..	..	..
Balaghat	..	..	..	..	..	1	..	..	..	..	..	..
<hr/>												
Total for Central Provinces	{ 1937	..	..	2	1	426	15	2	..	..	..	..
	{ 1936	..	..	1	1	331	15	2	..	..	..	..

*Berar division.*

Amraoti	..	..	..	..	..	1	..	..	..	..	..	..
Akola	..	..	..	..	..	1	..	..	..	..	..	..
Buldana	..	..	..	..	..	1	..	..	..	..	..	..
Yeotmal	..	..	..	..	..	1	..	..	..	..	..	..
<hr/>												
Total for Berar..	{ 1937	..	..	..	..	..	4	..	..	..	..	..
	{ 1936	..	..	..	..	..	4	..	..	..	..	..
<hr/>												
Grand Total..	{ 1937	..	..	2	1	426	19	2	..	..	..	..
	{ 1936	..	..	1	1	331	19	2	..	..	..	..

## STATEMENT III (IMPERIAL)

*Shops and Licences for the year 1937—contd.*

Name of district	Number of tappers' licences	Country liquors							
		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under out still system (permanent)	Fermented tari	Un-fermented tari	Other country Fermented liquors (pachwai, etc.) (ordinary licences)	Other country Fermented liquors (Home-brewing licences)	
/	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<i>Nagpur division.</i>									
Nagpur ..	..	130	101	..	..	52	..	..	..
Wardha ..	..	149	50	..	..	85	..	..	..
Chanda ..	..	345	103	..	83	36	..	..	..
Chhindwara ..	..	29	120	..	133	14	..	..	..
Betul ..	..	5	53	..	184	5	..	..	..
<i>Jubbulpore division.</i>									
Jubbulore ..	..	3	56	..	34	3	..	..	..
Saugor ..	..	2	12	..	..	2	..	..	..
Mandla ..	..	..	7	..	175	..	..	..	..
Hoshangabad ..	..	4	61	..	..	2	..	..	..
Nimar ..	..	24	84	..	..	4	..	..	..

*Chhattisgarh division.*

Raipur	..	..	5	44	..	83	3	..	..	..
Bilaspur	..	..	1	84	..	35	1	..	..	..
Drug	..	..	1	37	..	53	1	..	..	..
Bhandara	..	..	16	86	..	..	8	..	..	..
Balaghat	..	..	..	40	..	40	..	..	..	..
Total for Central Provinces..										
	{	1937	..	714	938	..	820	216	..	..
	}	1936	..	713	1,094	..	614	220	..	..

*Berar division.*

Amraoti	..	..	111	78	..	..	42	..	..	..
Akola	..	..	56	91	..	..	29	..	..	..
Buldana	..	..	5	78	..	..	3	..	..	..
Ycotmal	..	..	40	114	..	..	25	..	..	..
Total for Berar										
	{	1937	..	212	361	..	..	99	..	..
	}	1936	..	219	348	..	..	107	..	..
Grand Total										
	{	1937	..	926	1,299	..	820	315	..	..
	}	1936	..	932	1,442	..	614	327	..	..

STATEMENT III (IMPERIAL)  
Shops and Licences for the year 1937—contd.

Foreign liquors—Retail licences—Number for sale of—

Name of district	Malt liquors only	Foreign liquors to be consumed on premises and on off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls, other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors)	Foreign liquors—all other special retail licences	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits
(1)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<i>Nagpur division.</i>										
Nagpur	.. ..	1	3	2	4	2	22	5	27	32
Wardha	.. ..	..	2	..	..	1	..	..	2	12
Chanda	.. ..	..	1	..	..	..	..	4	..	9
Chhindwara	.. ..	..	1	..	..	1	..	..	3	9
Betul	.. ..	..	1	..	..	1	..	..	..	2
<i>Jubbulpore division.</i>										
Jubbulpore	.. ..	..	5	5	7	3	29	4	10	19
Saugor	.. ..	..	2	..	..	1	..	3	2	8
Mandla	.. ..	..	1	..	..	1	..	..	1	..
Hoshangabad	.. ..	1	2	2	2	2	..	..	4	..
Nimar	.. ..	..	1	..	..	1	..	..	3	..

*Chhattisgarh division.*

Raipur	..	..	..	1	..	..	1	..	2	7	13	
Bilaspur	..	..	..	2	..	..	2	..	..	6	10	
Drug	..	..	..	1	..	..	..	..	..	..	2	
Bhandara	..	..	..	1	..	..	1	..	..	..	7	
Balaghat	..	..	..	..	..	..	..	..	..	..	3	
Total for Central Provinces.	{	1937..	..	2	24	9	13	17	51	18	65	156
		1936..	..	2	24	6	14	20	40	13	61	148

*Berar division.*

Amraoti	..	..	..	2	..	..	..	..	1	5	17	
Akola	..	..	..	1	..	..	..	..	..	9	9	
Buldana	..	..	..	1	..	..	1	..	..	2	11	
Yeotmal	..	..	..	1	..	..	..	..	..	5	9	
Total Berar	for {	1937..	..	..	5	..	..	1	..	1	21	46
		1936..	..	..	5	..	..	1	2	3	23	44
Grand Total	{	1937..	..	2	29	9	13	18	51	19	86	202
		1936..	..	2	29	6	14	21	42	16	84	192

STATEMENT III (IMPERIAL)

*Shops and Licences for the year 1937—concl'd.*

Name of district	Number of shops licensed for retail sale of—				Retail licences—Number for sale of—			
	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medicinal purposes only, (Ordinary druggists' permits)	Morphia (Special Druggists' permits)	Hemp drugs for medicinal purposes only (Druggists' permits)	Cocaine (Druggists' permits)
<i>Nagpur division</i> (1)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Nagpur ..	43	40	3	4	12	11	7	6
Wardha ..	24	22	..	3	3	2	..	..
Chanda ..	43	31	..	1	..	..	..	..
Chhindwara ..	52	52	1	2	..	1	..	..
Betul ..	20	20	..	3	..	..	..	..
<i>Jubbulpore division.</i>								
Jubbulpore ..	30	49	2	4	2	3		2
Saugor ..	41	49	1	6	..	..		..
Mandla ..	21	27	..	1	..	..		..
Hoshangabad ..	52	50	1	8	..	..		..
Nimar ..	28	27	..	4	2	2		..

*Chhattisgarh division.*

Raipur			63	58	..	4	..	1	..	1	
Bilaspur	..	..	62	60	..	4	..	..	..	..	
Drug	..	..	45	39	..	1	1	1	1	1	
Bhandara	..	..	30	30	..	3	..	..	..	..	
Balaghat	..	..	31	27	..	1	..	..	..	..	
Total for Central Provinces...											
		{ 1937	..	585	581	8	49	20	21	10	10
		{ 1936	..	584	574	2	47	16	20	6	12

*Berar division.*

Amraoti	..	..	47	32	..	1	3	2	1	1	
Akola	..	..	52	36	..	3	2	2	..	1	
Buldana	..	..	58	36	..	1	1	..	..	..	
Yeotmal	..	..	47	37	..	1	1	..	..	..	
Total for Berar											
		{ 1937	..	204	141	..	6	7	4	1	2
		{ 1936	..	201	137	..	5	8	6	1	3
Grand Total											
		{ 1937	..	789	722	8	55	27	25	11	12
		{ 1936	..	785	711	2	52	24	26	7	15

---

---

STATEMENT IV

---

---



STATEMENT IV (IMPERIAL)  
Consumption, rates of duties and prices for the year 1937.

Name of district	Country spirit					Foreign liquors					
	Issues in imperial gallons			Equivalent at London proof of the total of columns 2, 3 and 4	Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Imported liquors			
	At strength of 25° U. P.	At strength of 65° U. P.	At strength of 45° U. P.					Spirits in imperial gallons London proof	Wines in imperial gallons	Malt liquors in imperial gallons	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<i>Nagpur division.</i> Nagpur .. ..	..	..	1,36,195	18,075	64,419	10 0 0	Re 0-15-0 from 1st January to 31st	13 2 0 to 15 0 0	1,186	182	10,171
						7 8 0	March 1937 and Re. 0-13-9 from 1st April to 31st December 1937.	11 4 0 7 8 0			
Wardha .. ..	..	..	15,640	5,243	9,142	10 0 0	Do. ..	15 0 0 11 4 0 to 10 3 7	51	..	301
Chanda .. ..	..	..	92,203	32,418	54,711	7 8 0	Rs. 1-1-0 from January to March 1937 and Re. 1-0-0 from April to December 1937.	{ 11 4 0 to 10 3 8 7 8 0 to 6 13 1 5 10 0 to 5 1 10 4 11 0 to 4 1 5 3 12 0 }	66	11	307
						5 0 0					
						3 7 0					
						2 8 0					
						1 14 0					

Chhindwara (old)	..	..	29,280	22,010	23,818	7 8 0 5 0 0 2 8 0	Do.	..	11 4 0 7 8 0 4 2 0 to 4 11 0	66	11	334
Seoni Sub-Division	..	..	11,514	2,349	5,898	7 8 0 5 0 0	Do.	..	11 4 0 7 8 0	..	..	..
Betul	..	..	31,765	11,617	19,095	5 0 0 3 12 0 2 8 0 1 14 0	Re. 0-15-0 from Janu- ary to March 1937 and Re. 0-13-9 from April to December 1937.	..	7 8 0 5 10 0 4 11 0 3 12 0	85	5	531
<i>Jubbulpore division</i>												
Jubbulpore	..	..	71,394	8,997	33,506	7 8 0 5 0 0 4 1 0	Re. 0-15-0 from Janu- ary to March 1937 and Re. 1-0-0 from April to December 1937.	..	11 4 0 7 8 0 4 9 0	824	162	3,788
Saugor	..	..	9,321	8,769	8,551	7 8 0 5 0 0	Re. 0-15-0 from Janu- ary to March 1937 and Re. 0-13-9 from April to December 1937.	..	11 4 0 7 8 0	105	10	179
Damoh Sub-Division	..	..	..	..	..	..	..	..	..	..	..	..
Mandla	..	..	6,480	3,438	4,483	5 0 0 3 2 0	Rs. 1-1-0 from January to March 1937 and Re. 1-0-0 from April to December 1937.	..	7 8 0 to 6 13 1 5 10 0 to 5 1 10	29	7	181
Hoshangabad	..	..	13,093	14,017	12,946	7 8 0 5 0 0	Re. 0-15-0 from Janu- ary to March 1937 and Re. 0-13-9 from April to December 1937.	..	11 4 0 to 10 3 7 7 8 0 to 6 9 10	208	48	2,179

## STATEMENT IV (IMPERIAL)

Consumption, rate of duties and prices for the year 1937—contd.

Name of district	Country spirit				Equivalent at London proof of the total of columns 2, 3 and 4	Rates of issue price	Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors			
	Issues in imperial gallons			Imported liquors								
	At strength of 25° U. P.	At strength of 60° U. P.	At strength of 45° U. P.	Spirits in imperial gallons London proof					Wines in imperial gallons	Malt liquors in imperial gallons		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
<i>Jubbulpore division—concl'd.</i>												
Narsinghpur Sub-Division.	..	1,494	2,845	2,162	7 8 0	Re. 0-15-0 from January to March 1937 and Re. 0-13-9 from April to December 1937.	11 4 0 to 10 3 7 7 8 0 to .. 6 9 10	..	..	..		
Nimar	..	127	10,429	27,585	19,438	10 0 0 7 8 0 5 0 0 5 15 0	Do.	..	15 0 0 11 4 0 7 8 0 10 6 0	86	10	1,055
<i>Chhattisgarh division</i>												
Raipur	..	..	25,709	10,741	16,192	7 8 0 5 0 0	Re. 0-15-0 from January to March 1937 and Re. 1-0-0 from April to December 1937.	11 4 0 7 8 0	179	28	1,204	
Bilaspur	..	..	41,581	9,837	22,043	7 8 0 5 0 0 3 7 0	Do.	..	14 1 0 7 8 0 4 11 0	173	26	1,320

Drug	..	..	9,748	1,657	4,810	7 8 0		11 4 0	120	26	677
Bhandara	..	..	40,713	8,206	20,798	5 0 0		7 8 0			
						10 0 0	Re. 1-1-0 from January to March 1937	15 0 0	76	15	485
						7 8 0	and Re. 1-0-0 from April to December 1937.	11 4 0			
						4 1 0		6 9 0			
						2 8 0		4 14 0			
Balaghat	..	..	26,377	9,334	15,686	7 8 0	Do.	11 4 0	..	..	..
						5 0 0		7 8 0			
Total for the Central Provinces.	{	1937..	127	5,72,936	1,97,138	3,37,698			3,254	541	22,712
		1936..	117	4,20,280	1,83,125	2,68,921			3,148	640	25,925
<i>Berar Division.</i>											
Amraoti	..	..	47,970	34,888	38,377	10 0 0	Re. 0-15-0 from January to March 1937 and Re. 0-13-9 from April to December 1937.	15 0 0	109	16	519
						7 8 0		11 4 0			
						5 0 0		7 8 0			
						3 12 0		5 10 0			
Akola	..	..	20,113	41,299	30,761	10 0 0	Do.	15 0 0	79	9	279
						7 8 0		11 4 0			
Buldana	..	..	20,569	38,624	29,471	10 0 0		15 0 0	48	5	678
								11 4 0			
								15 2 0			
								11 4 0			
						7 8 0		to			
								10 5 0			
						5 0 0		7 8 0			
								to			
								6 14 0			
Yeotmal	..	..	5,492	42,364	25,497	10 0 0	Re. 0-15-0 from January to March 1937 and Re. 1-0-0 from April to December 1937.	15 0 0	68	5	158
						7 8 0		11 4 0			
Total for Berar	{	1937	..	94,144	1,57,175	124,106	..	..	304	35	1,634
		1936	..	49,387	77,244	62,240	..	..	320	36	1,176
Grand Total	{	1937	..	127	6,67,080	3,54,313	4,61,804	..	3,558	576	24,346
		1936	..	117	4,69,667	2,60,369	3,31,161	..	3,468	676	27,101

STATEMENT IV (IMPERIAL)

Consumption, rates of duties and prices for the year 1937—contd.

Name of district	Foreign liquors		Commercial spirits			Opium and other drugs						
	Liquors manufactured in India and classified as foreign liquors		Rectified spirits in imperial gallons	Denatured spirits in imperial gallons	Medicated wines in imperial gallons	Issues in seers of excise opium	Retail sales in seers of other opium (e.g., Punjab grown, hill States and Malwa)	Wholesale price of opium to retail vendors (per seer)		Average retail price of opium (per seer)	Sales of morphia in lbs., oz. and grs.	
	Spirits in imperial gallons, London proof	Malt liquors in imperial gallons						Cost price	Duty			
(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
								Rs. a. p.	Rs. a. p.	Rs. a. p.	Lbs. oz. grs.	
<i>Nagpur division</i>												
Nagpur	..	281	8,440	399	16,082	214	636	..	18 15 0	71 1 0	170 0 0	..
									from 1-1-37 to 31-3-37			
									19 7 0	70 9 0		
									from 1-4-37 to 31-12-37			
Wardha	..	2	..	16	1,643	2	247½	..	Do.		215 0 0	..
Chanda	..	8	..	..	622	11	209	..	Do.		220 0 0	..
Chhindwara (old)	..	28	33	..	774	7	228½	..	Do.		140 0 0	..
											240 0 0	..
Seoni Sub-division	..	..	..	..	480	2	350½	..	Do.		100 0 0	..
											200 0 0	..
Betul	..	15	13	2	371	5	80	..	Do.		180 0 0	..
<i>Jubbulpore division</i>												
Jubbulpore	..	626	35,503	468	5,910	102	442½	..	Do.		160 0 0	0 1 25
Saugor	..	56	55	..	1,302	20	211½	..	Do.		180 0 0	..
Damoh Sub-division	..	..	..	..	482	..	66	..	Do.		180 0 0	..
Mandla	..	17	17	..	280	2	324	..	Do.		160 0 0	..
Hoshangabad	..	79	560	1	1,593	2	203	..	Do.		210 0 0	..

Narsinghpur Sub-division	..	..	..	..	585	..	512½	..	Do.	170	0	0	..	
Nimar	..	34	..	..	1,450	23	139	..	Do.	140	0	0	..	
<i>Chhattisgaph division</i>														
Raipur	..	27	13	260	3,042	11	1,240	..	Do.	180	0	0	0 17 429	
Bilaspur	..	94	8	12	2,373	26	693½	..	Do.	180	0	0	..	
Drug	..	49	12	..	267	..	675	..	Do.	150	0	0	..	
Bhandara	..	68	17	..	1,632	18	518	..	Do.	180	0	0	..	
Balaghat	..	..	..	5	380	..	674½	..	Do.	140	0	0	..	
										170	0	0		
Total for Central Provinces	{ 1937	..	1,384	44,771	1,163	39,268	445	7,451	..	..	..	..	0 19 17	
Total for Central Provinces Berar division.	{ 1936	..	1,440	24,659	2,017½	46,107	409	7,638½	..	..	..	..	1 1 78	
Amraoti	..	87	..	1	3,236	1	806½	..	18 15 0 71 1 0 160 0 0	19 7 0 70 9 0	160	0	0	1 12 267
Akola	..	51	8	2	2,786	45	629½	..	Do.	160	0	0	0 0 38	
Buldana	..	23	8	20	1,259	8	562	..	Do.	230	0	0	..	
Yeotmal	..	4	..	9	1,262	39	302	..	Do.	175	0	0	..	
										180	0	0	..	
										190	0	0		
Total for Berar	{ 1937	..	165	16	32	8,543	93	2,300	..	..	..	..	1 12 307	
	{ 1936	..	167	12	151	7,535	50	2,476½	..	..	..	..	1 14 89	
Grand Total	{ 1937	..	1,549	44,787	1,195	47,811	538	9,751	..	..	..	..	2 15 32	
	{ 1936	..	1,607	24,671	2,168½	53,642	459	10,115	..	..	..	..	2 15 167	

STATEMENT IV (IMPERIAL)

Consumption, rates of duties and prices for the year 1937—contd.

Name of district	Opium and other drugs												
	Charas				Ganja				Bhang				
	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seer of bhang and its preparations	Cost price per seer	Retail price seer	Duty per seer	Sale of cocaine in lbs. oz. and grs.
(1)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
		Rs. a.	Rs. a.	Rs.	Rs. a.		Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a.	Lbs. oz grs
<i>Nagpur division.</i>													
Nagpur ..	410	5 8	54 8	90	1,161	2 8	37 8	70 0	618 0	2 0	7 0	20 0	0 0 7-0
		up to 31 8 37 and 10-0 50 0 from 1 9 37											
Wardha ..	..	..	..	..	525	Do.	Do.	85 0	166	Do.	Do.	20 0	..
Chanda ..	..	..	..	..	302	Do.	Do.	90 0	71	Do.	Do.	25 0	..
Chhindwara	49	Do.	..	160 0 to 200 0	419	Do.	Do.	55 0 to 120 0	23	Do.	Do.	25 0	..
Seoni Sub-division	..	..	..	..	427½	Do.	Do.	50 0 to 100 0	59	Do.	Do.	25 0 to 40 0	..
Betul ..	..	..	..	..	182½	Do.	Do.	60 0	139 0	Do.	Do.	20 0	..

*Jubbulpore division.*

Jubbulpore	..	563	Do.	90 0	899½	Do.	Do.	60 0 to 80 0	181	Do.	Do.	20 0 0 0 169
Saugor	..	72½	Do.	80 0	296	Do.	Do.	70 0	120	Do.	Do.	25 0 ..
Damoh Sub-division.	..	..	..	..	267	Do.	Do.	70 0	67	Do.	Do.	25 0 ..
Mandla	..	..	..	..	474	Do.	Do.	75 0	50	Do.	Do.	25 0 ..
Hoshangabad	..	85	Do.	90 0	229	Do.	Do.	90 0	111	Do.	Do.	20 0 ..
Narsinghpur Sub-division.	..	..	..	..	292	Do.	Do.	80 0	95	Do.	Do.	20 0 ..
Nimar	..	..	..	..	417	Do.	Do.	50 0 to 75 0	75	Do.	Do.	20 0 ..

*Chhattisgarh division.*

Raipur	..	..	..	..	1,132	Do.	Do.	80 0 to 90 0	236	Do.	Do.	20 oz. gr. 2 63
			To states	..	707				401			
Bilaspur	..	..	..	..	1316½	Do.	Do.	80 0	162 0	Do.	Do.	20 0 ..
			To states	..	130 620	Do.	Do.		173			
			Total	..	750	Khalsa rate privilege rate						
Drug	..	..	..	..	576	Do.	Do.	55 0 to 80 0	54 0	Do.	Do.	20 0 to 25 0
			To states	..	160				60			



## STATEMENT IV (IMPERIAL)

Consumption, rates of duties and prices for the year 1937—contd.

Name of district	Opium and other drugs												
	Charas				Ganja				Bhang				
	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers	Cost price per seer	Duty per seers	Retail price per seer	Sales in seers of bhang and its preparations	Cost price per seer	Duty per seer	Retail price per seer	Sale of cocaine in lbs. oz. and gs.
(1)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
		Rs. a.	Rs. a.	Rs.		Rs. a.	Rs. a.	Rs. a.		Rs. a.	Rs. a.	Rs. a.	lbs. oz. grs.
<i>Chhattisgarh division—concl'd.</i>													
Bhandara .. ..	..	..	..	..	827	Do.	Do.	80 0	114	2 0	7 0	20 0	..
Balaghat .. ..	..	..	..	..	986½	Do.	Do.	60 0 to 80 0	25 0	2 0	7 0	20 0 to 25 0	..
Total for Central Provinces.	1937..	1,179½	..	..	States	10,729½	..	..	States	2,366	..	..	0 4 97
						1,617				634			
	1936..	934	..	..	States	10,239	..	..	States	1,838	..	..	0 3 365.5
						1,464				333			
<i>Berar division</i>													
Amraoti .. ..	..	..	..	..	1,041	2 8	37 8	80 0	111 0	2 0	7 0	30 0	..
Akola .. ..	..	..	..	..	705	Do.	Do.	80 0	70 0	Do.	Do.	20 0 to 22 8	0 0 36

Buldana	..	..	..	..	..	584	4	8	37	8	60	0	64	0	2	0	7	0	25	0	..		
											to								to				
											100	0							30	0			
Yeotmal	..	..	..	..	..	455½	Do.		Do.		70	0	48	0	2	0	7	0	20	0	..		
											to												
											80	0											
Total for Berar	{	1937..	..	..	..	2,785½	..	..	..	..	..	293	..	..	..	..	..	..	..	0	0	36	
		1936..	..	..	..	2,634½	..	..	..	..	..	242	..	..	..	..	..	..	..	..	0	0	43
Grand Total	{	1937..	1,179½	..	..	13,515	..	..	..	..	State	2,659	..	..	..	..	..	..	..	0	4	133	
		1936..	934	..	..	1,617	..	..	..	..	State	634	..	..	..	..	..	..	..	..	0	3	408.5
						12,873½	..	..	..	..	State	2,080	..	..	..	..	..	..	..	..	0	3	408.5
						1,464	..	..	..	..	State	333	..	..	..	..	..	..	..	..	0	3	408.5

NOTE.—(1) Issue to states are shown in italics.—

(2) Issue for 1937 shown in columns 9, 11, 12 and 13 include 180.4 proof gallons of spirit and 43,398 gallons of beer for consumption by troops in Nagpur, Jubbulpore, Hoshangabad and Saugor district.

(3) Issues for 1937 shown in column 12 also include 216.2 proof gallons of spirit issued direct to troops on concession rate.

*Cocaine account for 1937*

Balance on 1st January 1937	..	..	oz. grs.
Received during the year	..	..	3 49.5
		..	5 200.5
		<b>Total</b>	<b>8 250</b>
Sale of cocaine during 1937	..	..	4 133
Closing balance on the 31st December 1937	..	..	4 117

---

---

STATEMENT IV (a)

---

---

STATEMENT IV-A (IMPERIAL)

*Imports and exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond in 1937.*

Description of excisable articles  (1)	Imports										
	From Bombay		From Calcutta		From Punjab		From United Provinces		From Central India		
	Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty	Quan- tity	Amount of duty	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Rs.		Rs.		Rs.		Rs.		Rs.	
Imported spirit at Rs. 37-8-0 per P. G.	..	4,605	1,72,688	44.5	1,668	..	..	6	225	..	..
Imported wines at Rs. 13-2-0 per B. G.	..	24.7	324	..	..	..	..	..	..	..	..
Imported wines at Rs. 7-8-0 per B. G.	..	1,093.3	8,061	88	660	..	..	..	..	..	..
Imported malt at Rs. 1-2-0 per B. G.	..	32,079	36,089	3,350	3,769	..	..	..	..	..	..
Indian made spirit at Rs. 25-0-0 per P. G.	..	116	2,900	440.8	11,020	108	2,700	1,547	38,675	..	..
Indian made malt at Re. 0-12-0 per B. G.	..	..	..	344	258	34,204	25,653	..	..	..	..
Rectified spirit	..	235.5	1,228	1431.2	7,431	..	..	462.4	2,195	130	650
Denatured spirit	..	5390	..	521	..	..	..	16,019	..	22,953	..
Medicated wines	..	375	2,813	39.3	295	..	..	..	..	..	..
Hemp drugs (bhang)	..	..	..	..	..	..	..	..	..	..	..
Hemp drugs (charas)	..	..	..	..	..	39 Mds. and 16 seers (in bond)	..	..	..	..	..
<b>Total</b>	..	..	2,24,103	..	25,101	..	28,353	..	41,095	..	650

STATEMENT IV-A (IMPERIAL)

Imports and exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment of duty and (b) in bond in 1937—concl'd.

(1)	Exports								To—	To—	Total	
	From Madras		From Maroda State		From Bihar		Total					
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty				
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)				(20)
	Rs.		Rs.		Rs.		Rs.					
Imported spirit at Rs. 37-8-0 per P. G...	..	..	..	..	..	..	..	4,655.5	1,74,581	..	..	..
Imported wines at Rs. 13-12-0 per B. G.	..	..	..	..	..	..	..	24.7	324	..	..	..
Imported wines at Rs. 7-8-0 per B. G. ..	..	..	..	..	..	..	..	1,181.3	8,721	..	..	..
Imported spirit at Rs. 1-2-0 per B. G. ..	..	288	324	..	..	..	..	35,717	40,182	..	..	..
Indian made spirit at Rs. 25-0-0 per P. G.	..	..	..	..	..	..	..	2,211.8	55,295	..	..	..
Indian made malt at Re. 0-12-0 per B. G.	..	..	..	..	..	..	..	34,548	25,911	..	..	..
Rectified spirit	..	..	..	238	1,208	..	..	*24,97.1	12,712	..	..	..
Denatured spirit	..	..	..	..	..	6,018	..	50,901	..	..	..	..
Medicated wines	..	..	..	..	..	..	..	414.3	3,108	..	..	..
Hemp drugs (Bhang)	..	..	92 Mds. (in bond)	..	..	..	..	..	..	..	..	..
Hemp drugs (charas)	..	..	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	..	..	324	..	1,208	..	..	..	3,20,834	..	..	..

\*Includes 35.4 gallons imported free of duty for use in hospitals.

---

STATEMENT V

---

## STATEMENT

*Number of shops and incidence of consumption*

Name of district	Area in square miles				Population (in thousands)		
	Outstill system	Distillery system		Outstill system	Distillery system		
		Urban	Rural		Urban	Rural	
(1)	(2)	(3)		(4)	(5)		
Nagpur	.. ..	49	3,785	..	305	635	
Wardha	.. ..	29	2,405	..	79	437	
Chanda	.. 5,576	12	3,724	122	38	600	
Chhindwara	.. 1,994	14	2,570	110	34	429	
Seoni sub-division	.. 1,601	2	1,613	147	16	230	
Betul	.. 1,261	14	2,597	163	10	234	
Jubbulpore	.. 1,061	23	2,828	141	152	480	
Saugor	.. ..	18	3,944	..	74	470	
Damoh	.. ..	5	2,813	..	20	285	
Mandla	.. 4,862	4	191	389	11	46	
Hoshangabad	.. ..	3	3,678	..	64	421	
Narsinghpur	.. ..	5	1,971	..	26	295	
Nimar	.. ..	32	4,195	..	78	388	
Raipur	.. 4,083	10	4,192	426	65	876	
Bilaspur	.. 1,423	3	6,117	140	31	1,205	
Drug	.. 1,958	2	2,755	168	13	636	
Bhandara	.. ..	17	3,606	..	54	770	
Balaghat	.. 1,556	4	1,997	99	10	453	
Total for Central Provinces.	1937 .. 25,375	246	54,981	1,905	1,080	8,890	
	1936 .. 19,000	246	61,356	1,202	1,080	9,593	
Amraoti	.. ..	25	4,679	..	132	810	
Akola	.. ..	43	4,046	..	120	756	
Buldana	.. ..	83	3,672	..	105	662	
Yeotmal	.. ..	21	5,198	..	70	788	
Total for Berar	1937 .. ..	172	17,595	..	427	3,016	
	1936 .. ..	171	17,596	..	402	3,041	
Grand Total	1937 .. 25,375	418	72,576	1,905	1,507	11,906	
	1936 .. 19,000	417	78,952	1,202	1,482	12,634	

and taxation during the year 1937.

Outstill area	Number of square miles per shop									
	Country spirit		Opium		Ganja		Charas		Bhang	
	Distillery area									
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
(6)	(7)	(8)		(9)		(10)		(11)		
..	2.7	45.6	3.8	126.2	3.8	140.2	16.3	..	12.3	..
..	4.8	54.7	4.8	133.6	4.8	150.3	..	..	9.7	..
67	3.0	38.0	6.0	226.8	6.0	320.6	..	..	6.0	..
30.2	3.5	36.2	4.7	207.5	4.7	253.6	14.0	..	14.0	..
30.2	2.0	43.6	2.0	123.6	2.0	110.8	..	..	2.0	..
6.9	14.0	53.0	14.0	203.05	14.0	203.05	..	..	14.0	1,929
31.2	1.9	64.3	3.3	101.7	2.9	94.8	11.5	..	5.8	..
..	3.0	657.3	3.6	179.3	3.6	151.7	18.1	..	6.0	3,944
..	..	..	5.0	216.4	5.0	165.5	..	..	5.0	2,813
27.7	4.0	31.8	4.0	252.6	4.0	194.3	..	..	4.0	..
..	0.5	80.0	0.5	136.2	0.5	147.1	3.0	..	0.6	3,678
..	1.6	328.5	1.6	123.2	1.6	123.2	..	..	2.5	..
..	10.6	51.8	16.0	161.3	16.0	167.8	..	..	16.0	2,097.5
49.2	2.5	104.8	3.3	137.9	3.3	150.5	..	..	5.0	4,137.5
40.6	1.5	74.6	3.0	121.6	3.0	125.6	..	..	3.0	2,513.3
36.9	2.0	76.5	2.0	107.1	2.0	124.0	..	..	2.0	..
..	4.2	44.0	4.2	138.7	4.2	138.7	..	..	5.6	..
39.0	4.0	51.0	4.0	118.4	4.0	136.6	..	..	4.0	..
30.9	3.1	63.8	4.0	153.3	4.0	154.8	30.7	..	6.6	6,696.3
31.0	3.3	60.0	4.0	153.6	3.9	156.9	123.0	..	6.7	7,305.0
..	3.6	65.9	4.2	114.1	6.2	167.1	..	..	25	..
..	6.14	48.16	7.17	88.95	7.17	134.86	..	..	14.33	..
..	10.4	52.4	10.4	73.4	10.4	131.0	..	..	8.3	..
..	3.5	48.1	3.5	126.8	3.5	167.7	..	..	21	..
..	6.1	52.8	6.6	98.8	7.0	150.0	..	..	28.6	..
..	6.5	54.6	7.1	99.4	7.4	154.3	..	..	34.2	..
30.9	4.0	60.7	4.8	139.5	4.8	154.0	52.2	..	9.7	8,162.5
31.0	4.1	58.7	4.8	139.9	4.8	156.4	207.5	..	10.1	8,904.7



## STATEMENT

## Number of shops and incidence consumption

Name of district	Number of shops							
	Country spirit				Opium			
	Outstill area	Distillery area		Urban	Rural	Urban	Rural	
		Urban	Rural					
(1)	(12)	(13)		(14)				
Nagpur	..	..	0.59	1.30	0.42	0.47		
Wardha	..	..	0.7	1.0	0.7	0.4		
Chanda	..	6.9	1.05	1.65	0.5	0.5		
Chhindwara	..	6.0	1.2	1.6	0.9	0.4		
Seoni Sub-division	..	3.9	0.6	1.6	0.6	0.7		
Betul	..	10.74	1.0	2.2	1.0	0.47		
Jubbulpore	..	2.4	0.7	0.9	0.5	0.4		
Saugor	..	..	0.8	0.1	0.7	0.5		
Damoh	..	..	..	..	0.5	0.5		
Mandla	..	4.5	0.9	1.3	0.9	0.4		
Hoshangabad	..	..	1.0	1.0	1.0	0.6		
Narsinghpur	..	..	1.1	0.7	1.1	0.5		
Nimar	..	..	0.38	2.1	0.25	0.67		
Raipur	..	1.9	0.6	0.5	0.5	0.5		
Bilaspur	..	2.5	0.6	0.6	0.3	0.5		
Drug	..	3.1	0.7	0.5	0.7	0.5		
Bhandara	..	..	0.7	1.1	0.7	0.3		
Bilaghata	..	4.0	1.0	1.16	1.0	1.5		
Total for Central Provinces	{	1937	..	4.3	0.7	0.9	0.6	0.5
		1936	..	5.1	0.7	1.0	0.5	0.4
Amraoti	..	..	0.5	0.8	0.5	0.5		
Akola	..	..	0.58	1.11	0.5	0.60		
Buldana	..	..	0.8	1.0	0.8	0.7		
Yeotmal	..	..	0.9	1.4	0.9	0.5		
Total for Berar	{	1937	..	..	0.6	1.1	0.6	0.6
		1936	..	..	0.6	1.0	0.6	0.5
Grand Total	{	1937	..	4.3	0.7	1.0	0.6	0.5
		1936	..	5.1	0.6	1.0	0.5	0.5

## V (IMPERIAL)

and taxation during the year 1937—contd.

10,000 of population						Consumption per 100 of the population in gallons or seers (to two places of decimals)				
Ganja		Charas		Bhang		Country spirit (distillery area)	Opium	Ganja	Charas	Bhang
Urban	Rural	Urban	Rural	Urban	Rural					
(15)		(16)		(17)		(18)	(19)	(20)	(21)	(22)
0.42	0.42	0.09	..	0.13	..	6.85	0.06	0.12	0.04	0.06
0.7	0.4	..	..	0.4	..	1.77	0.04	0.10	..	0.05
0.5	0.4	..	..	0.4	..	5.05	0.02	0.03	..	0.25
0.9	0.3	0.3	..	0.3	..	4.15	0.03	0.07	0.08	..
0.7	0.8	..	..	0.6	..	1.49	0.08	0.10	..	0.01
1.0	0.47	..	..	1.0	0.05	7.83	0.03	0.04	..	0.03
0.5	0.7	0.13	..	0.3	..	5.30	0.06	0.11	0.72	0.02
0.7	0.6	0.1	..	0.4	..	1.57	0.04	0.05	0.01	0.02
0.5	0.6	..	..	0.5	..	..	0.02	0.09	..	0.02
0.9	0.5	..	..	0.9	..	1.86	0.07	0.10	..	0.45
1.0	0.6	0.1	..	0.8	0.2	2.66	0.04	0.04	0.02	0.02
1.1	0.5	..	..	0.7	..	0.67	0.16	0.09	..	0.03
0.25	0.64	..	..	0.25	0.05	4.16	0.03	0.09	..	0.01
0.5	0.4	..	..	0.3	..	1.72	0.09	0.08	..	0.02
0.3	0.5	..	..	0.3	..	1.60	0.03	0.09	..	0.01
0.7	0.4	..	..	0.7	..	0.74	0.08	0.07	..	0.01
0.7	0.3	..	..	0.5	..	2.52	0.06	0.10	..	0.01
1.0	1.7	..	..	1.0	..	3.39	0.12	0.18	..	0.01
0.6	0.5	0.07	..	0.4	0.01	3.39	0.06	0.09	0.01	0.02
0.5	0.4	0.1	..	0.3	..	2.78	0.06	0.08	0.08	0.01
0.3	0.3	..	..	0.1	..	4.07	0.08	0.11	..	0.0
0.5	0.39	..	..	0.25	..	3.51	0.07	0.08	..	0.01
0.8	0.4	..	..	0.9	..	3.84	0.07	0.07	..	0.01
0.9	0.4	..	..	0.14	..	2.97	0.03	0.05	..	0.01
0.5	0.6	..	..	0.1	..	3.61	0.06	0.08	..	0.01
0.5	0.3	..	..	0.1	..	1.80	0.07	0.07	..	..
0.6	0.5	0.05	..	0.3	0.01	3.43	0.06	0.08	0.007	0.02
0.5	0.4	0.1	..	0.2	..	2.16	0.06	0.08	0.08	0.01

## STATEMENT

*Number of shops and incidence consumption*Average taxation per proof gallon or seer  
in rupees (to two places of decimals)

Name of district	Country spirit (distillery area)			Opium		
	Duty	Vend fees	Total	Duty	Vend fees	Total
(1)	(23)	(24)	(25)	(26)	(27)	(28)
Nagpur	.. 8.17	2.77	10.94	70.81	72.09	142.89
Wardha	.. 7.80	2.34	10.14	71.00	67.47	138.97
Chanda	.. 4.69	2.25	6.94	70.72	106.51	177.23
Chhindwara	.. 2.80	1.49	4.29	70.69	69.0	139.19
Seoni Sub-division	.. 4.52	2.46	6.98	70.74	45.75	116.49
Betul	.. 2.96	1.19	4.15	70.72	82.25	152.97
Jubbulpore	.. 8.62	0.52	9.14	70.62	52.11	122.73
Saugor	.. 6.07	2.12	8.19	70.70	63.36	134.06
Damoh	.. ..	..	..	70.71	60.50	131.21
Mandla	.. 3.04	1.61	4.65	70.69	43.61	114.30
Hoshangabad	.. 6.59	1.12	7.71	70.74	72.0	142.74
Narsinghpur	.. 6.43	1.23	7.66	70.81	40.33	111.14
Nimar	.. 6.64	1.97	8.61	71.43	93.42	164.85
Raipur	.. 5.40	1.69	7.10	70.68	57.39	128.06
Bilaspur	.. 4.18	1.69	5.87	70.68	64.40	135.80
Drug	.. 4.54	1.70	6.24	70.69	58.37	129.06
Bhandara	.. 6.05	3.65	9.70	70.69	68.48	139.17
Balaghat	.. 4.07	1.75	5.82	70.69	47.30	117.99
Total for Central Provinces .. { 1937 .. 5.59 1.84 7.43 70.71 60.13 130.84						
{ 1936 .. 5.76 2.38 8.14 70.71 63.72 134.43						
Amraoti	.. 6.44	1.82	8.86	70.75	66.78	137.53
Akola	.. 7.31	1.97	9.28	70.60	102.41	173.01
Buldana	.. 6.37	1.71	8.08	70.65	73.64	144.29
Yeotmal	.. 6.59	2.09	8.68	70.77	111.55	182.32
Total for Berar .. { 1937 .. 6.67 1.89 8.56 70.70 84.00 154.70						
{ 1936 .. 9.01 3.64 12.65 70.70 85.28 155.98						
Grand Total .. { 1937 .. 5.85 1.85 7.70 70.71 65.77 136.58						
{ 1936 .. 6.37 2.62 8.99 70.70 69.00 139.70						

## V (IMPERIAL)

and taxation during the year 1937—concl'd.

Average taxation per proof gallon or seer in rupees (to two places of decimals)									Average total Excise Revenue per head of population (based on column 48 of Imperial statement I)
Ganja			Charas			Bhang			
Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total	
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
									Rs. a. p.
37.39	18.14	55.53	54.07	28.29	82.36	7.00	6.91	13.91	1 1 3
37.57	22.17	59.74	..	..	..	6.91	6.32	13.23	0 7 0
37.50	31.21	68.71	..	..	..	7.00	4.36	11.36	0 7 8
36.87	20.37	57.24	54.65	42.29	97.14	7.00	13.04	20.4	0 5 9
37.50	28.67	66.17	..	..	..	7.00	4.83	11.83	0 5 6
37.50	19.96	57.46	..	..	..	7.00	2.64	9.64	0 6 1
37.50	21.54	59.04	54.57	33.04	87.61	7.00	3.65	10.65	0 10 11
37.50	26.20	63.70	52.83	51.72	104.55	7.00	3.08	10.08	0 4 0
37.50	28.48	65.98	..	..	..	7.00	8.30	15.30	0 1 7
37.50	17.98	55.48	..	..	..	7.00	4.00	11.00	0 5 10
37.50	31.77	69.27	54.26	52.65	106.91	7.00	2.88	9.88	0 5 7
37.50	30.86	68.36	..	..	..	7.00	4.26	11.26	0 5 0
37.50	32.63	70.13	..	..	..	7.00	7.41	14.41	0 6 8
37.58	24.39	61.97	..	..	..	7.00	9.32	16.32	0 5 1
37.18	26.53	63.71	..	..	..	7.00	5.89	12.98	0 4 0
37.50	19.94	57.44	..	..	..	7.00	4.62	11.62	0 3 9
37.48	21.87	59.35	..	..	..	7.00	2.89	9.89	0 6 9
37.50	19.12	56.62	..	..	..	7.00	9.00	16.00	0 8 0
37.48	23.36	60.84	54.25	34.33	88.58	7.00	5.13	12.13	0 5 10
37.48	21.70	59.18	55.48	30.40	85.88	7.00	7.18	14.18	0 6 3
37.44	20.06	57.50	..	..	..	7.00	7.65	14.65	0 9 1
37.50	31.28	68.81	..	..	..	7.00	9.85	16.85	0 8 11
37.31	27.39	64.30	..	..	..	7.00	5.23	2.23	0 7 10
37.50	34.52	72.02	..	..	..	7.00	9.68	16.68	0 6 2
37.44	26.79	64.23	..	..	..	7.00	8.00	15.00	0 7 2
37.51	28.31	65.82	..	..	..	7.00	10.24	17.24	0 6 11
37.45	24.06	61.51	54.25	34.33	88.58	7.00	6.01	13.01	0 6 2
37.49	23.05	60.54	55.48	30.40	85.88	7.00	7.53	14.53	0 6 5

---

---

STATEMENT VI

---

---

## STATEMEN

## Classified Statement of offences against the Excise

A-

District	Smuggling		Illicit dis-tillation	Illicit manu-facture of <i>toddy</i>	Dilu-tion	Using fals-e mea-sures
	(a)	(b)				
(1)	From foreign territory	From out-still to dis-tillery area and low duty to high duty area	(4)	(5)	(6)	(7)
<i>Nagpur Division.</i>						
Nagpur	.. ..	1	260	..	17	
Wardha	.. ..	1	60	..	4	
Chanda	.. ..	12	84	..	48	1
Chhindwara	.. ..	3	256	..	17	
Seoni Sub-division	.. ..	1	24	..	6	..
Betul	.. ..	15	135	..	5	
<i>Jubbulpore Division.</i>						
Jubbulpore	.. 5	21	48	..	5	1
Saugor	.. 2	..	1	..	2	
Damoh Sub-division	.. 1	..	2	..	..	..
Mandla	.. 1	5	89	..	*38	1
Hoshangabad	.. 1	12	37	..	4	
Narsinghpur	.. ..	2	12	..	1	..
Nimar	.. 7	22	64	..	9	
<i>Chhattisgarh Division.</i>						
Raipur	.. 2	41	43	..	7	
Bilaspur	.. 17	17	63	..	7	
Drug	.. 9	20	29	..	7	
Bhandara	.. ..	15	110	..	14	
Balaghat	.. ..	..	109	..	16	
Total for Central Provinces	{ 1937 .. 45	188	1,426	..	207	
	{ 1936 .. 74	185	1,789	9	235	
<i>Berar Division.</i>						
Amraoti	.. ..	41	54	2	19	
Akola	.. ..	4	128	1	12	
Buldana	.. ..	7	138	..	13	
Yeotmal	.. ..	..	131	..	20	
Total for Berar	{ 1937 .. ..	52	451	3	64	
	{ 1936 .. 5	9	747	7	64	
Grand Total	{ 1937 .. 45	240	1,877	3	271	
	{ 1936 .. 79	194	2,536	16	299	

\*Out of which 3

## VI (IMPERIAL)

and Opium Laws reported in the year 1937.

Liquor			B.—Intoxicating drugs							Total
Other offences		Total	Hemp drugs			Cocaine				
By licen- sees	By persons other than li- censes		(10)	Illicit cultiva- tion of <i>ganja</i>	By licen- sees	By persons other than li- censes	Illicit posses- sion of cocaine	Unlicen- sed sale of cocaine	Smug- gling of cocaine	(17)
(8)	(9)	(11)		(12)	(13)	(14)	(15)	(16)		
90	38	414	1	12	36	..	..	..	49	
62	5	133	..	4	5	..	..	..	9	
116	17	288	..	18	2	..	..	..	20	
108	7	393	1	2	2	..	..	..	5	
59	10	100	..	13	8	..	..	..	21	
123	11	292	..	3	1	..	..	..	4	
57	18	167	3	8	22	..	1	..	34	
19	3	29	2	12	30	..	..	..	44	
..	9	12	..	4	17	..	..	..	21	
93	14	254	..	6	5	..	..	..	11	
16	4	76	..	12	22	..	..	..	34	
9	1	25	..	3	7	..	..	..	10	
39	5	154	..	6	39	..	..	..	45	
115	44	266	1	26	7	..	..	..	34	
49	12	171	..	9	17	..	..	..	26	
64	14	144	..	9	2	..	..	..	11	
101	3	255	..	18	3	..	..	..	21	
35	7	173	1	9	7	..	..	..	17	
1,155	222	3,346	9	174	232	..	1	..	416	
938	149	3,475	26	190	303	1	1	..	521	
60	36	244	..	12	16	..	..	..	28	
155	17	340	..	35	5	..	..	..	40	
112	2	281	..	53	5	..	..	..	58	
43	11	231	..	10	7	..	..	..	17	
370	66	1,096	..	110	33	..	..	..	143	
314	47	1,237	2	84	45	..	..	..	131	
1,525	288	4,442	9	284	265	..	1	..	559	
1,252	196	4,912	28	274	348	1	1	..	652	

manufacture of waste liquor.

## STATEMENT

## Classified Statement of offences against the Excise and

Name of district	C.—Opium						Total
	Smug- gling of opium	Posses- sion of opium in excess of the legal limit	Sale of duty- paid opium without licence	Offence relating to <i>madak</i>	Other offences		
					By licen- ces	By persons other than licen- ces	
(1)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<i>Nagpur Division.</i>							
Nagpur	.. ..	6	3	20	19	3	51
Wardha	.. ..	1	1	6	8	..	16
Chanda	.. ..	1	4	23	17	..	45
Chhindwara	.. ..	2	..	5	5	..	12
Seoni Sub-division	.. ..	3	2	13	14	..	32
Betul	.. ..	..	..	..	4	..	4
<i>Jubbulpore Division</i>							
Jubbulpore	.. ..	2	3	16	11	..	32
Saugor	.. 26	3	..	27	10	..	66
Damoh Sub-division	.. 2	..	..	3	8	..	13
Mandla	.. ..	3	1	10	19	..	33
Hoshangabad	.. 14	1	1	9	10	..	35
Narsinghpur	.. 9	10	4	48	16	..	87
Nimar	.. 34	1	..	6	7	..	48
<i>Chhattisgarh Division</i>							
Raipur	.. ..	11	4	32	42	..	89
Bilaspur	.. 2	5	2	18	25	..	52
Drug	.. ..	8	8	16	16	..	48
Bhandara	.. ..	6	..	7	43	..	56
Balaghat	.. ..	1	3	19	12	..	35
Total for Central Pro- vinces.	{ 1937 .. 87	64	36	278	286	3	754
	{ 1936 .. 114	74	39	314	245	2	788
<i>Berar Division.</i>							
Amraoti	.. ..	4	9	27	26	..	66
Akola	.. ..	2	3	19	59	..	83
Buldana	.. 1	6	..	10	103	..	120
Yeotmal	.. ..	5	4	9	12	..	30
Total for Berar	{ 1937 .. 1	17	16	65	200	..	299
	{ 1936 .. 3	25	28	71	142	..	269
Grand Total	{ 1937 .. 88	81	52	343	486	3	1,053
	{ 1936 .. 117	99	67	385	387	2	1,057

\*75 tolas



## VI (IMPERIAL)

## Opium Laws reported in the year 1937—concl'd.

Results of prosecution for the year 1937					Details of opium cases			
Number of persons			Amount of fines imposed	Amount of rewards paid to informers, captors, etc.	Total number of opium cases in which convictions were obtained	Quantity of opium seized		
Prose-cuted	Convict-ed	Impri-soned				S. T. G.	Madak T. G.	
(25)	(26)	(27)	(28)	(29)	(30)	(31)		
			Rs. a p.	Rs. a p.				
441	329	60	8,106 0 0	4,276 0 0	8	0 54 113	0 90	
106	57	25	1,102 0 0	827 0 0	2	0 4 161	2 37	
172	142	20	1,302 0 0	387 0 0	4	0 2 152	..	
351	231	40	4,604 0 0	2,368 0 0	5	0 1 100	..	
74	53	6	924 0 0	205 0 0	4	0 17 3	..	
177	154	41	1,660 0 0	2,025 0 0	..	..	..	
199	149	9	2,827 0 0	1,745 0 0	4	0 7 135	..	
99	85	3	948 0 0	692 0 0	21	0 31 145	..	
37	25	3	508 0 0	296 0 0	..	0 4 143	..	
152	124	4	1,416 0 0	925 0 0	11	0 6 66	0 44	
122	67	9	1,075 0 0	705 0 0	15	0 33 108	..	
146	112	6	1,621 0 0	429 0 0	56	0 66 162	..	
195	174	23	3,343 0 0	2,098 0 0	34	0 60 160	..	
228	185	3	2,061 0 0	902 0 0	10	0 11 41	..	
184	162	10	2,441 0 0	1,769 0 0	3	0 55 60	3 26	
154	116	2	1,317 0 0	788 0 0	24	0 13 163	..	
170	111	23	2,252 0 0	1,167 0 0	11	0 8 176	..	
167	130	5	3,198 0 0	1,709 0 0	2	0 0 3	..	
3,174	2,406	292	40,705 0 0	23,313 0 0	214	4 62 10	6 17	
3,813	2,960	419	60,823 4 0	24,176 12 0	249	M. S. T. G. 2 2 7 37½	1 53	
						S. T. G.		
220	178	34	2,680 0 0	1,810 0 0	37	0 4 91	3 29	
245	163	72	2,346 0 0	2,195 0 0	21	0 4 51	..	
211	151	78	1,969 0 0	2,110 0 0	4	0 13 59	..	
221	144	48	2,000 0 0	1,723 0 0	16	0 9 76	0 106	
897	636	232	8,995 0 0	7,838 0 0	78	0 31 97	3 135	
1,211	871	387	14,859 0 0	8,195 0 0	79	M. S. T. G. 0 1 46 113	*3 171	
4,071	3,042	524	49,700 0 0	31,151 0 0	292	0 5 13 107	9 152	
5,024	3,831	806	75,682 4 0	32,371 12 0	328	2 3 53 150½	*5 44	

poppy heads.