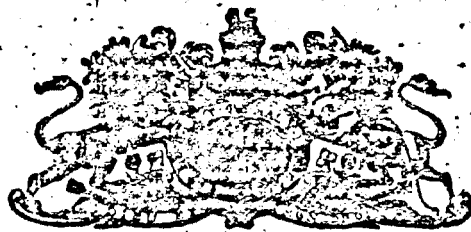


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REPORT
ON THE
EXCISE REVENUE
OF THE
CENTRAL PROVINCES AND BERAR

FOR THE YEAR

1917-18



Agpur

PRINTED AT THE GOVERNMENT PRESS

1918

REPORT

ON THE

EXCISE REVENUE

OF THE

CENTRAL PROVINCES AND BERAR

FOR THE YEAR

1917-18

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Central Provinces Administration

SEPARATE REVENUE DEPARTMENT

Nagpur, the 28th October 1918.

READ—

Report on the Administration of the Excise Revenue of the Central Provinces and Berar for the year 1917-18.

READ ALSO—

The District Reports.

RESOLUTION.

A satisfactory feature of the Excise Administration of the Province during the year was the general decrease in the consumption of intoxicants which was accompanied by a rise in the gross Excise revenue. The Departmental receipts rose by 3·6 per cent, *i. e.*, from 111 lakhs in the previous year to 115 lakhs in the year under review, the revenues from country liquor, from opium and from ganja each contributing a share of the increase. On the other hand, the consumption of country liquor declined by 2·2 per cent, that of opium by ·5 per cent and that of ganja by 3 per cent. As the Commissioner of Excise points out, this is not an isolated achievement. During the preceding quinquennium the consumption of liquor in the fifteen districts under the supply system fell by 18 per cent, and that of opium and ganja by 13·3 and 20·5 per cent, respectively, over the whole Province. The results of the year were thus another indication of the success which is gradually attending the efforts of the Department to raise the maximum revenue from the minimum consumption.

2. The fall in the consumption of country liquor was most noticeable in the cotton districts where the heavy and protracted monsoon of 1917 proved most unfavourable to the cotton harvest, and seriously reduced the purchasing power of the liquor-consuming public. The wheat and rice tracts fared better, and it is to them that the increase in revenue is due. The Excise Commissioner expresses the opinion that the fall in liquor consumption is not merely a direct consequence of the comparative failure of the crops, but reflects to some extent a permanent change in the habits of the people, greater moderation being observed among the drinking classes. This is doubtless correct in so far as a constant effort is being made to raise the price of country spirit to the highest point compatible with sound administration. But it is doubtful whether the result, which is thus emphasized in a year of moderate prosperity, would still be apparent after a series of anything like bumper harvests. This doubt receives some confirmation from the figures of the Chhattisgarh Division, which have risen very noticeably since the previous year as a direct result of successive rice crops of unusual abundance. It must suffice to say that the figures for the year under review indicate a tendency in the right direction. The incidence of taxation per head of population rose during the year. The old area under the supply system, with a decreased consumption of 24,316 proof gallons, yielded an enhanced revenue of $2\frac{1}{2}$ lakhs.

3. There was a further fall from 3,622 to 3,560 in the number of country liquor shops, and each shop in municipal areas supplied on an average 6,319 persons as against the scale of one shop per 5,000 persons suggested by the Excise Committee of 1904. In 1905-06 the number of shops was 6,580. The Chief Commissioner is satisfied that the efforts of the Excise Department to keep the sale of drink away from the doors of the people have met with success.

4. The experimental "fixed fee" method for the vend of country liquor was in force in four districts, *viz.*, Akola, Buldana, Nagpur and Betul. The Chief Commissioner is not yet convinced that the system will be of permanent advantage in these Provinces, and it has been decided to watch the experiment for another year. The practical experience of the districts where it is in force is bearing fruit, and a certain unanimity is gradually being reached as regards the defects and advantages of the system. It would be premature to express a definite opinion before the Commissioner of Excise has had an opportunity of passing his final verdict on the scheme, but it is already sufficiently apparent that the fixed fee system is unsuited for universal adoption as the accepted Excise system in these Provinces. Special circumstances must exist and special reasons must be adduced to justify its introduction or retention in particular localities. The want of elasticity in an assessment based on official estimates, the temptations it places before the subordinate staff, and the probable development of vested interests in the liquor trade as the result of the system, appear to be the main objections to an arrangement which in other respects has much to recommend it.

5. There was a moderate decrease in the number of Excise offences in regard to liquor. In the case of hemp drugs the increase was as marked as the fall in the case of offences regarding opium, but in neither instance was the variation due to any special cause. The campaign against illicit liquor distillation was continued with energy in the plateau districts, Mandla, Chhindwara and Betul being responsible for the great majority of the prosecutions and convictions. The problem in these districts is an extremely difficult one. And as was apparent from the speech of one of the non-official members in the Provincial Legislative Council last July, its peculiarities are little understood. It is primarily a question of fixing prices at just that pitch which will place liquor within the reach of the customary consumer without driving him to illicit distillation, and which at the same time will set a positive restriction upon the amount which he consumes. The least variation in either direction leads to trouble. If the price is too high, illicit distillation becomes rife. If the price is too low, the drinking classes are encouraged to increase their consumption. The selection of the happy mean is obviously a matter in regard to which the Deputy Commissioner must accept responsibility. In all probability the problem will never be completely solved until, as Mr. Nelson suggests, the price of the raw *mahua* acquires a commercial value which will tempt the Gond and Korku to sell it rather than convert it into liquor. Meanwhile, the Chief Commissioner is satisfied that the Excise Department fully realizes the difficulties of the position and is working on the right lines to meet them. It remains for the District Officers to co-operate with the Department in devising means (as in the instance quoted from the Chhindwara District) for forwarding the present policy. Where this is done, there can be no doubt but that the best possible results will be secured.

6. A common feature of Indian Excise statistics is the disparity between the number of cases where drunkenness is the offence and of those in which the illicit manufacture of country spirit is complained of. Though no fewer than 1,551 persons were prosecuted for offences against the Excise Law, of whom about one-third were convicted of the offence of illicit distillation, cases of drunkenness were extremely rare. In municipal towns, for which alone statistics are available, only one person in every 3,000 out of a total municipal population of over a million was convicted on this account, and the same degree of moderation characterises the mass of the people in rural areas also, if we except the aboriginals on occasions of special festivity. It is this spontaneous avoidance of intoxicants which lends a certain unreality to the temperance movements in India to which constant reference is made in the annual reports. They are in the majority of cases not directed towards temperance as such, but towards the suppression of the drinking habit altogether, this being in the Hindu social system a condition precedent to the social elevation of the community

concerned. The Commissioner of Excise has very rightly emphasized the fact that temperance, if not total abstinence, is already a recognized standard of social conduct which is fairly rigidly observed. This, and the absence of that inter-connection between intemperance and crime of which Mr. Hughes-Hallett's testimony quoted in paragraph 22 of the report is a valuable indication, are factors of prime consideration in all Excise administration in this country, and must especially be borne in mind when comparisons are drawn between the temperance organizations of the United Kingdom and those which exist in India.

7. In connection with the *tari* industry, the tree-tax system was extended to a portion of the Warora Tahsil in the Chanda District, to the remainder of the Amraoti District (except the Melghat) and to the Murtizapur Taluq of the Akola District. Its success in the Wardha District is now established. The contractors have accepted it, and the object with which Government has been encouraging the *tari* sellers has been achieved in so far as the liquor is now reported to compete seriously with country spirit. The Chief Commissioner is glad to observe that the arrangements for assessing the tree-tax are working satisfactorily, and that there are no complaints of trouble being given to the people. Steps should certainly be taken, as the Commissioner of Excise suggests, to ensure the submission of accurate statistics showing the consumption of *tari*. Unless reliable figures are forthcoming, it will be impossible to recognize the measure of success or failure with which the system is attended.

8. To meet the difficulty of securing a fair price for the cultivators of ganja in the Nimar District, certain modifications were proposed in the existing system of ganja supply by substituting a Government monopoly for the present wholesale vend. These proposals have recently received the approval of the Government of India. Under the scheme Government will purchase the ganja crop direct from the cultivator and transport the drug to warehouses for issue to retail vendors without the intervention of the wholesale vendor. While the system will ensure the cultivator a fair price for his produce, it will divert to Government the wholesale vendor's profits. The Chief Commissioner believes that the new arrangements constitute a considerable advance upon the old and will help to remove the difficulties so long experienced by the Excise Department in regulating the local production of ganja, keeping the cultivators contented, and improving the control of the quality and price of the finished product.

9. As anticipated in the Resolution on the preceding year's report, the closure of two shops in Jubbulpore and of all the shops in Nagpur, combined with the enhancement in the rate of duty from Rs. 20 to 30 per seer, resulted in an appreciable reduction in the consumption of charas. The number of licenses for the sale of cocaine also fell from 7 to 3, and its consumption from 466 to 285 grains. Although extensive smuggling of this drug is complained of in other Provinces, no complaints on this score have yet been heard of in the Central Provinces and Berar.

10. Mr. Nelson, in his annual report, displays a clear appreciation of the Excise problems with which he has had to deal. His work has been effective as well as expeditious. He has for the benefit of his Department prepared a new Excise Manual, a handy book of reference, of which the main volume has already been published. The Chief Commissioner has much pleasure in congratulating him on his excellent report and on another year's successful administration of this important Department.

ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India in the Commerce and Industry Department and that a copy be forwarded to the Commissioner of Excise, Central Provinces, for information and guidance; also, that it be published in the Supplement to the *Central Provinces Gazette*.

H. C. GOWAN,
*Second Secretary to the Chief Commissioner,
 Central Provinces.*

[Maximum limit—20 pages.]

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No. 1961.

FROM

A. E. NELSON, Esq., I.C.S.,

EXCISE COMMISSIONER,

Central Provinces and Berar,

TO

THE SECRETARY TO THE HON'BLE THE CHIEF COMMISSIONER
IN THE SEPARATE REVENUE DEPARTMENT,

Central Provinces.

Dated Nagpur, the 30th July 1918.

SIR,

I have the honour to submit the Report on the Excise Administration of these Provinces for the year 1917-18, together with the prescribed statements and the District Reports.

I have the honour to be,

Sir,

Your most obedient Servant,

A. E. NELSON,

Excise Commissioner,

Central Provinces and Berar.

REPORT ON THE ADMINISTRATION OF THE EXCISE REVENUE IN THE CENTRAL PROVINCES AND BERAR DURING THE YEAR 1917-18.

SECTION I.—INTRODUCTORY.

The principal changes in the Excise Administration during the year under report were as follows:— Changes.

(1)—COUNTRY SPIRIT.

(a) The contract supply system was extended to an area of 2,144 square miles, *viz.*, Chanda (1,181 square miles), Mandla (385 square miles), Chhindwara (292 square miles) and Bilaspur (286 square miles).

(b) The rate of duty on country spirit was raised in portions of 15 districts. In portions of six districts a readjustment of the rates led to some reduction.

(c) The fixed fee system was abolished in the Jubbulpore district and introduced in the Pachmarhi shop.

(d) The tender system was abolished for the Amraoti and Bhandara town shops.

(2)—TARI.

The tree-tax system was extended to a portion of the Warora tahsil of the Chanda district, to the rest of the Amraoti district (except the Melghat) and to the Murtizapur taluq of the Akola district.

(3)—CHARAS.

The duty on charas was raised from Rs. 20 to Rs. 30 per seer.

SECTION II.—REVENUE.

2. The year under report shows a gross revenue of Rs. 1,14,92,212, an increase of 3.6 per cent over last year's figure. The increase is shared by country liquor (2½ lakhs), opium (1¼ lakhs) and ganja (Rs. 7,000). Although in 13 districts the revenue beat all previous records, the revenue for the Province as a whole failed to come up to budget anticipations. For this the disastrous rains in the autumn of 1917 were responsible, for by almost destroying the cotton crop they had a most depressing effect on the liquor and drugs trade in the cotton tracts. The wheat and rice country fared better and provided all but Rs. 8,872 of the increase in revenue. The principal contributors to the increase were Jubbulpore (1½ lakhs), Bilaspur (Rs. 46,000), Raipur (Rs. 44,000), Saugor (Rs. 35,000), Balaghat (Rs. 35,000), Chhindwara (Rs. 29,000), Seoni (Rs. 25,000), Mandla (Rs. 20,000) and Narsinghpur (Rs. 19,000). Summary of
revenue figures.
(Imperial Re-
turn I.)

The incidence of excise revenue per head of population rose from 12 annas 8 pies to 13 annas 1 pie during the year. It was highest in Buldana (Rs. 1-7-11) and lowest in Damoh (3 annas 3 pies). The incidence for Berar was Rs. 1-6-5 as against a Central Provinces incidence of 10 annas 6 pies.

The Provincial share of excise revenue now amounts to 31 per cent of the total Provincial revenue (including net assignments). Owing to the confusion which prevails between "growth of revenue" and "growth of consumption" critics of our excise policy rarely give the Excise Department sufficient credit for providing the State with so large a proportion of its income. They do not realize that all considerations of revenue are absolutely subordinated to temperance principles. If in our efforts to promote temperance we are enabled by our scientific methods of taxation to divert to the coffers of the State large sums which in many countries go into the pockets of private individuals, surely this should be a matter for congratulation. In the last quinquennium we have reduced the consumption of country spirit in the 15 districts which have been during that

period under the supply system by 18 per cent, and in the whole Province we have during that period reduced the consumption of opium by 13·3 per cent and of ganja by 20·5 per cent. Short of absolute prohibition it is difficult to see what sounder policy could have been followed.

Demand and
collection.
(Tables I and II.)

3. The net realizable demand under all heads of excise revenue increased by 4·54 lakhs, to which the Central Provinces contributed 3·48 and Berar 1·06 lakhs. In several districts considerable difficulty was experienced in collecting the demand in the latter part of the year owing to the partial failure of the kharif crop. Districts particularly affected were Yeotmal, Wardha, Chanda, Nimar and Amraoti. In Yeotmal, where consumption of liquor fell by 30 per cent, the situation was a source of constant anxiety to the Deputy Commissioner and his staff, and at one time collections came almost to a standstill.

Arrears.
(Table II.)

4. The balance outstanding at the beginning of the year was Rs. 44,309, of which Rs. 33,640 has been collected, Rs. 6,842 remitted and Rs. 3,827 still remains for recovery. The arrears for the year under report amounted to Rs. 78,954; the Central Provinces being responsible for Rs. 29,388 and Berar for Rs. 49,566. Jubbulpore (Rs. 27), Betul (Rs. 19) and Narsinghpur (Rs. 11) show practically a clean slate. Yeotmal district alone is responsible for Rs. 39,673, or over 50 per cent of the arrears. Other districts showing large arrears (including those for previous years) are Wardha (Rs. 10,553), Amraoti (Rs. 6,492), Nagpur (Rs. 5,740), Chhindwara (Rs. 5,618), Chanda (Rs. 3,313), Akola (Rs. 3,123) and Nimar (Rs. 1,997). Since the close of the year these arrears have been considerably reduced.

Of the total demand under license fees (including arrears for previous years) the amount remaining uncollected at the end of the year represented only 1·8 per cent; if the Yeotmal figures are excluded, the percentage falls to 0·9. In view of the special circumstances of the year I consider that the results are creditable to Deputy Commissioners.

SECTION III.—EXPENDITURE.

(Imperial Return
II.)

5. The expenditure rose by Rs. 32,691 from Rs. 4,57,727 to Rs. 4,90,418 and forms 4·3 per cent of the total revenue. Establishments contributed Rs. 24,029, allowances Rs. 6,425, construction and repairs to buildings Rs. 3,218 and contingencies Rs. 2,687 to the increase, while rewards show a fall of Rs. 1,222 and refunds one of Rs. 2,609. The cost of superintendence was practically the same as last year.

Progress in
buildings.

6. During the year the Public Works Department spent Rs. 48,967 on major and Rs. 27,107 on minor works. Warehouses at Amarwara, Sanjari-Balod, Chowki, Gandai and Ahiri, and quarters for two Sub-Inspectors and three peons at Gondia were completed during the year. The old Jail at Sironcha was converted into a warehouse and quarters for two Sub-Inspectors and three peons. A Government liquor shop was built in the Sadar Bazar at Jubbulpore. A number of warehouses were equipped with cask sheds and wells. Progress was made with the construction of warehouses at Narainganj, Nawapara, Basna and Jamai, of mohwa godowns at Betul and Seoni and of Distillery Inspector's quarters at Akola. In addition, sums totalling Rs. 9,259 were spent by the Divisional Local Fund Engineers on works connected with the excise buildings in their charge, the main items of expenditure being a cask shed at Garchiroli warehouse, a central liquor shop at Bichhia, and opium and ganja rooms at Bhainsdehi warehouse.

The transfer of all rent-paying residential buildings to the programmes of Divisional Commissioners has considerably lightened my programme. On my major works programme there remain only warehouses for Mandla, Saoner, Tamia and Korba and mohwa godowns for Raipur Distillery. The extension of the supply system will, however, from time to time entail some additions to the programme of warehouse construction. The programme of minor works includes projects estimated to cost about Rs. 36,000. They comprise quarters for Sub-Inspectors and Jamadars at Distilleries, additions to the older warehouses to bring them into conformity with the latest standard plan and a number of minor improvements to the Raipur distillery.

SECTION IV.—COUNTRY LIQUOR.

Country Spirit.

7. Excluding the figure of 25,188 proof gallons—the consumption of the area newly brought under the supply system—the provincial consumption has fallen from 1,097,427 to 1,073,111 proof gallons or by 2·2 per cent. The rise of 4·2 per cent in the Central Provinces did not quite counterbalance the fall of 17·4 per cent in Berar. The wheat and rice tracts of the Province have shown a marked recovery during the last two years which has almost compensated for the slump in the cotton tracts. The largest increases were in Seoni (31 per cent), Balaghat (26 per cent), Saugor (21 per cent), Jubbulpore (21 per cent) and Chhattisgarh (19 per cent). The most striking falls were in Yeotmal (30 per cent), Wardha (26 per cent) and Amraoti (17 per cent). Some of the decreases since 1911-12 are very marked, *e. g.*, Nagpur (32 per cent), Wardha (45 per cent), Yeotmal (40 per cent), Amraoti (36 per cent), Akola (24 per cent) and Buldana (21 per cent). It will be interesting to see the effects of a succession of bumper crops in these districts. I am inclined to think that our policy will be found to have effected a permanent change in the habits of the people. I have attended caste gatherings in Berar and have visited bazars in Nagpur and am invariably informed that, where it was once the custom to drink a full bottle of liquor, the drinker now restricts himself to half a bottle, and that, where formerly on bazar days it was common to see a fair proportion of the drinking classes staggering home or even lying drunk on the roadside, the sight of a drunken man is now a rarity.

Consumption of
country spirit.
(Imperial Return
IV.)

8. The incidence of consumption in the year fell from 8·44 to 8·36 proof gallons per 100 of the population. The highest incidences were in Mandla (30·78), Betul (24·31), Nimar (14·30) and the lowest in Damoh (2·28), Narsinghpur (2·95) and Saugor (3·39). Mandla and Betul are very cold districts where the mass of the people have been accustomed from time immemorial to the use of liquor. Of the total consumption 21 per cent is consumed in towns and 79 per cent in the rural areas. The town consumption bulks largely in the total district consumption in Jubbulpore (75 per cent), Nagpur (71 per cent), Saugor (71 per cent), Damoh (44 per cent) and Hoshangabad (43 per cent).

Incidence of con-
sumption (Imperial
Return V.)

9. The area under outstills was reduced from 13,384 to 11,240 square miles during the year, and the area under the supply system rose in consequence to 88,583 square miles (*vide* details in paragraph 1). Outstills now survive in portions of six districts—Mandla (3,637 square miles), Raipur (3,008 square miles), Bilaspur (2,941 square miles), Chanda (1,151 square miles), Drug (285 square miles) and Chhindwara (218 square miles). Portions of Bilaspur and Mandla have been brought under the supply system during the current year. Some of the local officers have from time to time expressed misgivings regarding the abolition of outstills and the introduction of the distillery system. In no case, however, have their fears been justified. When the price of liquor has been kept reasonably low at the outset, the extension of the supply area has always proved a success.

Contract supply
and
outstill
areas. (Imperial
Return V.)

10. The total revenue from country spirit amounted to Rs. 79,62,464 against Rs. 77,05,143 in 1916-17. The receipts from the supply area rose from 75·55 to 78·35 lakhs, while those from outstills, owing to the contraction of the outstill area, fell from 1·50 to 1·27 lakhs. The receipts from license fees rose by 3·28 lakhs, while those from duty fell by 0·71 lakh. The increase in license fees is partly accounted for by the better prospects at the auctions held early in 1917, partly by the reduction of duty rates in certain parts of the Province and partly by the reversion to the auction system in the Jubbulpore district. The fall in the consumption in the cotton districts after the destructive rain in the autumn of 1917 is responsible for the contraction under duty receipts. It is satisfactory to note that in the old supply area, with a decreased consumption of 24,316 proof gallons, we obtained an enhanced revenue of 2½ lakhs—the policy of maximum revenue with minimum consumption could hardly be better exemplified. Of the total revenue 31 per cent is derived from towns and 69 per cent from the rural area. The revenue from the towns overshadows that from the rural area in Jubbulpore (89 per cent), Saugor (82 per cent), Nagpur (71 per cent),

Revenue. (Im-
perial Return I.)

Damoh (61 per cent) and Hoshangabad (57 per cent). The disparity between the taxation in towns and rural areas is strikingly brought out in Bilaspur, where with a consumption of 11 per cent the town revenue is 42 per cent, and in Raipur, where with a consumption of 11 per cent the town revenue is 38 per cent of the total.

(Imperial Return
V.)

The incidence of taxation per head of population rose from 8 annas 10 pies in 1916-17 to 9 annas 2 pies in 1917-18. It is highest in Nimar (Rs. 1-4-3) and lowest in Drug (Re. 0-1-3). The incidence is low throughout Chhattisgarh—Raipur (2 annas 2 pies), Bilaspur (1 anna 8 pies), and in Damoh (1 anna 10 pies), Narsinghpur (2 annas 6 pies) and Saugor (3 annas 11 pies). Low incidences merely mean that the drinking classes form only a fraction of the population.

The incidence of taxation per proof gallon from license fees rose from Rs. 2-0-4 to Rs. 2-5-5, and from duty fell from Rs. 4-13-9 to Rs. 4-12-9. The proportion of still-head duty to total revenue fell from 69 to 66, while the total taxation rose from Rs. 6-14-1 to Rs. 7-2-2. The policy of deriving as large a proportion as possible of the revenue from direct taxation is steadily kept in view and the fall in the proportion is only temporary.

The incidence of taxation per proof gallon varied from Rs. 12-7-8 in Amraoti to Rs. 1-9-0 in Drug. The incidence is higher in Amraoti with the auction system than in Akola (Rs. 11-13-4) with the fixed fee system, although Amraoti includes the backward Melghat taluq. The taxation is heavy in all the cotton districts, *viz.*, Buldana (Rs. 12-3-8), Yeotmal (Rs. 10-3-8), Nagpur (Rs. 11-11-4), Wardha (Rs. 11-15-10) and Nimar (Rs. 8-13-6). It is lowest in the small supply area of Mandla (Rs. 1-11-6). There appears to be most scope for increasing taxation in Balaghat (Rs. 3-10-5) and in Chhattisgarh—Raipur (Rs. 2-12-8), Bilaspur (Rs. 2-12-10) and Drug (Rs. 1-9-0). The conditions of Chhattisgarh are peculiar in that in the more advanced tracts the drinking classes are not numerous, but even so the incidence of taxation appears to be too low.

Differential duties.

11. In every one of the 22 towns in these Provinces which have differential duties, the differentiation exceeds 10 annas, varying from Rs. 8-2-0 in Bilaspur and Murwara towns to 15 annas for Hoshangabad and Harda towns. The difference between the paying capacity of the towns and the interior is considerable, especially in the non-cotton areas; in the cotton districts the consumers in the interior are able to pay very high prices for their drink, and differentiation of duty rates is not so necessary. The differentiation has been financially profitable, but in areas where the difference is so high as in Bilaspur and Murwara it requires all the vigilance of the Excise staff to cope with abuses both by contractors and consumers. In the interior the policy is to minimize the number of rates in order to prevent the excise administration becoming over-elaborate; the Excise Department does not wish to become an agency for the manufacture of criminals. On the other hand, owing to the configuration of the Province, the characteristics of portions of certain districts vary so much that differential duty rates cannot be avoided. Where uniformity is practicable, *e. g.*, in the rural areas of the Nagpur and Wardha districts, it has been secured, and in Chhattisgarh and Berar it will soon be attained.

Bottling

12. Bottled liquor has been issued during the year to the town shops of Nagpur, Kamptee, Jubbulpore, Amraoti, Ellichpur, Akola and Bhandara. The total number of bottles issued rose slightly to over 3½ lakhs. Nearly 2½ lakhs of this total were contributed by Nagpur, where the bottled spirit has come much into use, as is evidenced by the fact that during the year under report one-third of the total consumption of Nagpur and Kamptee towns was issued in this shape. In Jubbulpore the issues were almost a lakh, 32 per cent of the 25° U. P. and 18 per cent of the 45° U. P. consumed being taken in bottles. The shop which was opened in Jubbulpore city for the exclusive sale of bottled liquor met an evident want, and in the current year a similar shop has been opened in the cantonment. In the two Berar districts of Amraoti and Akola the issues fell from 28,986 and 19,134 to 14,910 and 4,458 bottles respectively. Berar has been suffering from a famine in bottles which has made it difficult to keep the system alive. In Akola it was also prejudiced by the fact that a rise in the retail price of liquor by two annas happened to coincide with a rise in the price of a bottle by one anna. Everywhere there are complaints about the shortage

and high price of bottles, and till these difficulties are removed no extension of the system is practicable. With bottles both cheap and plentiful, we should be prepared to extend the system to most of the towns of the Province.

13. No change has been made in the number or sites of excise shops in any municipal or cantonment area without consulting the Advisory Committee. ^{Advisory Committee and sites of shops.} In Chanda town a shop was removed to another site at the instance of the Committee, and proposals for change of sites are pending in Nagpur, Khapa, Kalmeshwar, Seoni, Hoshangabad and Yeotmal towns. It is not always easy to find an ideal site for a town liquor shop. In the rural areas schemes for the maximum and minimum number of shops have been examined and approved by the District Councils in fourteen districts, and they are under preparation in the remainder. Good progress has been made in providing permanent sites for liquor shops.

14. The number of shops for the sale of country spirit fell from 3,622 in 1916-17 to 3,560 in 1917-18. The largest reductions in the number of shops were in Drug (22), Jubbulpore (12) and Bhandara (11). In municipal areas each shop supplied an average population of 6,319 persons against 6,423 in the preceding year. Our town shops do not appear to be in excess of requirements, and the scale compares favourably with that proposed by the Excise Committee, *viz.*, one shop per 5,000 persons. In the contract supply area outside municipalities each shop supplied on an average an area of 28.7 square miles and a population of 3,942 against 28.5 and 3,975, respectively, in the preceding year. Each outstill supplied an area of 34.6 square miles and a population of 2,400 persons. In 1905-06 the total number of shops was 6,580, and the present figures show that our efforts to remove drink from the doors of people have been successful. There is hardly any part of the Province now in which two or more shops are equally convenient to any considerable number of persons. ^{Number of shops. (Imperial Return III.)}

15. Vend monopolies may be either open or secret. An open monopoly, like the one in the backward Bitli tract of the Balaghat district where eleven shops are held by a Kalarin, is harmless and may be regarded as a temporary measure till the tract is sufficiently developed to admit of the separate shop system. Monopolies for town shops find advocates from time to time on the ground that the separate shop system leads to cut-throat competition and excessive drinking, and ultimately, when the losses become too heavy, to a combination among the contractors. But experience has shown us that cut-throat competition can be adequately dealt with by the fixation of minima retail prices, and there are many objections to the formation of a strong liquor interest in towns. Amraoti has succeeded in breaking up three out of its four monopolies, and the one remaining is not important. Similarly a monopoly of long standing has been broken up in Bina, while Seoni reports that now not one of the previous seven monopolies survives. In Chhindwara town the monopoly still remains to be broken up. In Wardha the Deputy Commissioner reports that the two shops in each of the towns of Wardha, Hinganghat and Arvi were sold in groups since the separate sale of each shop did not fetch an adequate price. He asks to be permitted to try the tender system next year, as he is of opinion that this is the only means of breaking up the monopolies. ^{Vend monopolies.}

A more insidious danger, to guard against which requires the constant vigilance of the excise staff, is the formation of secret combinations among the contractors. Probably few districts are absolutely free from influences of this kind. Regarding Hoshangabad which was referred to in last year's report the Deputy Commissioner reports that, with the object of breaking up the combinations in that district, he is insisting upon each contractor, real or nominal, himself looking after the management of his shop.

16. All shops were disposed of under the auction system except in the districts of Akola, Buldana, Nagpur and Betul and in Pachmarhi, where the fixed fee system was in force, and in the towns of Chanda, Warora, Khandwa, Burhanpur, Bilaspur, Seoni and Raipur, where the shops were allotted after receipt of tenders. A report on the fixed fee system was published in the *Central Provinces Gazette*, dated the 15th December 1917 (Part III, page 383). ^{Disposal of shops.}

The tender system has been on trial since 1916-17. It may be useful as a temporary expedient for breaking up long-standing monopolies, but as a permanent arrangement it is generally condemned, as it creates an unsavoury atmosphere of intrigue and favouritism and also leads to charges of corruption against the staff.

Arrangements for special areas.

17. The special arrangements for the supply of liquor to the Baiga communities in certain parts of Balaghat and Mandla continued. The shops are given to local Baigas at a moderate fee fixed by the Deputy Commissioner, and the danger of these simple people being exploited by a hungry outsider is thus avoided. The four shops sanctioned for the Melghat Reserve of the Amraoti district worked satisfactorily.

Strength of liquor. (Imperial Return IV.)

18. Country spirit is issued at 25°, 45°, and 60° U. P. strengths. The relative consumption (in bulk percentages) during the year was as follows :—

	1916-17.			1917-18.		
	60°	45°	25°	60°	45°	25°
Central Provinces ...	81	10	9	79	10	11
Berar ...	92	0	8	92	0	8

In Berar the proportion has been constant, but the Central Provinces figures disclose a slight tendency towards indulgence in the stronger drink. The bulk of the consumers both in the Central Provinces and Berar still prefer the weaker liquor. Liquor of 25° U. P. strength is mainly consumed in towns, where the labourers say they require the stronger stimulant as a restorative after their labour, and in the most backward jungly areas where the people have always been accustomed to strong liquor. The taste for 45° U. P. liquor is most developed in Jubbulpore, Nimar and Seoni where it formed 69, 48 and 33 per cent, respectively, of the total district consumption. I have not been able to trace the origin of the taste in Jubbulpore and Nimar, but in Seoni 45° U. P. was introduced as late as 1910-11 and has rapidly grown in favour there. A proposal to replace 25° U. P. by 30° U. P. and to levy a higher rate of duty on 30° U. P. and 45° U. P. than on 60° U. P. in proportion to their alcoholic value, is under consideration. The Commissioner of the Nagpur Division has suggested that the issue of the strong liquor should be restricted to selected shops where the past statistics show that there is a local demand of some dimensions.

Special passes.

19. During the year under report 51,422 passes covering transport of 48,602 gallons of country spirit were issued as against 50,972 passes for 45,666 gallons in 1916-17. Of the total number of passes 62 per cent were issued by private individuals specially authorized by the Deputy Commissioners, an indication that this class of person is now more easily available. The policy is not to place difficulties in the way of obtaining supplies of liquor above the legal limit of possession when these are required for special occasions; the absence of facilities only leads to defiance of the law or gatherings at the nearest liquor shop where the contractor gets a splendid opportunity for pushing his sales. With the spread of primary education Deputy Commissioners should soon be able to find in every district a sufficient number of literate and reliable persons to meet the convenience of the public. In Berar it is the practice to authorize literate patels in villages having liquor shops. The number of unauthorized passes fell from 602 to 516. The number in Seoni (144) and Hoshangabad (70) points to the need of authorizing more persons in those districts. In several cases the contractors were found to be at fault in connection with the issue of unauthorized passes and they were suitably punished. The Deputy Commissioner, Mandla, comments unfavourably on the disc system which was introduced there by Mr. Blakesley some years ago. I agree that it is a troublesome system and should be replaced as soon as practicable.

Retail prices (Statement A.)

20. The higher paying capacity of consumers in towns is reflected in the higher retail prices. The highest urban rate is Rs. 1-2-0 which is paid for a bottle of 60° U. P. in the principal towns of Amraoti, Buldana and Yeotmal. This

ought also to be the rate next year in Akola town where it is at present Re. 1. The Pachmarhi shop has a fixed rate of Re. 1, which is also the rate in Wardha town. In Nagpur, Nimar and Bhandara the urban rates vary from 13 to 14 annas, and in some of the towns of Jubbulpore, Chanda, Balaghat, Saugor and Chhindwara rates of 12 annas prevail. The lowest urban rate is found in Mandla (5 annas). A study of the retail rates in the various towns should be of great use to a District Excise Officer when dealing with proposals for varying duty rates of the towns of his district.

In the rural shops the rates vary from 17 annas in a portion of Amraoti to 3 annas in parts of Mandla, Seoni, Balaghat and Drug. In a few cases competition, which is more effective in towns than in the rural area, has led to the anomaly of the rates being lower in the former than in the latter. The anomaly can be removed by the fixation of minima prices, as has been done in Akola, or by raising the duty as we propose to do next year in Burhanpur.

Maxima and minima rates are in force in various parts of the Province. Interference with prices is to be deprecated except for good reasons. In the districts where we are experimenting with fixed fees maxima rates are essential, for, as was observed in the Bombay Resolution on the subject, without them there is no basis on which the vend fee could be calculated. Similarly maxima prices for licit liquor are an essential preliminary to a campaign against illicit distillation. Minima prices have been found a useful instrument for checking cut-throat competition in towns. They are notoriously easy to evade even in towns where supervision is close, but their fixation at any rate creates a peaceful atmosphere and stops the flow of petitions from the contractors. When the latter make up their differences and combine to push up prices, then is the time for maxima rates which, if they coincide with the minima, become fixed rates.

21. The statistics for drunkenness relate to 68 town areas of the Province with a total population of 1,011,481. The number of convictions for drunkenness fell from 456 to 333. Whether the reduction has any connection with the general rise in prices or is simply due to less activity on the part of the police, it is impossible to say. Jubbulpore Cantonment heads the list with 75 cases as against 108 last year, but the rise in Jubbulpore City from 36 to 72 cases is probably due to the removal, owing to plague, of the weekly bazar from cantonment to city limits. The only other towns showing double figures are Nagpur (58) and Akola (10). Special measures have been taken to prevent drunkenness at Pachmarhi, and visitors ought to be grateful to the Excise Department for keeping their domestic servants out of mischief.

Drunkenness.
(Statement B.)

The figures show that our towns are remarkably free from drunkenness and this is also the experience of the ordinary observer. Only one contractor was punished for permitting drunkenness; as pointed out last year it is almost impossible as a rule to prove a contractor's connection with a case.

22. Insignificant temperance movements are reported among the Dhimars and Dhobis of Saugor, the Koris of Damoh and the Mahars of the Garchiroli and Brahmपुरi tahsils of Chanda. As the Damoh movement implies the substitution of ganja for liquor, it would probably be repudiated by the temperance party. These small movements sometimes represent an attempt by a particular section of the community to raise its place in the social scale, sometimes merely a temporary protest against a rise in the price of liquor. The Sironcha American Mission has not met with much success in its temperance campaign in the Sironcha tahsil. A movement that may grow in importance is one organized by a pleader among the hamals of Khamgaon. Several spasmodic strivings after temperance are reported from Balaghat, a district which stands fourth in the Province in its liquor incidence, third in its opium incidence and second in its ganja incidence. One movement there received an unfortunate setback during the year. The Gond disciples of a Panda of Ramnagar (Mandla), after imbibing the principles of temperance, were instructed to wear chains round their necks as a symbol of their change of heart, but a rumour getting abroad that all wearers of chains were to be sent to the war, they cast off their chains and fled to the nearest liquor shop; similarly the disciples of certain Jattris, who had preached abstinence from distillery liquor, hearing that they were to be sent to the front, immediately abjured their faith. From the same district

Temperance.

comes an illustration of how our efforts to promote temperance by making liquor expensive can be defeated; the manager of one of the mines near Balaghat informed me that his coolies regularly once a week walked 27 miles to get a cheap drink.

The absence of any vigorous temperance movement during the year is easily accounted for by the lack of scope for such a movement. It is no use preaching to the converted, and save for a few aboriginal tracts in the Province it would be difficult to find many cases of excessive drinking. So completely have we brought under control a taste which has been described as "co-extensive and coeval with humanity."

Little of that connection between intemperance and crime, which is one of the main planks of the temperance party's platform in Europe, can be found in this Province. On this point Mr. Hughes-Hallett, Officiating Inspector-General of Police, writes—

"You may quote me as saying, after 34 years' Police service, that in my opinion drunkenness has decreased and that an infinitesimal part of the crime of the Province is directly or indirectly due to drugs or drink."

In compliance with the orders contained in Secretariat Revenue Department letter No. 412-XV-1-11, dated the 22nd December 1915, the following paragraph has been submitted by the Director of Public Instruction, Central Provinces, for insertion in the Report:—

"The introduction of temperance teaching into Normal Schools with a view to train future teachers in giving instruction in Vernacular Schools in the benefits of temperance is under consideration and a syllabus is almost completed."

**Border arrange-
ments.**

23. The whole of the provincial border is now covered by shopless zone arrangements, except where it touches East Khandesh (Nimar and Buldana), Dhar State (Nimar), Maihar State (Jubbulpore) and Rewah (Jubbulpore, Mandla and Bilaspur). The joint enquiry with regard to the Rewah border was completed in December last and the recommendations are now under the consideration of the Rewah Darbar. Enquiries regarding the border arrangements with East Khandesh, Dhar and Maihar are in progress.

In accordance with the policy we have been following in recent years of taking leases of the excise rights of State villages embedded in British territory, and of granting leases of the excise rights of British villages embedded in State territory, the excise rights of the village Urla in the Damoh district were leased out to the Panna Darbar from 1st July 1917, in consideration of the annual payment by the Panna Darbar of a sum based on the incidence of excise revenue of the Panna State. Unfortunately the Chhattarpur Darbar refused to take similar action with regard to the island village of Kupi.

The existing arrangements have worked quite satisfactorily during the year.

One source of trouble has been removed by the abolition of the fixed fee system in the Bombay Presidency, for the consequent rise in the retail rates there has stopped smuggling into our border districts of Nimar and Buldana.

In the Kanapur-Beria and Barud tracts of the Nimar district the duty was raised from Rs. 2-8-0 to Rs. 3-2-0 per proof gallon from the 1st October 1917 by agreement with the Indore Darbar who effected a similar enhancement in the adjoining State territory. This rich tract of the Nimar district, owing to its proximity to Indore territory, escapes lightly in the way of liquor taxation, for the average incidence of taxation per proof gallon is only Rs. 5-7-8, as against an average of Rs. 8-14-3 for the rest of Khandwa and Burhanpur. The Indore Darbar are very slow in dealing with our reference regarding the Padlia outstill which has been opened within two miles of the Nimar border. On our representation the Nizam's Government closed a liquor shop at Dhanora Jagir which had been opened within the shopless zone on the Yeotmal border. Similarly the Jeypore Estate of the Madras Presidency closed a liquor shop at Gummagaon within two miles of the Raipur border. The Bastar authorities had overlooked the agreement regarding their border, but have now agreed to close the 13 shops which were found within two miles of the Chanda border. The Bihar and Orissa Government agreed to close the outstill at Taoda in the Sambalpur district within two miles of the Raipur border.

The Chhattisgarh Feudatory States are gradually improving their systems, and the only States touching our border which still have the outstill system are Bastar, Kanker, Raigarh, Sarangarh, Korea, Sirguja and Udaipur. The Sakti Chief has introduced the supply system into his State in the current year.

I have recently asked the Political Agent to use his influence to get the system extended to Raigarh where the existence of outstills is handicapping progress in Bilaspur. Our most troublesome neighbours are Kanker and Bastar from which smuggling into the Drug and Chanda districts, respectively, is rife.

The gradual settlement of our border problems is bound to cause a progressive improvement in our revenue.

During the year a printed memorandum regarding the border arrangements of the Province was issued to all Deputy Commissioners.

24. There was no change in the personnel of the contractors at the ^{Distilleries and} ~~warehouses.~~ ^{six} Central Distilleries and the supply rates remained the same.
 *Kamptee, Akola, Katni, Betul, Raipur and Seoni.

In accordance with the orders in paragraph 7 of the Resolution on last year's Report I examined the method of treating the free competitive areas during the year. As a result of the discussion with the Financial Commissioner it was decided that all distillery contracts should be granted or extended so that they should expire simultaneously. Four of the six contracts will expire on the 31st March 1923 and it will probably be found advisable to extend the other two contracts upto that date. In 1923 the administration will be able to reconsider its policy, and may then find it expedient to throw the whole Province open to competition and allow distillers to tender for any combination of districts they like.

The issues of the distilleries during the year were 995,888 gallons, *viz.*, Kamptee (243,370 gallons), Katni (96,703 gallons), Seoni (234,719 gallons), Betul (124,004 gallons), Akola (174,888 gallons) and Raipur (122,904 gallons).

In addition, the Katni distillery supplied 46,618 gallons to the Bombay Presidency and 2,904 gallons to adjacent Native States, but the loss of their contract in the United Provinces, to which large supplies were sent in previous years, led to the suspension of distillation for no less a period than five months. The profitable working of their distillery at Katni is a problem which is causing Messrs. Carew & Co. considerable anxiety. The Seoni and Raipur distilleries were fully employed. In Betul, owing to the reduced demand, there was a short cessation of manufacture. The decline in consumption in the Akola and Kamptee areas led to these distilleries being worked considerably within their capacities. The employment of the mashing system at Kamptee, under which the fibre of the mahua flowers is eliminated, leaving only the extract for the preparation of wort, by accelerating the process of fermentation has largely increased the capacity of the distillery. So far, however, the outturn has not been greater than under the old system, but with more experience better results may be expected.

The work of the distillers throughout the year was satisfactory, except that in Raipur the contractor towards the end of the year allowed his output to fall off and his stocks to become dangerously low.

The water-supply at Betul is still unsatisfactory owing to the well and channels connecting it with the river becoming silted up in the rains. The Public Works Department is now considering the question of constructing infiltration galleries in the river. At Raipur the water-supply becomes deficient in the hot weather, and it is unfortunate that the Public Works Department was unable to proceed with the deepening of well No. 2, which is expected to give an adequate supply. Mr. Rustomji Pestonji has satisfactorily completed the furnishing of the existing warehouses in the Raipur area; he has still to equip the new buildings at Gandai, Chowki and Sanjari Balod. At Katni Messrs. Carew & Co. were unable to obtain new discs for their mahua mincing machine, and have been obliged to fall back on the diffusion system for which they are erecting a diffusion battery.

The problem of the supply of drums and casks is becoming a serious one, as at present, owing to the war, they are either unobtainable or only obtainable at exorbitant prices. Messrs. Umrigar and Brothers tried to solve the difficulty arising from the contamination by rust of the spirit carried in iron drums by tinning the inside of the drums. Their example is being followed by the Raipur and Betul distillers. The process is expensive; time will show whether it is effective.

The contractors continued to devote attention to the question of the disposal of spent wash and mahua refuse.

Owing to the shortage of coal and railway wagons, transport difficulties were a constant source of trouble during the year. Luckily our precautions enabled us to carry on without any serious breakdown, and only in one warehouse did supplies fail for a few days.

A serious loss of spirit in a consignment *en route* from the Betul distillery to the Harsud warehouse resulted from the derailment of a wagon on the Betul-Itarsi line, 332·2 proof gallons being lost. No proof of theft could be obtained, but it is believed that the coolie gangs in the neighbourhood had free drinks on the occasion, and as no deaths were reported it is assumed that, grown wise by experience, they did not drink the spirit neat.

At the Akola distillery a curious lapse of memory on the part of the Distillery Inspector, who forgot to close a draining cock, caused the loss of 181 proof gallons of spirit which ran to waste.

An unfortunate accident occurred at the Morsi warehouse owing to a lantern being taken into a vat too soon after it had been emptied. The lamp exploded and the coolie carrying it was so badly burnt that he died in three days. Great negligence was shown by the Supervisor and the contractors' agent on this occasion, and I have issued orders which will enable the police to prosecute for culpable homicide those at fault in any similar case in future. The coolie's family was compensated by the contractors.

Six Supervisors were engaged during the year in the supervision of the distilleries and warehouses. They were fully occupied, and, with a few exceptions, worked well. The appointment of these officers has been fully justified, and the results are evident in the regularity of operations, the moderation of wastages and the improved standard of work throughout the distillery and warehouse system.

Tari.

Number of shops and revenue. 25. The number of shops rose from 505 to 515 and the total receipts from Rs. 2,31,449 to Rs. 2,45,071. As the tari year begins on the 1st October and the license fees are collected in nine instalments, the figures given in the Appendix, which are for the financial year, tend to obscure the real facts. Taking the figures for the financial year, in the tree-tax area the drop in the license fees by Rs. 12,556 was more than counterbalanced by the rise in tree-tax receipts of Rs. 20,560, so that financially the new system has proved profitable. In Wardha, our most important tari district, the bids for the retail shops for the last three years are interesting:—

	Rs.	
1915-16	... 83,287	No tree-tax.
1916-17	... 23,565	Tree tax introduced.
1917-18	... 74,690	

At the auction of 1916-17 the ignorant contractors were alarmed by mischievous rumours regarding the new tax, but by 1917-18 the competition for the shops had become as keen as ever.

Working of the tree-tax. 26. The tree-tax system, which was extended during the year to the areas mentioned in paragraph 1 of the Report, has everywhere proved a success. Mr. Joshi, who has had the heaviest charge in Wardha, deserves special mention for the ability and tact with which he brought the new system into working order. The extension of the tax to the Nagpur district is now under consideration. I held a conference of District Excise Officers during the year at Amraoti, when several suggestions for improving the detailed administration of the tax were discussed. The proposal to approach the Local Administration with a view to getting the Sindi tree included among the trees protected from cutting under the Land Revenue Act was rejected. Nor was it considered desirable to interfere with the arrangements made between the tapper and the owner of the trees regarding the latter's tapping fees. In Berar, where the trees are mostly the property of Government, Deputy Commissioners have been asked whether it is practicable to enforce a rule requiring at least 20 leaves to be left round the whorl, for the injudicious removal of leaves for the purpose of making brooms and baskets is responsible for the death of a number of young trees. It was found necessary to emphasize the principle that the tree-tax only entitles the licensee to tap during the year, and that at the close of the year his right to tap lapses, even if the trees are still yielding juice, unless

he secures a new license on payment of a fresh tax. The concession allowing the tree-tax to be paid in two instalments proved to be liable to abuse and has been withdrawn.

27. In the tree-tax area the retail price has, contrary to our anticipations, Retail rates. not yet risen—in fact, it is reported to have slightly fallen, ranging from 9 pies to 1 anna 6 pies a bottle. In some of the non-tree-tax areas, *e. g.*, Bhandara and Yeotmal, the price went as high as two annas a bottle.

28. The total provincial consumption is returned as nearly $15\frac{1}{2}$ lakhs of Consumption. gallons as against 16 lakhs in 1913-14, so that the alleged growth in popularity of tari is not supported by statistics. The latter are not, however, of much value, and I am considering whether they cannot be improved. At present the consumption can only be approximately estimated. Wardha, where tari is reported to have become a serious competitor with country spirit, returns its consumption as over 7 lakhs of gallons. Other districts where tari is popular are Nagpur (3 lakhs), Amraoti ($1\frac{1}{2}$ lakhs), Akola ($1\frac{1}{2}$ lakhs) and Chanda (1 lakh). The advent of the Gujarati tapper has brought about one interesting change. When the untouchable Mahar held the field, the higher castes would not look at tari, but, with the change in tappers, they are now in some districts developing a taste for it. At Itarsi and Harda a number of Railway guards and drivers are reported to have taken to tari on account of the high price of foreign liquor.

29. The shops in the Nimar district have been leased for five years with Miscellaneous. effect from the 1st October 1917 in order to give the contractors a chance of developing their trade by importing expert tappers from Bombay. The Gujarati is a better tapper than the Telanga or the local Mahar, but from some districts there are complaints against him of damaging the trees by cutting too deeply. The Jubbulpore contractor has so far failed in his efforts to manufacture vinegar from stale tari.

SECTION V.—FOREIGN LIQUOR AND DENATURED SPIRIT.

30. While the number of foreign liquor licenses rose from 130 to 149, the Foreign liquor. receipts from license fees fell from Rs. 30,580 to Rs. 28,079. In order to (Imperial R
turns I, III ar
IV.) legalize sales after 9 p. m. it was found necessary to require eleven hotels and refreshment rooms to take out F. L. 3 in addition to their F. L. 2 licenses. Six more occasional licenses were issued than in 1916-17. The fall in license fees is due partly to some of the instalments having been collected in advance in the previous year and partly to the reduction of fees in the Wardha and Kamptee shops.

The statistics of consumption of foreign liquor given in this Report do not represent the real consumption within the Province, for imports by clubs, messes, institutions, canteens and by individuals for private use are not included. Our check over the sales and profits of foreign liquor shops is not very complete, and the following figures are given for what they are worth. The consumption of imported spirit fell from 16,973 to 13,403 proof gallons, while that of Indian-made spirit rose from 5,343 to 6,406 proof gallons. The passing through the Province of a large number of troop trains and the increase in the local garrisons sent the consumption of beer up from 104,353 to 145,752 gallons; of this 124,495 gallons represent Indian beer as against 52,353 gallons in 1916-17, and 21,077 gallons represent imported beer as against 52,000 in 1916-17. The rise in price of imported spirit and beer are making these articles prohibitive to the poorer consumers.

The prevalence of plague in some towns is said to have given the better classes a taste for foreign liquor, which is regarded as an antidote to the disease, and is also looked upon as more respectable than country spirit.

Nowhere is foreign liquor reported to be competing with country spirit; on the other hand, the high price of the former is said in some places to be driving the consumers back to the local product.

The most popular brands in the foreign liquor shops are Baroda whisky or brandy and Shahjahanpur rum. Our excise revenue secures none of the duty on this liquor, as that on the Baroda spirit is paid in Bombay and that on the rum in the United Provinces. Messrs. Parry & Co. now propose to manufacture foreign liquor at Kamptee, and it is possible that we shall soon see Kamptee whiskies and brandies ousting the outside products.

Denatured spirit.
(Imperial Returns
III and IV.)

31. The number of licenses for the sale of denatured spirit rose from 76 to 90, and the quantity of spirit consumed from 2,833 to 2,910 gallons. The price of imported varnish having become prohibitive, furniture makers are now preparing their own varnish.

SECTION VI.—OPIUM.

Consumption.
(Imperial Return
IV.)

32. The issues of opium fell slightly during the year from 47,188 to 46,973 seers. The fall is due both to the deterioration in economic conditions during the latter half of the year, and to the rise in retail price which followed the increase in license fees. There has been a gradual decline in the consumption of opium in the last quinquennium which is due to heavier taxation. The decrease during the year under report was shared by every district except the following: Drug (+357 seers), Raipur (+297 seers), Bilaspur (+297 seers), Bhandara (+235 seers), Jubbulpore (+121 seers), Mandla (+105 seers), Saugor (+88 seers), Balaghat (+82 seers), and Seoni (+74 seers). Part of the rise in Chhattisgarh and Bhandara may be due to a succession of good years, but there are indications that a gang of smugglers attracted by the high price of opium in Calcutta has been at work in this neighbourhood. The rise in Jubbulpore and Saugor is due to the large increases in the garrisons at those stations, and in other districts to normal recovery of consumption. The largest fall (-564 seers) occurred in Amraoti where it is ascribed to hard times causing consumers to reduce their dose. A similar explanation will apply to all the cotton districts, but some portion of the decrease in Nagpur (-290 seers) may be due to the stoppage of smuggling to Calcutta.

As the two factors—smuggling of foreign opium for consumption in the Province and smuggling of treasury opium from the Province to Calcutta—produce exactly opposite effects on the statistics and as a third factor—increased taxation—also affects consumption, it is difficult to make any certain deductions from the figures of a given period. All we can do is to draw the local officers' attention to any striking and suspicious variations and to ask them to scrutinize the figures closely. The decreases of consumption during the quinquennium of 27 per cent in Hoshangabad, of 15 per cent in Nimar, of 34 per cent in Amraoti, of 23 per cent in Betul and of 18 per cent in Chanda are *prima facie* suspicious, especially when accompanied by a rise in license fees; while the seizure of two seers of foreign opium in the possession of a Bania in Wardha combined with a fall of 24 per cent in consumption and of 21 per cent in revenue during the quinquennium almost converts suspicion into a certainty.

The incidence of consumption per 100 persons remained the same, *viz.*, 27 tolas. The highest incidence was again provided by Buldana (58 tolas) and the lowest by Damoh (5 tolas). Balaghat (43 tolas) has the highest incidence in the Central Provinces, the large consumption there being probably due to the malarious climate. Other low incidences are found in Chanda (11 tolas), Saugor (11 tolas) and Betul (12 tolas). The Berar incidence (43 tolas) is almost double that of the Central Provinces (22 tolas). Berar is a wealthier tract and opium is much more generally administered to children there than in the Central Provinces.

Retail prices.

33. The price during the year under report varied from 9 annas to Rs. 1-4-0 as against 10 annas to 14 annas per tola in 1916-17 for large quantities and between Re. 1 and Rs. 1-12-0 per tola for small quantities. On the average the price advanced from Rs. 75 to Rs. 80 per seer. Regarding this advance in price the Deputy Commissioner, Akola, writes:—"As taxation increases, the poorer classes who purchase in small quantities are hard hit as they are charged very heavily. Instances have been noticed where such consumers were charged at the rate of Rs. 145 per seer. Contractors in these Provinces have a regular scale of prices which varies inversely with the quantity purchased." He goes on to suggest that one rate should be fixed both for small and large quantities, but it is doubtful whether it would be practicable to enforce such a rule.

Number of shops.
(Imperial Return
III.)

34. The number of shops rose from 1,065 to 1,067 and each shop supplies on an average 93.6 square miles and 13,040 persons. There are complaints from some districts regarding the paucity of shops, and it is possible that the policy of reduction has been carried too far. It has certainly stimulated the offence of irregular sales.

35. The revenue from opium expanded from Rs. 22,05,045 in 1916-17 to Rs. 23,31,730 during the year. The expansion was entirely due to a rise in license fees of 1.42 lakhs. Owing to the fall in consumption duty receipts dropped by Rs. 15,355. The last quinquennium shows a steady decline in consumption and a steady increase in revenue.

Revenue.
(Imperial Return
1.)

36. The incidence of taxation from license fees rose from Rs. 20-8-10 in 1916-17 to Rs. 23-10-9 during the year under report. The incidence of duty (Rs. 24) did not change. Taxation was highest in Wardha (Rs. 57-5-4) and lowest in Narsinghpur (Rs. 38-3-3). As Narsinghpur has a fairly high incidence of consumption (33 tolas) and is a centre of madak smoking, it might be an advantage to increase the taxation there. As regards taxation of opium local officers are divided in opinion. On the one hand it is urged that opium is a medical necessity especially to the young of the poorer classes and that a rise in the retail price will encourage the smuggling of cheaper opium from neighbouring Native States. The other view is that opium must be treated as a luxury and not as a medical necessity, and that it is an article which is specially suitable for taxation. It would make it easier for us to effect an enhancement if the price of opium in the adjacent States could be simultaneously raised. Smuggling might to some extent be checked by means of differential duties, but it is undesirable to burden the Excise Department with the task of watching the traffic between areas with different rates.

Incidence of tax-
ation.
(Imperial Return
V.)

37. The census of madak-smokers gives a total of 13,201 as against 13,469 reported last year. I have had to call attention to the perfunctory way in which the work of registration has been done in some districts in the past; with our staff at full strength we are entitled to ask for more accurate enumeration in future. One would like to believe the information given to the Deputy Commissioner, Mandla, that the maintenance of the list of madak-smokers has had some effect in driving smokers back to crude opium. The districts having the largest number of registered smokers in proportion to every 10,000 of their population are Narsinghpur (47), Balaghat (27) and Raipur (15). The figures are discreditable to Narsinghpur where a moral crusade appears to be needed. Madak smoking is kept alive in certain parts of the Province by the example of a few leading men; in Narsinghpur, for instance, a few malguzars set the bad example. In Chhattisgarh the Zamindaris are centres of madak-smoking, the families of the zamindars being specially addicted to the habit. Another centre is Burhanpur where among the weaving population 74 votaries of the vice are registered. There are no indications that madak-smoking is on the increase; on the other hand it does not disappear as rapidly as one would wish; perhaps one or two generations are required for its complete eradication. A malguzar of the Bilaspur district is reported to have discovered a remedy for the vice and Chhattisgarhis visit him for a cure. One Munnalal Raghubansi, a Government servant on leave, succeeded in persuading his castemen at Kareli in the Narsinghpur district to stop the practice, but unfortunately on his return to duty they fell from grace.

Madak-smoking.

SECTION VII.—HEMP DRUGS AND COCAINE.

Ganja.

38. The reduction of stock in the previous year sent up the price of the drug and no difficulty was found in securing applications for licenses to cultivate. Altogether 114 applications for 262 acres were received, out of which 82 applications for 196.48 acres were sanctioned. The policy of concentrating the cultivation was continued, the number of villages in which licenses were given being reduced from eight to seven. The area actually sown was 151.47 acres. Unfortunately excessive rain almost destroyed the crop and the average outturn (7 maunds 1 seer per acre) was the lowest on record. Thus in spite of a liberal margin having been allowed for short sowing and other contingencies in licensing the area for cultivation, we were in the end left with a serious shortage of stocks. The shortage coincided with a general shortage throughout India and special measures had to be taken to meet the situation. As an experiment ganja was sown in 4.5 acres with the rabi crops in November 1917 and the results were most gratifying as the area yielded

Ganja cultivation.
(Table IV.)

42 maunds 28 seers of excellent quality. Ganja was also sown in 1869 acres in February 1918, but the result of the experiment is not yet known.

Seed cultivation was confined to four acres in the village of Dhondwara. The yield averaged only 1 maund 28 seers per acre as against 4 maunds 20 seers in 1916-17, and it became necessary to indent on Sanawad (Indore) for six maunds of seed.

Caked ganja.

39. Thirteen maunds of caked ganja were manufactured and every effort was made to improve its quality so as to suit the requirements of the consumers. There are no indications, however, of the caked ganja becoming popular and it does not seem worth while continuing the experiment.

General working of ganja arrangements.

40. The Khandwa Store-house was efficiently managed by Mr. Tulsidass till November 1917 when he was lent to the Military Department for recruiting work. Several minor improvements and economies were effected in the working of the Store-house during the year. The change, which was introduced in the system of packing and stitching bags, is likely to result in a saving to Government of about Rs. 1,000 a year.

In connection with the remarks made last year regarding the problem of securing a steady price for the cultivators I have recently submitted my proposals to the Local Administration for the direct purchase of the crop by Government. The new system will enable us to ensure the cultivator a fair price for his produce and will secure the middlemen's profits for Government. With the growth of our Excise staff and the spread of a network of warehouses over the Province the wholesale vend system has become an anachronism.

Consumption and duty receipts. (Imperial Returns IV & I.)

41. The rise in the retail price of the drug combined with the economic conditions of the year to bring about a fall in the consumption from 40,075* to 38,783 seers. Of the total fall 10 per cent took place in Berar and only 1 per cent in the Central Provinces. Only in seven districts did the consumption rise, viz., Jubbulpore (+709 seers), Bhandara (+403 seers), Saugor (+129 seers), Mandla (+61 seers), Damoh (+46 seers), Chhindwara (+7 seers) and Hoshangabad (+5 seers). The large increase in Jubbulpore is due to the growth of the garrison there and to the fall in the consumption of charas, while in Bhandara the rise is ascribed to the good crops of 1916-17. Part of the increase in Saugor and Damoh is due to the improved arrangements in the States bordering those districts. Isolated cases are occasionally reported of the substitution of ganja for country spirit and *vice versa*, but no general tendency in either direction can be detected.

Incidence of consumption. (Imperial Return V.)

42. The incidence of consumption per 100 persons fell from 23 to 22 tolas. Berar and the Central Provinces both have the same incidence. The consumption does not vary between districts so much as that of opium. The only figures calling for special notice are those of Balaghat (40 tolas), Seoni (35 tolas) and Nagpur (31 tolas). Chanda has the exceptionally low incidence of 10½ tolas, a partial explanation of which may lie in the fact that the drug is not consumed by the aboriginals of the Garchiroli and Sironcha Tahsils.

Number of shops. (Imperial Return III.)

43. The number of shops licensed for the sale of ganja rose from 1,055 to 1,059 and each shop served on an average 94.3 square miles and 13,139 persons. As in the case of opium there are complaints from some districts regarding the inadequate number of shops.

Wholesale and retail prices.

44. The wholesale prices ranged between Rs. 11-8-0 and Rs. 13-8-0 per seer in the first half of the year and Rs. 13 and Rs. 17 in the latter half, the rise being due to the crop failure. The retail prices rose generally by one or two annas a tola. Competition between the town shops of Jubbulpore caused the rate to go as low as three annas a tola, and the Deputy Commissioner was compelled to fix a minimum rate of four annas a tola. In Akola town the rate went as high as 10 annas a tola. Generally it may be said that throughout the Province the rate varied from 5 to 8 annas a tola against 4 to 6 annas a tola in 1916-17.

*Owing to a mistake made in the Yeotmal office the figure given in the last year's Report was short by 417 seers.

Charas.

45. The enhancement in the duty from Rs. 20 to Rs. 30 per seer combined with the closure of two shops in Jubbulpore and all the shops in Nagpur resulted in a further decrease of 362 seers in the consumption, which was during the year 606 seers only as against 1,777 seers in 1909-10. Of the total consumption 85 per cent belongs to Jubbulpore and the balance to Amraoti and Chhindwara. The Amraoti shop is being closed in the current year, and the Chhindwara shop is only kept open for the convenience of the mines. Charas smokers do not take readily to ganja, partly because the latter has a lower narcotic power and partly because ganja takes longer to prepare for smoking. The wholesale rates of charas ranged between Rs. 35 and Rs. 40 per seer, and the retail rates between Re. 1 and Rs. 1-12-0 per tola. The duty receipts fell from Rs. 19,569 to Rs. 17,981.

Consumption,
number of shops,
wholesale and
retail prices and
duty receipts.
(Imperial Returns
I, III & IV.)

Bhang.

46. The consumption of bhang rose from 2,056 to 2,922 seers, and the duty receipts from Rs. 4,397 to Rs. 5,798. Bhang is taken by Marwaris and other high class Hindus at marriages and as a cooling draught during the hot weather, and the consumption varies according to the number of marriages performed during the year. The retail rates varied from 1 to 3 annas a tola. The number of shops rose from 45 to 46.

Consumption,
number of shops,
retail prices and
duty receipts.
(Imperial Returns
I, III & IV.)

Revenue from Hemp-Drugs.

47. The total revenue from hemp drugs rose from Rs. 8,87,016 to Rs. 8,94,310. There was a fall of Rs. 15,750 in the duty receipts which was more than made good by the increase of Rs. 23,044 in license fees. The average taxation of hemp drugs was Rs. 21-0-9 a seer. It was highest in Chanda (Rs. 25-5-11), where the incidence of consumption is lowest, and lowest in Drug (Rs. 15-4-0). As in the case of opium the opinion of the local officers is divided on the question of the further taxation of ganja: on the one hand it is considered unwise to increase the taxation of a drug which is indulged in by the poorest classes, on the other it is argued that ganja cannot be classed as a harmless luxury, and that a gradual decrease in consumption is the avowed policy of Government. In accordance with the latter view the duty has been raised from 1st April 1918 to Rs. 12-8-0 per seer.

Cocaine.

48. The number of licenses fell from 7 to 3, 1 in Saugor, 1 in Amraoti and 2 in Jubbulpore not being renewed. The consumption fell from 466 to 285 grains. Last year 2 oz. 43½ grains used in the dispensaries of the Nagpur district were wrongly shown in Imperial Return IV. The procedure for importing cocaine and allied drugs from the United Kingdom was during the year made more elaborate. Considering the amount of smuggling that goes on in other parts of India it is extraordinary that the drug has not found its way into large cities on the main lines like Nagpur and Jubbulpore.

SECTION VIII.—EXCISE OFFENCES AND PREVENTIVE MEASURES.

49. The number of persons prosecuted for offences rose from 1,399 to 1,551, Berar contributing 54 and the Central Provinces 98 to the increase. The largest number of arrests was made in Betul (223), Chhindwara (145), Raipur (138), Mandla (128), Bilaspur (102) and Balaghat (100). The campaign against illicit distillation in Betul, Chhindwara, Mandla and Balaghat and that against smuggling of liquor in Bilaspur were responsible for most of the cases. The percentage of convictions was 84 against 85 in the preceding year. In Wardha and Buldana the percentage of convictions was cent per cent, but in Narsinghpur only 29. I have discussed the matter with the Deputy Commissioner, Narsinghpur, and have made some changes in the excise staff which should enable this district to show better results in future. The number of persons imprisoned fell from 128 to 80 in spite of the larger number of arrests. The policy in aboriginal tracts is to abstain as far as possible from passing sentences of imprisonment in excise cases, but it was never intended to extend this policy to open tracts like Wardha and Akola where sentences of fines for illicit distillation may be regarded as *prima facie* inadequate.

Arrests and con-
victions.
(Table III.)

Fines and rewards.

50. The amount of fines imposed fell from Rs. 32,090 to Rs. 31,111. Betul again heads the list with a total of Rs. 8,075 or a little over 26 per cent of the whole. Next comes Chhindwara with Rs. 3,824 and Mandla with Rs. 2,756. As only two persons in Betul and seven persons in Chhindwara were sent to jail in default of payment of fines, the fines imposed, which in Betul averaged Rs. 42 per person, cannot have been excessive. The large fall in Saugor from Rs. 3,442 to Rs. 342 is due to the detection of a smaller number of opium-smuggling cases there during the year. The amount distributed as rewards fell from Rs. 12,417 to Rs. 11,193. Here again Betul (Rs. 2,703) takes the lead, followed by Chhindwara (Rs. 1,355) and Mandla (Rs. 1,049). Of the total sum distributed Rs. 4,538 went to the excise staff, Rs. 3,279 to the Police and Rs. 3,376 to informers and others. Rewards are now generally given with discretion and no case has come to my notice in which there was any suspicion of fabrication for the sake of the reward.

Composition under Section 48 of the Excise Act and departmental fines under the Opium Act.

51. Under Section 48 of the Excise Act cases can be compounded, and departmental fines under the Opium Act have recently been legalized. For statistical purposes composition fees and departmental fines are taken together. During the year cases against 2,639 persons as against 2,066 in 1916-17 were compounded and the fees recovered rose from Rs. 18,805 to Rs. 19,641. The average amount of composition fees per head fell from Rs. 9 to Rs. 7. Wardha (212) and Raipur (204) show the largest number of persons proceeded against. The commonest offences are dilution (493), non-maintenance or falsification of accounts (361), and failure to keep prescribed weights or measures and short weight or measure (244). In dealing with the contractors the staff has to aim at the happy mean between unnecessary harassment for trivial omissions and the overlooking of serious offences. Cases taking over three months for disposal numbered 119—of these 68 came from Berar where the procedure appears to be too dilatory. Of the 38 cases pending over three months at the end of the year 23 belong to Nagpur. In several districts a few prosecutions have been found to have a most salutary effect in securing the more punctual payment of composition fees.

**Offences relating to liquor.
(a) Smuggling.**

52. The number of cases of smuggling rose from 179 to 249, comprising 81 cases of smuggling from foreign territory and 168 of smuggling from outstill and low duty areas. In Pendra, a village in the Bilaspur district, a malguzar was found to have been importing and selling Rewah State liquor for the previous eighteen months with the connivance of the mukaddam and kotwar; when his house was raided, 35 persons were found there drinking. A contractor in the interior of the Murwara tahsil of the Jubbulpore district was convicted of smuggling Maihar State liquor for sale in his shop. Several cases were detected of smuggling of State liquor into Murwara town by Railway passengers coming from Sutna by the East India Railway. The more efficient patrolling of the Kanker border resulted in the detection of ten cases of smuggling from that State into Drug. Cases of smuggling from outstill and low duty areas rose from 98 to 168. In Jubbulpore three contractors were convicted and blacklisted for smuggling low duty liquor into Murwara (1) and Jubbulpore (2) towns. The most useful measures for checking this class of smuggling are the issue of coloured liquor to shops surrounding a high duty area and the shadowing of consignments from the warehouses to the shops. The latter measure does not at present receive sufficient attention in most districts. A third precaution is the fixation of maxima issues to select low duty shops, but care is required to prevent this being worked unfairly.

(b) Illicit distillation.

53. Illicit distillation cases numbered 531 against 599 in 1916-17. As usual the bulk of them came from Betul (37 per cent) and Chhindwara (21 per cent). Other districts contributing an appreciable number of cases are:—Mandla (83), Balaghat (50), Chanda (23) and Jubbulpore (23). The campaign in Betul continued to be prosecuted with great vigour. In spite of the large number of cases detected it is noteworthy that not a single case of assault on the excise staff took place. The Police showed a most valuable spirit of co-operation and the thanks of the Department are due to Mr. Illing, District Superintendent of Police, who never turned a deaf ear to appeals for help. The first phase of the campaign is now over, and we may claim to have driven illicit distillation to a large extent from the villages and forced it into the hills and ravines.

Any relaxation of our efforts at this stage would be fatal, and it is hoped that no sentimental considerations will be allowed to stand in the way of a continuation of the assaults on the enemy's position. We may not be able to achieve complete success under a generation but we can at any rate reduce the evil to small dimensions. In Chhindwara Mr. Corbett made an interesting innovation. A portion of the district called "the Ambara tract" which runs like a wedge into the rich Rs. 5 area has recently been the centre of much illicit distillation, and on Mr. Corbett's recommendation we have for the current year reduced the duty rate from Rs. 3-2-0 to Rs. 1-14-0 and fixed a maximum price of four annas per bottle of 60° U. P. These measures were explained by Mr. Corbett at durbars held at Lawaghogri, Bhatoria and Jamai. The durbars aroused keen interest among the aboriginals and at Bhatoria there were about 800 men of the surrounding tract present. In return for the provision of licit liquor at prices within their means, the leaders of the community undertook on behalf of the other members to drink only distillery liquor and to outcaste all persons guilty of illicit distillation. The people were at the same time warned that, if this agreement was not observed, the punishment for illicit distillation would be stiffened. It will be interesting to watch the effects of these Panchayats. In other districts subject to illicit distillation the Deputy Commissioners might try the effects of a similar free and full discussion of the liquor question with the aboriginals.

In Chhattisgarh the number of cases fell from 27 to 10, the fall being ascribed to the increasing popularity of distillery liquor; I hope the explanation is correct. Illicit distillation is reported to be rife in the Sironcha tahsil. We have not yet tackled the problem there with any great vigour as it is a difficult country to deal with, but I propose to visit the tract in the current year and discuss the situation with the Deputy Commissioner.

In each of the districts, Mandla and Nimar, there was a case of a contractor adding to his profits by keeping an illicit still. In Mandla a mail runner was caught with a still a few miles from Mandla. I referred last year to the necessity of enforcing the responsibility of village officers, who as a rule can hardly be ignorant of the existence of illicit stills in their villages. In Balaghat three mukaddams of forest villages were convicted of illicit distillation. In Chanda, Jubbulpore and Seoni cases came to court in which either mukaddams or kotwars were the actual culprits. This is an unsatisfactory state of things which requires drastic action. Isolated cases of illicit distillation from Wardha, Amraoti and Akola may have no special significance or they may indicate that the maximum paying capacity of the consumer has been reached at our shops there. It is possible that the conversion of mahua into a valuable article of commerce may in time help to solve the problem of illicit distillation, for the aboriginals may then find it more profitable to collect mahua for export than to use it for the manufacture of home-made liquor.

54. The number of dilution cases fell from 771 to 585, while those relating to short weight or measure rose from 61 to 91. Dilution and short measure are tricks of the trade practised all the world over, and they can only be partially dealt with by the excise staff. Town contractors are said invariably to dilute their liquor up to the permitted margin (2°); they are careful not to dilute the whole stock but only the quantity issued daily from stock for sale. To put a check on this practice the District Excise Officer, Jubbulpore, suggested that for town shops the margin should be reduced to one degree, but after a thorough examination of the point by Mr. Lamb it was decided that the reduction was impracticable. A contractor in the Bhandara district was found to have reduced the capacity of his dram measures by shaving off the top and grooving the edge. He was allowed to compound the case for Rs. 50 and was blacklisted for two years.

55. The total number of cases under this head rose from 425 to 569, of which 440 were against contractors. There were 16 cases of illicit cultivation of the hemp plant—all petty cases in which the offender was caught growing one or two plants for his private consumption. The number of offences by persons other than licensees rose from 67 to 113; the majority of these related to possession of quantities in excess of the authorized limit and to petty sales of ganja. A Kabuli Pathan was found by the Railway Police at Bina station in possession of one seer of smuggled bhang, but the Saugor Magistrate imposed the very inadequate fine of Rs. 10. An opium contractor in the Rehli tahsil of

(c) Dilution and short measure.

Offences relating to intoxicating drugs.

Saugor was twice caught selling ganja under cover of his license; he was fined Rs. 30 and his license was cancelled. A doli-bearer in the War Hospital at Khandwa was caught smuggling ganja from Holkar's State and on his house being searched 24½ tolas of ganja were found. He was fined Rs. 15.

Offences against the Opium Act.

56. The total number of offences under the Opium Act fell from 663 in 1916-17 to 566 during the year under report. Of these 406 were petty cases against licensees for breaches of rules and conditions. Excepting cases of smuggling, which are dealt with in the next paragraph, the only case of importance was one in which a wholesale vendor of ganja was caught redhanded at Mandla with a seer of opium in his possession which he was selling retail. He was sentenced to three months' rigorous imprisonment and blacklisted.

Opium smuggling.

57. The number of cases of opium smuggling fell from 33 to 10 and the quantity of opium seized fell from 9 maunds 12 seers 57 tolas to 1 maund 6 seers and 31 tolas. In four cases foreign opium was being smuggled for consumption within the Provinces: in three of these the amount smuggled only slightly exceeded the limit of individual possession, but the fourth case was of some importance. A Marwari was caught by a police constable alighting from the down train at Deoli in the Wardha district with three balls of opium weighing 2 seers 70 tolas concealed in a basket containing sweetmeats and rotten plantains, the object of the latter being to conceal the smell of the opium. He was sentenced to six months' rigorous imprisonment and a fine of Rs. 250, but on appeal the Sessions Judge remitted the imprisonment, an unnecessary act of clemency in my opinion.

The smugglers of foreign opium to Calcutta have grown wary as the result of the big seizures last year, and only four cases came to light. In Nagpur five seers of foreign opium were found in the third class waiting-room in a trunk hidden under some clothes; no one came forward to claim the trunk and the offender remained undetected. In Saugor two Pathans were caught at Bina railway station in possession of 20 seers 72 tolas of foreign opium; they were sentenced to nine months' rigorous imprisonment each. At Katni railway station two Mahomedans from Kotah were caught in possession of 14 seers 10 tolas of foreign opium and by a lucky chance their employer, who had hired them to smuggle the opium to Calcutta, was caught the next day trying to get back to Kotah. The employer was sentenced to one year's rigorous imprisonment with Rs. 575 fine, while the two servants were sentenced to six months' rigorous imprisonment each, one of them being fined Rs. 15 in addition. Between the railway stations of Pulgaon and Talni in the Wardha district two railway constables caught a Kabuli travelling in a third class compartment with two bundles containing 128 balls of opium weighing 3¼ seers. He was sentenced to three months' rigorous imprisonment.

Though no case of smuggling of treasury opium to Calcutta was caught in these Provinces, there is reason to believe that certain contractors of the Janjgir tahsil of the Bilaspur district combined for the purpose of carrying on the trade. Apart from abnormal increases in consumption one Ramsewak Kurmi of Salkhan, an associate of one of the contractors, was caught at Kolghat (Bengal) in possession of 12 seers of treasury opium and was sentenced to two years' rigorous imprisonment with a fine of Rs. 500, while another associate, Fudku by name, was caught with five seers of treasury opium at Kharagpur and sentenced to two months' rigorous imprisonment with a fine of Rs. 100. At the same contractor's shop the Excise Sub-Inspector found on one occasion an excess quantity of 3 seers 20½ tolas of opium which could not be accounted for, and the Deputy Commissioner fined him Rs. 200. An important case of the same class is reported from the Khairagarh State. One Rameshwar Prasad, formerly employed as an agent at one of the Nagpur shops, finding Nagpur too hot for him transferred his operations to the States of Khairagarh and Nandgaon. He and a companion were caught at the Paniyajobe railway station by the Khairagarh State police while booking a basket of lemons to Calcutta. Beneath the lemons were found seven seers of opium purchased at Dongargarh shop and at Nandgaon State shops. The two men were each sentenced to four months' rigorous imprisonment and a fine of Rs. 100, while the Dongargarh contractor received six months' rigorous imprisonment and a fine of Rs. 200. The measures taken by the Deputy Commissioner, Nagpur, to deal with the smuggling from that district proved successful and no more cases were detected.

Theft of excisable articles.

58. In 17 cases from five districts petty thefts of excisable articles from shops were reported. Only in one case in Drug was the offender traced: he received 25 stripes. A peon in the Betul distillery was caught removing small

quantities of liquor; he was convicted and sentenced to one year's rigorous imprisonment. Six cases of theft of ganja in small quantities while in transit from the Khandwa store-house to district warehouses were reported.

59. Only from three districts—Balaghat, Chhindwara and Drug—are assaults on Excise Officers reported. In Balaghat during a house-search a Gond assaulted the Sub-Inspector and peon and received six months' rigorous imprisonment. In Drug a contractor resisted the seizure of liquor by a Sub-Inspector in a dilution case and was fined Rs. 20. In the same district three coolies working on the Tendula Canal forcibly removed smuggled liquor which had been seized by a Sub-Inspector and beat the latter and his peon: they were fined Rs. 50 each. In Chhindwara while the District Excise Officer with a party of peons and constables was calling at a village to ask for two men to accompany them as search witnesses in an illicit distillation raid, the kotwar raised the cry that a recruiting party had come, whereupon a number of the villagers rushed out and assaulted the District Excise Officer's party; 11 members of the assaulting party were sentenced to various terms of imprisonment.

SECTION IX—GENERAL ADMINISTRATION.

60. No change was made in the working of the Excise Bureau during the year. The Excise Supplement was regularly issued.

61. The work in the district excise offices has markedly improved during the year, partly as the result of the issue of uniform instructions and partly in consequence of the regular inspections made by District Excise Officers and their assistants. In some districts, *e. g.*, Saugor, the Deputy Commissioner still finds a difficulty in providing the excise office with a competent clerk. Every section of the district office naturally wants the best clerk for itself, but it is sometimes overlooked that the removal of a good clerk from the excise office may paralyse the more important outdoor work of the District Excise Officer.

62. The staff was brought up to full strength during the year in accordance with the reorganization scheme sanctioned in 1916-17. Vacancies in the upper cadres and grades will be filled up gradually by the promotion of selected men from below. The staff of Sub-Inspectors was raised from 275 to 277, two extra posts being created in connection with the introduction of the tree-tax system in the Akola and Amraoti districts. The revised arrangements have worked quite smoothly, and with the attachment of a small leave reserve to each district the nuisance of constant appeals for more staff has abated.

63. Three full sessions of the Training School were held during the year, the students comprising 36 probationers and 2 old hands. The 36 probationers included 2 B. A.s and 6 F. A.s, 26 matriculates and 2 non-matriculates. The non-matriculates were excise clerks who were recommended for a trial in the executive line. They were both unsuccessful and were reverted to their old posts. Two other probationers and one old hand failed to survive the test. The examination results were better than usual, partly because the practice of sending old Sub-Inspectors with poor educational qualifications to the class was dropped and partly because a preliminary examination was held to test candidates before appointment in arithmetic and mensuration. The school was in charge of three Inspectors during the year—Messrs Potfode, Tipnis and Niranjansingh—all of whom did well.

64. Two Sub-Inspectors died and three were invalided by the Medical Board. The services of four probationers were dispensed with, in two cases for failure to pass the prescribed examination, in one case for unsatisfactory work, and in another after he had been sentenced to two years' rigorous imprisonment while on deputation to Mesopotamia as a clerk in the Supply and Transport Corps. A third probationer, who was not making progress, was allowed to resign. One Sub-Inspector was transferred on probation to the Police Department, and another was deputed to the Nowgong Distillery in Central India. Three Sub-Inspectors were reduced for various forms of bad work or misconduct. The increment of a lower cadre Inspector was stopped for one year for making post entries in Distillery registers. Mr. Khushalchand, District Excise Officer, was transferred to the Income Tax Department in March 1918. Three members of the staff were employed on recruiting work during the year, two of whom, I am glad to note, have been commended for good work. Towards the close of the year I was unfortunate enough to lose Mr. Taylor, Superintendent of my office, who died after a few months' illness.

Work of the staff.

65. All the upper grade District Excise Officers have been commended by their Deputy Commissioners. I have already referred to Mr Joshi's hard work in Wardha. The work of Messrs. Osbourne and Munshi in Nagpur and Betul, respectively, was marred by their inadequate touring and inspection. Mr. Vanjari worked hard to cope with the difficult situation in Yeotmal. Mr. Pottfode made a good start in Buldana and was promoted to the lower grade of District Excise Officers. The Inspectors mentioned in last year's report continued to do well. Among Supervisors, Mr. Brindley specially mentions the work of Messrs. Scott, Scutt and Khandeker. Deputy Commissioners have generally expressed themselves as satisfied with their staff. As regards the higher grades, the Department will, I hope, soon be able to claim that it has provided every Deputy Commissioner with an officer on whom he can rely in the matter of honesty, ability, business-like habits, education and technical experience. I have tried to encourage District Excise Officers to study excise literature and acquire broad views.

To fill the lower posts we now send out men after their three and a half months' training in Nagpur fairly well equipped on the theoretical side. But no amount of theoretical training will prove a man to be fit for the practical work of the department, and I have been obliged to caution Deputy Commissioners and District Excise Officers against recommending probationers for confirmation who are obviously unsuited for it. The work, though not heavy, is uncongenial to some minds and the touring is arduous. After a few years in the department many Sub-Inspectors require the constant stimulus of their superior officers to prevent their work degenerating into a lifeless and perfunctory performance of their duties.

Head-quarters staff.

66. I was in charge of the department throughout the year, except for the period from 16th August 1917 to 23rd September 1917, when I was on privilege leave. I was on tour for 103 days and visited every district head-quarters, all the distilleries and several warehouses. I was present at the Balaghat auctions. The department has lost the services of Mr. Brady, Assistant Commissioner of Excise, who joined the Indian Army Reserve on 11th May 1917. Shortly before he left, Mr. Brady wrote an interesting note on the use of alcohol as motor spirit. Mr. Lamb, my officiating Personal Assistant, was on tour for 107 days and inspected five distilleries and 14 warehouses. He also examined the working of the tree-tax system and attended the *tari* auctions at Chanda and Murtizapur. Mr. Lamb, on being relieved, returned to Bombay in December 1917. During his period of deputation to this Province he worked with enthusiasm and success. Mr. Brindley, my permanent Personal Assistant, returned from long leave on 16th November 1917. He toured for 47 days, inspected four distilleries and nine warehouses. It is a pleasure to have the benefit once more of Mr. Brindley's sagacity and experience. Mr. Raghunath Prasad, District Excise Officer, who remained attached to my office during the year, besides helping me to complete the Excise Manual, inspected seven district excise offices either independently or in conjunction with myself. His long experience as a District Excise Officer has enabled Mr. Raghunath Prasad to be of great assistance to me in solving problems arising in the ordinary detailed work of a district.

Miscellaneous

67. Volumes I and II of the Excise Manual have been printed and issued. Immediately on receipt of the new Morphia Rules from the Government of India a revised draft of the Opium Rules was submitted to the Local Administration. As soon as these have been approved by the Government of India, Volume III of the Manual will be issued. The completion of the Manual will satisfy a long-felt want.

Acknowledgments.

68. I have continued to receive every assistance from Commissioners and Deputy Commissioners. Some of the latter take more interest than others in the excise administration of their districts, but it would be invidious to single out names. The system we have adopted in this Province of a purely departmental agency controlled partly by the Deputy Commissioner and partly by the Excise Commissioner makes, I think, for efficiency.

A. E. NELSON,
Excise Commissioner,
Central Provinces and Berar.

APPENDIX I.

CONTENTS.

IMPERIAL RETURN NO. I.—Revenue for the year 1917-18.		
”	”	” I-A.—(Supplementary)—Blank.
”	”	” II.—Expenditure for the year 1917-18.
”	”	” III.—Shops and licenses for the year 1917-18.
”	”	” IV.—Consumption in the year 1917-18.
”	”	” IV-A.—(Supplementary) for the year 1917-18.
”	”	” V.—For the year 1917-18.

IMPERIAL

Revenue for

Name of District.	Country spirits.						Country fermented liquors.				
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari tree-tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquor.	Total receipts from fermented liquors, other than malt liquors.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
NAGPUR DIVISION.	Nagpur ...	7,66,570	100	1,03,737	8,70,407	...	8,70,407	...	42,686	...	42,686
	Bhandara ...	2,89,258	...	1,58,238	4,47,496	...	4,47,496	...	1,822	...	1,822
	Chanda ...	2,50,658	...	2,03,457	4,54,115	2,515	4,56,630	1,264	12,348	...	13,612
	Wardha ...	1,70,270	...	1,25,371	2,95,641	...	2,95,641	33,983	51,797	...	85,780
	Balaghat ...	1,11,521	...	88,460	1,99,981	...	1,99,981	...	...	...	...
JUBBULPORE DIVISION.	Jubbulpore ...	3,89,924	100	82,730	4,72,754	...	4,72,754	...	284	...	284
	Saugor ...	76,703	...	55,134	1,31,837	...	1,31,837	...	657	...	657
	Damoh ...	26,892	...	11,708	38,600	...	38,600	...	...	...	...
	Seoni ...	1,00,185	100	50,218	1,50,503	...	1,50,503	...	136	...	136
	Mandla ...	48,672	...	48,641	97,313	66,770	1,64,083	...	...	...	...
NERBUDA DIVISION.	Betul ...	2,67,398	100	89,539	3,57,037	...	3,57,037	...	354	...	354
	Chhindwara ...	1,02,453	...	98,362	2,00,815	1,354	2,02,169	...	3,162	...	3,162
	Hoshangabad ...	1,03,613	...	57,495	1,61,108	...	1,61,108	...	1,000	...	1,000
	Narsinghpur ...	30,203	...	21,055	51,258	...	51,258	...	...	...	...
	Nimar ...	3,52,710	...	1,41,599	4,94,309	...	4,94,399	...	4,178	...	4,178
CHHATTISGARH DIVISION.	Raipur ...	95,982	100	56,532	1,52,614	26,783	1,79,397	...	1,471	...	1,471
	Bilaspur ...	56,831	...	34,272	91,103	28,056	1,19,159	...	132	...	132
	Drug ...	30,412	...	29,805	60,217	1,545	61,762	...	516	...	516
Total 1917-18 ...	32,70,255	500	14,56,353	47,27,108	1,27,023	48,54,131	35,247	1,20,543	...	1,55,790	
Total 1916-17 ...	31,26,204	700	13,15,090	44,41,994	1,50,051	45,92,045	26,325	1,21,210	...	1,47,535	
BERAR.	Amraoti ...	5,00,102	...	2,83,566	7,83,668	...	7,83,668	10,568	34,286	...	44,854
	Akola ...	5,59,550	100	1,82,538	7,42,188	...	7,42,188	5,071	27,479	...	32,559
	Buldana ...	5,13,742	...	2,11,712	7,25,454	...	7,25,454	...	155	...	155
	Yeotmal ...	4,22,762	...	4,34,261	8,57,023	...	8,57,023	...	11,722	...	11,722
Total 1917-18 ...	19,96,156	100	11,12,077	31,08,333	...	31,08,333	15,639	73,642	...	89,281	
Total 1916-17 ...	22,10,877	100	9,02,121	31,13,098	...	31,13,098	4,001	79,913	...	83,914	
GRAND TOTAL 1917-18 ...	52,66,411	600	25,68,430	78,35,441	1,27,023	79,62,464	50,886	1,94,185	...	2,45,071	
GRAND TOTAL 1916-17 ...	53,37,081	800	22,17,211	75,55,092	1,50,051	77,05,143	30,326	2,01,183	...	231,449	

NOTE.—Revenue derived from excisable articles

RETURN I.

1917-18.

Malt liquors.			Wines and spirits (foreign liquors, other than beer, medicated wines and commercial spirits).				Receipts from commercial spirits including medicated wines.	Opium.				District.
Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.		Net gain on issues of excise opium.	License fees for sale of opium (whole sale and retail).	Duty on opium other than excise opium.	Total receipts from opium.	
12	13	14	15	16	17	18	19	20	21	22	23	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	*Rs.		Rs.	
...	7,348	7,348	9,20,441	95	63,264	77,241	...	1,40,505	Nagpur.
...	450	450	4,49,768	...	50,952	53,809	...	1,04,761	Bhandara.
...	50	50	4,70,292	...	21,984	25,226	...	47,210	Chanda.
...	1,150	1,150	3,82,571	...	37,320	51,774	...	89,094	Wardha.
...	50	50	2,00,031	...	56,568	42,460	...	99,028	Balaghat.
...	5,332	5,332	4,78,370	55	30,960	22,024	...	52,984	Jubbulpore.
...	1,275	1,275	1,33,769	...	17,052	12,845	...	29,897	Saugor.
...	200	200	38,800	...	5,328	4,466	...	9,794	Damoh.
...	50	50	1,50,689	...	36,996	25,542	...	62,538	Seoni.
...	450	450	1,64,533	...	23,700	15,595	...	39,295	Mandla.
...	50	50	3,57,441	...	14,304	14,675	...	28,979	Betul.
...	150	150	2,05,481	...	28,872	27,116	...	55,988	Chhindwara.
...	12	12	...	1,760	17,60	1,63,880	...	24,780 380	17,881	...	42,661 380	Hoshangabad.
...	50	50	51,308	...	32,161	19,068	...	51,229	Narsinghpur.
...	1,055	1,055	4,99,542	...	18,672	22,798	...	41,470	Nimar.
...	355	355	1,81,223	...	1,23,948 81,820	95,127	...	2,19,075 81,820	Raipur.
...	1,950	1,950	1,21,241	15	63,620 1,2684	54,469	...	1,18,089 1,2684	Bilaspur.
...	100	100	62,378	...	77,472	53,883	...	1,31,355	Drug.
...	12	12	...	21,825	21,825	50,31,758	165	7,27,953 94,884	6,35,999	...	13,63,952 94,884	Total 1917-18.
...	62	62	...	24,328	24,328	47,63,970	165	7,01,024 1,04,940	5,82,281	...	12,83,305 1,04,940	Total 1916-17.
...	4,304	4,304	8,32,826	...	1,09,752	1,43,938	...	2,53,690	Amraoti.
...	900	900	7,75,638	...	1,12,464	1,39,041	...	2,51,505	Akola.
...	800	800	7,26,409	...	1,16,016	1,17,475	...	2,33,491	Buldana.
...	250	250	8,68,995	...	58,872	75,336	...	1,34,208	Yeotmal.
...	6,254	6,254	32,03,868	...	3,97,104	4,75,790	...	8,72,894	Total 1917-18.
...	6,252	6,252	32,03,264	...	4,29,332	3,87,468	...	8,16,800	Total 1916-17.
...	12	12	...	28,079	28,079	82,35,626	165	11,25,057 94,884	11,11,789	...	22,26,846 94,884	GRAND TOTAL 1917-18.
...	62	62	...	30,580	30,580	79,67,234	165	11,30,356 1,04,940	9,69,749	...	21,00,105 1,04,940	GRAND TOTAL 1916-17.

issued to States is shown in italics.

IMPERIAL RETURN I.

Revenue for 1917-18.—(Concl'd.)

Name of District.	Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fine and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
	24	25	26	27	28	29							30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.												
Nagpur ...	37,256	...	3,092	40,348	43,272	83,620	5	665	3,384	11,48,715	1,00,182	10,48,533
Bhandara ...	17,176	...	...	17,176	23,457	40,633	...	110	1,147	5,96,419	13,105	5,83,314
Chanda ...	9,968	...	...	9,968	13,628	23,596	...	...	3,103	5,44,201	84,303	5,19,898
Wardha ...	12,631	...	...	12,631	19,094	31,725	...	...	1,437	5,04,827	83,020	4,81,807
Balaghat ...	18,860	...	...	18,860	27,258	46,118	...	...	761	3,45,938	12,041	3,33,897
JUBBULPORE DIVISION.												
Jubbulpore ...	26,378	15,752	1,447	43,577	40,622	84,199	10	...	833	6,16,451	21,262	5,95,189
Saugor ...	16,541	...	116	16,657	17,702	34,359	...	...	414	1,98,439	10,164	1,88,275
Damoh ...	8,890	...	57	8,947	10,081	19,028	...	...	181	67,803	8,746	59,057
Seoni ...	17,260	...	...	17,260	19,261	36,521	...	...	678	2,50,426	17,939	2,32,487
Mandla ...	12,648	...	...	12,648	11,070	23,718	...	...	1,329	2,28,875	17,744	2,11,131
NERBUDDA DIVISION.												
Betul ...	6,209	...	...	6,209	8,727	14,936	...	...	1,692	4,03,048	23,437	3,79,611
Chhindwara ...	12,892	945	...	13,837	18,275	32,112	...	...	686	2,94,267	21,634	2,72,633
Hoshangabad ...	8,344	...	...	8,344	7,335	15,679	...	...	274	2,22,494 380	13,817	2,08,677 380
Narsinghpur ...	10,997	...	106	11,103	11,186	22,289	...	...	186	1,25,012	7,117	1,17,895
Nimar ...	8,517 277	...	196	8,713 277	13,796	22,509 277	...	...	3,018	5,66,539 277	22,319	5,44,220 277
CHHATTISGARH DIVISION.												
Raipur ...	37,015 1,200	...	170	37,185 1,200	36,094	73,279 1,200	...	407	1,750	4,75,734 83,020	27,350	4,48,384 83,020
Bilaspur ...	26,311 2,510	...	328 52	26,639 2,562	27,079	53,718 2,562	...	...	1,637	2,94,700 15,246	20,573	2,74,127 15,246
Drug ...	12,960	...	...	12,960	14,811	27,771	...	54	709	2,22,267	17,220	2,05,047
TOTAL 1917-18 ...	3,00,853 3,987	16,697	5,512 52	3,23,062 4,039	3,62,748	6,85,810 4,039	15	1,236	23,219	71,06,155 98,923	4,01,973	67,04,182 98,923
TOTAL 1916-17 ...	3,08,996 2,500	17,896	4,004 70	3,30,896 2,570	3,55,646	6,86,542 2,570	26	15,070	8,131	67,57,209 1,07,510	3,75,365	63,81,844 1,07,510
BERAR.												
Amraoti ...	29,280	1,284	234	30,798	43,877	74,675	...	491	1,568	11,63,250	26,998	11,36,252
Akola ...	25,031	...	...	25,031	30,667	55,698	...	...	1,089	10,83,930	23,675	10,60,255
Buldana ...	17,907	...	...	17,907	21,904	39,811	...	...	1,159	10,00,870	16,358	9,84,512
Yeotmal ...	11,320	...	...	11,320	22,957	34,877	...	...	1,604	10,39,084	21,414	10,17,670
TOTAL 1917-18 ...	83,538	1,284	234	85,056	1,19,405	2,04,461	...	491	5,420	42,87,134	88,445	41,98,689
TOTAL 1916-17 ...	92,445	1,673	323	94,441	1,03,463	1,97,904	4	4,864	1,263	42,84,099	82,362	41,41,737
GRAND TOTAL 1917-18 ...	3,84,391 3,987	17,981	5,746 52	4,08,118 4,039	4,82,153	8,90,271 4,039	15	1,727	28,639	1,13,93,289 98,923	4,00,418	1,09,02,871 98,923
GRAND TOTAL 1916-17 ...	4,01,441 2,500	19,569	4,327 70	4,25,337 2,570	4,59,109	8,84,446 2,570	30	19,934	9,394	1,09,81,308 1,07,510	4,57,727	1,05,23,581 1,07,510

NOTE.—Revenue derived from excisable articles issued to States is shown in italics.

IMPERIAL RETURN II.

Expenditure of 1917-18.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges.
			Rewards.	Construction and repairs of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	52,165	5,137	...	...	158	5,335	...	62,795
NAGPUR DIVISION.								
{ Nagpur	30,901	2,701	781	306	41	2,563	94	37,387
{ Bhandara	10,346	1,798	120	...	56	775	10	13,105
{ Chanda	18,298	2,946	436	738	28	1,197	60	24,303
{ Wardha	16,708	3,356	204	1,011	34	780	930	23,020
{ Balaghat	9,600	1,488	375	...	22	512	44	12,041
JUBBULPORE DIVISION.								
{ Jubbulpore	15,067	3,986	600	...	12	1,478	119	21,262
{ Saugor	7,353	1,887	332	...	19	538	35	10,164
{ Damoh	6,815	1,379	20	45	3	484	...	8,746
{ Seoni	13,651	2,454	827	10	6	966	25	17,939
{ Mandla	12,438	1,838	1,049	1,173	3	1,001	242	17,744
NERBUDDA DIVISION.								
{ Betul	16,476	1,350	2,703	1,361	15	1,221	311	23,437
{ Chhindwara	14,780	2,580	1,355	1,217	15	1,525	162	21,634
{ Hoshangabad	9,130	3,139	197	429	32	890	...	13,817
{ Narsinghpur	5,073	1,643	13	40	8	338	2	7,117
{ Nimar	17,062	1,713	164	1,792	12	1,572	4	22,319
CHHATTIS-GARH DIVISION.								
{ Raipur	20,660	3,488	490	757	146	1,667	142	27,350
{ Bilaspur	15,783	2,992	468	140	61	1,129	...	20,573
{ Drug	14,043	1,584	307	200	144	897	45	17,220
TOTAL 1917-18	3,06,949	47,459	10,438	9,219	815	24,868	2,225	4,01,973
TOTAL 1916-17	2,86,791	43,827	11,720	6,041	691	21,959	4,336	3,75,365
BHAR DIVISION.								
{ Amraoti	21,920	3,297	132	...	79	1,132	438	26,998
{ Akola	18,881	3,283	232	...	61	1,073	145	23,675
{ Buldana	12,526	2,335	203	...	183	1,007	104	16,358
{ Yeotmal	16,820	3,041	190	40	61	1,106	156	21,414
TOTAL 1917-18	70,147	11,956	757	40	384	4,318	843	88,445
TOTAL 1916-17	66,276	9,163	697	...	345	4,540	1,341	82,362
GRAND TOTAL 1917-18	3,77,096	59,415	11,195	9,259	1,199	29,186	3,068	4,90,418
GRAND TOTAL 1916-17	3,53,067	52,990	12,417	6,041	1,036	26,499	5,677	4,57,727

IMPERIAL
Shops and Licenses

Name of District.	Manufacture of liquor— Number of				Number of wholesale licenses for sale of							Country				
	Breweries.	Government distilleries.	Private distilleries.	Outstill.	Country spirits.	Country fermented liquors.	Liquors other than commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, f. o. b., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Number of shops licensed for					
											Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tart.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
NAAGPUR DIVISION.																
Nagpur	1	...	1	...	...	...	...	7	187	1	...	...	74	
Bhandara	1	...	...	...	...	8	170	...	...	...	6	
Chanda	8	1	...	...	...	...	8	243	...	17	...	48	
Wardha	1	...	...	...	...	6	175	...	...	...	199	
Balaghat	1	...	...	...	...	3	127	...	...	...	...
JUBBULPORA DIVISION.																
Jubbulpore	1	...	1	...	...	...	...	13	187	...	...	...	6	
Saugor	1	...	...	...	...	7	65	...	...	...	3	
Damoh	1	...	...	...	...	3	36	...	...	...	...
Seoni	1	...	1	...	...	...	...	6	138	...	...	...	...
Mandla	51	1	...	...	...	...	6	98	35	159	3	...	
NARASIPUR DIVISION.																
Betul	1	...	1	...	...	...	...	4	175	8	...	...	7	
Chhindwara	2	1	...	...	...	...	8	109	...	8	...	12	
Hoshangabad	1	...	...	...	...	7	117	...	...	...	4	
Narsinghpur	1	...	...	...	...	8	41	...	...	...	...
Nimar	1	...	...	...	...	6	159	...	...	...	6	
CHHATTISGARH DIVISION.																
Raipur	1	54	1	...	...	...	...	11	206	...	56	...	5	
Bilaspur	64	1	...	...	...	...	10	109	1	78	...	1	
Drug	6	1	...	...	...	...	9	153	...	10	...	9	
Total 1917-18	3	2	185	18	...	...	...	...	137	3,519	39	328	3	372	
Total 1916-17	3	2	216	18	...	...	...	...	129	3,495	36	404	4	369	
BEAR DIVISION.																
Amraoti	1	...	...	...	...	11	188	...	...	...	63	
Akola	1	...	...	1	...	...	...	...	9	147	...	...	...	63	
Buldana	1	...	...	...	...	8	134	3	...	...	...
Yeotmal	1	...	...	...	...	9	204	1	...	...	17	
Total 1917-18	1	...	...	4	...	...	...	...	37	673	4	...	...	143	
Total 1916-17	1	...	...	4	...	...	...	...	41	677	6	...	...	136	
GRAND TOTAL 1917-18	...	4	2	185	22	...	...	...	...	164	3,702	43	328	3	515
GRAND TOTAL 1916-17	...	4	2	216	22	...	...	...	...	170	3,723	42	404	4	505

RETURN III.

for the year 1917-18.

Liquors.			Foreign liquors.										Number of shops licensed for retail sale of				Retail licenses—number for sale of				District.
retail sale of			Retail licenses—number of sale of																		
Unfermented tax.	Other country fermented liquors (pach wal, etc.) (ordinary licenses.)	Other country fermented liquors. (Home brewing licenses.)	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 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, including canteen licenses.	Rectified spirit and medicated wines. (Druggists' permits.)	Denatured spirits.	Raw opium.	Gauja.	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.)		
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
..	7	3	1	1	6	10	8	16	61	61	..	4	..	1	..	1	Nagpur.	
..	1	1	..	..	..	..	..	1	43	41	..	3	..	..	..	..	Bhandara.	
..	1	..	..	..	..	..	1	51	47	..	..	..	..	..	..	Chanda.	
..	1	3	..	1	..	..	..	3	33	34	..	3	..	..	..	..	Wardha.	
..	1	..	..	..	..	..	1	40	47	..	1	..	..	..	..	Balaghat.	
..	6	3	1	4	15	6	5	15	37	71	3	5	2	..	..	2	Jubbulpore.	
..	3	4	1	1	..	..	..	6	35	49	..	3	..	..	..	..	Saugor.	
..	1	..	..	..	..	..	..	1	31	34	..	3	..	..	..	..	Damoh.	
..	1	..	..	..	..	..	1	34	41	..	1	..	..	..	..	Seoni.	
..	1	1	..	..	..	..	..	2	19	27	..	1	..	..	..	..	Mandla.	
..	1	..	..	..	..	..	2	24	28	..	3	..	..	..	..	Betul.	
..	2	..	1	..	..	..	4	42	41	1	1	..	..	..	..	Chhindwara.	
..	5	3	1	3	..	1	..	6	38	44	..	4	..	..	..	..	Hoshangabad.	
..	1	..	..	..	..	..	1	19	23	..	2	..	..	..	..	Narsinghpur.	
..	3	3	..	..	5	..	..	5	31	31	..	3	..	..	..	..	Nimar.	
..	3	..	1	..	..	..	7	96	106	..	4	..	..	..	..	Rajpur.	
..	1	1	..	1	..	..	1	3	76	75	..	3	..	..	..	..	Bilaspur.	
..	1	1	..	..	..	..	..	1	73	63	..	1	..	..	..	..	Drug.	
..	28	30	3	13	26	17	14	74	773	863	4	45	2	1	..	3		
..	1	28	27	1	8	15	14	13	62	772	861	8	42	2	1	..	6		
..	4	3	..	1	2	..	..	5	72	53	1	1	..	..	..	..	Amraoti.	
..	4	..	..	..	..	..	6	80	47	..	1	..	..	..	..	Akola.	
..	3	..	1	..	..	..	3	80	48	..	1	..	..	..	..	Buldhara.	
..	1	..	..	..	..	..	2	62	43	..	..	..	..	..	..	Yectmal.	
..	4	10	..	2	2	..	..	16	294	196	1	3	..	..	..	..
..	4	10	..	2	7	..	..	14	293	194	1	3	..	..	..	..
..	32	40	3	15	25	17	14	90	1,067	1,039	5	46	2	1	..	3		
..	1	32	37	1	10	22	14	13	76	1,055	1,055	9	45	2	1	..	7		

IMPERIAL
Consumption in the

Name of District.	Country Spirits.					Foreign Liquors other than			
	Issues in Imperial gallons.				Equivalent at London proof of the total of columns 2, 3 and 4.	Imported Liquors.			
	At strength of 60° U. P.	At strength of 45° U. P.	At strength of 25° U. P.	*Rates of duty.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	
1	2	3	4	5	6	7	8	9	
					Rs. a. p.				
NAGPUR DIVISION.	Nagpur	178,815	...	3,761	74,347	{ 10 15 0 Duty area. 9 1 0 " 8 7 0 "	2,781	477	1,902
	Bhandara	134,092	...	5,904	58,065	{ 5 15 0 Duty area. 4 1 0 " 1 4 0 "	209	41	326
	Chanda	173,214	...	7,239	74,715	{ 9 1 0 Duty area. 5 15 0 " 3 12 0 " 1 4 0 " 0 15 0 "	60	3	40
	Wardha	54,033	...	4,061	24,659	6 14 0 Duty area.	301	16	75
	Balaghat.	124,146	...	6,776	54,740	{ 5 15 0 Duty area. 3 2 0 " 0 15 0 "	45	1	...
JUBBULPORE DIVISION.	Jubbulpore	33,061	87,568	6,075	65,943	{ 7 3 0 Duty area. 3 2 0 " 0 15 0 "	3,356	706	12,275
	Saugor	31,401	...	7,700	18,335	{ 5 0 0 Duty area. 4 1 0 " 2 8 0 "	895	112	583
	Damoh	11,404	...	4,043	7,594	{ 5 0 0 Duty area. 2 8 0 "	55	7	...
	Saoni	24,409	23,536	22,523	39,601	{ 7 3 0 Duty area. 3 2 0 " 1 9 0 " 0 15 0 "	25	...	...
	Mandla	98,810	8,763	16,395	56,640	{ 1 14 0 Duty area. 0 15 0 " Free duty area.	248	38	250
NARBUDA DIVISION.	Betul	202,448	...	18,442	94,811	{ 6 14 0 Duty area. 4 1 0 " 1 14 0 "	28	9	3
	Chhindwara	53,925	...	26,241	41,251	{ 5 0 0 Duty area. 3 2 0 " 0 15 0 "	114	8	30
	Hoshangabad	46,440	4,187	9,041	27,660	{ 10 0 0 Duty area. 4 1 0 " 3 2 0 " 1 14 0 "	1,247	183	1,787
	Narsinghpur	6,874	3,012	6,953	9,621	3 2 0 Duty area.	31	2	...
	Nimar	43,236	52,671	12,843	55,895	{ 10 0 0 Duty area. 7 3 0 " 5 15 0 " 3 2 0 "	593	45	798

* For name of area, vide

RETURN IV.

year 1917-18.

commercial spirits.		Commercial Spirits.			Opium and Other Drugs.								
Liquors manufactured in India paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues in seers, of excise opium.	Retail sales in seers, of other opium (e. g., Punjab grown) Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors per seer.	Average retail price of opium per tola.	Retail sales of morphia in lbs, oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales of cocaine in lbs, oz. and gr.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23
							Rs.	Annas.					
2,206	30,954	6	1,622	33	2,678	...	35	10 to 16	0 2 71	...	3,165	1,083	0 0 50
...	...	...	10	...	2,113	...	35	9 to 16	...	...	2,314	53	...
49	...	...	...	...	899	...	35	14	...	...	895	...	...
429	...	...	37	...	1,554	...	35	10 to 16	...	...	1,459	102	...
...	...	...	...	...	2,352	...	35	13	...	...	2,152	47	...
817	84,810	4	420	25	1,302	...	35	12	...	517	2,442	557	0 0 235
294	...	...	65	...	712	...	35	15	...	...	1,605	52	...
...	...	...	10	...	227	...	35	16	...	...	938	45	...
...	...	...	2	...	1,541	...	35	11 to 15	...	...	1,758	29	...
...	...	...	...	...	991	...	35	9 to 14-0	...	...	1,145	48	...
16	..	...	16	...	594	...	35	12½	...	...	671	39	...
...	...	...	...	...	1,223	...	35	14	...	33	1,386	38	...
291	8,507	...	69	...	1,046 20	...	35 30	12 to 1-2-0	...	...	858	51	...
2	...	...	...	...	1,341	...	35	11	...	...	985	67	...
244	224	...	70	...	777	...	35	14	...	...	793	91	...

columns 2 and 6 of Statement A.

IMPERIAL

Consumption in the

Name of District.	Country Spirits.					Foreign liquors other than			
	Issues in Imperial gallons.				*Rates of duty.	Imported Liquors.			
	At strength of 60° U. P.	At strength of 45° U. P.	At strength of 25° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.		Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	
2	3	4	5	6	7	8	9		
CHHATTISGARH DIVISION.	Raipur	91,776	...	23,913	54,645	Rs. a. p. 8 2 0 Duty area. 5 0 0 " 1 14 0 " 0 15 0 " 0 10 0 "	360	30	202
	Bilaspur	59,842	...	11,457	32,529	9 1 0 Duty area. 0 15 0 " 0 10 0 " Free duty area.	724	151	1,425
	Drug	77,550	...	10,083	38,582	4 1 0 Duty area. 3 2 0 " 1 14 0 " 0 15 0 " Free duty area.	512	95	652
	Total 1917-18	1,445,476	179,737	203,450	829,633	...	11,584	1,924	20,348
	Total 1916-17	1,401,377	163,710	162,300	772,322	...	11,888	1,816	50,875
BERAR DIVISION.	Amraoti	122,941	...	18,179	62,811	12 13 0 Duty area. 10 15 0 " 7 13 0 " 6 14 0 " 5 15 0 " 2 8 0 "	370	107	461
	Akola	137,113	...	10,501	62,721	9 6 0 Duty area. 7 8 0 "	695	25	77
	Buldana	123,457	...	13,269	59,334	9 6 0 Duty area. 7 8 0 "	588	21	169
	Yeotmal	190,991	...	9,871	83,800	5 15 0 Duty area. 5 0 0 " 3 2 0 "	166	15	22
	Total 1917-18	574,502	...	51,820	268,666	...	1,819	168	729
Total 1916-17	707,017	...	55,400	325,105	...	5,085	273	1,125	
GRAND TOTAL 1917-18	2,019,978	179,737	255,270	1,098,299	...	13,403	2,092	21,077	
GRAND TOTAL 1916-17	2,108,394	163,710	218,700	1,097,427	...	16,973	2,089	52,000	

* For name of area, vide columns 2 and
 NOTES—(1) The figures shown in columns 7
 (2) Issues to States are shown
 (3) The figures shown in column 10
 (a) Issued duty free

RETURN IV.

year 1917-18.—(Concl'd.)

commercial spirits.		Commercial Spirits.			Opium and Other Drugs.								
Liquors manufactured in India paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues, in seers, of excise opium.	Retail sales in seers of other opium (e. g., Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors per seer.	Average retail price of opium per tola.	Retail sales of morphia in lbs, oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales of cocaine in lbs, oz. and grs.
Spirits in Imperial gallons, and on proof.	Malt liquors in Imperial gallons.												
10	11	12	13	14	15	16	17	18	19	20	21	22	23
8	...	...	174	...	5,171 100 4,180	...	35 35 30	Rs. 13	...	...	3,390 120 (a) 2,000	247	...
121	...	14	91	14	2,651 196 420	...	35 35 30	8 to 15	...	...	2,633 251 (a) 840	164 26	...
23	...	...	1	...	3,269	...	35	10 to 1-12-0	...	...	1,796	25	...
4,500	124,495	24	2,587	72	30,441 4,916	...	...	...	0-2-71	550	30,385 3,211	2,738 20	285
3,017	52,353	63	2,455	124	29,232 5,365	...	...	...	0-2-6	897	30,737 2,338	1,833 35	0-4-22½
1,879	...	...	155	...	4,560	...	35	13	...	56	2,986	117	...
...	...	...	111	...	4,670	...	35	14	...	...	2,090	28	...
27	...	...	33	...	4,820	...	35	13	...	...	1,506	39	...
...	...	...	24	...	2,482	...	35	13	...	...	1,416	...	...
1,906	...	...	323	...	16,532	...	...	...	...	56	8,398	184	...
2,326	...	...	378	...	17,956	...	...	...	...	71	8,921	223	...
6,406	124,495	24	2,910	72	46,973 4,916	...	...	...	0-2-71	606	33,783 3,211	2,922 26	285
5,343	52,353	63	2,833	124	47,188 5,365	...	...	...	0-2-6	568	39,658 2,338	2,956 35	0-4-22½

6 of Statement A.
to 9 and 11 include 117,620 gallons of beer for consumption by troops.
in italics.
include 304 gallons of Rosa rum issued direct to regiments on payment of duty,
to Chhattisgarh States.

IMPERIAL RETURN IV-A.

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 1917-18.

Description of excisable articles.	Imports.									Exports.			
	Duty paid.						In Bond.			Duty paid.	In Bond.		
	From Bombay.	From Calcutta.	From United Provinces.	From Punjab.	From Madras.	Total.	From Punjab.	From United Provinces.	Total.	To—	To Bombay Presidency.	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Seers.	Seers.			Gallons.		
Spirits (London Proof) ...	8,277	3,727	817	...	...	12,821	...	...	...	...	...	...	...
Wines ...	934	790	2	...	...	1,726	...	...	...	...	...	...	...
Malt Liquors ..	13,428	6,389	84,810	...	...	104,627	...	...	...	...	...	...	...
Spirits manufactured in India (London Proof)...	677	178	4,578	...	...	5,433	...	...	...	...	...	...	...
Malt Liquors manufactured in India ...	3,673	56	..	23,068	7,380	34,177	...	...	...	...	...	...	...
Rectified spirits ...	4	14	...	...	...	18	...	...	...	...	...	...	...
Denatured spirits ...	517	455	1,316	...	...	2,288	...	...	...	...	...	...	...
Medicated wines ...	47	14	...	...	...	61	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	2,430	75	2,505	...	...	...	...
Charas ...	...	...	...	...	...	...	619	...	619	...	...	...	...
Country Liquor ...	...	...	...	...	...	...	...	...	...	...	46,618	...	46,618

IMPERIAL RETURN—V.

Name of District.	Area in square miles.		Population (in thousands).			Number of square miles per shop.								
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Country spirit.		Opium.		Hemp drugs.			
		Urban.	Rural.		Urban.	Rural.	Out-still area.	Distillery area.		Urban.	Rural.	Urban.	Rural.	
								Urban.	Rural.					
1	2	3	4	5	6	7	8	9	10	11	12			
NAGPUR DIVISION.	Nagpur	...	49	3,785	...	317	593	...	1'6	24'3	3'5	80'5	2'5	83'3
	Bhandara	...	17	3,601	...	37	649	...	2'1	22'8	4'2	92'3	2'4	97'3
	Chanda	1,151	12	8,149	7	26	644	67'7	1'7	34'5	6'0	189'8	6'0	206'7
	Wardha	...	5	2,429	...	50	411	...	0'6	22'7	1'0	36'7	0'7	83'8
	Balaghat	...	4	3,464	...	7	469	...	4'0	27'5	4'0	88'8	4'0	75'3
JABALPUR DIVISION.	Jubbulpore	...	23	3,889	...	122	624	...	1'0	21'6	2'6	138'9	1'3	63'8
	Saugor	...	16	5,046	...	67	474	...	1'8	20'5	2'3	140'9	1'8	91'8
	Damoh	...	5	2,811	...	17	316	...	1'7	25'2	1'0	140'5	2'5	52'7
	Seoni	...	2	5,215	...	14	382	...	1'0	23'6	2'0	97'4	1'0	80'4
	Mandla	3,637	4	1,416	221	9	175	22'5	2'0	11'3	4'0	220'7	2'0	194'3
NARASIPUR DIVISION.	Betul	...	14	3,858	...	17	373	...	4'7	21'8	4'7	183'7	2'3	154'3
	Chhindwara	218	14	4,399	6	25	486	27'2	3'5	22'6	4'7	118'4	2'8	121'5
	Hoshangabad	...	3	3,679	...	52	405	...	0'3	34'7	0'4	118'7	0'3	96'8
	Narsinghpur	...	5	1,971	...	23	303	...	1'0	54'7	1'7	123'3	1'0	98'6
	Nimar	...	22	4,195	...	52	339	...	3'6	28'0	16'0	144'7	8'0	139'8
CHHATTISGARH DIVISION.	Raipur	3,008	10	6,758	245	46	1,034	53'7	2'0	33'6	2'5	106'2	1'4	94'8
	Bilaspur	2,941	3	4,674	295	20	831	40'8	1'5	43'3	3'0	101'5	1'5	100'2
	Drug	285	2	4,358	6	7	763	28'5	2'0	28'7	2'0	64'5	1'0	74'9
Total 1917-18		11,240	220	70,507	780	808	9,270	34'6	1'7	29'1	3'2	116'2	2'0	102'4
Total 1916-17		13,384	212	68,461	912	808	9,138	32'8	1'6	28'9	3'0	115'9	2'2	100'7
BIRAR DIVISION.	Amfali	...	23	4,708	...	72	804	...	2'9	26'1	4'6	70'2	4'6	94'2
	Akola	...	42	4,041	...	75	712	...	3'8	29'7	7'0	54'6	7'0	96'2
	Buldana	...	55	3,678	...	43	626	...	9'2	22'7	13'7	48'4	11'0	83'6
	Yeotmal	...	5	5,214	...	13	711	...	2'5	25'8	5'0	85'5	5'0	110'9
Total 1917-18		...	125	17,641	...	203	2,853	...	4'6	27'1	7'8	63'5	7'4	96'4
Total 1916-17		...	125	17,641	...	195	2,861	...	4'6	27'1	7'8	63'7	8'9	97'5
GRAND TOTAL 1917-18		11,240	345	88,938	780	1,011	12,123	34'6	2'2	28'7	4'1	101'3	2'7	101'3
GRAND TOTAL 1916-17		13,384	327	86,102	912	1,003	11,999	32'8	2'2	28'5	4'1	101'2	3'0	99'8

RETURN-V.

Number of shops per 100,000 of population.								Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in rupees (to two places of decimals).									Average total Excise revenue per head of population (vide Column 33 of Imperial Return 1).
Country spirit.				Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery area).			Opium.			Hemp drugs.			
Distillery area.	Urban.		Rural.		Urban.	Rural.	Urban.				Rural.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.		Total.
	Urban.	Rural.	Urban.	Rural.																
10	11		12		13		14	15	16	17	18	19	20	21	22	23	24	25	26	
...	14	26	6	8	9	8	9.19	0.33	0.53	10.31	1.40	11.71	23.62	28.84	52.46	9.50	10.19	19.69	1 6 9	
...	22	25	11	6	19	6	8.21	0.27	0.31	4.98	2.73	7.71	24.11	25.47	49.58	7.26	9.91	17.17	0 13 4	
243	27	37	8	7	8	7	11.15	0.13	0.13	3.35	2.72	6.07	24.45	28.06	52.51	11.14	15.23	26.37	0 22 10	
...	16	26	10	7	14	7	5.35	0.34	0.34	6.90	5.08	11.98	24.02	33.32	57.34	8.09	12.23	20.32	1 1 6	
...	14	27	14	8	29	10	11.86	0.54	0.51	2.04	1.62	3.66	24.05	18.05	42.10	8.58	12.40	20.98	0 12 6	
...	18	26	7	4	15	10	8.84	0.17	0.47	5.91	1.25	7.16	23.78	16.92	40.70	12.39	11.55	23.94	0 13 3	
...	13	12	10	6	13	9	3.39	0.13	0.31	4.28	3.01	7.29	23.95	18.04	41.99	10.05	12.68	20.73	0 5 10	
...	18	10	6	6	12	11	2.28	0.07	0.30	3.54	1.54	5.08	23.47	19.07	42.54	9.10	10.26	19.36	0 3 3	
...	14	36	7	9	14	10	10.00	0.39	0.45	2.53	1.27	3.80	24.01	16.57	40.58	9.66	10.78	20.44	0 10 1	
73	22	21	11	5	22	7	30.78	0.24	0.29	0.86	0.86	1.72	23.92	15.74	39.66	10.60	9.28	19.88	0 9 0	
...	18	46	18	6	35	7	21.31	0.15	0.18	2.82	0.94	3.76	24.08	24.71	48.79	8.75	12.29	21.04	1 0 6	
133	16	40	12	8	20	8	8.07	0.24	0.28	2.48	2.38	4.86	23.61	22.17	45.78	9.50	12.54	22.04	0 9 2	
...	21	26	12	8	19	9	6.05	0.23	0.20	3.75	2.08	5.83	23.69	17.09	40.78	9.18	8.07	17.25	0 7 9	
...	22	12	13	5	22	7	2.95	0.41	0.32	3.14	2.19	5.33	23.98	14.22	38.20	10.55	10.63	21.18	0 6	
...	17	44	4	9	8	9	14.30	0.20	0.23	6.31	2.53	8.84	24.03	29.34	53.37	9.86	15.61	25.47	1 7 2	
23	11	19	9	7	15	8	5.06	0.39	0.27	1.76	1.03	2.79	23.97	18.40	42.37	10.22	9.92	20.14	0 5 9	
24	10	13	5	9	10	9	3.82	0.23	0.24	1.75	1.05	2.80	24.0	20.55	44.55	9.52	9.68	19.20	0 4 1	
167	14	20	14	9	28	8	5.01	0.42	0.23	0.79	0.77	1.56	23.70	16.48	40.18	7.12	8.13	15.25	0 4 7	
43	16	26	8	7	14	8	2.23	0.28	0.31	3.94	1.76	5.70	23.91	20.89	44.80	9.59	10.77	20.36	0 10 6	
45	16	26	8	7	12	8	7.76	0.27	0.31	4.04	1.70	5.74	23.98	20.91	43.89	9.88	10.62	20.50	0 9 11	
...	11	22	7	8	7	6	7.17	0.52	0.36	7.96	4.51	12.47	24.07	31.57	55.64	9.75	13.89	23.64	1 5 3	
...	15	19	8	10	8	6	7.97	0.59	0.27	8.92	2.91	11.83	24.08	29.77	53.85	11.82	14.48	26.30	1 6 0	
...	14	20	9	12	12	7	8.87	0.72	0.29	8.66	3.57	12.23	24.07	24.37	48.44	9.20	11.26	20.46	1 7 12	
...	15	28	8	9	8	7	11.57	0.34	0.20	5.04	5.18	10.22	23.72	30.35	54.07	7.99	16.21	24.20	1 7 0	
...	13	23	8	10	8	6	8.79	0.54	0.28	7.43	4.14	11.57	24.02	28.78	52.80	9.85	13.82	23.67	1 6 5	
...	14	23	8	9	7	6	10.64	0.59	0.30	6.80	2.77	9.57	23.91	21.57	45.48	10.24	11.22	21.46	1 6 2	
43	16	25	8	8	13	8	8.36	0.33	0.30	4.80	2.34	7.14	23.95	23.67	47.62	9.65	11.40	21.05	0 13 1	
45	16	25	8	8	11	8	8.44	0.33	0.31	4.86	2.02	6.88	23.95	20.55	44.50	9.97	10.76	20.72	0 12 8	

APPENDIX II.

CONTENTS.

TABLE NO.	I.—Net realizable demand under all heads of Excise Revenue during the years 1917-18, 1916-17, 1915-16.
" "	II.—Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1917-18.
" "	III.—Classified statement of offences against the Excise and Opium Laws reported during 1917-18.
" "	IV.—Cultivation of Ganja in the Nimar District and transactions at the Khandwa Ganja Storehouse during 1917-18.

TABLE NO. I.

Net realizable demand under all heads of Excise Revenue during the year 1917-18.
(Central Provinces and Berar.)

Head of Revenue.	Central Provinces.				Berar.			
	1915-16.	1916-17.	1917-18.	Increase or decrease between the last two years.	1915-16.	1916-17.	1917-18.	Increase or decrease between the last two years.
I	2	3	4	5	6	7	8	9
<i>(I) Khalsa demand.</i>								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Foreign liquor	24,472	23,319	21,202	- 2,117	6,451	6,252	6,254	+ 2
Country spirits	42,56,777	46,09,308	42,77,136	+ 2,67,828	26,64,083	31,22,106	31,44,819	+ 22,713
Tari	1,56,056	1,57,567	1,66,380	+ 8,813	69,802	81,997	91,186	+ 9,189
Opium	12,72,664	12,91,970	13,69,769	+ 77,799	7,62,856	8,17,923	8,80,082	+ 62,159
Ganja	6,34,441	6,46,790	6,38,219	- 8,571	1,86,522	1,93,048	2,00,447	+ 7,399
Bhang and Majum	9,814	10,169	11,972	+ 1,803	1,466	1,283	1,244	- 39
Charas	32,787	33,494	39,597	+ 6,103	3,164	4,698	5,784	+ 1,086
Cocaine	6	26	15	- 11	1	5	...	- 5
Total	64,27,017	67,72,643	71,24,290	+ 3,51,647	38,94,345	42,27,312	43,29,816	+ 1,02,504
Deduct Remissions	29,053	11,104	7,635	- 3,469	46,066	4,291	456	- 3,835
A. Net realizable balance	63,97,964	67,61,539	71,16,655	+ 3,55,116	36,48,279	42,23,021	43,29,360	+ 1,06,339
<i>(II) Income from Feudatory States.</i>								
Opium	66,951	1,04,940	94,884	- 10,056	...	...	..	...
Ganja	2,090	2,500	3,987	+ 1,487	...	...	...	...
Bhang	...	70	52	- 18	...	...	..	...
B. Net realizable demand	69,041	1,07,510	98,923	- 8,587	...	...	...	...
<i>(III) Miscellaneous Receipts.</i>								
C—Fines, forfeitures and Miscellaneous.	21,122	23,201	24,455	+ 1,254	6,205	6,127	5,911	- 216
Total (A + B + C)	64,88,127	68,92,250	72,40,033	+ 3,47,783	36,54,484	42,29,148	43,35,271	+ 1,06,123

TABLE NO. II.

Statement showing Demand, Collections, Remissions and Balances in respect of Retail License Fees during the year 1917-18. (Central Provinces and Berar.)

Head of Excise Revenue.	Central Provinces.					Berar.				
	Demand.	Collections.	Remission.	Balance still to be realized.	Percentage of balance to total demand.	Demand.	Collections.	Remission.	Balance still to be realized.	Percentage of balance to total demand.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
Foreign liquor. { For the year under report...	21,175	21,175	...	...	...	6,254	6,254	...	...	...
Arrears for preceding years.	27	27	...	...	...	...	...	...	...	...
Country spirits. { For the year under report...	15,94,331	15,78,832	425	15,074	0'9	11,44,800	11,08,355	200	36,245	3'2
Arrears for preceding years.	(a)12,550	6,633	3,521	2,396	...	3,863	3,387	256	220	...
Tari ... { For the year under report...	1,20,760	1,13,144	...	7,616	6'3	71,669	68,890	...	2,779	3'9
Arrears for preceding years.	10,373	7,884	1,926	563	...	3,878	3,878	...	...	...
Opium ... { For the year under report...	6,33,557	6,28,952	438	4,167	0'7	4,82,050	4,74,517	...	7,533	1'6
Arrears for preceding years.	8,259	7,630	...	629	...	928	928	...	...	...
Ganja ... { For the year under report...	3,34,074	3,31,640	186	2,248	0'7	1,15,789	1,12,780	...	3,009	2'6
Arrears for preceding years.	(b)3,292	2,134	1,139	19	...	1,120	1,120	...	...	...
Bhang and Majum. { For the year under report...	6,441	6,366	...	75	1'2	1,010	1,010	...	...	...
Arrears for preceding years.	19	19	...	...	...	...	...	...	...	...
Charas ... { For the year under report...	22,900	22,692	...	208	0'9	4,500	4,500	...	...	...
Arrears for preceding years.	...	...	...	...	...	...	...	...	...	...
Cocaine... { For the year under report...	15	15	...	...	...	...	...	...	...	...
Arrears for preceding years.	...	...	...	...	...	...	...	...	...	...
Total ... { For the year under report...	27,33,253	27,02,816	1,049	29,388	1'1	18,26,072	17,76,306	200	49,566	2'7
Arrears for preceding years.	34,520	24,327	6,586	3,607	...	9,789	9,313	256	220	...
Total for 1917-18	27,67,773	27,27,143	7,635	32,995	1'2	18,35,861	17,85,619	456	49,786	2'7
Total ... { For the year 1916-17	25,31,496	25,09,855	958	20,683	0'8	14,63,914	14,55,016	87	8,811	0'6
Arrears for preceding years.	56,698	32,748	10,146	13,804	...	24,747	19,565	4,204	978	...
Total for 1916-17	25,88,194	25,42,603	11,104	34,487	1'3	14,88,661	14,74,581	4,291	9,789	0'7

Rs.
 (a) + 212 (in Mandla) erroneously recovered in 1916-17 and refunded.
 — 24 (in Bilaspur) collected in 1916-17 and adjusted in 1917-18 towards the previous years' accounts.
 — 123 (in Drug) Do. do. do.

+ 65
 (b) — 14 (in Nimar) wrongly treated as Excess Collections instead of collections proper in 1916-17.
 — 18 (in Bilaspur) collected in 1916-17 and adjusted in 1917-18 towards the previous years' accounts.

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TABLE

Classified Statement of Offences against the Excise

District.	A.—Liquor.									B.—Intoxicating Drugs.						Total.	
	Smuggling		Illicit dis-tillation.	Illicit manu-facture of tari.	Dilu-tion.	Using false mea-sures.	Other offences		Total.	Hemp drugs.			Cocaine.				
	(a)	(b)					By licen-sees.	By per-sons other than licen-sees.		Illicit culti-vation of ganja.	By licen-sees.	By per-sons other than licen-sees.	Illici-t possession of co-caine.	Unli-censed sale of co-caine.	Smug-gling of co-caine.		
	From foreign territory.	From out-still to dis-tillery area and low duty to high duty area.															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
NAGPUR DIVISION.	Nagpur ..	...	2	3	4	40	9	177	14	249	1	19	13	...	...	...	33
	Bhandara ..	2	10	...	...	62	...	103	6	183	...	15	8	...	...	...	23
	Chanda ..	2	1	23	2	62	5	85	8	188	1	15	2	...	...	...	18
	Wardha ..	...	1	1	1	24	...	165	6	198	...	9	3	...	...	...	12
	Balaghat ..	...	7	50	...	26	...	62	13	158	...	16	...	...	...	...	16
JUBBULPORE DIVISION.	Jubbulpore ..	7	9	23	...	23	3	162	19	246	...	59	3	...	...	...	62
	Saugor ..	1	5	...	...	20	6	39	6	77	...	16	9	...	...	...	25
	Damoh ..	...	...	...	...	6	1	31	3	41	...	22	1	...	...	...	23
	Seoni ..	...	11	17	...	14	5	79	19	145	1	28	2	...	...	...	31
	Mandla ..	11	9	83	...	20	24	87	38	272	2	14	...	...	...	...	16
NERBUDDA DIVISION.	Betul ..	...	13	199	...	24	8	53	2	299	...	3	2	...	...	...	5
	Chhindwara ..	...	7	111	...	17	2	84	17	238	...	11	2	...	...	...	13
	Hoshangabad..	1	13	2	...	12	1	81	7	117	...	16	5	...	...	...	21
	Narsinghpur ..	...	...	...	...	6	...	20	2	28	2	4	3	...	...	...	9
	Nimar ..	6	...	2	...	13	1	42	7	71	...	7	3	...	...	...	10
CHHATTIS-GARH DIVISION.	Raipur ..	20	19	6	...	52	6	182	28	313	2	73	24	...	...	...	99
	Bilaspur ..	11	23	4	...	9	...	81	23	151	2	21	6	...	...	...	29
	Drug ..	10	3	...	...	28	...	119	13	173	...	27	1	...	...	...	28
Total 1917-18	71	133	524	7	458	71	1,652	231	3,147	11	375	87	...	...	...	473	
Total 1916-17	76	97	596	8	620	53	1,614	228	3,292	8	301	58	...	...	...	367	
BERAR DIVISION.	Amraoti ..	...	9	1	6	35	2	127	30	210	2	24	12	...	...	...	38
	Akola ..	...	24	1	...	21	11	102	10	169	2	20	11	...	...	...	33
	Buldana ..	7	...	...	...	11	1	68	7	94	1	10	2	...	...	...	13
	Yeotmal ..	3	2	5	...	60	6	74	13	163	...	11	1	...	...	...	12
Total 1917-18	10	35	7	6	127	20	371	60	636	5	65	26	...	...	...	96	
Total 1916-17	5	1	3	4	151	8	353	69	594	3	46	9	...	...	...	58	
GRAND TOTAL 1917-18.	81	168	531	13	585	91	2,023	291	3,783	16	440	113	...	...	...	569	
GRAND TOTAL 1916-17.	81	98	599	12	771	61	1,967	297	3,886	11	347	67	...	...	...	425	

and Opium Laws reported in the year 1917-18.

C.—Opium.							Results of prosecution for the year 1917-18.					Details of opium cases.	
Smuggling of opium.	Possession of opium in excess of the legal limit.	Sale of duty paid opium without license.	Offences relating to <i>malak</i> .	Other offences		Total.	Number of persons			Amount of fines imposed.	Amount of rewards paid to informers, captors, &c.	Total number of opium cases in which convictions were obtained.	Quantity of opium seized.
				By licensees.	By persons other than licensees.		Prosecuted.	Convicted.	Imprisoned.				
18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	11	3	9	37	...	61	69	46	7	Rs. 743	Rs. 781	11	M. s. t. 0 5 79
...	...	3	2	17	...	22	32	25	...	370	120	4	0 0 2
...	3	2	...	13	...	18	69	57	5	1,280	436	3	0 0 37
2	1	2	...	8	...	13	13	13	1	480	201	5	0 6 13
...	1	2	1	9	...	13	100	89	...	1,191	375	3	0 0 9
2	1	...	1	20	...	24	86	70	18	1,751	600	4	0 14 24
1	1	...	1	13	1	17	29	26	3	342	330	1	0 20 72
...	...	1	...	4	...	5	10	9	...	107	20	1	0 0 1
...	5	2	8	26	...	41	85	63	1	1,357	827	13	0 1 19
...	3	...	3	14	...	20	128	110	7	2,756	1,049	6	0 1 4
...	2	...	...	6	...	8	223	197	8	8,075	2,703	2	0 0 8
...	2	...	...	13	...	15	145	119	4	3,824	1,355	1	0 0 6
1	2	...	5	11	...	19	42	34	1	266	197	4	0 0 8
...	4	1	...	7	...	12	17	5	1	105	13	1	0 0 41
3	1	...	1	8	...	13	26	20	2	277	164	4	0 0 13
...	3	2	2	64	5	76	138	120	9	2,282	490	8	0 0 27
...	1	5	4	25	...	35	102	82	4	1,069	468	6	0 0 9
...	4	1	4	24	...	33	39	37	3	489	307	8	0 0 43
10	45	24	41	319	6	445	1,353	1,122	74	26,764	10,436	85	1 12 15
32	45	24	30	388	4	523	1,255	1,069	121	29,329	11,720	102	9 26 5
...	5	8	1	37	...	51	75	62	1	1,131	132	11	0 0 24
...	4	4	5	25	...	38	63	59	5	1,983	232	12	0 0 57
...	1	1	2	6	...	10	20	20	...	463	203	3	0 0 8
...	2	...	1	19	...	22	40	35	...	765	190	3	0 0 19
...	12	13	9	87	...	121	198	176	5	4,347	757	29	0 1 28
1	17	4	10	113	...	145	144	131	7	3,051	697	27	0 2 13
10	57	37	50	406	6	565	1,551	1,298	80	31,111	11,193	114	1 13 43
33	62	28	40	501	4	668	1,399	1,200	128	32,030	12,417	129	9 2 1

TABLE IV.

Cultivation of Ganja in the Nimar District and transactions at the Khandwa Ganja Store-house in the year 1917-18.

Number of cultivating licenses granted.	Area for which granted.	Area under cultivation.	Balance at the beginning of the year.	Quantity of Ganja deposited during the year.	Total of Columns 4 and 5.	Amount of cleaned Ganja issued to				Quantity of refuse destroyed and dryage.	Total of Columns 7 to 11.	Balance, <i>i. e.</i> , Column 6 minus Column 12.	Remarks.
						Central Provinces and Berar.	Feudatory States, Central Provinces.	Other Provinces.	Native States outside Central Provinces.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	
8a	196'48	155'47	1,474 7 23	1,117 10 3	2,591 17 26	1,057 1 2	64 6 0	...	13 34 0	722 8 17	1,857 9 19	734 8 7	

APPENDIX III.

CONTENTS.

STATEMENT A.—Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail prices in the different areas under the supply system for the year 1917-18.

„ **B.**—Statement showing convictions for drunkenness in the Municipal areas in the Central Provinces and Berar during 1917-18 and two previous years.

„ **C.**—Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in the Central Provinces and Berar during 1917-18.

STATEMENT A.

Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail price for the different areas under the supply system in each District of the Central Provinces and Berar for the year 1917-18.

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Duty rate per proof gallon.	Total incidence of taxation per proof gallon for the year		Rates of retail price (in annas) per bottle (one-sixth of a gallon) of 60° U. F. in the year 1917-18.	
						1916-17.	1917-18.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs. a. p.	Rs. a. p.	Rs. r. p.	Rs. a. p.	Annas.	Annas.
Nagpur Division.	Nagpur and Kamptee towns with Shop at Pardi.	52,748	47,715	0 12 11	10 15 0	11 13 2	11 12 11	14	14
	Nagpur ...								
	Ramtek Tahsil ...	5,653	13,440	2 6 0	8 7 0	10 8 2	10 13 0	13	13
	Rest of the Nagpur District ...	15,946	48,182	3 0 4	9 1 0	11 5 2	12 1 4	14	13 and 14
	Bhandara ...								
	55 Shops in the Bhandara Tahsil.	17,008	52,735	3 1 7	5 15 0	8 9 6	9 0 7	12 to 14	10 to 14
	56 Shops of the Gondia Tahsil.	14,082	45,673	3 3 11	5 15 0	8 0 4	9 2 11	13 and 14	10 to 14
	11 Shops of the Gondia Tahsil.	2,007	4,505	2 4 5	4 1 0	5 13 5	6 5 5	...	8 to 10
	59 Shops of the Sakoli Tahsil.	23,438	52,970	2 4 2	4 1 0	5 8 10	6 5 2	...	7 to 10
	5 Shops of the Sakoli Tahsil.	1,530	2,130	1 6 3	1 4 0	2 5 11	2 10 3	...	5 to 6
	Chanda and Warora Town shops.	7,501	10,525	1 6 5	9 2 0	9 13 8	10 7 5	12	...
	Rest of the Warora Tahsil and shops round Chanda Town.	10,976	45,320	4 2 1	5 15 0	9 10 3	10 1 1	...	10 to 12
	Rest of the Chanda Tahsil and the whole of the Brahmपुरi Tahsil.	31,079	80,365	3 13 0	3 13 0	7 4 0	7 9 0	10	8 to 10
	Chanda ...								
Southern portion of the Garchiroli Tahsil and the Zamindaris in Garchiroli Tahsil.	9,389	8,800	0 14 0	0 15 0	...	1 13 0	...	4	
Rest of the Garchiroli Tahsil ...	11,619	30,375	2 9 10	1 4 0	3 10 5	3 13 10	6	5 to 6	
The Kalsa of the Sironcha Tahsil and the Ahiri Zamindari under supply system.	14,151	28,937	2 0 8	0 15 0	2 10 11	2 15 8	6	4 to 5	
Wardha ...									
Wardha District ...	24,659	1,29,345	5 3 11	6 14 0	10 4 6	12-1 11	16	14	
Balaghat ...									
Balaghat Tahsil ...	10,621	40,238	3 12 7	3 2 0	8 3 9	6 14 7	12	6 to 10	
Rampail Tract of Waraseoni Tahsil.	2,067	5,912	1 14 3	5 15 0	...	7 13 3	...	8 to 11	
Rest of the Waraseoni Tahsil.	11,949	13,538	1 2 2	3 2 0	5 8 4	4 4 2	...	8 to 12	
Baihar Tahsil ...	30,103	37,005	1 0 6	0 15 0	1 12 7	1 15 6	...	3 to 4	
Jubbulpore ...									
High duty area ...	49,626	61,815	1 3 11	7 3 0	7 3 7	8 6 11	10 to 12	10 to 12	
Intermediate duty area ...	10,834	16,472	1 8 4	3 2 0	4 0 11	4 10 4	...	6 to 8	
Low duty area ...	5,483	4,326	0 12 7	0 15 0	1 10 10	1 11 7	...	4 to 6	
Saugor ...									
Saugor Town group ...	11,220	20,144	2 11 0	5 0 0	8 5 6	7 11 0	10 to 11	...	
Bina, Etawab, Kburai Towns ...	1,825	14,175	7 12 3	4 1 0	9 3 0	12 13 2	12 to 13	...	
Rest of the Saugor District ...	5,290	10,775	2 0 7	2 8 0	3 8 2	4 8 7	6 to 8	6 to 8	
Damoh ...									
Damoh Town Shop ...	3,327	7,060	2 1 11	5 0 0	6 6 1	7 1 11	9	...	
Rest of the Damoh District ...	4,267	4,680	1 1 7	2 2 0	2 15 4	3 9 7	7	6	
Seoni ...									
Seoni Town Shops ...	2,063	2,425	1 2 10	7 3 0	8 7 5	8 5 10	10	...	
Rest of the Seoni Tahsil except 9 Shops.	18,337	28,419	1 8 10	3 2 0	4 14 10	4 10 10	...	6	
9 Shops of the Seoni Tahsil and the whole of the Lakhnadon Tahsil excluding 7 Shops.	16,554	27,220	1 0 8	1 9 0	3 0 7	2 9 8	...	4 to 5	
7 Shops of the Lakhnadon Tahsil.	2,646	1,435	0 8 8	0 15 0	0 2 2	2 7 8	...	2	
Mandla ...									
High duty area ...	6,923	14,675	2 1 10	1 14 0	4 2 4	3 15 10	5	4	
Low duty area ...	39,256	28,922	0 11 10	0 15 0	1 11 4	1 10 10	...	3	
Free duty area ...	10,451	4,080	0 7 2	Free.	0 6 4	0 7 2	...	2	

STATEMENT A.

Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail price for the different areas under the Supply system in each District of the Central Provinces and Berar for the year 1917-18.—(Contd.)

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Duty rate per proof gallon.	Total incidence of taxation per proof gallon for the year		Rates of retail price (in annas) per bottle, (one-sixth of a gallon of 60° U. P.)	
						1916-17.	1917-18.	Urban.	Rural.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Betul	The Badnur head-quarter Circle of the Betul Tahsil except the Gochl and Maradwani shops.	9,124	13,947	1 8 5	4 1 0	5 3 8	5 9 5	8	6 to 8
	Multa Tahsil except the Rotera, Dunawa and Bordehi tracts.	14,365	25,289	1 12 1	4 1 0	5 9 0	5 13 2	8	6 to 8
	The Bhainsdehi Tahsil except Tapli Valley and the Khomai shops.	17,092	24,588	1 7 0	4 1 0	5 5 11	5 8 0	8	6 to 8
	The Dabka and Khomai shops...	296	485	1 10 3	6 14 0	7 8 3	8 8 3	...	12
	Rest of the Betul district	53,934	25,168	0 7 6	1 14 0	2 6 4	2 5 6	...	4 & 5
Chhindwara	The Bhatodia tract and the Tekadhana, Bhakra, Itawah, Batakhaps, Dhanora, Gangal, Linga, Chindi and Harrai Budhona tracts in the Jagirs.	15,000	13,675	0 14 7	0 15 0	1 15 6	1 13 7	...	4
	Newly converted area	2,961	2,205	0 11 11	0 15 0	Outstill system.	1 10 11	...	4
	Ambara tract and the Khalsa area of the Amarwara Tahsil.	5,124	14,585	2 13 0	3 2 0	4 7 6	5 15 0	...	8
	Rest of the Chhindwara Tahsil, the Pagara and Lahpadwa tracts of Jagirs and the Khumarpani tract.	10,312	39,500	3 13 1	3 2 0	6 3 3	6 15 3	10	8
Hoshangabad	Rest of the Sausar Tahsil	7,794	31,895	4 1 6	5 0 0	7 12 8	9 1 6	12 & 14	10 to 12
	Hoshangabad and Harda Town groups.	10,872	33,420	3 1 2	4 1 0	7 3 10	7 2 2	10	8
	Bori Range	635	175	0 4 5	1 14 0	2 0 6	2 2 5	...	5
	Pachmarhi Town	1,093	5,500	3 3 3	10 0 0	13 1 7	13 3 3	16	...
Narsinghpur	Rest of the Hoshangabad District.	15,060	21,415	1 6 9	3 2 0	4 5 9	4 8 9	...	6 to 8
	Narsinghpur Town Shops	1,054	5,100	3 1 4	3 2 0	9 4 4	6 3 4	8	...
	Gadarwara Town Shops	1,344	4,800	3 9 2	3 2 0	7 3 4	6 11 2	7 to 8	...
Nimar	Rest of the Narsinghpur District.	6,623	10,365	1 9 0	3 2 0	3 9 0	4 11 0	...	6 to 8
	Khandwa Town Shops	7,123	10,696	1 7 10	10 0 0	10 15 11	11 7 10	13	...
	Burhanpur Town Shops and adjoining shops.	9,683	10,422	1 1 3	7 3 0	7 15 1	8 4 3	10	...
	Shops bordering on the Bombay Presidency and the Dhertalal, Dhaoti and Tukaitar shops.	2,976	10,200	3 6 10	5 15 0	6 12 5	9 5 10	...	12
	Sulgaon-Banjari and Garangaon-Piplod and Jalegaon tracts.	2,495	9,720	3 14 4	5 15 0	5 14 1	9 13 4	...	11½ to 12
	Khar and Bhigwan Tracts	290	2,725	9 6 4	5 15 0	5 4 7	15 5 4	...	11 to 12
	Rest of the Khandwa and Burhanpur Tahsils.	26,168	77,288	2 15 3	5 15 0	6 0 5	8 14 3	...	12
	Rest of the Hareud Tahsil	4,562	16,349	3 9 4	3 2 0	4 8 10	6 11 4	...	9 to 10
Kanapur Beria (a)	1,122	3,430	3 0 11	2 8 0	4 10 0	5 8 11	...	9	
Kanapur Beria (b)	1,416	3,330	2 5 8	3 2 0	4 10 0	5 7 8	...	9	

(a) Relates to the period from 1st April 1917 to 30th September 1917.

(b) Relates to the period from 1st October 1917, to 31st March 1918.

STATEMENT A.

Statement showing the country spirit consumption, license fee demand, duty rates, incidence of taxation and the rates of retail price for the different areas under the Supply system in each District of the Central Provinces and Berar for the year 1917-18.—(Concl'd.)

District.	Name of area.	Consumption in proof gallons.	License fee demand.	Incidence of license fee demand per proof gallon.	Duty rate per proof gallon.	Total incidence of taxation per proof gallon for the year		Rates of retail price (in annas) per bottle (one-sixth of a gallon) of 60° U.F.		
						1916-17.	1917-18.	Urban.	Rural.	
1	2	3	4	5	6	7	8	9	10	
CENTRAL PROVINCES DIVISION.	Raipur	Raipur Town ...	5,084	8,840	1 7 8	8 2 0	9 2 9	9 9 5	11	...
		Four rural shops adjoining Raipur Town.	227	360	1 9 4	5 0 0	5 9 2	6 9 6	...	8
		Bhatpara and Dhamtari towns and shops within their radii of 8 and 10 miles respectively.	6,971	17,960	2 9 3	1 14 0	4 10 2	4 7 3	8	5 and 6
		Kauria, Suarmar, Narra, Phuljar and Deori Zamindaris and the Northern portion of the Rindranawagath and Khariar Zamindaris.	16,966	7,713	0 7 3	0 10 0	0 15 11	1 1 5	...	3
		Phingshwar Zamindari and rest of the Raipur District under supply system.	24,497	21,688	0 14 2	0 15 0	1 13 9	1 15 2	...	4
	Bilaspur	Bilaspur Town ...	3,553	6,400	1 12 10	9 1 0	10 5 8	10 13 10	12	...
		The tract comprising the shops of Polmi, Kui, Kamthe and Ghogra in the Pandaria Zamindari.	1,355	450	0 5 4	Free duty.	0 4 10	0 5 4	...	2½ to 5
		Area newly converted in the Bilaspur and Katghora Tahsils.	1,885	1,740	0 14 9	0 10 0	...	1 8 0	...	4
		Rest of the Bilaspur District under supply system including the area newly converted in Janjgir Tahsil.	25,736	25,657	0 15 11	0 15 0	1 12 10	1 14 11	...	4 to 7
		Drug	Drug Town ...	914	4,450	4 13 11	4 1 0	8 3 3	8 14 11	10
Amraoti	Drug high duty area ...	602	238	0 6 4	3 2 0	3 15 0	3 8 4	...	6	
	Shops from Balod to Dhamtari.	3,979	4,950	1 3 11	1 14 0	4 2 8	3 1 11	...	6	
	Rest of the Drug District under supply system.	18,685	13,253	0 11 4	0 15 0	1 14 7	1 10 4	...	4	
	Free duty area ...	14,402	7,164	0 8 0	No duty.	0 9 9	0 8 0	...	3	
	Amraoti	Amraoti town shops and the Badnera and Balgaon shops.	10,139	40,800	3 15 5	12 13 0	14 0 5	16 12 5	16 to 18	...
BERAR DIVISION.	Akola	Ellichpur town shops ...	3,503	15,200	4 5 5	10 15 0	11 15 6	15 4 5	14 to 16	...
		Shops within a radius of 10 miles of Amraoti and Ellichpur towns.	6,584	25,825	3 14 9	7 13 0	10 6 8	11 11 9	...	14 to 17
	Buldana	Chikaida and Dharni tracts ...	5,311	14,190	2 10 9	5 15 0	5 12 10	8 9 9	...	10 to 16
		Katkumb and Churnee shops ...	1,293	2,350	1 13 1	2 8 0	4 3 8	4 5 1	...	8 to 10
		Rest of the Amraoti District ...	35,981	1,89,115	5 4 1	6 14 0	10 12 3	12 2 1	...	10 to 16
Yeotmal	Akola, Akot, Balapur and Murtizapur Taluqs.	45,665	1,52,599	2 14 6	0 6 0	11 11 0	12 4 6	10	14	
	Basim and Mangrul Taluqs ...	17,956	49,507	2 14 6	7 8 0	10 5 10	10 6 6	14	12	
Yeotmal	Malkapur, Khomgaon and Jalgaon Taluqs.	37,102	1,35,993	3 10 8	9 6 0	0 15 8	13 0 8	12	13 to 16	
	Chikhli and Mebkar Taluqs ...	22,232	75,997	3 6 8	7 8 0	8 15 3	10 14 8	14 to 16	12 to 15	
	Yeotmal Taluq and 37 shops of the Jarwa Taluq.	27,516	1,87,860	6 13 3	5 15 0	8 9 6	12 12 3	13 and 18	10 to 14	
Yeotmal	Shops within 6 miles of Yedlabad border.	10,081	41,110	3 11 11	3 8 0	5 12 1	6 13 11	...	8 to 10	
	Rest of the Yeotmal District ...	45,303	2,34,654	5 2 10	5 0 0	8 2 2	10 2 10	13 to 16	10 to 14	

STATEMENT B.

Statement showing convictions for drunkenness in the Municipal areas during the year 1917-18 and two previous years.

District.	Name of Municipality.	Population as per census of 1911.	1915-16.		1916-17.		1917-18.		
			Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9	
NAGPUR DIVISION.	Nagpur	134,008	100	7.5	71	5.3	58	4.3	
	Kamptee	23,992	21	8.7	42	17.5	9	3.8	
	Ramtek	9,806	1	1.0	2	2.0	2	2.0	
	Umrer	17,630	1	0.6	..	..	1	0.6	
	Katol	6,269	..	..	1	1.6	..	..
	Mowar	4,719	..	..	..	..	..	..
	Saoner	6,636	2	3.0	..	..	..	..
	Kalmeshwar	5,575	2	3.6	1	1.8	..	..
	Khapa	8,233	..	..	..	..	..	..
	Bhandara	Bhandara	13,728	..	..	1	0.7	..	..
		Tumsar	6,547	..	..	..	..	..	..
		Powni	10,222	..	..	..	..	..	..
		Gondia	5,847	..	..	2	3.4	1	1.7
	Chanda	Chanda	19,866	..	..	..	..	..	..
		Warora	6,174	..	..	1	1.0	..	..
	Wardha	Wardha	12,540	7	5.6	6	4.8	2	1.6
		Hinganghat	14,943	1	0.7	1	0.7	..	..
		Arvi	11,902	2	1.7	..	..	1	0.8
		Deoli	5,575	..	..	..	..	..	..
		Pulgaon	5,466	1	1.8	1	1.8	4	7.3
Balagnat	Balaghat	7,400	..	..	..	..	..	..
JUBBULPORE DIVISION.	Jubbulpore	79,009	27	3.4	36	4.6	72	9.1	
		Jubbulpore Cantonment.	21,642	26	12.0	108	49.9	76	35.1
		Sihora	5,432	..	..	4	7.4	..	..
		Murwara	15,812	1	0.6	12	7.6	3	1.9
	Saugor	Saugor Town and Cantonment.	45,908	8	1.7	11	2.4	9	1.9
		Khurai	6,868	..	..	..	..	..	..
		Deori	5,739	..	..	..	..	..	..
		Etawah	8,968	..	..	..	..	..	..
	Daroh	Damoh	17,042	..	..	5	2.9	5	2.9
	Seoni	Seoni	13,839	7	5.0	4	2.9	4	2.9
	Mandla	Mandla	9,379	..	..	2	2.1	3	3.2
	NERBUDA DIVISION.	Betul	5,473	..	..	..	..	..	..
		Badnur	7,454	8	10.7	6	8.0	3	4.0
		Multai	3,808	..	..	1	2.6	..	..

STATEMENT B.—(Concl'd.)

Statement showing convictions for drunkenness in the Municipal areas during the year 1917-18 and two previous years.—(Concl'd.)

District.	Name of Municipality.	Population as per census of 1911.	1915-16.		1916-17.		1917-18.	
			Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.
1	2	3	4	5	6	7	8	9
NERBUDA DIVISION.—(Concl'd.)	Chhindwara ... Chhindwara ...	12,872	6	4.7	3	2.3	5	3.9
	... Sausar ...	5,442	1	1.8	...	...	...	...
	... Pandhurna ...	7,058	...	...	...	...	...	...
	Hoshangabad ... Heshangabad ...	12,099	...	...	6	4.9	1	0.8
	... Harda ...	15,558	...	...	12	7.7	8	5.1
	... Seoni-Malwa ...	6,568	...	...	3	4.6	...	...
	... Sohagpur ...	7,239	...	...	...	...	4	5.5
	... Itarsi ...	4,430	...	...	...	...	...	...
	... Pachmarhi town and Cantonment.	3,822	22	57.6	4	10.5	6	15.6
	... Piparia ...	2,406	...	...	...	...	...	...
Narsinghpur ...	Narsinghpur ...	10,630	...	...	...	...	...	...
	... Gadawara ...	8,573	...	...	2	2.3	...	...
	... Chhindwara ...	3,404	...	...	...	...	...	...
Nimar ...	Khandwa ...	21,604	9	4.1	2	0.9	1	0.5
	... Burhanpur ...	30,435	7	2.3	15	4.9	9	2.9
CHHATTISGARH DIVISION.	Raipur ... Raipur ...	35,335	9	2.5	32	9.0	6	2.3
	... Dhamtari ...	10,460	5	4.8	...	...	1	1.0
	Bilaspur ... Bilaspur ...	19,850	7	3.5	7	3.5	9	4.5
Drug ... Durg ...	7,048	2	2.8	3	4.3	...	...
Amraoti ...	Amraoti Town ...	24,270	13	3.8	4	1.2	1	0.3
	... Amraoti Camp ...	6,340	...	...	...	...	...	...
	... Ellichpur City ...	24,435	1	0.4	...	...	...	...
	... Ellichpur Civil Station.	6,962	3	4.3	...	...	...	...
Akola ...	Akola ...	27,183	23	8.5	22	8.0	10	3.7
	... Akot ...	14,830	...	...	...	...	1	0.7
	... Basim ...	11,217	4	3.6	4	3.6	...	...
	... Karanja ...	12,852	2	1.6	2	1.6	4	3.1
	... Murtizapur ...	8,724	...	...	9	10.3	8	9.2
Buldana ...	Buldana ...	3,820	2	5.2	1	2.6	1	2.6
	... Malkapur ...	13,906	2	1.4	3	2.2	...	...
	... Khamgaon ...	13,171	...	...	3	2.3	2	1.5
	... Shegaon ...	11,962	...	...	1	0.9	1	0.9
Yeotmal ... Yeotmal ...	13,525	...	...	...	...	...	...
GRAND TOTAL ...		1,011,481	333	3.3	456	4.5	333	3.3

STATEMENT C.

Statistics of retail vend and consumption of foreign spirits and ferment ed liquors in the Central Provinces and Berar during the year 1917-18.

District.	Sold under shop licenses.				Sold under Hotel or Dak Bungalow licenses.				Sold under Railway refreshment room and Restaurant licenses.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		3	4	5		7	8	9		11	12	13	
1	2	3	4	5	6	7	8	9	10	11	12	13	
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	
NAGPUR DIVISION.	Nagpur ...	9	467	6,162	6,426	1	...	89	...	1 ^{*2}	10	94	380 26,050
	Bhandara ...	2	40	258	326	...	...	...	...	...	...	...	...
	Chanda ...	1	12	130	40	...	...	...	...	...	...	...	...
	Wardha ...	3	10	951	17	...	...	...	...	1	6	157	58
	Balaghat ...	1	1	67	...	...	...	...	...	...	...	...	...
JUBBULPORE DIVISION.	Jubbulpore ...	9	660	4,100	5,179	1	12	51	99	3	...	...	89,600
	Saugor ...	6	88	689	242	...	...	...	...	1	24	206	342
	Damoh ...	1	7	55	...	...	...	...	...	...	...	...	...
	Seoni ...	1	...	37	...	...	...	...	...	...	...	...	...
	Mandla ...	2	38	248	250	...	...	...	...	...	...	...	...
CHHATTISGARH NERBUDDA DIVISION.	Betul ...	1	8	60	3	...	...	...	...	...	...	...	...
	Chhindwara ...	1	6	114	26	...	...	...	...	...	...	...	...
	Hoshangabad... ..	8	117	1,519	1,697	3	...	6	43	1 ^{*1}	2	32	121 8,507
	Narsinghpur ...	1	2	66	...	...	...	...	...	...	...	...	...
	Nimar ...	4	81	991	1,144	...	...	...	...	...	...	...	...
CHHATTISGARH NERBUDDA DIVISION.	Raipur ...	3	48	349	202	...	...	...	...	1	1	12	...
	Bilaspur ...	1	43	328	185	...	...	...	...	1	102	853	1,080
	Drug ...	2	31	335	538	...	...	...	...	...	...	...	...
Total for Central Provinces ..		56	1,659	16,499	16,275	5	12	146	142	12	145	1,354	126,138
BERAR DIVISION.	Amraoti ...	6	201	3,356	203	...	...	...	...	1	5	90	159
	Akola ...	4	20	717	82	...	...	...	...	...	...	...	...
	Buldana ...	3	32	761	78	...	...	...	...	1	...	34	111
	Yeotmal ...	1	21	172	23	...	...	...	...	...	...	...	...
Total for Berar ...		14	274	5,006	386	...	...	...	...	2	5	124	270
GRAND Total ...		70	1,933	21,505	16,661	5	12	146	142	14	150	1,478	126,408

*These licenses were granted to canteen tenants.