

REPORT

ON THE

ADMINISTRATION

OF THE

EXCISE DEPARTMENT

IN THE

PROVINCE OF BIHAR AND ORISSA

FOR THE YEAR

1922-23.



PATNA :

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BOARD OF REVENUE, BIHAR AND ORISSA.

No. 23—45-2.

FROM

RAI BAHADUR H. L. KHASTGIR,
OFFG. SECRETARY TO THE BOARD OF REVENUE,
BIHAR AND ORISSA,

TO

THE SECRETARY TO THE GOVERNMENT OF
BIHAR AND ORISSA, LOCAL SELF-GOVERNMENT
DEPARTMENT.

Patna, the 8th September 1923.

SIR,

I AM directed to submit the accompanying Report of the Commissioner of Excise and Salt, on the administration of the Excise Department during the year 1922-23.

2. The gross excise revenue of the year amounted to Rs. 1,54,31,391 showing an increase of over 30 lakhs as compared with the preceding year and of over 20 lakhs as compared with the previous highest revenue recorded. The remarkable increase in the revenue was due mainly to the re-action from the anti-drink campaign which was vigorously carried on by the non-co-operation party in the previous year and partly to the prosperous condition of the people due to good harvests. The same reasons contributed to the increase by over 50 per cent. in the license fees obtained at the settlements for the current year. There is no reason to think that the results were due to any sudden or general recrudescence of intemperance among the people. On the other hand, as compared with the year 1919-20, which may be taken as a normal year, the consumption of country spirit decreased from 1,367,842 L.P. gallons in that year to 1,241,280 L.P. gallons in the year under report while the revenue rose from Rs. 57,95,932 to Rs. 70,13,866. The number of country spirit licenses was reduced by 111 as compared with the previous year.

3. The interest taken by Advisory Committees showed no material change. Action was taken as far as possible on their recommendations for the abolition or changes of sites of shops.

4. The detective work of the Excise staff showed a marked advance. One thousand eight hundred and ninety-three cases of illicit distillation of spirit were detected by the staff during the year while about $7\frac{1}{2}$ maunds of contraband opium and $1\frac{1}{2}$ lbs. of cocaine were seized.

5. In paragraph 73 of the Report the Excise Commissioner has drawn attention to the importance of adjusting punishments in excise cases to the nature of the crime in order that they may have a deterrent effect. The Board addressed Government on this matter in its letter No. 23-100-6, dated the 9th December 1922, and necessary action has been taken by Government in drawing the attention of all District Officers to the inalequacy of sentences frequently passed by trying Magistrates in excise cases and to the necessity in such cases of moving the High Court for enhancement of the sentences.

6. The Board regrets to notice that in five districts excise offices were not inspected by the District Officer during the year, and that in Hazaribagh the Excise office has not been inspected by the Deputy Commissioner now for three years, whilst the Ranchi office could hardly have fallen into the discreditable condition in which it was recently found had the work received an adequate scrutiny at inspection. Inspections by District officers, with their special knowledge of their jurisdiction, are of high value to the excise administration, and the Board trusts that they will not be neglected.

7. The Board considers that Mr. Berthoud is to be cordially congratulated upon his skilled and successful guidance of the department during the year, and associates itself in the commendation bestowed on the officers mentioned in the Report.

I have the honour to be,

SIR,

Your most obedient servant,

H. L. KHASTGIR,

Offg. Secretary to Board of Revenue.

No. 2874-E.

FROM

E. H. BERTHOUD, Esq., I.C.S.,
COMMISSIONER OF EXCISE AND SALT,
BIHAR AND ORISSA,

TO

THE SECRETARY TO THE BOARD OF REVENUE,
BIHAR AND ORISSA.

Dated Patna, the 18th July, 1923.

SIR,

I HAVE the honour to submit the following report on the administration of the Excise Department in the Province of Bihar and Orissa for the year 1922-23. I was in charge of the department throughout the year.

2. Laws in force.—The Bihar and Orissa Excise Act II of 1915 and Opium Act I of 1878 and the Statutory rules framed thereunder, as amended from time to time were in force throughout the Province.

3. Administrative changes.—The principal administrative changes and reforms which took place during the year were :—

- (a) The enhancement of the duty on country spirit in Jamshedpur town (Singhbhum).
- (b) The substitution of 25 U. P. strength of spirit for 20 U. P. in all the districts of the Orissa Division and the Santal Parganas, and of 30 U. P. for 25 U. P. in the Dhanbad Subdivision of Manbhum.
- (c) The abolition of minimum prices for country spirit in the districts where they existed previously.
- (d) The enhancement of the retail price of country spirit in most of the districts of the Province.
- (e) The introduction of the system of settlement on the sliding scale in 33 country spirit shops in the districts of Shahabad, Champaran, Bhagalpur, Purnea, Balasore, Sambalpur and Ranchi, and its extension to several country spirit shops in the districts of Muzaffarpur, Darbhanga, Monghyr, Hazaribagh and Manbhum, as well as to 4 opium shops in Balasore.
- (f) The reduction in the limit of retail sale and possession of country spirit for strengths of 30 U. P. and 50 U. P. in the colliery area of Manbhum.
- (g) The enhancement of the treasury price of opium from Rs. 55 to Rs. 63 per seer throughout the Province from 1st April 1922 on account of the increase in the cost price of opium.
- (h) The enhancement of the duty on *bhag* from Rs. 2 to Rs. 3 per seer in the districts of the Patna, Orissa and Chota Nagpur Divisions, in the district of the Santal Parganas and in portions of the districts of Monghyr and Bhagalpur lying south of the Ganges.

(i) Excise Superintendents were relieved of Income-tax work in the districts of Gaya, Saran, Champaran, Muzaffarpur and Palamau from 1st January 1923. The Superintendents of six other districts had been similarly relieved in the previous year as mentioned in last year's report.

(j) The work of the finger-print section of the Excise Intelligence Bureau was transferred to the Police Department.

4. Total Revenue and charges (Imperial Return Nos. I and II, Appendix A).—The Excise revenue and charges of the province for the last 5 years are shewn below :—

Period.	Revenue.	Charges.	Net Revenue.	Percentage of charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1918-19	1,23,92,419	6,68,822	1,17,23,597	5.39
1919-20	1,29,06,380	9,38,105	1,19,68,275	7.26
1920-21	1,32,46,590	10,18,536	1,22,28,054	7.69
1921-22	1,23,87,404	9,49,745	1,14,37,659	7.67
1922-23	1,54,31,391	9,72,076	1,44,59,315	6.30
Difference between the year under report and the preceding year.	+30,43,987	+22,331	+30,21,656	-1.37

The revenue was a record. The amount shown above as charges for 1922-23 differs from that shown in Imperial Return II by Rs. 76,000, which under the orders of the Government of India is debitable to the Salt Department.

5. Discrepancy between the figures returned by the District Officers and those furnished by the Accountant-General, Bihar and Orissa.—The figures for revenue have been compared with those furnished by the Accountant-General, Bihar and Orissa, and the result is shown below :—

	Rs.	Rs.
As shown by the Accountant-General, Bihar and Orissa ... ..	...	1,53,97,087
As returned by District Officers	1,54,31,391	}
Deduct refund from Provincial Excise Revenue as shown by Accountant-General	35,398	
	1,53,95,993	1,53,95,993
		1,094

The difference is in course of adjustment.

6. Actual receipts :—Fluctuations under different heads (Provincial Table I, Appendix B).—Deducting the advance collections (Rs. 14,44,864) for 1923-24 from the total collections during the year under review and adding thereto the collections for 1922-23 (Rs. 7,87,670) made in advance during 1921-22, the actual receipts on account of the year's

demand amounted to Rs. 1,47,74,197 against Rs. 1,21,52,477 (after similar adjustment) of the preceding year, showing an increase of Rs. 26,21,720 or about 21·6 per cent. The increase in revenue (Rs. 30,43,987) was shared by every head except *foreign liquor* and *charas* and was large under the heads *country spirit* (Rs. 15,21,106), *tari* (Rs. 5,96,267), *ganja* (Rs. 5,50,291), *opium* (Rs. 2,54,301), *pachwai* (Rs. 89,869) and *miscellaneous* (Rs. 29,085). The decrease under the heads *foreign liquor* and *charas* was Rs. 5,821 and Rs. 8, respectively. The fluctuations in the revenue from different excisable articles are discussed in detail under the appropriate heads.

7. Demand, collection and balance—(Provincial Table 1, Appendix B).—Out of the gross demand of Rs. 1,56,38,919 a sum of Rs. 1,54,31,391 or 98·7 per cent. was realised within the year, leaving a balance of Rs. 2,07,528. Rupees 28,105 have been realised since the close of the year and Rs. 50,287 have been remitted as irrecoverable. Of the remainder, Rs. 52,783 are believed to be irrecoverable and the recovery of Rs. 42,967 is said to be doubtful.

8. Incidence of Excise Revenue—(Imperial Return No. V, Appendix A).—Column 26 of the Imperial Return V shows separately for each district, as well as for the whole province, the average total excise revenue per head of population which varied from Re. 10 in Angul to Re 1·09 in Patna. In working out figures for this column, revenue derived from duty on excisable articles exported to adjoining states has been left out of calculation. Including such figures, the incidence of total excise revenue per head of population on the census figures of 1921 for the whole province works out at 7 annas 3 pies against 5 annas 10 pies in the preceding year. The figures for 1921-22 for the adjoining presidencies and provinces were Bengal 6 annas 3 pies, United Provinces 4 annas 10 pies, Central Provinces 11 annas 11 pies and Madras Re. 1-2-6.

9. Excise charges—(Imperial Return II).—The total charges excluding refunds amounted to Rs. 10,18,333 against Rs. 10,02,038 in 1921-22, an increase of Rs. 16,295; out of this a sum of Rs. 76,000 is to be debited to the Imperial Head "3—Salt" under orders of the Government of India. The increases occurred under the heads of "Rewards" (Rs. 14,934), "Salaries and establishments" (Rs. 3,181), "Contingencies and special charges" (Rs. 2,853) and "Construction and repair of buildings" (Rs. 197), while there were decreases in other heads, viz., "Allowances" (Rs. 4,240) and "Other charges" (Rs. 630). Expenditure on rewards increased owing to the detection of a very large number of illicit distillation cases (*vide* paragraphs 71 and 72 below) for which larger rewards had to be paid. This was essential expenditure as the administration of the Department cannot be efficient unless illicit distillation is checked. The increase under "Salaries and establishments" was due to the Superintendents on the time-scale having received increments of salary during the latter part of the year. The increase under "Contingencies" was due to increase in the rate of postage. The decrease in "Allowances" was due to the fact that grain compensation allowance was paid to the peons for a few months only during the year.

10. Results of settlements for the current year up to the 31st May 1923.—Table XIII in Appendix B compares the results of the settlements of excise and opium licenses for the current year made under the auction system with those of the year under review; figures up to the 31st May have been shown in both cases. Compared with the preceding year, there has been an increase of Rs. 14,08,939 in the demand under country spirit and of Rs. 13,02,635 under other excisable articles; the total increase amounts to Rs. 27,11,574 or more than 51 per cent. of the last year's demand. 212 country spirit and 45 opium shops have been settled under the sliding scale system for the year 1923-24 against 117 country spirit and 17 opium shops in 1922-23. The license fees for the sliding scale shops may be roughly estimated at Rs. 10,00,000 per annum against Rs. 9,97,051, the actual demand for such shops for the year 1922-23.

Country spirit.—There have been increases in country spirit license fees in all districts except Purnea and Puri, owing to good harvests and keen competition amongst the bidders due to the cessation of the activities of the non-co-operation movement. The decrease of Rs. 57,646 and Rs. 7,356 shown against Purnea and Puri are only apparent as the license fees of 89 shops in Purnea and of 2 town shops in Puri in which the sliding scale system has been introduced for the first time during the current year are not included in column 5 of Table XIII while their fees for 1922-23 are included in column 3.

Other excisable articles.—There have been increases in the license fees demand for excisable articles other than country spirit in all districts except Balasore, mainly under the following heads:—

					Rs.
<i>Ganja</i>	...	...	...	...	6,77,882
<i>Opium</i>	...	...	...	...	2,56,448
<i>Tari</i>	...	...	...	...	2,54,563
<i>Pachwai</i>	...	...	...	...	90,897

The increases are due to the same reasons as are given against country spirit. The decrease of Rs. 33,864 shown against Balasore is only apparent and is due to the fact that the license fees of 28 opium shops in which the sliding scale system has been introduced for the first time during the current year are not included in column 6 of Table XIII, while those of the previous year are included in column 4.

11. Selection of liquor shop sites and Local Excise Committees.—The provisions of sections 30 to 35 of the Excise Act and the rules framed thereunder were duly carried out. New Advisory Committees were formed in November and December, 1922, for municipal towns in all districts and for the rural areas of the Chota Nagpur Division. The Committees were constituted exactly as in the previous year.

The Advisory Committees were convened twice during the year for all municipal towns, excepting those in the districts of Patna, Monghyr, the Santal Parganas, Balasore, Ranchi, Manbhum and at Arrah, Dumraon, Buxar, Jagdishpur and Hazaribagh, where no meetings were held in July as there were no subjects for discussion, and they were convened once for the rural areas of Chota Nagpur (except in the district of Singhbhum where two meetings were held) and the Jharia Mining area. Most of the Committees at their July meetings discussed the transfer of sites of shops which was properly the subject for the December meeting.

The following were among the more important subjects discussed at the meetings held in July:—

- (1) Prohibition of drinking of country spirit and *tari* on the premises of shops.
- (2) Removal of country spirit and *tari* shops from road sides.
- (3) Prohibition of sale of *tari* by women and children.
- (4) Empowering Police officers to remove women and children from the vicinity of *tari* shops.
- (5) Separation of the residential room of salesmen from the country spirit shops to check sales after prescribed hours.

The following action was taken during the year on the recommendations of the Advisory Committees:—

Patna	...	...	Two country spirit shops were abolished.
Kissengunj	...	...	One country spirit shop was abolished.
Forbesgunj	...	...	One country spirit shop was abolished.
Cuttack	...	...	One opium and two country spirit shops were abolished.

Balasore	...	...	One country spirit shop was abolished.
Chatra	...	...	Two <i>tari</i> shops were abolished.
Palamau	...	...	The site of one outstill was changed.
Dhanbad (mining area)	...	...	The limit of possession and retail sale of country spirit was reduced within the mining area.
Singhbhum (rural)	...	...	Five outstills were abolished and one <i>ganja</i> and one opium shops were opened.

Other recommendations of the Advisory Committees about the change of sites of shops were very carefully considered and effect was given to them wherever it was practicable.

12. Number of villages in which liquor or drug shops were opened.—The number of villages in which drug shops were opened for the first time during the year is noted below. No liquor shop was opened in any village for the first time:—

Name of district.	No. of villages.	Nature of shops.
1	2	3
Cuttack	1	<i>Bhang</i> .
Balasore	1	<i>Bhang</i> .
Singhbhum	1	<i>Ganja</i> and opium.

In Cuttack, one *bhong* shop was opened at Chattarhat to meet the local demand. Similarly another *bhong* shop was opened at Deula in Balasore district as there was no shop within a radius of 25 miles.

In Singhbhum, one new *ganja* and opium shop was opened at Dumaria on the recommendation of the Advisory Committee, as the portion of the district known as East Alkosh in Dhalbhum parganas was without any drug shop and it was suspected that supplies were illicitly obtained from Mayurbhanj State.

SECTION II—COUNTRY LIQUOR.

(Imperial Returns I, III, IV, IV (a) and V, appendix A, page ii to iii and vi to x and provincial tables IV and V, appendix B, pages xxii to xxvii).

Country spirit.

13. Distillery and outstill areas.—There was no change in the distillery and outstill areas in the year under report and therefore no map has been attached to this report.

14. Distilleries and warehouses.—The old contracts for the wholesale supply of country spirit terminated on the 31st March 1922 and new contracts were entered into for three years with effect from the 1st April 1922 with the proprietors of the five distilleries in the Province.

The statement below gives details of spirit manufactured in the distilleries :—

Name of Contractors,	Distilleries owned by them and the quantity manufactured.	No. of warehouses.	Total quantity of country spirit issued on payment of duty.
1		3	4
Chaudhuri Muhammad Buksh ...	Manpur (Gaya) 368,674 L. P. gallons.	23	357,553 L. P. gallons
Cawnpur Sugar Works Limited ...	Marhourah (Saran) 312,077 L. P. gallons.	29	271,470 L. P. gallons
Rai Sabib Thakur Das ...	Mankatha (Monghyr) 212,223 L. P. gallons, Ranchi 105,741 L. P. gallons.	21	300,461 L. P. gallons.
Maulavi Habibur Rahman ...	Sultanganj (Bhagalpur) 323,646 L. P. gallons.	18	311,706 L. P. gallons.
	1,32,2361 L. P. gallons	91	1,241,230 L.P.gallons.

The Marhourah distillery exported 20,150 L. P. gallons of spirit under bond to the United Provinces. The contract rates for the supply of country spirit to retail shops were Rs. 1-10-3 in the districts of the Patna, Tirhut, Bhagalpur and Chota Nagpur Divisions and Rs. 1-14-0 in the districts of the Orissa Division. The rates of the different areas are shown in column 21 of the Provincial Table V, Appendix B.

The number of warehouses was 91 as in 1921-22. The stock of spirit fell short of the prescribed minimum in many warehouses on account of irregular supply of transport by the railways. The wholesale Contractors were also to blame for delay in despatching consignment of spirit from their distilleries. Some of the warehouses owned by Chaudhuri Muhammad Buksh, Maulavi Habibur Rahman and Rai Sabib Thakur Das ran out of stock occasionally and spirit had to be brought from the Asansol distillery in Bengal and Katni distillery in the Central Provinces to replenish stocks at a heavy extra cost to the Contractors. In Cuttack, the warehouse was without spirit for a fortnight with the result that several shops were closed. Similarly some of the shops served by the Dhanbad warehouse were closed for want of spirit. The loss of revenue in Cuttack has already been recovered from the Contractors and action has been taken to recover the loss in Dhanbad. The difficulty complained of in the report for 1921-22 in connection with thefts of spirit in transit by rail, continued during the year under report. The Bengal-Nagpur Railway authorities have consented to book spirit consignments at railway risk but the East Indian Railway authorities have not. The matter has been referred to Government.

15. Retail vend licenses in the contract distillery area.—The number of licenses in the distillery area was 1,540 against 1,650 in the previous year. As a further step towards minimising the temptation to drink, 111 shops were closed viz., 21 in the district of Monghyr, 18 in Sambalpur, 12 in Ranchi, 11 in Bhagalpur, 9 in Saran, 8 in Muzaffarpur, 7 in Champaran, 6 in Purnea, 4 in each of the districts of Shahabad and Cuttack, 3 in each of the districts of Patna, Gaya and Balasore and 2 in Hazaribagh. One new shop was opened in the district of the Santal Parganas on account of local demand.

16. Consumption of country spirit.—The total quantity of country spirit issued on payment of duty was 1,241,280 L. P. gallons, compared with 1,079,281 L. P. gallons in the preceding year, showing an increase of 161,999 L. P. gallons or 15.09 per cent. The increase was shared by all

districts except Patna and Singhbhum. The increases were large in Hazaribagh (38,276 L. P. gallons), Gaya (29,418 L. P. gallons), Ranchi (27,350 L. P. gallons), Purnea (15,467 L. P. gallons), Manbhum (11,694 L. P. gallons), Muzaffarpur (11,212 L. P. gallons) and Monghyr (10,750 L. P. gallons) and were mainly due to the reaction from the anti-drink campaign of the non-co-operation movement, and to the prosperous condition of the people on account of good harvest. In 1919-20, which may be taken as a normal year (as the non-co-operation trouble commenced in January 1920) the consumption was 1,367,812 L. P. gallons. Thus it will be seen that the consumption is still kept under check. Patna and Singhbhum are the only districts which showed decreases in consumption of 4,359 and 5,523 L. P. gallons, respectively. The decrease in Patna was due to the re-opening of many *tari* shops which remained unsettled during 1921-22 while that in Singhbhum was due to the closure of the two town shops in Jamshedpur for a month owing to the strike among the employees of the Tata Company.

17. Maximum prices of country spirit.—The retail prices of country spirit were revised in the districts of Gaya, Shahabad, Saran, Champaran, Muzaffarpur, Darbhanga, Monghyr, Bhagalpur, Purnea, Cuttack, Balasore, Hazaribagh, Ranchi and Manbhum. In the municipalities of Gaya, Chapra and Darbhanga the prices for all strengths were increased by 7 annas per bulk gallon. In the municipalities of Arrah, Bettiah, Motihari, Muzaffarpur, Monghyr, Jamalpur, Bhagalpur, Purnea and Purulia where no maximum prices were prescribed, the retail prices were fixed at Rs. 9-3-0 for strength of 30 U. P., Rs. 6-9-0 for strength of 50 U. P. and Rs. 3-8-0 for strength of 70 U. P. per bulk gallon as the shops were settled according to the sliding scale system in which a fixed price is a necessary condition. In certain rural areas in the districts of Gaya, Shahabad, Muzaffarpur, Darbhanga, Monghyr and Purnea the prices of 30 U. P. strength was increased by 14 annas and of 50 U. P. and 70 U. P. strengths by 7 annas per bulk gallon. In the town of Cuttack the price of 25 U. P. strength was increased by Re. 0-5-3 and of 50 U. P. strength by Re. 0-12-9 per bulk gallon. Similar changes were made in the other districts named above.

18. Minimum prices of country spirit.—Minimum prices for the retail sale of country spirit which were fixed in the town of Chapra, town of Sambalpur, distillery area of the Giridih subdivision, town of Ranchi and colliery area of the Dhanbad subdivision and certain shops in the Sadr Subdivision of Manbhum were abolished with effect from the 1st April 1922 on account of the introduction of the sliding scale system of settlement in which fixed retail prices are prescribed.

19. Revision in the rates of duty.—The rates of duty on country spirit remained the same as in the previous year in all districts except Singhbhum where in the case of the two town shops at Jamshedpur the duty on strengths above 70 U. P. was raised from Rs. 5-10-0 to Rs. 9-6-0 and on strengths of 70 U. P. or less from Rs. 5-7-6 to Rs. 6-4-0 per L. P. gallon from the 1st July 1922 as a corollary to the increase in the retail prices effected towards the close of the year 1921-22.

20. Revision in the issue strengths.—With a view to discourage the use of strong liquor, spirit of 25 U. P. strength was substituted for 20 U. P. strengths in the districts of Cuttack, Balasore, Puri, Sambalpur and the Santal Parganas. In the colliery area of the Dhanbad subdivision spirit of 20 U. P. strength was substituted for 25 U. P. from the 1st April 1922.

21. Limit of retail sale and possession.—On the recommendation of the Excise Advisory Committees for the Dhanbad mining area and the Dhanbad municipality, the limit of retail sale and possession of country spirit in the Dhanbad subdivision was reduced from three bottles to one bottle in the case of 30 U. P. strength and from 3 bottles to 2 bottles in the case of 50 U. P. from the 1st April 1922.

22. Revenue under the contract supply system.—The total revenue from country spirit amounted to Rs. 70,13,596 viz., Rs. 24,20,716 from license fees and Rs. 45,93,150 from duty against Rs. 57,42,579 viz.

Rs. 17,21,693 from license fees and Rs. 40,21,883 from duty in 1921-22, giving a net increase of Rs. 12,70,287 or 22.1 per cent. The increase under the head duty which amounted to Rs. 5,71,267 was shared by all districts except Patna, and was due to increased consumption. The increase under the head license fees, which amounted to Rs. 6,99,020 was shared by all districts except Purnea, Sambalpur and Singhbhum and was due to better settlements consequent on the cessation of the anti-drink movement.

Columns 17 to 19 of Imperial Return V, Appendix A, shows for each district, the incidence of taxation from license fees and duty. The incidence of taxation was highest in Cuttack (9.08) and lowest in Sambalpur (1.82).

23. Outstills.—The number of outstill licenses issued during the year was 178 against 151 in 1921-22. Three outstills were abolished in Singhbhum and one in Angul, while one new outstill was opened in Palamau. The revenue which was from license fees only, amounted to Rs. 6,57,871 against Rs. 4,07,052 giving an increase of Rs. 2,50,819 which was shared by all districts where the outstill system was in vogue except Shahabad, which showed a small decrease. The increase in revenue was due to better settlements.

24. Total revenue from country spirit.—The total revenue from country spirit amounted to Rs. 76,71,737 against Rs. 61,50,631 in 1921-22. The incidence per head of population was 3 annas 7 pies against, 2 annas 10 pies in 1921-22.

25. Conviction for drunkenness.—Provincial Table IV, Appendix B shows the number of persons convicted for drunkenness in the various municipal towns, as well as the proportions per 10,000 of the population. The number of such convictions increased considerably in Chapra, Lalganj, Monghyr, Jamalpur, Colgong, Cuttack, Kendrapara, Balasore, Sambalpur, Hazaribagh, Ranchi and Dhanbad, while it decreased in Gaya, Tikari, Arrah, Motihari, Muzaffarpur, Hajipur and Purulia. As stated in previous reports, the fluctuations are not a reliable index of an increase or decrease in drunkenness, the figures for any particular area depend on the activity or otherwise of the local police during the year.

26. Area with no country spirit shops.—The Khondmal subdivision in Angul and the major portion of the Kolhan in Singhbhum were kept free of spirit shops as in the previous year.

In the Khondmals the number of offences detected during the year was 33 against 36 in the previous year. Out of these, 32 were combined offences of manufacture of liquor and possession of distilling apparatus and 1 was unlawful sale of country spirit. Classified by caste, the accused persons sent up were 34 Khonds, 3 Pans and 8 Sundhis. The Deputy Commissioner of Angul reports that the attitude of the Sirdars, Sarbarakars and Presidents towards the prevention of Excise offences remained satisfactory during the year. They gave material assistance to the Excise officers in many cases.

In the Kolhan (Singhbhum) 6 cases of illicit distillation of country spirit, 21 cases of smuggling of state liquor, 1 case of sale of *pachwai* and 2 cases of illicit possession of liquor were detected during the year against 3 cases of illicit distillation of country spirit, 1 case of illicit sale of *pachwai* and 2 cases of smuggling of state liquor in 1921-22.

27. Temperance movement.—A movement known as "Parha" or "Unnati" movement was started among the aboriginals in the district of Ranchi. It was organised by a body calling itself "The Chota Nagpur Improvement Society", the object of which is to elevate the social and moral status of the aboriginals so that they might compete, on level terms with the more advanced alien settlers in the district and assert their claims, to first consideration in all matters connected with their country. One of the tenets of this society was abstention from alcohol. The movement affected the sales of country spirit in certain shops in thanas Bero, Mandar and Kuru.

There was also a temperance movement in the district of Sambalpur amongst the *gondas*, a low caste living in the Sadr subdivision. Its object was to abolish the drinking habit. It lasted for a short time only and died out in September 1922.

28. Non-co-operation movement.—As stated in the report for 1921-22, the activities of the non-co-operation movement against the Excise Department slackened towards the close of that year. The trouble that remained, gradually abated and eventually disappeared by September 1922. There was occasional picketing of shops in the districts of Patna, Saran, Muzaffarpur, Purnea, Balasore and the Santal Parganas with the usual assaults, intimidation, smashing of consumers' bottles, etc.

In the districts of Patna, Saran, Muzaffarpur, Darbhanga and the Santal Parganas, some difficulty was experienced in the settlement of *tari* shops as the non-co-operators dissuaded the owners of trees from letting out their trees to the *pasis*. Complaints of the cutting of shoots of palm trees were reported from the districts of Saran, Muzaffarpur, Darbhanga and the Santal Parganas.

The trouble was acute in the Santal Parganas and particularly in the Pakaur and the Rajmahal subdivisions. Vigorous picketing went on in many places. On one occasion there was a breach of the peace at Mahespur in the Pakaur subdivision and the Military Police had to be sent there with the Subdivisional Officer. There were three cases of incendiarism, viz., the country spirit and opium shops at Pakaur were set on fire and, along with other things, 150 gallons of liquor and 5½ seers of opium were destroyed. The *tari* shops at Madia and Borio were also burnt down. The Deputy Commissioner of the Santal Parganas reports that there is every reason to believe that this was done by the non-co-operators who failed in their attempts to spoil the Excise settlements. Some of the mischiefmakers were, however, dealt with severely and owing to the prompt action taken, the atmosphere soon cooled down.

Though the trouble gradually subsided, the mischievous propaganda of the non-co-operators that any one could freely manufacture liquor, continued to have evil effects. Illicit manufacture of spirit and *tari* were prevalent on a large scale as will appear from paragraphs 71 and 72 of this report. In the Santal Parganas, a party of 2 Sub-Inspectors, 1 Petty officer and 7 peons accompanied by some outsiders went to detect illicit distillation cases at Katband in the Godda subdivision. The people offered a combined resistance and severely assaulted the party and prevented them from searching the suspected houses. The Deputy Commissioner reports that this was due to the lawless spirit and the false rumour that free manufacture would be allowed.

TARI.

29. Licenses for retail sale.—The number of licenses for retail sale of fermented *tari* was 5,370 against 4,855 in 1921-22. The increase in the number of licenses is due to the settlement of many shops which remained unsettled during the year 1921-22 on account of the non-co-operation movement. In 1920-21, the number was 5,609. Eight licenses were issued for the sale of fresh *tari* against 9 in 1921-22. These licenses were issued in the districts of the Santal Parganas, Cuttack, Sambalpur, Ranchi and Manbhum.

30. Revenue from *tari*.—The total receipts from *tari* amounted to Rs. 15,47,035 (Rs. 15,43,569 from fermented *tari* shops, Rs. 40 from unfermented *tari* shops and Rs. 3,426 from rent of *tari* trees) against Rs. 9,50,768 (Rs. 9,49,115 from fermented *tari* shops, Rs. 25 from unfermented *tari* shops and Rs. 1,628 from rent of *tari* trees) in 1921-22. The increase is due to good harvests as well as to the cessation of the activities of the non-co-operation movement.

31. Collection of tari license fees.—The bulk of the *tari* revenue was collected by the Excise officials, only very small amounts being paid by the licensees through the post-offices or directly into the treasury.

Pachwai.

32. Licenses for retail sale.—The total number of licenses issued for the retail sale of *pachwai* was 316 as compared with 315 in 1921-22. The number of licenses was increased by 6 in Ranchi and 1 in the Santal Parganas as there was a local demand, while 2 licenses in Sambalpur and Manbhum and 1 in Purnea and Singhbhum were abolished.

33. Home-brewing licenses.—The total number of home-brewing licenses issued was 773 against 364 in 1921-22. The large increase in the issue of home-brewing licenses is attributed to the absence of the anti-drink and non-co-operation movement during the year under report.

34. Revenue.—The total receipts from *pachwai* amounted to Rs. 2,62,556 (Rs. 2,61,083 from retail licenses, Rs. 790 from home-brewing licenses and Rs. 383 from special licenses) against Rs. 1,72,387 (Rs. 1,71,852 from retail licenses, Rs. 371 from home-brewing licenses and Rs. 164 from special licenses.) in the preceding year. The increase is due to good harvests and keen competition amongst the bidders at the time of settlements.

35. Concessions relating to free home-brewing.—The concessions enjoyed by aboriginals as regards free home-brewing of *pachwai* remained unchanged during the year under report. The privilege was withdrawn from the Jamshedpur area in the district of Singhbhum during the current year.

SECTION III—FOREIGN LIQUOR.

(Imperial Tables I, III and IV, Appendix A, pages ii and iii and vi to ix and provincial Tables XIV and XV, Appendix B, pages xl to xlii.)

36. Foreign liquor : licenses and revenue.—The total number of licenses of different kinds for the sale of foreign liquor, other than denatured spirit, issued during 1922-23 was 143 against 145 in the previous year. Seven new licenses were issued, viz., 1 "on and off" license in Singhbhum, 3 "off" licenses (1 each in Champaran, Palamau and Singhbhum), 1 hotel license at Ranchi, 1 canteen license at Dinapur and 1 medicated wine license at Monghyr while 1 hotel license at Puri, 5 Dāk Bungalow licenses (3 at Patna and 2 in Singhbhum) and 3 medicated wine licenses (2 at Hazaribagh and 1 at Patna) were discontinued during the year under report. The revenue from foreign liquor was derived from license fees only: the receipts in 1922-23 amounted to Rs. 39,698 against Rs. 45,344 in the preceding year.

37. Consumption.—The recorded quantities of foreign liquor of different kinds sold in licensed shops are shown in Imperial Table IV, and Provincial Tables XIV and XV appended to this report. The totals were—wines 3,922 gallons, spirits 17,025 gallons and beer 32,158 gallons against 4,898 gallons, 14,967 gallons and 31,365 gallons respectively in 1921-22. These figures do not represent the actual quantities of foreign liquor consumed in the Province as many consumers obtain their supplies direct from Calcutta and other places. The increase or decrease in the sales in licensed shops is therefore no indication of the actual increase or decrease in consumption. Foreign liquor does not compete with country spirit, on the other hand some of the consumers in the districts of Shahabad and Purnea are reported to have resorted to country spirits of the higher strengths owing to the high prices of imported liquor.

38. Beer.—There is no brewery in this Province.

39. Foreign liquor made in India.—Shajahanpur and Albion rum and Cawnpore whisky are the only Indian-made foreign liquors consumed in this Province.

40. Denatured spirit.—Denatured spirit is not manufactured in any of the distilleries in this Province. One hundred and twenty-three licenses for retail sale of denatured spirit and 29 for its possession in excess

of the ordinary limit were issued during 1922-23 against 102 and 25 respectively in 1921-22. Three licenses for the wholesale sale of denatured spirit were issued during the year, viz., 1 at Patna, 1 at Gaya and 1 at Saran. The retail vendors of this Province generally obtained their supplies from Calcutta and Asansol. The total quantity of denatured spirit sold during the year was 3,760 gallons against 3,385 gallons in 1921-22. The revenue from license fees amounted to Rs. 766 against Rs. 911 in the preceding year. Denatured spirit is generally used for the manufacture of varnish, as a fuel and in a certain process for the utilization of the bye-products of shellac. Its use as an intoxicant is not suspected in any district.

SECTION IV—HEMP DRUGS.

(*Imperial Tables I, III and IV, Appendix A, pages II and III and Provincial Table X, Appendix B, page XXVI.*)

GANJA.

41. Licenses for retail sale.—The number of licenses for the retail sale of *ganja* issued during the year was 1,185 against 1,235 in 1921-22. Two shops were abolished in Shahabad, 3 in Saran, 1 in Champaran, 21 in Monghyr, 14 in Bhagalpur, 3 in Purnea, 6 in Cuttack and 1 in Sambalpur. One new shop was opened at Dumaria in Singhbhum on the recommendation of the Advisory Committee.

42. Rates of duty.—The rates of duty remained the same as in the previous year, viz., Rs. 20 per seer in the districts of the Orissa Division and Rs. 30 per seer in the rest of the province.

43. Consumption.—The total quantity of *ganja* sold in the retail shops was 73,625 seers against 68,734 seers in 1921-22 and 76,619 seers in 1920-21. Owing to enhancement of the duty the consumption was checked in 1921-22 and the figure for that year was the smallest ever obtained. But owing to good harvests, consumption increased during the year, as compared with the previous year, in all the districts of the Province except Gaya, Sambalpur and Manbhum. The increase exceeded 10 per cent. in Shahabad (1,145 seers), Purnea (1,024), Muzaffarpur (508), Saran (341), and Balasore (210). The decrease in Gaya (498 seers) is attributed to high retail price due to the settlement of the shops at the highest bids. In Sambalpur and Manbhum, the decreases are small. The average incidence of consumption per thousand of population was 2 seers 2 chattaacks as compared with 2 seers in 1921-22. The total quantity of *ganja* issued on payment of duty to retail shops in the Province was 74,072 seers against 69,658 seers in 1921-22.

44. Sources of supply :—Wholesale and retail prices.—As in previous years *chur* and round *ganja* manufactured under Government supervision at Naugaon in the district of Rajshahi in Bengal, was consumed in the Province. The *goladars* obtained their supply direct from Naugaon. The Co-operative Society of *ganja* growers at Naugaon supplied the wholesale dealers of this Province and charged Rs. 150 and Rs. 245 a maund for the crop of 1921 and 1922, respectively. The *goladars* sold to the retail vendors at prices ranging from Rs. 4-6-0 to Rs. 12 a seer. The retail prices varied between Rs. 37-8-0 and Rs. 90 a seer.

45. Exports on payment of duty.—Five thousand and forty-nine seers of *ganja* were exported to Nepal on payment of duty against 3,988 seers in 1921-22. Exports to Feudatory States on payment of duty were 534 seers against 520 seers in 1921-22. The total duty realized on *ganja* exported amounted to Rs. 1,67,490 against Rs. 1,35,240 in 1921-22. The increase is due to the larger quantity exported.

46. Revenue.—The total revenue from *ganja* amounted to Rs. 37,07,137 (Rs. 11,19,925 from license fees, Rs. 21,19,722 from duty on issues to retail shops within the Province and Rs. 1,67,490 from duty on exports) against Rs. 31,56,846 (Rs. 10,55,021 from license fees, Rs. 19,66,585 from duty on issues to retail shops within the Province and Rs. 1,35,240 from duty on

exports) in 1921-22. The incidence of taxation during the year works out at Rs. 47·8 per seer (license fee Rs. 19·2 and duty Rs. 28·6) against Rs. 43·3 (license fee Rs. 15·1 and duty Rs. 28·2) in the previous year. On account of the taxation being the highest ever imposed, the revenue was a record. The incidence of taxation per thousand of population was Rs. 103·5 against Rs. 88·1 in 1921-22.

47. Cooch Bihar system of supply.—*Ganja* is exported to the Orissa Feudatory States, other than Bonai and Gangpur which take their supply from Sambalpur on payment of duty, under what is known as the Cooch Bihar system of supply. The States undertake to enforce complete prohibition of the cultivation of the hemp plant, and also the sale and possession of all *ganja*, other than Rajshahi *ganja*, within their territories, to co-operate with Government in all measures for the suppression of smuggling and illicit cultivation of *ganja*, and to enforce the same rates of duty as are in force in the neighbouring British districts, in return for which they are supplied with Rajshahi *ganja* duty-free from the golas in the British districts. The five States of Bamra, Kalahandi, Patna, Rairakhol and Sonepur are also required to supply *ganja* to their licensed retail vendors at such rates as may be prescribed by the Political Agent in consultation with the Commissioner of Excise and Salt.

Goladars in Cuttack and Angul continued to supply *ganja* aggregating 217 seers to eight of the Orissa Feudatory States against 225 seers issued to the same States in 1921-22. Mayurbhanj, Nilgiri, Keonjhar, Nayagarh, Dhenkanal and Athgarh, imported 1,440 seers, 120 seers, 640 seers, 874 seers, 680 seers, and 50 seers, respectively, direct from Rajshahi. The total quantity of *ganja* issued duty-free to the States of Bamra, Patna, Sonepur and Rairakhol, was 740 seers against 1,360 seers issued to the first-named three States and Kalahandi in 1921-22. There were no issues to Kalahandi during the year under review and to Rairakhol during the previous year.

The Cooch Bihar system worked well during the year under review and the Chiefs and the Superintendents of the States co-operated loyally in working it. The number of licenses in force in the States was 111 against 131 in 1921-22, the decrease being in the Athmalik, Khandpara and Nilgiri States. The quantity of *ganja* consumed in the States was 55 maunds 2 seers 14 chattaacks, against 51 maunds 4 seers 9 chattaacks in 1921-22. The total *ganja* revenue realized by the States amounted to Rs. 67,708 against Rs. 76,628 in the previous year, the decrease is reported to be due to the license fee on *ganja* in Dhenkanal State being incorporated with the license fee on opium which amounted to Rs. 16,530.

The total number of cases dealt with in the States was 3 against 4 of the previous year.

Bhang.

48. Collection, storage and supply of bhang.—On the expiry of the terms of contract the grant for the exclusive privilege of collection, storage, and wholesale supply of *bhang* in the Province was renewed with Messrs. Karam Chand Lall and Sons of Dinapore for 3 years with effect from 1st April 1922. They collected 1,148 maunds in Purnea during the year under report (exclusive of the previous year's balance of 232 maunds) which was stored in the central gola at Bhagalpur. The quantity issued under bond to wholesale dealers was 854 maunds of which 381 maunds were issued to wholesale dealers in Bihar and Orissa and 473 maunds to Bengal. One maund was issued to Assam from the Bhagalpur district gola.

49. Enhancement of duty.—The duty on *bhang* was raised from Rs. 2 to Rs. 3 per seer with effect from 1st April 1922 in all districts except those of the Tirhut Division and in the district of Purnea and portions of the districts of Monghyr and Bhagalpur lying north of the Ganges. In the districts of the Tirhut Division and in Purnea and in the north Gangetic districts of Monghyr and Bhagalpur the duty remained at Rs. 2 per seer as in the previous year.

50. Wholesale prices.—The contractors sold *bhang* to wholesale dealers at Rs. 3-7-0 per maund. The wholesale price charged by the goladars to the retail vendors in Monghyr was Rs. 30 to Rs. 40 per maund and in Ranchi Rs. 40 per maund. In other districts the price varied from Rs. 10 to Rs. 20 per maund.

51. Licenses for retail sale and druggists' permits.—The number of licenses for the retail sale of *bhang* was 296 against 294 in the year 1921-22. A new shop was opened in each of the districts of Cuttack, Balasore, Manbhum and Singhbhum while one was abolished in Shahabad and another in Sambalpur. The number of druggists' permits issued was 33 against 32 in 1921-22.

52. Consumption.—The total quantity of *bhang* sold in the Province was 15,545 seers against 19,244 seers in the previous year, a decrease of 3,699 seers. There was a decrease in consumption in all but 5 districts. Large decreases occurred in Gaya (1,237 seers), Shahabad (816 seers), Patna (575 seers), Manbhum (371 seers), the Santal Parganas (182 seers), Hazaribagh (180 seers), and were due to the enhancement of duty and the consequent increase of the retail price. The decrease in Gaya was also attributed to the fact that in the previous year people took to this drug when the non-co-operation movement prevented them from indulging in liquor whereas during the year under report there was no such interference and the consumers returned to their normal habits. The increase in consumption in other districts was small and calls for no comment.

53. Retail price.—The retail prices of *bhang* ranged from Rs. 4 to Rs. 15 in Bihar districts. In Chota Nagpur and Orissa the prices ranged between Rs. 5 and Rs. 20 per seer.

54. Exports of *bhang* beyond the province.—Besides 474 maunds of *bhang* which were exported to Bengal and Assam, exports to the Feudatory States in Orissa and Chota Nagpur on payment of duty were 4 maunds 31 seers against 4 maunds 30 seers in 1921-22. Exports to the Feudatory States without payment of duty amounted to 4 maunds 30 seers against 3 maunds 23 seers in 1921-22.

55. Revenue.—The total revenue from *bhang* amounted to Rs. 86,079 (Rs. 40,001 from license fees, Rs. 46,078 from duty) against Rs. 77,183 (Rs. 37,850 from license fees, Rs. 39,333 from duty). The increase in revenue was due to the enhancement of duty and better settlement of shops. The incidence of revenue from *bhang* per thousand of population was Rs. 2-8-6 against Rs. 2-4-3 in 1921-22, the incidence of consumption was 7.3 chattaacks against 9.0 chattaacks in 1921-22.

CHARAS.

56. Licenses—2 licenses were issued only in the district of Gaya during the year against the same number in 1921-22.

57. Consumption and prices.—The quantity of *charas* consumed during the year was 11 seers 4 chattaacks against 8 seers 2 chattaacks. Retail vendors obtained their supply as usual from Calcutta and Birbhum on payment of duty at those places. One of the licensees purchased 5 seers of *charas* also from Patna where 25 seers of the drug was seized in 1921-22. The retail price of *charas* in Gaya was Rs. 110 per seer.

58. Revenue.—The receipts from *charas* amounted to Rs. 364 (Rs. 214 from license fee and Rs. 150 from duty on the quantity sold in Patna) against Rs. 372 (license fee) in 1921-22.

SECTION V—OPIUM.

(Imperial Tables I, III and IV, Appendix A, pages ii and iii and vi to ix.)

59. Licenses and permits.—The total number of licenses issued for the retail sale of opium was 535 against 537 in 1921-22. A new opium

shop was opened in the district of Singbhum on the recommendation of the Excise Advisory Committee and 1 in the district of Shahabad which was not settled last year was re-opened this year. 2 shops were abolished in the district of Balasore, 1 in Cuttack (on the recommendation of the Excise Advisory Committee) and 1 in Sambalpur. The total number of druggists' permits issued during the year under the opium and morphia rules were 133 and 83 against 143 and 75 respectively in the previous year. A new license for the sale of poppyheads was issued in the district of Patna in addition to the renewal of 1 such license at Bhagalpur.

60. Consumption.—The total quantity of opium issued in 1922-23 to shops within the Province was 28,626 seers against 29,063 seers in the previous year. The consumption decreased in 10 districts and increased in 10 and remained stationary in the district of Shahabad. The decrease was generally attributed to the rise in the retail price of the drug on account of the enhancement of the treasury price of opium and was heavy in the districts of Gaya (327 seers), Balasore (274 seers) and Sambalpur (136 seers). The increase was large in the districts of Patna (137 seers), Ranchi (93 seers), Purnea (89 seers) and varied from 8 to 69 seers in the remaining 7 districts. The increase in Patna was attributed to increased smuggling of opium to Calcutta, in Ranchi it was reported to be due to the better condition of the people and in Purnea to the absence of the non-co-operation movement.

61. Treasury prices.—The cost price of opium, which is credited to the Central revenue head "IV—Opium" was raised from Rs. 20 to Rs. 23 a seer with effect from 1st April 1922. The Treasury price was at the same time raised from Rs. 55 to Rs. 63 a seer throughout the Province.

62. Retail prices.—The average retail price at which opium was sold in the districts is shown in column 18 of Imperial Return IV. As a natural consequence of the increase in the treasury rates, retail prices were generally higher than in the previous year, viz., by Rs. 5 a seer in the districts of Ranchi and Singbhum, by Rs. 8 in Angul, by Rs. 10 in Saran, Muzaffarpur, Hazaribagh and Manbhum, by Rs. 15 in Champaran, Bhagalpur, Purnea, Balasore and Puri, by Rs. 25 in Shahabad and by Rs. 20 in the remaining districts of the Province.

63. Exports to Feudatory States.—The total quantity of opium issued to the Feudatory States in Orissa and Chota Nagpur Divisions from the treasuries in British districts was 227 maunds 17 seers at an aggregate price of Rs. 5,73,111 against 228 maunds 26 seers of the value of Rs. 5,03,030 in 1921-22.

64. Revenue.—The total revenue from opium amounted to Rs. 20,61,713 (Rs. 5,48,228 from license fees, Rs. 11,49,605 from duty on issues to retail shops within the Province and Rs. 3,63,880 from duty on exports) against Rs. 18,07,412 (Rs. 4,70,968 from license fees, Rs. 10,16,334 from duty on issues to retail shops within the Province and Rs. 3,20,110 from duty on exports) in 1921-22, showing an increase of Rs. 2,54,301. The increase was due to the increased fees at which the licenses were settled and to the enhancement of the treasury price of opium.

65. Madak, Chandu and Morphia.—The habit of smoking *Madak* prevails to a certain extent in most districts but it is usually confined to towns and important centres of trade. *Chandu* smoking is indulged in chiefly by Chinese workmen in Patna and in some of the collieries in the Dhanbad subdivision. The smoking habit is not on the increase and there are no smoking dens. There is no indication of the use of Morphia as a substitute for opium otherwise than for medicinal purposes or of the use of any kind of patent opium pills.

66. Smuggling of opium from other provinces and Indian States.—The following statement will show the number of cases
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the

detected during the year in which the opium seized was suspected to have been smuggled from beyond the Province :—

Province or State of origin.				Number of seizures.	Quantity seized.			
1				2	3			
					Md.	Sr.	Ch.	T.
Rajputana	...	...	...	13	2	23	12	1½
Afghanistan	...	...	...	12	2	8	8	0
United Provinces	...	...	...	4	1	31	12	0
Nepal	...	...	...	10	0	34	13	1
Total			...	...	7	18	13	2½

The whole quantity was seized while it was being smuggled by rail to Bengal through this Province.

SECTION VI.—COCAINE.

(Imperial Tables I, III and IV, Appendix A, pages ii and iii and vi to ix.)

67. Licenses.—76 licenses were issued during the year to approved chemists and druggists for the sale of cocaine on the prescription of a qualified medical practitioner against 73 in the previous year at a fee of Re. 1 per license. 7 new licenses were issued while 4 licenses of the previous year were not renewed.

68. Consumption and import.—The total quantity of cocaine sold under licenses amounted to 1 lb. 10 ozs. 387 grs. against 1 lb. 14 ozs. and 223 grs. in the previous year. As desired by the Government of India a statement showing the import, consumption and stock of cocaine during the year 1922-23 is given below :—

	Lbs.	ozs.	drs.	grs.			
(1) Stock at the beginning of the year	...	4	8	3	13 (revised figures).		
(2) Imported—							
(a) direct from outside British India	0	6	15	4			
(b) from other provinces	...	4	15	1	19		
(3) Consumed	5	0	6	19
(4) Exported	0	0	2	15
(5) Stock at the end of the year	...	4	13	11	7		

69. Illicit use of cocaine and prosecutions.—The number of persons convicted of illicit sale and possession of cocaine during the year was 27 against 15 in the preceding year and the total quantity of the drug seized was 1 lb. 7 ozs. 5 drs. 10 grs. against 4 ozs. 5 drs. 20 grs. seized in 1921-22. In one case the drug was in sealed packets with original labels, the total weight being 1 lb. 4 ozs. 1 dr., the rest was in small paper packets.

70. Disposal of confiscated cocaine.—No confiscated cocaine was held in stock in my office during the year.

SECTION VII.—OFFENCES AGAINST THE EXCISE AND OPIUM LAWS.

(*Provincial Tables II and III, Appendix B, pages xvi to xxi.*)

71. Arrests and Prosecutions.—Work of Excise and other Officers.—3,764 persons were prosecuted for offences against the Excise and Opium Acts against 2,625 in the year 1921-22. The number of offences detected was a record. The number of arrests increased in 12 districts, decreased in 8, and was stationary in 1. The increase was most marked in Gaya (110 against 63), Monghyr (112 against 49), Bhagalpur (58 against 29), the Santal Parganas (715 against 264), Cuttack (56 against 26), Balasore (95 against 39), Sambalpur (432 against 242) and Manbhum (565 against 200). The largest decrease in the number of detections took place in Palamau where the number of arrests fell from 57 in the previous year to 11 in the year under report. Great credit for the better results of detection work is due to the Excise officers who were responsible for the prosecution of 3,543 persons against 2,253 in the previous year. The number of persons sent up by Police officers fell from 342 in the previous year to 221 in the year under report. Excise and Police officers generally worked in harmony and co-operation. The Police officers readily gave their help whenever it was sought for by the Excise officers as did the Railway officials. Parcels were searched occasionally by the Railway authorities under section 58 of the Railway Act but this did not result in the discovery of any contraband article. One important opium case was detected in Patna, on information given by a Railway official.

There was no occasion to seek the help of the Postal Department in connection with any case.

72. Classification of cases.—1,893 cases of illicit distillation were detected during the year against 1,015 in 1921-22. The number rose particularly in Gaya (55 against 12), Monghyr (54 against 13), the Santal Parganas (449 against 225), Balasore (21 against 5), Sambalpur (182 against 31) and Manbhum (552 against 173); while the decrease in Palamau (4 against 50) was remarkable. It will be noticed in the administration report of 1921-22 that the number of illicit distillation cases increased considerably in that year on account of the propaganda of non-co-operators who generated a spirit of lawlessness and caused the ignorant classes to believe that they had obtained the right of free distillation at home. Although the anti-excise activities of the non-co-operation movement subsided, the effects of that propaganda continued during the year under report as is evident from the number of illicit distillation cases detected. The Deputy Commissioner of Manbhum reports that his Excise Superintendent was told not only by outsiders but by the convicts themselves that they were misled by the non-co-operators who advised them to give up drinking and if they could not do so, to distil their own liquor instead of buying from the licensed shops, and they were only too willing to follow the advice. There could be no better illustration of the demoralising effect of the anti-excise propaganda of the non-co-operation movement. The situation was, however, met as successfully as was possible with the limited staff at my disposal. I had to move special parties of detective staff to places where illicit distillation was most prevalent. In spite of the large number of detections however there is no doubt that the detected cases represent only a small proportion of the undetected offences. There are now signs that the strenuous efforts to suppress this offence have been successful and much fewer cases are being detected during the current year.

Tari cases increased from 205 to 496; the main increase took place in the Santal Parganas where the number rose from 29 to 202. The Deputy Commissioner attributes this to the same reasons that led to the increase in illicit distillation cases. He says "the huge increase in such cases was the direct outcome of the mischief-making propaganda of the non-co-operators". Cases of import of ganja and bhang rose from 38 to 105. The increase was shared by the districts of Saran, Darbhanga, Monghyr and Purnea. The accused in these cases were generally poor men who were tempted to bring the drug from Nepal for their private consumption as it is sold much cheaper there.

Cocaine cases increased from 18 in 1921-22 to 39 in the year of report. The largest number of cases viz., 14 were detected in Bhagalpur. The increase is believed to be due to increased facilities of communication between India and the countries where cocaine is manufactured.

There is nothing remarkable about the other classes of offences.

73. Convictions and imprisonment—The total number of persons convicted during the year was 3,354 against 2,256 in 1921-22. The percentage of convictions to arrests was 89.1 against 85.9 in the preceding year. As in the previous year, prosecution against a good many accused in *tari* cases was withdrawn on their compounding the cases otherwise the percentage of conviction would have been higher still. The number of persons imprisoned was 1,224 against 690 in the previous year. In most of the cases the sentences passed were considered to be adequate by the Collectors, still inadequate sentences were numerous, particularly in the districts of the Santal Parganas, Sambalpur, Ranchi, Manbhum and Singhbhum. In Ranchi alone as many as 233 inadequate sentences were passed. The apparent inability of some Magistrates to appreciate the heinousness of offences against the Excise laws is still a great obstacle to the suppression of these offences.

74. Section 68, Act II of 1915.—The total number of cases compounded under Section 68 of the Bihar and Orissa Excise Act II of 1915 was 3,724 against 2,515 in the previous year and the amount of composition fee levied was Rs. 40,606 against Rs. 20,133. Practically all the cases compounded relate to breaches of conditions of license by the vendors. 106 cases against persons other than vendors were also compounded against 92. Such cases in the previous year as the offences were more or less of a technical character.

75. Fines and rewards.—The amount of fines imposed by Criminal Courts was Rs. 73,879 as compared with Rs. 31,495 in the preceding year. Rupees 58,246 were realized against Rs. 26,023 in 1921-22. The total sum distributed as rewards amounted to Rs. 59,725 against Rs. 38,278 in the previous year. Of this sum 34.1 per cent. was paid to informers and others, 46.1 per cent. to Excise officers and 19.8 per cent. to officers other than Excise. Rewards were promptly paid in the majority of cases; nevertheless there is much room for improvement in this respect. The effect of prompt distribution of rewards is obvious and it is to be regretted that in spite of repeated instructions there have been a number of cases of undue delay in the payment of rewards.

76. Account of important cases.—Brief abstracts of some important and interesting cases detected during the year are given below:—

(a) **Detected by the Special Excise staff.**—(1) A consignment of two boxes reached Barh on the East Indian Railway in Patna, on the 7th August 1922 under a parcel way bill from Phulera in Jaipur State, Rajputana. As the consignee, mentioned in the way bill, D. R. K. R. was unknown in Barh and Phulera was known to be a place from which several packages of opium seized a few days earlier at Jasidih in the Santal Parganas, had been booked, it was considered desirable to keep a watch over the parcel at Barh. No body came to take delivery till the 10th idem, but information was received that day that the receipt for the parcel was with Z. D. of Maballa Kazichack in the town, who was said to be at a loss to make out why any parcel should have been sent to him freight unpaid; it was further learnt that two strangers had been trying to get the receipt from Z. D. saying that it was intended for them. One of these strangers was subsequently traced as M. H. of Kazi-fathu-chak, a village in Monghyr district within a mile of the Patna border, who was putting up as a guest in the house of Z. Ds.' neighbour M. B. The boxes were obtained from the Railway station, and, on being opened under the Subdivisional Magistrate's orders, were found to contain balls of crude opium weighing a little over a maund and slips of papers on some of which M. H.'s name was written. A woman who was present at M. H.'s arrest, casually remarked that she had seen the man the day before taking some parcels to the Steamer ghat. This led to further enquiries, and

it was found that 3 packages which M. H. accompanied by one K. C. a local man, had left with the clerk at the Steamer ghat, were still lying there. These were opened and one was found to contain 19 seers of opium, carefully concealed within a package of tobacco leaves. M. H. and K. C. were placed on trial for illicit possession of 19 seers of opium; and in addition, M. H. alone was charged with possession of the one maund that had come by Railway parcel. Both the accused were convicted by the lower court and on appeal before the Sessions Judge, K. C. was acquitted but the conviction of M. H. was confirmed and he was sentenced to 1 year's rigorous imprisonment in each of the 2 cases.

(2) The Special staff at Mokameh on suspicion searched 4 young Sikhs who were travelling in a down train dressed as soldiers and recovered 69 seers of opium in treasury cakes. The accused were sentenced each to 6 months' rigorous imprisonment.

(3) One F. M. was found travelling in a down train. He had kept cleverly concealed 11 seers of opium in his personal belongings which was discovered on search by the Special staff at Gaya. On conviction, he was sentenced to undergo rigorous imprisonment for 6 months and to pay a fine of Rs. 200, in default further rigorous imprisonment for two months.

(4) Six Kabulis in a down train were suspected by the Special staff at Barauni Junction. They were taking their food at the time and would not allow anybody to enter their compartment. With the help of the station staff and the police they were with difficulty searched and this led to the discovery of 1 maund 1 seer 12 chattaacks of Afgan opium which had been kept concealed in their bundles. Their punishment varied from 5 to 6 months' rigorous imprisonment.

(5) On information that S. H. a notorious cocaine smuggler of Bhagalpur had sent his servant C. H. to Calcutta to bring a large supply of cocaine, the trains were watched carefully for some days and at last he was arrested at Pirpainti where he attempted to alight. 1 lb. 4 ozs. 1 dram of cocaine was recovered from his possession. The case ended in conviction.

(b) Cases detected by the District Excise staff—(1) The District Inspector of Excise, Patna, obtained information that one G. C. of Mahalla Nayatola, Bankipore, had stored cocaine and raided his house. No cocaine was found, but 20 seers of opium, in treasury cakes were recovered from an out-house, and some incriminating letters were also found. The accused was sentenced to rigorous imprisonment for 6 months.

(2) A relative of a cooly attached to the Marhaurah Distillery was caught in possession of a bottle of 9.5 U. P. liquor. He was awarded two months' rigorous imprisonment.

(3) One N. S. was found carrying two cakes of treasury opium in a haversack. He was dressed as a Police Dafadar and was arrested by an Excise Sub-Inspector of the Santal Parganas. The case ended in conviction. It was ascertained on enquiry that the accused was taking the opium to Bengal.

(4) A peculiar case of illicit distillation was detected in Manbhum in which the accused was a Marwari having a grocer's shop at the Chasnalla Colliery. Distilling apparatus and fermented *mahua* were found in his possession although he was not himself in the habit of drinking. Enquiries showed that he supplied the coolies of the Colliery with *mahua* and aided, abetted and protected them in every way. Though the case was highly contested, the accused was convicted and sentenced to pay a fine of Rs. 150.

77. Assaults on Excise officers.—During the year under report there were 2 cases of assault on Excise officers in Muzaffarpur, 1 in Bhagalpur, 2 in the Santal Parganas, 3 in Cuttack and 1 in Sambalpur. The total number of such cases was 9 against 11 in the year 1921-22.

SECTION VIII.—GENERAL ADMINISTRATION.

78. Tours and Inspections.—Commissioner of Excise.—

I was on tour for 115 days and visited all the districts. I inspected all the Sadr Excise offices, the spirit warehouses situated at most district headquarters as well as some of the spirit warehouses situated at subdivisional headquarters and at outlying places, the outstills at Daltongunj and a few country spirit shops settled on the auction system in the district of Patna and some of those settled on the sliding scale system in the districts of Gaya, Shahabad, Saran, Darbhanga, Monghyr, Bhagalpur, Purnea, Cuttack, Sambalpur, Ranchi and Manbhum. I also inspected the distilleries at Manpur (Gaya), Sultan gunj (Bhagalpur), Mankatha (Monghyr) and Ranchi, and a few *ganja* and *bharg* golas situated at district headquarters.

79. Deputy Commissioner of Excise.—Rai Bahadur Satish

Chandra Sen was Deputy Commissioner of Excise and Salt, from the 1st April 1922 to 15th February 1923, when he was granted leave for four months preparatory to retirement. He was on tour for 108 days and visited 11 districts and 10 subdivisional headquarters. He inspected the Excise offices, *ganja* and *bharg* golas, spirit warehouses and Excise shops situated at most of the Sadr and subdivisional headquarters of the districts visited, besides some of the outlying country spirit warehouses and shops. He could not tour for a longer period as he had to work as Secretary to the Bihar and Orissa Excise Committee which necessitated his presence at Patna. He helped the District Officer of Puri in settling the Excise licenses of the district at the last annual settlements.

Rai Bahadur Chuni Lal Ray succeeded Rai Bahadur Satish Chandra Sen as officiating Deputy Commissioner of Excise. He was on tour for 25 days and made a very detailed inspection of the Sadr Excise Office at Ranchi. He also supervised the annual settlement (including *tari* shops) of the district of Patna and gave instructions to the Superintendents of Excise for settling *tari* shops in the districts of Gaya and Muzaffarpur.

Both Rai Bahadur Satish Chandra Sen and Rai Bahadur Chuni Lal Ray held charge of the Excise Intelligence Bureau and the special Excise staff employed for the prevention of cocaine and opium smuggling besides exercising general supervision over the district administrative Excise staff.

80. Inspector of Distilleries and Warehouses.—Inspector

Hemendra Nath Bhattacharjee was Inspector of Distilleries and Warehouses from 12th April 1922 to 7th September 1922 (when he was appointed to officiate as Superintendent of Excise and Salt, Palamau) and again from 28th November 1922 to 1st December 1922 after which he was appointed to officiate as Superintendent of Excise and Salt, Sambalpur. He was on tour for 96 days and inspected all the 5 distilleries in the province and 39 country spirit warehouses. He inspected the distillery at Saltangunj (Bhagalpur) twice.

Inspector R. W. Cumming, who succeeded Babu Hemendra Nath Bhattacharjee as Inspector of Distilleries and Warehouses, joined his duties on 13th January 1923 and held the post up to 23rd February 1923 after which he was appointed to officiate as Superintendent of Excise and Salt, Puri. He was on tour for 19 days during this period and inspected 4 out of the 5 distilleries and 6 country spirit warehouses. No Inspector was appointed to replace Inspector R. W. Cumming till May 1923.

81. Excise Intelligence Bureau.—The work of the bureau has been well spoken of by most of the District Officers and it continued to supply a useful function in the publication of interesting information regarding offences against the Excise and Opium Laws and the ever changing methods adopted by smugglers.

The finger print section was transferred to the Police Department which arrangement allowed of a reduction of staff by one Sub-Inspector.

82. Chemical Examiner for Customs and Excise.—The services of the Chemical Examiner for Customs and Excise, Calcutta, were utilized for the standardization of 75 sets of glass hydrometers, 54 sets of brass

hydrometers, 69 odd spindles of glass hydrometers and 74 thermometers, and also for analysis and examination of 39 samples of country spirit, 51 of distillery samples, 101 of water for reduction purposes, 4 of *ganja*, 3 of opium and morphia and 13 of cocaine.

83. Tours of Superintendents.—21 Superintendents of Excise and Salt (including Inspectors officiating as Superintendents) were employed during the year. Of these 1 was employed as my Personal Assistant and the remaining 20 held charge of excise work in all districts except Angul. All the Superintendents, excepting those of Muzaffarpur, Puri, Ranchi, Manbhum and Singhbhum, spent the prescribed minimum number of days (150) or more on tour. In Muzaffarpur and Singhbhum, the shortage of 18 and 13 days, respectively, was due to a change of officers and the absence of the permanent incumbents on leave. In Ranchi, the deficiency of 51 days is reported to be due to the former Superintendent being kept at headquarters in connection with an enquiry and to the very bad state of the office which required the presence of the present Superintendent at headquarters. The shortage of 21 days in Puri is attributed partly to the illness of the Superintendent and partly to Income-tax assessments which had accumulated during his absence on leave and required his presence at headquarters. The shortage of 24 days in Manbhum is explained by the Superintendent as due to a motor accident and illness in his family but I do not consider this explanation satisfactory.

The instructions contained in this office Circular No. 1E—C.O., dated the 21st—26th June, 1920, regarding inspection of shops, etc., have not in some districts been strictly followed. In Manbhum, 16 country spirit and 6 *ganja*, in Purnea, 9 country spirit, 9 *ganja* and 8 opium, in Muzaffarpur, 8 country spirit and 4 *ganja*, in Sambalpur, 6 country spirit, 2 *ganja* and 1 opium, in Bhagalpur, 4 country spirit, 7 *ganja* and 1 *bhang*, in the Santal Parganas, 5 country spirit, 2 *ganja* and 1 opium, in Hazaribagh, 1 country spirit, 1 *ganja* and 1 opium, and in Cuttack and Puri, 1 *ganja* and 1 opium shops, remained uninspected for two consecutive years (1921-22 and 1922-23). The number of such uninspected shops in the district of Ranchi is not available as the record is reported to be incomplete owing to the very bad state of the Sadr Excise office. Explanations of the omission were called for and in most cases they appear to be satisfactory; the Superintendents of the districts concerned have been directed to inspect the unvisited shops as early as possible.

84.—Subordinate Executive Establishment.—The strength of the subordinate executive service remained the same as in the previous year, viz., Inspectors 42, Sub-Inspectors 304, cadets 12, Petty Officers 101 and peons 877.

85.—Inspection by Divisional Commissioners and District Officers.—The Commissioners of the Patna, Bhagalpur and Chota Nagpur Divisions only inspected the Excise offices at Arrah (Shahabad), Purnea and Chaibasa (Singhbhum), respectively. The Commissioners of the Tirhut and Orissa Divisions inspected all the district Excise offices within their jurisdiction, except the one at Chapra (Saran) and Angul, respectively. The Commissioner of the Tirhut Division also visited the Distillery at Marhaurah (Saran). All the District officers, except the Collectors of Cuttack and Puri, and the Deputy Commissioners of Angul, Hazaribagh and Ranchi, inspected their headquarters Excise offices. The office at Hazaribagh was not inspected by the Deputy Commissioner in the previous two years also.

86.—Officers deserving of special mention.—I am indebted to all District officers for ready co-operation in all Excise matters. I would specially mention Messrs J. T. Whitty (Monghyr), E. R. J. R. Cousins (Ranchi), W. Johnston (Shahabad), W. H. Lewis (Singhbhum), J. P. J. Elmes (Palamau), W. B. Brett (Gaya), R. E. Russell (Patna) and A. C. Davies (Santal Parganas).

Rai Bahadur Satish Chadra Sen, Deputy Commissioner of Excise and Salt worked well but his services were required as Secretary of the Excise Committee which diminished his utility as an inspecting officer.

Among the Excise Superintendents the work of the following was particularly good :—

Rai Bahadur Chuni Lal Ray (Patna).

Babu Kandbji Sahay (Saran).

Babu Durga Prasad Misra (Singhbhum and Monghyr).

Mr. W. J. Bennett (Cuttack).

Babu Nripendra Nath Das (Santal Parganas).

Maulavi Saiyid Fazal Hassan (Darbhanga).

Rai Sahib Brajanandan Singh continued to be my Personal Assistant throughout the year and gave complete satisfaction.

The work of the following Inspectors was commendable :—

1. Mr. R. W. Cumming (Hazaribagh, Inspector of Distilleries and Warehouses, and Puri).
2. Babu Hamendra Nath Bhattacharji (Inspector of Distilleries and Ware-houses, Palamau and Sambalpur).
3. Babu Surja Narayan Sahay (Shahabad).
4. Babu Hari Das Roy Chaudhuri (Patna).
5. Maulavi Muhammad Hassan (Special staff).
6. Babu Hari Narayan Basu (Darbhanga).

I have the honour to be,

SIR,

Your most obedient servant,

E. H. BERTHOUD,

Commissioner of Excise and Salt.

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APPENDIX A.

IMPERIAL RETURN I.—*Excise Revenue for the year 1922-23.*

Name of Divisions and Districts.	Country Spirits.					Country Fermented Liquors.					Wines and Spirits. (Foreign Liquors, other than Beer, medicated wines and commercial spirits.)			Total of columns 15 and 16.		
	Duty on country spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from country spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Taxi Tree-Tax receipts.	Other receipts from Taxi (License fees, etc.).	Receipts from country fermented liquors, all kinds, other than Taxi and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	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.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
PATNA DIVISION.																
Patna	Rs. 6,66,142	Rs. ...	Rs. 3,94,103	Rs. 10,80,245	Rs. ...	Rs. 10,80,245	Rs. ...	Rs. 2,37,301	Rs. ...	Rs. 2,37,301	Rs. ...	Rs. 6,046	Rs. ...	Rs. ...	Rs. ...	Rs. 6,046
Gaya	5,41,031	...	2,52,235	7,93,266	...	7,93,266	...	3,18,107	...	3,18,107	...	2,524	...	...	...	2,524
Shahabad	3,45,970	...	1,70,648	5,16,616	4,232	5,20,848	...	1,02,492	...	1,02,492	...	1,160	...	...	...	1,160
Total	15,53,143	...	6,16,984	23,70,127	4,232	23,74,359	...	6,57,990	...	6,57,990	...	9,730	...	...	...	9,730
TIRHUT DIVISION.																
Saran	2,76,842	...	1,37,198	4,14,040	...	4,14,040	...	1,54,741	...	1,54,741	...	970	...	...	...	970
Champaran	1,48,264	...	52,911	2,01,175	...	2,01,175	...	57,104	20	57,124	...	163	...	...	...	163
Muzaffarpur	1,56,547	...	46,840	2,03,487	...	2,03,487	...	2,40,461	...	2,40,461	...	708	...	...	...	708
Darbhanga	1,35,765	...	44,825	1,70,500	...	1,70,590	...	1,50,449	...	1,50,449	...	955	...	...	...	955
Total	7,07,418	...	2,81,574	9,89,292	...	9,89,292	...	6,08,755	30	6,08,785	...	2,803	...	...	...	2,803
BHAGALPUR DIVISION.																
Monghyr	3,06,536	...	1,48,746	4,55,282	...	4,55,282	...	1,18,958	...	1,18,958	...	4,479	...	...	...	4,479
Bhagalpur	1,36,094	...	82,801	2,18,895	...	2,18,695	...	62,243	305	62,548	...	1,072	...	...	...	1,072
Purnea	2,19,889	...	75,761	2,95,650	...	2,95,650	...	12,795	417	13,212	...	1,375	...	...	...	1,375
Santal Parganas	2,48,083	...	1,28,044	3,76,127	...	3,76,127	...	25,745	1,05,718	1,31,463	...	1,353	...	...	...	1,353
Total	9,10,602	...	4,35,152	13,45,754	...	13,45,754	...	2,04,741	1,06,440	3,11,181	...	8,279	...	...	...	8,279
ORISSA DIVISION.																
Cuttack	24,473	...	45,165	69,638	...	69,638	...	31,168	...	31,168	...	1,968	...	...	...	1,968
Balasore	14,319	...	19,073	33,392	...	33,092	...	3,303	463	3,766	...	430	...	...	...	430
Angul	...	...	...	...	1,402	1,302	...	1,196	...	1,196	...	...	...	...	...	...
Puri	10,505	...	21,413	40,918	...	40,918	...	12,500	...	12,500	...	1,488	...	...	...	1,488
Sambalpur	39,108	...	25,208	64,316	...	64,316	...	8,146	1,753	9,899	...	549	...	...	...	549
Total	97,405	...	1,10,859	2,08,264	1,402	2,09,666	...	56,343	2,216	58,559	...	4,425	...	...	...	4,425
CHOTA NAGPUR DIVISION.																
Hazaribagh	2,30,699	...	1,23,162	3,53,861	1,07,044	4,61,505	...	9,226	...	9,226	...	1,179	...	...	...	1,179
Ranchi	3,16,966	...	1,57,967	4,76,953	65,848	5,42,801	...	656	6,857	7,412	...	505	...	...	...	505
Palamau	...	...	...	...	3,86,690	3,86,690	...	4,787	...	4,787	...	98	...	...	...	98
Manbhum	6,59,900	...	4,76,313	11,16,113	...	11,16,113	...	4,505	1,32,918	1,37,423	...	9,980	...	...	...	9,980
Singbhum	1,36,007	...	18,405	1,53,592	93,055	2,46,557	...	134	13,797	13,931	...	2,140	...	...	...	2,140
Total	13,24,583	...	7,75,847	21,00,429	6,52,237	27,52,666	...	19,207	1,53,570	1,72,777	...	13,911	...	...	...	13,911
Grand Total	45,93,150	...	24,20,716	70,13,896	6,67,871	78,71,737	...	15,47,035	2,52,258	18,09,291	...	39,148	...	...	...	39,148
Grand Total for 1921-22	40,21,883	...	17,21,696	57,43,579	4,07,052	61,50,591	...	9,50,768	1,72,397	11,23,155	...	44,304	...	...	...	44,304

Figures in italics represent revenue from excisable articles

IX A.

Excise Revenue for the year 1922-23.

Total of columns 7, 11, and 17.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on gawje.	Duty on charas.	Duty on sheng.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
103,692	145	81,706	43,210	...	1,24,915	1,70,517	160	6,948	1,77,810	1,00,471	2,87,081	15	2,896	5,376	17,24,019	63,244	18,60,776
13,927	160	28,854	47,140	...	85,994	1,04,119	...	10,856	1,14,975	1,22,899	2,37,844	3	7,049	963	14,45,899	71,165	13,74,734
24,600	25	17,163	11,761	...	28,914	2,79,439	...	8,998	2,88,437	1,50,074	4,38,511	7	3,136	468	10,95,559	34,196	10,61,363
412,079	330	1,37,722	1,02,101	...	2,39,823	5,54,176	160	26,797	6,81,023	3,82,414	9,63,436	25	13,081	6,703	42,65,477	1,69,605	40,96,872
60,761	77	12,244	5,630	...	17,874	1,08,403	...	302	1,09,705	68,676	1,77,681	3	5,265	320	7,70,071	49,014	7,24,957
68,471	19	11,840	730	...	12,560	1,39,753	...	73	1,39,826	76,747	2,15,572	1	2,391	153	4,89,167	39,674	4,49,493
60,864	220	19,241	11,427	...	30,667	91,334	...	110	91,444	40,644	1,41,089	5	1,360	233	6,24,226	46,396	6,17,310
32,004	35	24,809	10,314	...	35,204	1,09,588	...	28	1,09,616	67,969	1,77,585	5	1,870	123	5,30,631	38,620	5,60,561
100,980	261	68,214	29,091	...	96,305	4,49,078	...	512	4,49,590	2,62,336	7,11,926	14	10,686	833	24,21,195	1,70,604	23,50,591
73,719	227	26,835	12,932	...	39,767	2,06,955	...	807	2,07,762	1,25,382	3,33,144	4	2,551	299	9,40,705	55,541	8,85,164
72,315	35	35,767	14,628	...	50,393	1,73,879	...	777	1,74,656	1,21,159	2,95,815	4	1,512	491	6,20,565	42,165	5,78,400
10,937	20	60,208	35,089	...	1,15,295	1,75,792	...	19	1,75,811	1,30,651	2,96,462	3	2,526	139	7,24,679	43,680	6,81,639
10,043	85	29,576	22,566	...	52,142	60,246	...	2,002	62,248	73,542	1,55,790	4	3,146	165	7,20,275	57,442	6,62,833
65,814	387	1,72,384	85,213	...	2,57,597	6,36,672	...	3,602	6,40,477	4,40,734	10,81,211	15	9,735	1,085	30,15,224	1,99,028	28,32,336
102,794	24	2,14,600	84,764	...	2,99,564	92,920	...	2,509	98,553	45,424	1,43,277	2	1,372	239	5,48,316	49,580	5,01,656
67,578	2	2,39,982	1,05,919	...	3,45,901	1,00,800	...	588	29,708	16,462	46,231	...	505	807	4,31,020	33,341	4,06,479
2,598	...	9,760	1,780	...	11,540	44,280	...	26	3,011	1,500	4,511	...	4	18	18,871	8,285	54,667
64,915	40	1,23,924	52,541	...	1,76,465	84,720	...	1,933	79,018	35,964	1,14,982	3	55	107	3,46,467	32,091	3,39,026
174,784	5	33,500	12,735	...	46,335	46,958	...	520	47,478	59,765	1,07,243	2	505	1,102	2,29,956	54,371	2,73,616
172,649	71	6,22,068	2,57,739	...	8,79,805	2,52,553	...	5,576	2,58,229	1,59,015	4,17,144	7	2,441	2,313	15,74,430	1,77,068	17,57,533
171,910	79	27,840	16,363	...	44,023	40,830	...	1,644	42,474	30,567	73,061	4	2,399	69	5,91,445	74,219	5,17,327
60,718	22	30,491	18,342	...	48,823	37,741	...	838	38,609	22,548	61,455	2	1,150	52	6,02,223	69,002	5,33,220
91,575	5	18,456	17,274	...	35,730	26,767	...	2,005	28,772	25,701	54,473	...	850	31	4,69,604	21,630	4,80,754
33,514	57	32,640	12,425	...	45,065	98,030	...	2,928	1,00,958	1,20,901	2,21,859	11	2,584	216	15,33,306	72,129	14,61,777
31,637	34	40,002	10,660	...	50,663	23,776	...	1,570	25,346	15,606	40,953	...	70	30	3,53,355	31,471	3,40,937
30,354	197	1,49,219	75,064	...	2,24,303	2,27,144	...	9,015	2,36,159	2,15,641	4,51,800	17	7,053	398	86,23,122	2,69,700	23,74,105
30,176	1,316	1,49,865	5,48,328	...	16,97,833	21,19,722	...	45,505	21,65,377	14,09,140	26,25,517	78	43,199	11,332	1,49,99,413	(a)	1,40,53,315
3,163	1,631	10,16,334	4,73,969	...	14,57,302	19,06,635	...	35,953	20,05,628	10,93,243	30,95,781	27	10,049	5,794	1,19,21,674	10,25,745	1,13,61,639

Foreign and Fudatory States.

(a) Includes Rs. 63,471 as charges for controlling office

APPENDIX A.

IMPERIAL RETURN I-A.—Supplementary table showing the duty realized (a) in other British Indian provinces on excisable articles exported to Bihar and Orissa, and (b) in Bihar and Orissa on excisable articles exported to other British Indian provinces.

Description of excisable articles.	Amount of duty realized in other provinces in India on excisable articles exported to Bihar and Orissa,						Amount of duty realized in Bihar and Orissa on excisable articles exported to other Indian Provinces,					
	In--	In--	In--	In--	In--	Total,	To--	To--	To--	To--	To--	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
Charas	Bengal Rs. 337	...	...	...	...	Rs. 337	...	...	...	...	...	...

APPENDIX A.

IMPERIAL RETURN II.—Expenditure, 1922-23.

Names of Districts and Divisions.	Salaries and Establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges.
			Rewards.	Construction and repair of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise Commissioner's Office	63,748	5,875	...	...	1,453	2,395	...	63,471
PATNA DIVISION.								
Patna	47,654	12,418	1,412	...	434	1,069	58	63,544
Gaya	61,565	9,179	2,971	...	407	809	5,494	71,165
Shahabad	24,264	8,178	594	...	323	669	117	34,193
Total	1,23,643	30,673	4,277	...	1,167	2,573	5,669	1,66,605
TIRHUT DIVISION.								
Saran	35,023	9,242	652	...	278	776	43	43,014
Champaran	28,113	9,723	972	...	394	482	...	39,674
Muzaffarpur	32,859	10,008	554	...	363	708	1,916	46,399
Darbhanga	27,713	9,071	431	...	397	803	105	38,520
Total	1,23,738	38,044	2,609	...	1,422	2,827	1,964	1,70,604
BHAGALPUR DIVISION.								
Monghyr	88,580	10,475	8,902	...	369	61,165	1,050	55,541
Bhagalpur	30,894	9,093	848	...	273	1,022	37	42,165
Furnea	30,964	10,862	703	...	932	637	362	43,660
Santal Parganas	33,639	12,775	9,433	...	298	1,064	238	57,442
Total	1,34,097	43,205	14,883	...	1,270	3,888	1,685	1,99,028
ORISSA DIVISION.								
Cuttack	34,079	9,603	900	944	2,113	1,033	968	49,560
Balasore	23,667	6,335	1,582	110	668	783	256	33,341
Angul and Khondmals	5,533	1,860	616	...	76	200	...	8,255
Puri	24,168	6,064	396	640	420	403	...	32,091
Bambalpur	33,250	9,946	9,389	...	399	1,461	24	54,371
Total	1,20,637	33,710	12,862	1,694	3,678	3,880	1,189	1,77,665
CHOTA NAGPUR DIVISION.								
Hazaribagh	62,067	13,085	6,462	...	454	2,150	...	74,218
Ranchi	42,355	15,575	8,623	...	541	1,632	96	69,902
Palamu	14,731	5,694	117	...	144	447	747	21,659
Manbhum	35,451	9,030	7,906	...	334	1,094	19,394	72,129
Singbhum	22,020	7,177	1,489	...	235	550	...	31,471
Total	1,61,624	50,511	24,714	...	1,711	5,873	19,237	2,58,709
Grand Total	7,22,457	2,01,948	60,066	1,694	10,699	21,429	29,743	10,44,076
Total of 1921-22	7,19,396	2,06,169	48,122	1,437	11,229	19,398	27,777	10,26,735

APPE
IMPERIAL RETURN III.-

Names of Divisions and Districts.	Manufacture of Liquor. Number of—				Number of wholesale licenses for sale of—						Country Liquors. Number of shops licensed for retail sale of—							
	Breweries.	Government distilleries.	Private distilleries.	Outstillers.	Country spirit.	Country fermented liquors.	Liquors other than commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Spirits under outstill system (temporary).	Fermented fori.	Unfermented fori.	Other country fermented liquors (puckees, etc.) (Ordinary licenses.)	Other country fermented liquors (Home-brewing licenses).
BIHAR.																		
PATNA DIVISION.																		
Patna	2	4,820	3	1	...	5	116	...	...	...	1,125	...	...	...
Gaya	1	...	1	769	...	1	...	10	165	1	...	...	769	...	...	...
Shahabad	6	2	975	...	...	...	10	104	1	...	...	313	...	...	...
Total	1	6	5	6,564	3	2	...	25	384	2	...	...	2,207	...	...	...
TIRHUT DIVISION.																		
Saran	1	...	1	2,334	...	1	...	4	87	4	...	...	515	...	...	...
Champaran	1	1,618	...	...	...	6	71	...	...	...	262	...	...	3
Muzaffarpur	1	2,274	...	...	...	10	83	1	...	...	640	...	...	...
Darbhanga	1	2,950	...	...	...	7	62	...	...	...	476	...	...	...
Total	1	...	4	9,176	...	1	...	27	303	5	...	...	1,833	...	...	3
BHAGALPUR DIVISION.																		
Monghyr	1	...	2	1,600	...	...	...	11	108	...	...	...	344	...	...	...
Bhagalpur	1	...	2	1,310	...	...	...	8	91	1	...	...	228	...	...	30
Parnea	1	203	...	...	...	8	93	4	...	...	32	...	...	41
Santal Parganas	2	837	1	...	...	12	151	...	...	...	167	1	31	...
Total	2	...	7	3,950	1	...	...	39	422	5	...	...	771	1	31	73
ORISSA.																		
ORISSA DIVISION.																		
Cuttack	1	1,108	...	...	...	10	10	...	...	...	142	1	...	...
Balasore	1	817	...	...	...	5	9	...	...	...	85	...	10	...
Angul	7	...	...	...	...	...	2	...	...	7	...	14	...	...	...
Puri	1	268	...	...	...	5	12	...	...	...	81	...	...	...
Sambalpur	1	151	...	...	...	2	95	...	...	...	41	1	46	2
Total	7	4	1,782	...	...	...	24	126	...	7	...	313	2	58	2
CHOTA NAGPUR DIVISION.																		
Hazaribagh	29	3	219	...	...	...	8	81	...	29	...	131	...	...	...
Ranchi	1	23	1	...	...	...	...	4	90	...	23	...	13	4	76	...
Palamau	83	...	17	...	...	...	4	...	...	88	...	87	...	...	...
Manbhum	2	83	...	...	...	4	108	...	...	...	13	1	63	...
Singbhum	30	1	2	1	...	...	4	6	...	30	...	2	...	90	...
Total	1	165	6	390	1	...	...	21	285	...	165	...	240	5	229	...
G.and Total	5	178	26	21,662	5	3	...	139	1,540	13	178	...	5,370	8	310	77
Total for 1921-23	5	191	27	10,320	5	3	...	142	1,650	13	181	...	4,655	9	315	36

No.	Foreign Liquors.		Retail Licenses—Number for sale of—		Number of shops licensed for retail sale of—		Retail Licenses—Number for sale of—									
	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 canteen).	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 spirits and medicated wines (Druggists' permits.)	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medicinal purposes only. (Ordinary Druggists' permits.)	Morphia (Special Druggists' permits.)	Hemp drugs for medicinal purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
20
21	2	6	...	6	1	3	24	22	48	...	28	(u)5	38	1	11	
22	1	2	...	1	...	1	1.	14	64	2	41	14	...	...	5
23	...	9	...	1	...	...	9	21	70	...	51	9	4	2	5
24	3	11	...	6	11	4	5	188	2	120	23	42	9	9	74	
25	...	4	...	3	2	...	2	12	52	...	8	11	...	...	2
26	...	4	...	2	...	...	1	62	...	6	9	9	4	...	1
27	...	4	...	2	...	...	1.	51	64	...	7	10	...	...	4
28	1	2	...	1	...	2	...	68	...	4	4	13	5	...	5	
29	3	11	...	9	...	...	...	...	...	...	...	...	...	...	...
30	4	21	...	9	2	1	26	72	231	...	25	41	9	...	12	
31	2	4	...	4	...	...	5	2.	97	...	14	11	4	2	4
32	1	1	...	1	...	...	6	40	119	...	20	(u)11	...	...	4
33	...	6	...	2	...	...	2	64	117	...	6	7	9	4	2
34	...	6	...	3	2	...	1	11	75	...	14	2	4	3	4	
35	3	15	...	10	2	...	20	141	408	...	60	34	17	5	10	
36	1	8	2	6	...	1	11	183	200	...	24	9	7	5	6	
37	...	1	...	1	...	...	6	65	65	...	10	5	4	7	...
38	1	1	...	1	...	...	65	45	31	...	4	...	...	...	1
39	...	...	...	...	...	...	6	7	...	...	1	...	...	...	...
40	...	3	2	1	...	...	39	43	...	...	5	4	3	...	2
41	...	8	...	1	...	...	1	54	...	...	4	...	...	1	1
42	2	1	...	1	...	...	23	34	...	...	23	8	4	2	4
43	...	2	3	...	...	...	9	35	...	...	8	...	...	...	4
44	...	2	...	...	...	...	9	16	...	...	8	...	...	...	...
45	...	2	...	...	...	...	22	...	...	...	15	...	...	...	...
46	...	8	...	3	...	...	1	...	...	...	14	...	11	...	...
47	4	2	...	1	...	...	12	16	40	...	7	...	...	...	...
48	11	15	2	4	9	2	30	77	153	...	67	16	21	13	15	
49	22	60	5	33	24	13	121	432	1,155	2	246	105	60	13	71	
50	21	57	5	41	31	15	102	537	1,252	2	294	141	75	32	72	

(u) Includes one license for the sale of pyrrhesis.

1	2	3	4	4(c)	4(f)	4(i)	4(j)	4(k)	4(l)	5	6	7			8	9
												Spirits in Imperial gallons, London proof.					Wines in Imperial gallons.	Malt liquors in Imperial gallons.
Country Spirits.												Imported liquors.				
Issue in Imperial gallons.												Foreign liquors other than spirits.				
Rates of duty.																
At the strength of 25° U. P.																
At the strength of 30° U. P.																
At the strength of 55° U. P.																
At the strength of 55° U. P.																
At the strength of 70° U. P.																
At the strength of 80° U. P.																
At the strength of 80° U. P.																
Equivalent of London proof of total of columns 2, 3, 4.																
<p>(a) For all strengths.</p> <p>(b) For strengths above 70° U. P.</p> <p>(c) For strengths of 70° U. P. or less.</p> <p>1. Colliery area and thana Tundi in the district of Manbhum, Re. 5-10 for (b) and Rs. 4-6 and Rs. 3-12 for (c), respectively.</p> <p>2. North-eastern portion of the Sadr Subdivision in the district of Manbhum which adjoins the colliery area, Rs. 5-10 for (b) and Rs. 3-12 for (c).</p> <p>3. The town of Patna and adjacent places, the towns of Bihar, Gaya, Arrah, Chapra, Motihari, Bettiah, Muzaffarpur and Darbhanga, the towns of Monghyr, Jamalpur and adjacent places, the towns of Bhagalpur, and Purnea, Rs. 5 for (b); other areas of the districts of Patna, Gaya, Shahabad, Saran, Champaran (except the shops on the Nepal border) Muzaffarpur (except the shops on the Nepal border) Darbhanga (except the shops on the Nepal border), Monghyr, Bhagalpur (except the shops on the Nepal border) and Purnea Rs. 5 for (b) and Rs. 3-12 for (c); Shops on the Nepal border in the districts of Champaran Rs. 3-3 for (b) and Rs. 1-0 for (c); in the districts of Muzaffarpur and Darbhanga Rs. 3-2 for (b) and Re. 1-14 for (c); in the district of Bhagalpur, Rs. 3-2 for (b) and Rs. 2-3 for (c); the district of the Santal Parganas, Rs. 4-6 for (b) and Rs. 3-12 for (c).</p> <p>4. The districts of Cuttack, Balasore and Puri Rs. 3-2 for (a); and the town of Purulia, Rs. 4-6 for (a), other areas of the Sadr Subdivision of the district of Manbhum, except the north-eastern portion Rs. 3-12 for (b) and Rs. 3-2 for (c).</p> <p>5. The distillery area of the Giridih Subdivision Rs. 4-6 for (b) and Rs. 3-12 for (c); the town of Hazaribagh and an area round it within a radius of 10 miles, Rs. 4-6 for (b) and Rs. 3-12 for (c); the towns of Ranchi and adjacent places, Rs. 4-6 for (b) and the rest of the old distillery area in Ranchi, Rs. 4-0 for (b) and Rs. 3-2 for (c); the town of Jamsedpur Re. 9-3 for (b) and Rs. 6-4 for (c); the other areas in the districts of Hazaribagh, Re. 3-2 for (b) and Re. 1-3 for (c) and in the districts of Ranchi and Singhbhum, Re. 2-4 for (b) and Re. 1-4 for (c).</p> <p>6. The old distillery area of Sambalpur, Re. 1-14 for (b) and Re. 0-10 for (c); and for the rest of the district Re. 1-14 for 20 U. P. and Re. 0-0 for 50 U. P. and 70 U. P.</p>												14,915	3,622	43-2		
<p>(a) For all strengths.</p> <p>(b) For strengths above 70° U. P.</p> <p>(c) For strengths of 70° U. P. or less.</p> <p>1. Colliery area and thana Tundi in the district of Manbhum, Re. 5-10 for (b) and Rs. 4-6 and Rs. 3-12 for (c), respectively.</p> <p>2. North-eastern portion of the Sadr Subdivision in the district of Manbhum which adjoins the colliery area, Rs. 5-10 for (b) and Rs. 3-12 for (c).</p> <p>3. The town of Patna and adjacent places, the towns of Bihar, Gaya, Arrah, Chapra, Motihari, Bettiah, Muzaffarpur and Darbhanga, the towns of Monghyr, Jamalpur and adjacent places, the towns of Bhagalpur, and Purnea, Rs. 5 for (b); other areas of the districts of Patna, Gaya, Shahabad, Saran, Champaran (except the shops on the Nepal border) Muzaffarpur (except the shops on the Nepal border) Darbhanga (except the shops on the Nepal border), Monghyr, Bhagalpur (except the shops on the Nepal border) and Purnea Rs. 5 for (b) and Rs. 3-12 for (c); Shops on the Nepal border in the districts of Champaran Rs. 3-3 for (b) and Rs. 1-0 for (c); in the districts of Muzaffarpur and Darbhanga Rs. 3-2 for (b) and Re. 1-14 for (c); in the district of Bhagalpur, Rs. 3-2 for (b) and Rs. 2-3 for (c); the district of the Santal Parganas, Rs. 4-6 for (b) and Rs. 3-12 for (c).</p> <p>4. The districts of Cuttack, Balasore and Puri Rs. 3-2 for (a); and the town of Purulia, Rs. 4-6 for (a), other areas of the Sadr Subdivision of the district of Manbhum, except the north-eastern portion Rs. 3-12 for (b) and Rs. 3-2 for (c).</p> <p>5. The distillery area of the Giridih Subdivision Rs. 4-6 for (b) and Rs. 3-12 for (c); the town of Hazaribagh and an area round it within a radius of 10 miles, Rs. 4-6 for (b) and Rs. 3-12 for (c); the towns of Ranchi and adjacent places, Rs. 4-6 for (b) and the rest of the old distillery area in Ranchi, Rs. 4-0 for (b) and Rs. 3-2 for (c); the town of Jamsedpur Re. 9-3 for (b) and Rs. 6-4 for (c); the other areas in the districts of Hazaribagh, Re. 3-2 for (b) and Re. 1-3 for (c) and in the districts of Ranchi and Singhbhum, Re. 2-4 for (b) and Re. 1-4 for (c).</p> <p>6. The old distillery area of Sambalpur, Re. 1-14 for (b) and Re. 0-10 for (c); and for the rest of the district Re. 1-14 for 20 U. P. and Re. 0-0 for 50 U. P. and 70 U. P.</p>												16,887	3,622	43-2		
<p>(a) For all strengths.</p> <p>(b) For strengths above 70° U. P.</p> <p>(c) For strengths of 70° U. P. or less.</p> <p>1. Colliery area and thana Tundi in the district of Manbhum, Re. 5-10 for (b) and Rs. 4-6 and Rs. 3-12 for (c), respectively.</p> <p>2. North-eastern portion of the Sadr Subdivision in the district of Manbhum which adjoins the colliery area, Rs. 5-10 for (b) and Rs. 3-12 for (c).</p> <p>3. The town of Patna and adjacent places, the towns of Bihar, Gaya, Arrah, Chapra, Motihari, Bettiah, Muzaffarpur and Darbhanga, the towns of Monghyr, Jamalpur and adjacent places, the towns of Bhagalpur, and Purnea, Rs. 5 for (b); other areas of the districts of Patna, Gaya, Shahabad, Saran, Champaran (except the shops on the Nepal border) Muzaffarpur (except the shops on the Nepal border) Darbhanga (except the shops on the Nepal border), Monghyr, Bhagalpur (except the shops on the Nepal border) and Purnea Rs. 5 for (b) and Rs. 3-12 for (c); Shops on the Nepal border in the districts of Champaran Rs. 3-3 for (b) and Rs. 1-0 for (c); in the districts of Muzaffarpur and Darbhanga Rs. 3-2 for (b) and Re. 1-14 for (c); in the district of Bhagalpur, Rs. 3-2 for (b) and Rs. 2-3 for (c); the district of the Santal Parganas, Rs. 4-6 for (b) and Rs. 3-12 for (c).</p> <p>4. The districts of Cuttack, Balasore and Puri Rs. 3-2 for (a); and the town of Purulia, Rs. 4-6 for (a), other areas of the Sadr Subdivision of the district of Manbhum, except the north-eastern portion Rs. 3-12 for (b) and Rs. 3-2 for (c).</p> <p>5. The distillery area of the Giridih Subdivision Rs. 4-6 for (b) and Rs. 3-12 for (c); the town of Hazaribagh and an area round it within a radius of 10 miles, Rs. 4-6 for (b) and Rs. 3-12 for (c); the towns of Ranchi and adjacent places, Rs. 4-6 for (b) and the rest of the old distillery area in Ranchi, Rs. 4-0 for (b) and Rs. 3-2 for (c); the town of Jamsedpur Re. 9-3 for (b) and Rs. 6-4 for (c); the other areas in the districts of Hazaribagh, Re. 3-2 for (b) and Re. 1-3 for (c) and in the districts of Ranchi and Singhbhum, Re. 2-4 for (b) and Re. 1-4 for (c).</p> <p>6. The old distillery area of Sambalpur, Re. 1-14 for (b) and Re. 0-10 for (c); and for the rest of the district Re. 1-14 for 20 U. P. and Re. 0-0 for 50 U. P. and 70 U. P.</p>												16,887	3,622	43-2		

(1) Issue in Imperial gallons.
(2) At strength of 50° U. P.

IX A.

Consumption.

Commercial spirit.		Commercial spirit.			Opium and other drugs.										
Liquors manufactured in India paying duty at tariff rates.	Malt liquors in imperial gallons.	Rectified spirits in imperial gallons.	Denatured spirits in imperial gallons.	Medicated wines in imperial gallons.	Issues in seers of 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.	Average retail price of opium.	Retail sales of morphia in lbs. oz. grs.	Retail sales in seers of charas.	Retail sales in seers of garga.	Retail sales in seers of bharg and its preparations.	Retail sales of cocaine in lbs. oz. grs.		
														10	11	12	13	14	15	16	17	18	19	20	21	22	23
...	916	79	2,794	...	Rs. 63	Es. 100	Lbs. oz. gr. 0 0 184	...	5,329	2,095	0 1 430		
...	94	...	680	...	Rs. 63	Es. 100	...	11	3,447	4,638	0 2 184		
...	68	...	428	...	Rs. 63	Es. 110	0 0 7	...	9,239	2,988	0 0 261		
...	1,079	79	3,500	...	...	...	0 0 191	11	18,014	9,729	0 4 418		
...	55	...	309	...	Rs. 63	Es. 110	...	...	3,406	131	0 0 419		
...	96	...	296	...	Rs. 63	Es. 90	...	...	4,564	27	0 0 215		
...	219	...	482	...	Rs. 63	Es. 100	...	...	3,012	50	0 5 303		
...	100	...	618	...	Rs. 63	Es. 100	0 0 5	...	1,316	14	0 1 41		
...	470	...	1,702	...	...	...	0 0 5	...	3,618	14,800	4,681	0 8 104	
...	118	16	662	...	Rs. 63	Es. 100	0 1 44	...	2,076	6,727	235	0 2 229	
...	445	...	694	...	Rs. 63	Es. 100	...	...	1,130	5,742	267	0 4 19	
...	71	...	1,958	...	Rs. 63	Es. 100	0 1 300	...	3,012	5,714	7	0 0 61	
...	210	6	739	...	Rs. 63	Es. 110	0 0 60	...	1,316	2,063	654	0 0 278	
...	642	22	4,253	0 2 404	...	3,618	20,896	628	1,153	0 7 179
...	163	39	5,372	...	Rs. 63	Es. 100	0 3 5	...	1,130	4,944	795	0 0 272	
...	2,323	...	...	...	...	...	1,466	1,466	161	0 0 39	
...	5,928	...	Rs. 63	Es. 97	...	...	147	147	8	...	
...	2,620	...	Rs. 63	Es. 80	...	...	3,097	3,097	627	0 2 356	
...	116	...	1,107	...	Rs. 63	Es. 93	0 0 172	...	613	613	170	0 0 72	
...	3,097	...	Rs. 63	Es. 100	...	...	540	2,346	359	100	
...	640	...	...	...	0 3 107	...	2,175	12,714	359	1,761	
...	999	33	16,456	...	...	...	...	...	8,743	8,743	100	0 2 252	
...	85	39	691	...	Rs. 63	Es. 100	...	...	1,740	1,740	510	0 0 61	
...	219	...	762	...	Rs. 63	Es. 90	...	...	1,540	1,540	279	0 0 427	
...	16	...	445	...	Rs. 63	Es. 110	...	...	817	854	644	...	
...	230	...	617	...	Rs. 63	Es. 60	0 0 6	...	15	3,170	716	0 1 240	
...	523	...	1,000	...	Rs. 63	Es. 95	...	...	339	791	531	...	
...	339	...	...	...	...	...	175	175	91	...	
...	1,071	30	3,715	...	...	...	0 0 6	...	364	7,401	2,700	0 2 257	
...	3,760	179	28,626	...	...	...	0 6 275	11	9,087	73,625	16,546	1 13 257	
...	3,325	112	29,085	...	...	...	1 9 313	8	9,146	5,583	191	1 14 224	
...	9,146	...	...	...	...	...	4,508	4,508	190	...	

Figures in italics represent issues to Foreign and Feudatory States.

APPENDIX A.

IMPERIAL RETURN V.—*Incidence of Revenue and Consumption.*

IMPERIAL RETURN V.—Incidence

Names of Divisions and Districts.	Area (in square miles).		Population (in thousands).		Number of square miles per shop.								
	Outstill system.	Distillery system.	Outstill system.	Distillery system.	Country spirit.		Opium.	Hemp drugs.					
					Outstill area.	Distillery area.							
1	2	3	4	5	6	7	8	9					
PATNA DIVISION.													
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.
Patna ... ..	...	26	2,085	...	184	1,380	...	1.1	22.7	2.9	161.2	1.0	4.1
Gaya ... ..	...	14	4,700	...	79	2,074	...	1.4	30.3	2.3	587.5	0.8	5.1
Shahabad	650	15	3,488	31	101	1,685	141.6	1.2	37.9	2.1	309.9	1.1	3.8
Total	650	55	10,283	31	374	5,139	141.6	1.2	30.3	2.5	318.1	0.9	4.4
TIBHUT DIVISION.													
Saran ... ..	...	18	2,870	...	62	2,278	...	3.2	32.1	4.3	267.0	1.8	5.0
Champanan ... ..	...	13	3,518	...	38	1,903	...	3.2	52.5	3.2	351.8	2.1	5.6
Muzaffarpur ... ..	...	20	3,007	...	67	2,688	...	4.1	39.5	4.8	375.9	2.0	5.4
Darbhanga ... ..	...	14	3,334	...	116	2,797	...	1.5	62.0	3.0	138.9	1.2	5.7
Total ... ..	...	69	12,529	...	283	9,666	...	2.8	44.9	3.4	240.9	1.8	5.6
BHAGALPUR DIVISION.													
Monghyr ... ..	...	11	3,950	...	67	1,963	...	1.8	38.7	3.7	197.5	1.5	3.6
Bhagalpur ... ..	...	11	4,215	...	74	1,880	...	1.8	49.5	5.5	110.9	1.1	3.1
Furnea ... ..	...	24	4,974	...	35	1,990	...	3.1	58.5	4.0	85.7	1.8	4.5
Rantol Parganas ... ..	...	11	5,468	...	39	1,750	...	1.5	37.9	2.7	364.5	1.0	7.0
Total ... ..	...	57	18,607	...	215	7,673	...	2.1	44.7	3.8	142.0	1.3	4.3
ORISSA DIVISION.													
Cuttack ... ..	...	14	3,840	...	77	1,868	...	2.8	728.0	1.7	72.8	1.1	5.7
Balasore ... ..	...	6	2,079	...	17	963	...	3.0	297.0	3.0	48.3	2.0	6.4
Angul	1,681	...	...	183	...	...	240.1	...	...	...	230.2	...	210.1
Puri ... ..	...	4	2,495	...	39	913	...	2.0	249.5	1.0	71.3	0.6	6.0
Sambalpur ... ..	...	3	3,821	...	14	775	...	1.0	41.5	1.5	115.8	0.4	7.0
Total	1,681	27	12,035	183	147	4,539	240.1	2.2	105.5	1.7	62.1	1.0	6.9
CHOTA NAGPUR DIVISION.													
Hazarilagh	1,523	8	5,466	217	36	1,074	52.4	1.0	74.7	4.1	348.7	2.0	136.1
Ranchi	2,170	10	4,923	41	42	1,271	94.3	3.3	56.5	3.3	581.2	1.6	191.1
Palamanu	4,916	...	...	733	...	...	69.2	...	...	3.5	614.0	1.7	140.1
Manbhum ... ..	...	16	4,131	...	46	1,553	...	3.2	40.1	4.0	344.2	2.0	7.3
Singhbhum	3,928	...	110	690	...	69	127.6	...	18.3	1.0	328.0	0.5	21.8
Total	12,436	34	14,619	1,661	124	3,647	75.3	2.1	54.3	3.4	422.6	16.5	138.1
GRAND TOTAL	14,967	242	68,073	1,895	1,143	30,964	84.0	1.9	48.0	2.9	184.9	1.3	64.1
Total of previous year 1927-28	14,967	239	68,076	1,895	1,179	30,928	82.6	1.5	45.5	2.8	185.3	1.3	62.5

DIX A.

Revenue and Consumption.

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.
Country spirit.									Country spirit (distillery area).			Opium.			Hemp drugs.					
Outstill area.	Distillery area.	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale-proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.			
		Urban.	Rural.	Urban.	Rural.													Urban.	Rural.	
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26				
...	11	6	4	9	12	4	9.51	.13	.48	4.44	2.63	7.07	40	30.03	60.63	23.02	14.74	38.66	1.69	
...	12	7	7	4	23	4	6.10	.05	.37	4.11	1.92	6.03	40	48.10	68.10	14.20	15.18	29.38	.67	
19	11	5	7	8	14	7	4.90	.02	.67	3.05	1.94	5.89	40	27.58	67.58	23.59	12.27	35.86	.60	
...	12	6	6	7	15	5	6.60	.06	.50	4.21	2.21	6.42	40	29.17	69.17	20.94	13.78	34.72	.76	
...	6	3	5	4	11	2	3.03	.01	.15	3.00	1.03	5.83	40	18.40	58.40	30.73	19.50	50.23	.32	
...	10	3	10	5	16	3	2.05	.02	.24	3.71	1.33	5.03	40	2.43	42.43	30.45	16.49	48.94	.25	
...	10	3	9	3	21	2	1.65	.02	.11	3.43	1.02	4.42	40	23.70	63.70	20.66	18.21	46.07	.22	
...	7	1	6	9	10	2	1.07	.03	.12	4.00	1.42	5.42	40	16.68	56.68	30.16	18.71	48.69	.18	
...	8	2	7	5	14	2	1.19	.02	.15	3.76	1.49	5.25	40	16.59	56.59	30.33	17.60	48.02	.24	
...	8	5	4	1	12	5	3.58	.03	.34	4.21	2.04	6.25	40	19.53	59.53	29.58	17.85	47.43	.43	
...	8	4	3	2	13	7	1.60	.04	.29	4.16	2.52	6.68	40	16.36	56.36	28.11	20.19	40.30	.30	
...	20	4	17	3	37	6	3.73	.10	.28	3.99	1.37	5.33	40	17.92	57.92	30.73	21.10	51.83	.35	
...	17	6	10	0	28	4	3.15	.04	.18	4.37	2.26	6.63	40	30.63	70.63	24.87	23.13	47.00	.40	
...	12	5	7	2	19	5	2.75	.05	.28	4.18	2.00	6.18	40	20.03	60.03	29.04	10.90	43.03	.39	
...	6	2	10	3	15	3	.37	.28	.27	3.19	5.89	9.08	40	15.77	55.77	17.63	8.05	25.68	.26	
...	11	7	12	4	18	3	.40	.60	.16	3.17	4.23	7.40	40	17.94	57.94	18.41	10.18	28.69	.64	
3	...	...	3	...	4	...	...	.13	.08	...	...	...	40	7.29	47.29	10.42	9.67	20.09	.10
...	5	1	10	4	18	4	.64	.33	.47	3.15	3.47	6.63	40	18.93	58.93	17.41	7.90	25.31	.25	
...	21	12	14	4	28	7	4.41	.11	.33	1.11	.71	1.82	40	15.16	55.16	18.87	23.75	42.62	.29	
3	6	2	11	3	18	4	1.11	.31	.29	1.81	2.07	3.88	40	16.87	56.87	17.84	10.92	28.83	.31	
13	23	7	7	2	13	4	8.96	.05	.14	2.18	1.16	3.34	40	22.70	63.70	22.59	16.27	38.86	.43	
66	7	6	7	9	14	3	10.05	.06	.11	2.44	1.21	3.65	40	24.07	64.07	25.41	15.04	40.45	.9	
11	...	...	10	1	22	4	...	.06	.20	...	...	...	40	25.81	75.81	19.29	17.15	33.25	.75
...	10	6	9	8	17	3	9.94	.05	.25	4.15	3.09	7.24	40	15.20	55.20	25.94	31.06	57.00	.59	
4	...	6	13	2	27	2	33.43	.13	.17	6.85	.79	6.04	40	19.05	59.05	19.31	11.53	21.20	.47	
9	13	7	8	1	10	3	10.40	.07	.18	3.21	1.67	5.09	40	20.21	60.21	23.37	21.54	44.71	.64	
9	10	4	7	1	16	4	3.36	.08	.26	3.70	1.85	5.55	40	19.15	59.15	24.22	16.37	40.65	.43	
9	13	4	?	1	16	4	3.23	.03	.26	3.73	1.69	5.42	35	18.20	51.20	22.79	12.42	35.21	.37	

PROVINCIAL TABLE I.—Demand and actual revenue under the several heads of

Division.	District.	Country spirit.		Tari.		Pathwai.		Foreign Liquor.			
		Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Commercial spirit including medicated wines.		Other Foreign liquors.	
								Demand.	Collection.	Demand.	Collection.
1	2	3	4	5	6	7	8	9	10	11	12
	BIHAR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna	10,61,531	10,60,245	2,39,406	2,37,301	...	...	145	145	6,298	6,046
	Gaya	8,02,663	7,93,266	3,46,093	3,18,197	...	...	100	160	2,524	2,524
	Shahabad	5,21,862	5,20,848	1,03,476	1,02,493	...	...	25	25	1,160	1,100
	Total	23,89,076	23,74,359	6,88,975	6,57,990	...	...	330	330	9,970	9,730
Tilhat.	Saran	4,16,030	4,14,040	1,66,346	1,51,741	...	...	77	77	970	970
	Champaran	2,01,298	2,01,175	69,213	57,104	30	30	19	19	162	162
	Muzaffarpur	2,04,800	2,03,487	2,97,681	2,46,461	...	...	220	220	706	706
	Darbhanga	1,70,590	1,70,590	1,61,774	1,60,442	...	...	35	35	965	965
	Total	8,92,718	8,89,292	6,85,014	6,08,755	30	30	351	351	2,803	2,303
Bhagalpur.	Monghyr	4,55,546	4,55,263	1,36,771	1,13,958	...	...	227	227	4,479	4,470
	Bhagalpur	2,18,903	2,18,695	69,162	52,243	305	305	35	35	1,772	1,072
	Purnea	2,08,704	2,95,650	15,137	12,795	552	417	20	20	1,375	1,375
	Santal Pargana	3,76,319	3,76,127	26,145	25,745	1,05,718	1,05,715	55	55	1,353	1,353
	Total	13,49,772	13,45,754	2,35,215	2,04,741	1,06,675	1,06,440	367	367	8,279	8,279
Orissa.	ORISSA.										
	Cuttack	72,328	69,638	81,259	81,188	...	...	24	24	1,978	1,968
	Balasore	33,693	33,392	8,683	3,303	463	463	2	2	420	420
	Angul	1,401	1,402	1,196	1,196	...	...	...	...	...	...
	Puri	40,918	40,918	13,064	12,509	...	...	40	40	1,498	1,498
	Sambalpur	61,480	64,316	8,146	8,146	1,753	1,753	5	5	543	543
Total	2,17,021	2,04,666	57,348	56,342	2,216	2,216	71	71	4,425	4,425	
Chota Nagpur.	CHOTA NAGPUR.										
	H. zaribagh	4,65,000	4,61,505	10,044	9,223	...	...	79	79	1,179	1,179
	Ranchi	5,52,349	5,42,301	562	555	7,870	6,657	22	22	505	505
	Palamou	3,97,450	3,86,690	4,817	4,757	...	...	5	5	98	98
	Manbhum	11,20,757	11,16,113	4,971	4,595	1,33,240	1,32,916	57	57	9,980	9,980
	Singhbhum	2,56,022	2,45,557	134	134	14,669	13,797	34	34	2,149	2,149
Total	27,82,478	27,53,666	20,528	19,207	1,55,789	1,53,570	197	197	13,911	13,911	
GRAND TOTAL FOR 1922-23		77,77,035	75,71,737	16,87,680	15,47,035	2,64,590	2,62,266	1,318	1,316	39,389	39,148
Total for 1921-23		62,66,043	61,50,621	11,85,074	9,50,738	1,75,461	1,72,367	1,891	1,891	41,634	44,304

* Revised

The figures in column 23 have been compiled by adding

[DIX B.

excisable articles, and remissions, advances collections, and balances.

Ganja.		Charas.		Opium.		Bhang.				Total Excise Revenue.					
Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Cocaine collection.	Miscellaneous collection.	Demand.	Collection.	Remissions.	Advance fee collections in year 1921-22 for year 1922-23.	Advance fee collections in year 1922-23 for year 1923-24.	Balance at the end of year.
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,76,482	2,75,432	150	160	1,24,915	1,24,915	11,449	11,449	15	8,271	17,27,650	17,24,019	2,385	1,16,271	1,94,050	1,843
3,18,160	2,15,941	214	214	85,994	85,994	21,735	21,689	3	7,911	14,85,477	14,45,699	24,764	64,659*	94,831	14,814
4,24,828	4,21,926	...	...	28,914	28,914	13,565	13,555	7	3,802	11,00,557	10,95,559	...	43,691	1,08,094	4,909
9,18,668	9,16,319	304	361	2,39,823	2,39,823	46,769	46,723	25	19,764	43,13,684	42,65,477	27,049	2,30,451	3,98,975	27,168
1,76,905	1,76,780	...	...	17,874	17,874	901	901	3	5,565	7,64,651	7,70,971	12,479	43,947*	61,153	1,201
2,50,593	2,49,393	...	...	12,560	12,560	79	79	1	2,544	6,20,504	6,23,067	1,243	19,856*	34,673	12,164
1,80,672	1,80,296	...	...	30,667	30,667	272	272	5	1,592	7,16,615	6,63,706	...	10,295*	40,111	52,909
2,39,902	2,39,759	...	...	35,204	35,204	70	76	5	1,998	6,00,519	5,99,081	277	18,304*	28,376	1,181
6,48,037	6,40,228	...	...	96,305	96,305	1,328	1,328	14	11,719	26,38,319	25,56,825	13,999	99,602	1,74,513	67,495
3,32,634	3,32,104	...	...	39,767	39,767	1,040	1,040	4	2,544	9,72,612	9,40,705	895	41,430*	1,03,503	12,012
2,94,680	2,94,300	...	...	50,441	50,393	1,432	1,425	4	2,003	6,27,043	6,30,565	...	30,329*	61,903	6,478
3,14,192	3,12,276	...	...	1,15,295	1,15,295	26	25	3	2,662	7,47,966	7,45,519	...	30,868*	61,540	7,447
1,52,180	1,52,137	...	...	52,142	52,142	3,610	3,603	4	3,311	7,20,877	7,20,275	150	50,795*	59,115	452
10,83,793	10,90,957	...	...	2,57,645	2,57,597	6,108	6,094	15	10,820	39,68,498	39,31,064	1,045	1,53,422	3,19,064	36,369
1,38,769	1,38,763	...	...	3,92,484	3,92,461	5,508	5,508	2	1,655	6,43,997	6,41,236	...	23,610	30,904	2,781
41,807	41,807	...	...	4,43,701	4,46,701	1,424	1,424	...	1,308	5,32,701	5,31,820	...	15,955*	21,661	891
4,461	4,461	...	...	55,820	55,320	50	50	...	22	62,651	62,651	...	857	951	...
1,11,245	1,11,245	...	...	2,01,156	2,01,185	3,637	3,637	3	162	3,71,742	3,71,197	...	16,846	32,117	655
1,18,484	1,17,184	...	...	1,33,335	1,33,335	1,129	1,129	2	1,607	3,29,480	3,28,026	1,464	15,536*	19,908	...
4,17,798	4,16,460	...	...	12,29,525	12,29,525	11,748	11,748	7	4,754	19,40,881	19,35,220	1,464	72,835	1,05,241	4,297
68,797	68,797	...	...	41,062	44,062	4,264	4,264	4	2,408	5,96,707	5,91,545	704	33,343	75,611	4,544
60,623	59,723	...	...	49,036	48,623	1,732	1,732	2	1,202	6,73,908	6,62,222	4,260	32,898*	79,013	7,421
43,617	43,462	...	...	35,730	35,730	6,034	6,011	...	681	4,93,632	4,63,664	535	65,967	1,31,622	433
2,16,809	2,16,819	...	...	45,665	45,665	5,120	5,050	11	2,800	15,39,410	15,31,998	1,231	59,495*	1,25,443	4,273
43,346	43,346	...	...	64,222	64,222	3,129	3,129	...	100	3,53,795	3,72,468	...	21,064	27,383	11,327
4,39,193	4,37,137	...	...	2,38,715	2,38,463	20,279	2,156	17	7,451	38,77,537	38,42,855	6,733	2,31,400	4,49,071	28,002
37,16,265	37,07,137	374	364	20,62,013	20,61,713	66,232	66,079	78	54,528	1,56,38,919	1,54,31,391	50,257	7,87,670	14,44,864	1,57,741
31,65,584	31,51,516	372	372	18,07,742	18,07,412	77,310	77,163	77	25,443	1,28,40,534	1,23,87,404	25,540	8,61,931	7,92,758	2,27,590

*Stated in columns 24, 26 and 28.

PROVINCIAL TABLE I.—Demand and actual revenue under the several heads of

Division.	District.	Country spirit.		Tari.		Pachwai.		Foreign Liquor.			
		Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Commercial spirit including medicated wines.		Other Foreign liquors.	
								Demand.	Collection.	Demand.	Collection.
1	2	3	4	5	6	7	8	9	10	11	12
BIHAR.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna	10,61,531	10,60,245	2,39,408	2,37,301	...	...	145	145	6,286	6,046
	Gaya	8,02,683	7,93,288	3,46,093	3,18,197	...	...	100	100	2,524	2,524
	Shahilad	5,24,863	5,20,848	1,03,476	1,02,492	...	...	25	25	1,160	1,160
	Total	23,89,076	23,74,369	6,88,975	6,57,990	...	...	330	330	9,970	9,730
Tihhat.	Saran	4,16,030	4,14,040	1,66,846	1,54,741	...	...	77	77	970	970
	Champaran	2,01,298	2,01,175	69,213	57,104	30	30	19	19	162	162
	Muzaffarpur	2,04,800	2,03,487	2,97,691	2,46,461	...	...	220	220	706	706
	Darbhanga	1,70,590	1,70,590	1,51,774	1,60,443	...	...	35	35	965	965
	Total	9,92,718	9,89,292	6,85,014	6,08,756	30	30	351	351	2,893	2,303
Bhagalpur.	Monghyr	4,55,546	4,55,283	1,36,771	1,13,968	...	...	227	227	4,479	4,479
	Bhagalpur	2,18,903	2,18,695	58,162	52,243	305	305	35	35	1,072	1,072
	Purnea	2,98,704	2,95,650	15,137	12,795	552	417	20	20	1,375	1,375
	Santal Parganas	3,76,319	3,76,127	26,145	25,745	1,06,718	1,05,715	65	65	1,353	1,353
	Total	13,49,772	13,45,764	2,36,215	2,04,741	1,06,675	1,06,440	367	367	8,279	8,279
ORISSA.											
Orissa.	Cuttack	72,323	69,698	31,259	31,188	...	...	24	24	1,978	1,968
	Balasore	33,593	33,392	8,693	3,303	43	463	2	2	420	420
	Angul	1,401	1,402	1,196	1,196	...	...	...	...	...	...
	Puri	40,918	40,919	13,064	12,509	...	...	40	40	1,498	1,498
	Sambalpur	64,180	64,316	8,146	8,146	1,753	1,753	5	5	543	540
	Total	2,17,021	2,04,665	57,348	54,342	2,216	2,216	71	71	4,425	4,425
CHOTA NAGPUR.											
Chota Nagpur.	H. zaribagh	4,65,900	4,61,505	10,044	9,223	...	...	79	79	1,179	1,179
	Ranchi	5,52,349	5,42,301	562	555	7,870	6,657	22	22	505	505
	Palamanu	3,97,450	3,86,600	4,817	4,747	...	...	5	5	98	98
	Manbhanu	11,20,757	11,16,113	4,971	4,505	1,33,240	1,32,916	57	57	9,080	9,060
	Siughbhanu	2,58,022	2,45,557	124	134	14,659	13,797	34	34	2,149	2,149
	Total	27,92,478	27,53,666	20,528	19,207	1,55,729	1,53,670	197	197	13,911	13,911
GRAND TOTAL FOR 1922-23		77,7,005	76,71,737	16,87,080	15,47,035	2,64,590	2,62,256	1,316	1,316	39,389	38,148
Total for 1921-22		62,06,943	61,50,621	11,35,074	9,50,708	1,75,461	1,72,387	1,891	1,891	41,634	44,304

* Revised

The figures in column 23 have been compiled by adding

DIX B.

excisable articles, and remissions, advance collections, and balances.

Ganja.		Charas.		Opium.		Bhang.		Cocaine collection.	Miscellaneous collection.	Total Excise Revenue.		Remissions.	Advance fee collections in year 1921-22 for year 1922-23.	Advance fee collections in year 1922-23 for year 1923-24.	Balance at the end of year.
Demand.	Collection.	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.			Demand.	Collection.				
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,75,482	2,75,432	150	150	1,24,915	1,24,915	11,449	11,449	15	8,271	17,27,650	17,24,019	2,365	1,16,271	1,94,060	1,343
2,18,160	2,15,941	214	214	85,994	85,994	21,735	21,689	3	7,911	14,85,477	14,45,899	24,764	64,569	94,931	14,914
4,24,926	4,21,923	...	...	28,914	28,914	13,555	13,555	7	3,003	11,00,557	10,95,559	...	43,591	1,08,094	4,009
9,18,668	9,16,319	334	361	2,39,813	2,39,823	46,769	46,723	25	19,784	43,13,684	42,66,477	27,049	2,30,451	3,96,975	27,168
1,76,865	1,76,780	...	...	17,874	17,874	901	901	3	5,685	7,64,651	7,70,971	12,479	43,947	61,153	1,201
2,50,693	2,49,393	...	...	12,560	12,560	79	79	1	2,544	5,26,604	5,23,067	1,213	19,956	34,873	12,194
1,80,672	1,80,298	...	...	30,667	30,667	272	272	5	1,592	7,16,615	6,63,706	...	19,295	40,111	52,009
2,39,002	2,39,759	...	...	35,204	35,204	70	78	6	1,998	6,00,519	5,99,081	277	16,304	28,376	1,191
6,48,037	6,46,228	...	...	96,305	96,305	1,328	1,328	14	11,719	26,96,310	25,56,825	13,999	99,582	1,74,513	67,495
3,32,634	3,32,104	...	...	39,767	39,767	1,049	1,049	4	3,641	9,72,612	9,49,705	895	41,430	1,03,603	12,013
2,04,696	2,04,300	...	...	50,441	50,393	1,432	1,425	4	2,003	6,37,043	6,30,565	...	30,329	61,903	6,478
3,14,192	3,12,276	...	...	1,15,295	1,15,295	20	23	3	2,662	7,47,966	7,47,519	...	30,888	61,540	7,447
1,52,190	1,52,187	...	...	52,142	52,142	3,610	3,603	4	3,311	7,20,877	7,20,275	150	50,795	59,115	452
10,93,702	10,90,057	...	...	2,57,645	2,57,697	6,108	6,094	15	10,820	31,68,498	30,31,064	1,045	1,53,422	3,10,064	89,359
1,33,769	1,38,763	...	...	3,92,484	3,92,484	5,508	5,508	2	1,655	6,41,997	6,41,236	...	23,510	30,904	2,761
44,807	41,807	...	...	4,48,701	4,46,701	1,421	1,424	...	1,308	6,32,701	5,31,820	...	15,955	21,681	681
4,461	4,401	...	...	55,820	55,820	50	50	...	22	62,951	62,951	...	857	951	...
1,11,245	1,11,245	...	...	2,01,185	2,01,185	3,637	3,637	3	162	3,71,742	3,71,157	...	16,646	32,117	555
1,19,484	1,17,184	...	...	1,33,335	1,33,335	1,129	1,129	2	1,607	3,29,490	3,28,026	1,464	15,536	19,908	...
4,17,769	4,16,433	...	...	2,29,525	2,29,525	11,748	11,748	7	4,754	19,40,581	19,35,220	1,464	72,835	1,05,241	4,197
68,787	68,787	...	...	41,062	49,062	4,264	4,264	4	2,408	5,56,707	5,91,545	704	33,248	76,611	4,546
60,623	59,723	...	...	49,036	49,623	1,732	1,732	2	1,202	6,73,993	6,62,222	4,260	32,698	79,013	7,421
48,617	48,403	...	...	35,730	35,730	6,034	6,011	...	681	4,93,632	4,82,664	535	65,967	1,31,622	433
2,16,809	2,16,899	...	...	45,665	45,665	5,120	5,050	11	2,800	15,39,410	15,31,906	1,231	70,498	1,25,443	4,273
43,346	43,346	...	...	64,222	64,222	3,129	3,129	...	100	3,63,795	3,72,468	...	23,064	27,363	11,327
4,39,193	4,37,137	...	...	2,36,715	2,36,463	20,279	2,156	17	7,451	36,77,637	36,42,605	6,733	2,31,400	4,49,071	28,002
37,16,265	37,07,137	374	364	30,62,013	30,61,713	66,232	66,079	78	54,628	1,56,38,919	1,54,31,391	50,257	7,87,670	14,44,824	1,57,741
31,65,584	31,51,646	372	372	13,17,742	13,07,412	77,310	77,163	77	25,443	1,26,40,534	1,23,87,404	25,640	5,61,931	7,95,708	2,27,590

Errors in columns 24, 25 and 28.

PROVINCIAL TABLE II.—

Division.	District.	Number of persons—						Imprisoned.	Amount	
		Arrested with the assistance of—			Convicted with the assistance of—				Fines imposed.	
		Excise officers.	Other officers.	Total.	Excise officers.	Other officers.	Total.			
1	2	3	4	5	6	7	8	9	10	
	BIHAR.									
Patna.	Patna ...	57	3	60	52	3	55	20	Rs.	1,77
	Gaya ...	104	6	110	88	6	94	20		2,401
	Shahabad ...	21	2	23	19	2	21	5		597
	Total ...	182	11	193	159	11	170	45		4,775
Tirhut.	Saran ...	62	5	67	59	5	64	12		672
	Champaran ...	132	8	140	112	6	118	12		2,228
	Muzaffarpur ...	133	12	145	82	6	40	5		917
	Derbhanga ...	47	6	53	42	5	47	28		398
	Total ...	374	31	405	245	24	269	55		4,613
Bhagalpur.	Monghyr ...	107	5	112	93	4	97	67		1,130
	Bhagalpur ...	55	3	58	44	2	46	24		1,054
	Farma ...	68	1	69	64	...	64	9		835
	Santal Parganas ...	783	12	795	688	11	699	511		11,543
	Total ...	933	21	954	806	17	823	611		14,742
	ORISSA.									
Orissa.	Cuttack ...	45	11	56	42	7	49	12		1,074
	Balasore ...	93	2	95	89	2	91	71		845
	Angul and Khondmals ...	40	7	47	40	7	47	28		691
	Puri ...	10	1	11	6	12	18	9		531
	Sambalpur ...	386	46	432	326	36	362	180		5,565
	Total ...	574	67	641	503	64	567	310		8,708
	CHOTA NAGPUR.									
Chota Nagpur.	Hazaribagh ...	197	17	214	194	14	198	42		4,827
	Banchi ...	541	25	566	520	25	545	11		9,522
	Palamu ...	9	2	11	6	2	8	3		90
	Manbhum ...	553	12	565	517	11	528	107		25,655
	Singhbhum ...	150	19	169	165	18	183	40		1,019
	Total ...	1,450	75	1,525	1,392	70	1,462	203		41,743
GRAND TOTAL		3,543	221	3,764	3,168	196	3,364	1,224		73,879
GRAND TOTAL FOR 1921-22		2,383	342	2,625	1,943	313	2,256	690		31,495

DIX B.

Arrests, Convictions, etc., under the Excise and Opium Laws.

of—		Rewards distributed under—								
Fines realized.	Fines remitted on appeal.	Excise laws with reference to the amount of fines imposed, to—				Special orders to—				Grand Total. (Reward).
		Officers other than Excise.	Excise officers.	Informers and others.	Total.	Officers other than Excise.	Excise officers.	Informers and others.	Total.	
11	12	13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
737	40	300	771	251	1,413	...	...	...	...	1,412
2,431	...	499	1,402	1,071	2,972	...	...	...	...	2,973
597	...	78	353	103	504	...	...	...	...	504
3,735	40	877	2,616	1,485	4,978	...	...	...	...	4,978
972	100	137	281	...	368	76	123	55	254	662
828	...	241	628	110	979	...	...	...	...	979
402	100	104	131	394	529	5	10	...	15	554
375	...	44	140	44	229	65	133	5	208	431
2,077	200	526	1,100	459	2,144	146	206	60	472	2,616
689	300	43	167	120	360	375	1,993	755	3,127	3,497
378	...	160	583	308	651	...	...	...	...	651
785	...	613	165	120	818	...	...	...	...	818
9,484	125	131	2,634	5,850	8,475	...	815	702	1,017	9,492
11,277	425	647	3,609	5,693	10,444	376	2,311	1,467	4,144	14,588
1,038	...	219	340	150	719	60	39	57	156	876
569	...	...	225	85	310	39	878	325	1,332	1,512
501	...	86	198	362	616	...	...	...	...	616
531	...	209	72	78	367	41	...	9	50	477
4,743	...	438	2,237	1,138	3,812	479	2,004	2,494	5,577	9,369
7,382	...	900	2,072	1,812	5,814	619	3,711	2,855	7,015	13,829
3,614	...	1,066	2,000	1,483	4,639	433	63	532	1,823	6,462
9,272	250	1,007	5,426	1,430	8,624	...	...	...	...	8,624
55	...	10	30	77	117	...	...	...	...	117
19,644	...	3,413	1,573	1,855	6,810	399	173	445	1,016	7,826
1,790	...	188	482	231	651	141	308	106	655	1,806
52,375	210	6,584	9,530	6,146	21,240	673	1,079	1,123	2,874	24,714
78,246	915	9,714	23,077	14,629	44,620	2,114	7,406	6,325	16,100	60,725
16,023	871	3,981	13,512	6,063	26,136	1,678	4,675	3,669	10,112	36,248

PROVINCIAL TABLE III.—Classified statement of

Division.	District.	Illicit manufacture of country spirit or possession of materials, stills, utensils, implements or apparatus for its manufacture.		Unlicensed sale of country spirit.		Illicit possession of country spirit.		Unlawful import, export or transport of country spirit.		Smuggling of	
		Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Crude opium.	Number of persons prosecuted.	Number of persons convicted.
1	2	3	4	5	6	7	8	9	10	11	12
BIHAR.											
Patna	Patna	7	6	...	...	...	...	2	2	7	6
	Gaya	57	58	...	...	1	1	23	23	9	3
	Shahabad	5	5	...	...	2	1	...	...	...	...
	Total	69	69	...	...	3	3	24	24	10	9
Tirhut	Saran	2	2	1	1	2	2	...	...	...	...
	Champanan ... ..	...	...	...	...	2	1	14	13	17	15
	Muzaffarpur ... ..	...	...	...	...	6	4	...	...	...	...
	Darbhanga ... ..	...	...	...	...	2	2	...	...	4	4
	Total	2	2	1	1	12	9	14	13	21	19
Bhagalpur	Mouglhyr	55	50	...	...	...	...	...	...	23	21
	Bhagalpur	20	14	...	...	...	...	...	...	3	3
	Purua ... ..	...	...	...	...	...	...	13	13	9	8
	Santal Parganas	500	453	...	...	...	...	...	...	...	...
	Total	575	517	...	...	...	...	13	13	35	32
ORISSA.											
Orissa	Cuttack ... ..	...	...	1	1	5	4	...	...	...	...
	Balasore	21	20	...	...	...	...	...	...	...	...
	Angul and Khondwala	44	44	1	1	...	...	...	...	...	...
	Puri ... ..	...	...	...	...	2	2	...	...	...	...
	Sambalpur	217	173	...	...	...	...	168	90	...	...
Total	282	237	2	2	7	6	168	90	...	...
CHOTA NAGPUR.											
Chota Nagpur	Usaribagh	174	161	1	1	6	6	16	16	...	...
	Ravehi	298	284	5	5	24	23	6	5	...	...
	Palamau	4	4	3	2	2	2	...	...	...	...
	Manbhun	541	503	...	...	1	...	5	4	2	2
	Singbham	53	46	2	2	15	14	112	104	...	...
Total	1,069	1,001	11	10	48	45	139	129	2	2	
GRAND TOTAL											
		1,927	1,837	14	13	70	62	293	259	68	62
GRAND TOTAL OF 1921-22											
		1,091	967	30	27	68	62	222	107	26	23

PROVINCIAL TABLE III.—Classified statements

Division.	District.	Unlawful export or transport of ganja or bang.		Unlicensed sale of tari.		Illicit manufacture of tari.		Illicit possession of tari.		Unlicensed sale of pachwai.		Illicit manufacture of pachwai.		Illicit possession of pachwai.	
		Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.
1	2	29	30	31	32	33	34	35	36	37	38	39	40	41	
BIHAR.															
Patna	Patna	...	...	2	2	1	1	15	15	...	...	...	...	...
	Gaya	...	...	21	11	...	...	...	...	...	...	...	...	...
	Shahabad	...	...	...	...	...	...	5	5	...	...	...	...	...
	Total	...	...	23	13	1	1	20	20	...	...	...	...	...
Tirhut	Saran	...	...	28	22	27	25	...	...	...	...	...	...	...
	Champaran	...	...	41	39	7	7	53	38	...	...	...	...	...
	Muzaffarpur	...	...	...	...	128	29	...	...	...	...	...	...	...
	Darbhanga	...	...	...	...	4	2	...	...	10	7	...	...	...
	Total	...	...	41	39	162	60	80	63	10	7	...	...	...
Bhagalpur	Mouhlyr	...	...	11	11	...	...	...	...	3	3	...	...	...
	Bhagalpur	...	...	...	...	1	1	...	...	...	...	...	...	...
	Purnea	...	...	21	21	...	...	...	...	8	2	...	...	8
	Santal Pargana	...	...	...	...	...	...	174	172	26	26	3	3	...
	Total	...	...	32	32	1	1	174	173	34	34	3	3	...
ORISSA.															
Orissa	Cuttack	...	...	...	...	5	5	13	13	8	8	...	...	...
	Balasore	...	...	...	...	1	1	...	...	...	...	...	89	89
	Angul and Khondmals	...	...	...	...	...	...	...	...	2	3	...	...	...
	Puri	...	...	2	1	...	...	...	...	...	...	...	...	...
	Sambalpur	...	...	...	...	2	2	1	1	...	...	...	91	85
Total	...	...	3	1	8	6	14	14	10	10	...	...	130	125
CHOTA NAGPUR.															
Chota Nagpur.	Hazaribagh	...	...	...	...	1	1	...	...	...	...	...	...	...
	Ranchi	...	...	...	...	...	...	...	...	...	6	6	214	209
	Palamu	...	...	...	...	...	...	...	...	...	...	...	...	...
	Manbham	...	...	...	...	2	2	...	...	...	...	...	4	4
	Singbham	...	...	7	7	...	...	...	...	...	2	2	5	5
Total	...	...	7	7	3	3	...	...	...	...	10	10	223	217
GRAND TOTAL		82	73	197	85	269	259	74	71	13	13	333	212
GRAND TOTAL OF 1921-22		63	62	218	89	185	141	55	50	8	8	401	300

DIX B.

Offences against the Excise and Opium Laws in the year 1922-23—conold.

Unlicensed sale of cocaine,		Illicit possession of cocaine,		Smuggling of cocaine.		Unlicensed sale of other articles.		Illicit possession of other articles.		Breaches of condition of licenses.		Other offences.		Total.		Number of cases compounded under section 68 of the Excise Act.
Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	Number of persons prosecuted.	Number of persons convicted.	
43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
...	...	6	3	...	...	...	...	...	...	...	...	...	...	60	55	168
...	110	94	647
...	...	1	1	...	...	...	...	...	...	...	...	...	...	23	21	236
...	...	7	4	...	...	...	...	...	...	...	...	...	...	198	170	1,051
...	67	64	189
...	140	118	275
...	...	3	1	...	...	...	...	...	...	...	...	...	...	145	40	189
...	...	2	1	...	...	...	...	...	...	...	...	...	...	53	47	161
...	...	5	2	...	...	...	...	...	...	...	...	...	...	405	269	737
...	...	9	4	...	...	...	...	...	...	...	...	...	...	112	97	192
...	...	16	11	...	...	...	...	...	...	19	13	...	...	58	46	255
...	69	64	504
...	...	4	1	...	...	...	...	...	...	...	...	...	...	715	679	192
...	...	20	19	...	...	...	...	...	...	19	13	...	...	954	886	1,143
...	2	2	56	49	139
...	95	91	69
...	47	47	...
...	...	8	3	...	...	...	...	...	...	...	...	1	1	27	18	63
...	432	362	158
...	...	9	3	...	...	...	...	...	...	...	...	3	3	657	567	417
...	214	199	73
...	1	...	...	...	588	546	69
...	11	8	145
...	565	528	61
...	199	183	15
...	1	...	...	...	1,558	1,462	876
...	...	49	27	...	...	...	...	...	...	14	13	3	3	8,764	8,354	3,724
1	19	14	...	...	...	...	...	...	2	2	1	1	6	2,075	2,050	2,575

APPENDIX B.

PROVINCIAL TABLE IV.—Table showing convictions for drunkenness in the Municipal areas in Bihar and Orissa during the year 1922-23 and two previous years.

Name of Municipality.	Population as per Census of 1921.	1920-21		1921-22		1922-23		REMARKS.
		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
Patna	119,976	134	9.9	119	9.8	124	10.3	
Barh	8,464	15	18.1	20	23.6	21	24.8	
Bihar	36,720	8	.8	4	1.0	11	2.9	
Dinapur	30,877	48	20.4	29	9.4	27	8.7	
Gaya	67,562	59	8.3	112	16.6	40	5.9	
Tikari	4,627	25	49.6	14	29.0	...	...
Daudnagar	8,511	1	1.0	3	3.5	2	2.3	
Arrah	40,769	54	14.0	80	21.8	30	7.3	
Jagdispur	8,564	2	2.2	...	...	...	...
Boxar	10,098	6	5.8	6	5.9	4	3.9	
Dumraon	14,132	...	...	...	...	1	.7	
Sasaram	22,308	15	6.4	...	...	6	2.7	
Bhabhua	5,435	...	...	...	...	4	7.3	
Chapra	42,415	23	5.1	5	1.2	29	6.8	
Revolganj	8,186	...	...	...	...	...	...
Siwan	11,862	6	4.6	15	12.6	21	17.7	
Motihari	13,828	11	7.8	20	14.4	6	6.7	
Bettiah	24,291	53	20.8	14	5.6	18	6.9	
Muzaffarpur	82,755	29	6.6	524	160.0	124	37.6	
Hajipur	10,780	19	9.8	39	23.2	23	19.1	
Lalganj	7,148	3	3.3	3	4.2	24	30.3	
Sitamarchi	10,532	27	26.7	6	5.7	3	2.8	
Darbhanga	53,700	11	1.7	2	.4	4	.7	
Boserah	8,187	...	...	...	...	...	...
Samastipur	6,017	10	11.8	3	3.7	...	...
Madhubani	16,582	2	1.2	3	1.8	1	.6	
Monghyr	46,825	35	7.4	22	4.7	73	15.6	
Jamalpur	24,827	32	15.6	30	12.0	78	31.4	
Bhagalpur	68,878	64	8.6	1	.1	5	.7	
Colgong	5,413	11	25.6	11	20.3	28	53.5	
Parnea	14,102	3	2.0	2	1.4	10	7.0	
Katihar	14,533	11	10.7	6	4.1	4	2.7	
Kiesenganj	7,934	7	9.3	1	1.3	6	7.5	
Forbesganj	4,968	1	2.0	2	4.0	10	20.1	
Dumka	7,306	13	23.0	9	12.2	7	9.4	
Deoghar	12,355	30	29.3	15	12.1	8	6.4	
Madhupur	7,053	28	41.4	9	12.7	5	7.0	
Sahibganj	11,880	52	35.1	15	12.6	20	16.8	
Cuttack	51,007	52	10.6	21	4.1	99	19.4	
Jaipur	11,015	7	5.7	4	3.6	2	1.6	
Kendrapara	14,614	8	5.2	7	4.8	23	15.7	
Balasore	17,037	6	3.6	38	22.3	55	32.2	
Puri	89,694	16	8.9	2	.5	5	1.2	
Sambalpur	13,594	10	7.7	3	1.5	29	21.3	
Hazaribagh	17,060	36	21.1	6	2.9	18	10.5	

APPENDIX B.

PROVINCIAL TABLE IV.—Table showing convictions for drunkenness in the Municipal areas in Bihar and Orissa during the year 1922-23 and two previous years—concl'd.

Name of Municipality.	Population as per Census of 1921.	1920-21.		1921-22.		1922-23.		Remarks
		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
Chatra	8,225	...	...	1	1.2	3	3.4	
Giridih	18,874	32	29.9	4	2.1	9	4.7	
Ranchi	39,626	29	8.7	23	6.8	48	12.1	
Lohardaga	7,152	1	1.4	1	1.4	2	3.7	
Daltonganj	9,817	2	2.8	..	..	4	4.0	
Fardula	22,161	93	44.6	119	53.7	60	28.5	
Beghnathpur	6,492	14	33.4	2	10.8	10	16.4	
Jhanda	5,737	23	40.9	28	48.3	27	47.0	
Dhanbad	11,978	16	13.4	9	7.6	32	26.7	
Chakradharpur	7,944	1	1.7	3	3.8	1	1.2	
Chaibassa	9,178	4	4.4	..	..	4	4.3	

PROVINCIAL TABLE V.—Statement showing the consumption of country spirit in the various local areas of the

District.	Name of area.	Rate of duty.	Population in thousands.	Area in square miles.	Number of country spirit shops.	Area per shop.	Population per shop.	Consumption.		Average strength.	Average consumption per 100 population L. P. gallons.
								Gross gallons.	L. P. gallons.		
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.				Sq. M.				U. P.	
Patna	The town of Patna and adjacent places included within the urban area and the Municipality of Bihar.	5 0 0	104	26	29	9	6,690	263,656	73,940.7	70.9	38
	Other areas	5 0 0 and 3 12 0	1,390	2,005	96	24.4	16,046	249,073	75,876.4	69.5	5
Gaya	Gaya town	5 0 0	79	14	7	2.0	11,285	113,740	34,434.9	69.7	43
	Other areas	5 0 0 and 3 12 0	2,074	4,700	186	29.7	13,128	322,100	97,007.8	69.9	4
Shahabad	Arrah town	5 0 0	40	6	6	1.2	8,000	58,956	11,603.0	80.3	29
	Rest of the distillery area	5 0 0 and 3 12 0	1,745	3,497	99	35.3	17,626	251,200	75,983.8	69.8	4
	Outsill	Nil	31	650	6	141.6	5,768	...	...	...	...
Sarau	Chapra town	5 0 0	42	7.5	2	3.7	2,000	23,086	6,725.0	69.6	16
	Other areas	5 0 0 and 3 12 0	2,297	2,675.5	85	31.4	27,023	211,193	64,259.9	69.6	2
Champan	Bettiah and Motbari	5 0 0	39	13	4	3.2	9,500	21,320	6,555.3	69.1	17
	Other areas	5 0 0 and 3 12 0 and 1 9 0	1,903	3,518	67	52.5	26,403	108,691	33,374.0	69.3	1
Muzaffarpur	Muzaffarpur town	5 0 0	32	7	4	1.7	6,000	13,488	4,140.0	69.9	12
	Other areas	5 0 0 and 3 12 0 and 1 14 0 and 0 15 0	2,722	3,029	79	38.3	34,455	133,283	41,600.0	68.8	1
Darbhanga	Darbhanga town	5 0 0	86	7	6	1.1	14,333	14,070	4,603.4	67.3	53
	Other areas	5 0 0 and 3 12 0 and 3 2 0 and 1 14 0	2,827	3,341	58	59.7	50,482	83,343	26,831.3	67.8	6
Monghyr	Monghyr and Jamalpur and adjacent areas of those Municipalities.	5 0 0	67	61	11	5.5	6,090	61,069	19,046.0	68.8	28.4
	Other areas	5 0 0 and 3 12 0	2,068	3,800	97	40.2	21,299	1175,652	53,782.0	69.5	12.6
Bhagalpur	Bhagalpur town	5 0 0	74	11	6	1.8	12,333	30,249	9,279	69.4	12.5
	Other areas	5 0 0 and 3 12 0 and 3 2 0 and 2 3 0	1,963	4,215	65	69.6	23,094	72,905	23,413	67.9	1.2
Purnea	Whole District	5 0 0 and 3 12 0	2,024	4,998	92	54.3	32,000	180,429	55,455.5	69.2	2.7
Bantal Parganas.	Do.	4 6 0 and 3 12 0	1,798	5,479	151	36.3	11,907	124,465	56,680.2	54.5	3.1
Cuttack	Do.	5 2 0	2,065	3,654	10	365.4	206,500	19,928	7,065.5	40.7	3
Balasore	Do.	3 2 0	980	2,065	9	232.0	108,688	6,463	4,510.8	39.2	5
Argul	Do.	Nil	162	1,681	7	240.0	26,000	...	...	...	...
Fari	Do.	3 2 0	951	2,499	12	208.0	79,250	10,556	6,173.2	41.6	7
Bambalpur	Old distillery area	1 14 0 and 0 10 0	263	635	22	38.0	11,054	30,165	14,477.5	62.1	5.5
	New ditto	1 14 0 and 0 10 0 and 0 10 0	526	2,939	73	40.9	7,205	41,450	30,771.4	49.9	3.9

DIX B.

province, rate of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty

Actual revenue.			Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue percentage derived from—		Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail price for each such strength.				Remarks.
License fee.	Duty.	Total.			License fee.	Duty.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
13	14	15	16	17	18	19	20	21	22	23				24
2,02,097	3,78,449	5,80,546	2.7	6.1	34.8	65.2	2 15 0	1 10 3	85, 70, 50, 30 U. P. ...	1 8 6 to 1 12 0, 3 1 0 to 3 8 0	7 0 0 to 7 14 0, 8 12 0			
1,92,008	2,67,693	4,70,699	2.5	3.7	40.0	60.0	0 5 6	1 10 3	85, 70, 50, 30 ,, ...	1 1 6, 2 3 0, 5 4 0, 7 0 0				
1,12,633	1,66,616	2,79,148	3.2	4.8	40.4	59.6	3 8 6	1 10 3	70, 50, 30 ,, ...	3 8 0, 6 9 0, 10 3 0				
1,40,032	3,74,616	5,14,648	1.4	3.9	27.2	72.7	0 3 11	1 10 3	70, 50, 30 ,, ...	2 4 0, 5 4 0, 7 0 0				
35,093	59,015	93,107	3.0	5.0	37.7	62.3	2 5 3	1 10 3	65, 70, 50, 30 ,, ...	1 12 0, 3 8 0, 6 9 0, 9 3 0				
1,35,554	2,67,955	4,23,509	1.6	3.8	32.0	68.0	0 3 10	1 10 3	70, 50, 30 ,, ...	2 10 0, 5 11 0, 7 14 0				For sliding scale shops. For auction system shops.
4,232	...	4,232	...	...	100.0	...	0 2 2	Nil	70 to 90 ,, ...	1 8 0 to 1 2 0				
23,150	33,630	56,780	3.4	5.0	40.8	59.2	1 5 8	1 10 3	85, 70, 50, 30 ,, ...	1 12 0, 3 8 0, 6 9 0, 9 3 0				
1,14,048	2,43,212	3,57,260	1.7	3.7	31.9	68.0	0 2 5	1 10 3	85, 70, 50, 30 ,, ...	1 1 6, 2 3 0, 5 4 0, 7 0 0				
21,907	32,778	54,773	3.4	5.0	40.2	59.8	1 7 0	1 10 3	70, 50, 30 ,, ...	3 8 0, 6 9 0, 9 3 0				
20,914	1,15,488	1,46,402	.9	3.4	21.1	78.8	0 1 3	1 10 3	70, 50, 30 ,, ...	2 10 0, 5 4 0, 7 0 0	0 10 6, 3 8 0, 5 4 0			Nepal border shops.
13,029	20,706	33,735	3.1	5.0	38.6	61.4	1 0 10	1 10 3	70, 50, 30 ,, ...	3 8 0, 6 9 0, 9 3 0				
33,411	1,36,841	1,80,762	.8	3.2	19.9	80.0	0 1 0	1 10 3	70, 50, 30, *85, 50, 30	2 10 0, 5 11 0, 7 14 0	2 3 0, 5 4 0, 7 0 0	0 10 6, 4 6 0, 6 2 0	0 7 0, 4 6 0, 6 2 0	Nepal border shops, Jhairsania and Bursand.
13,082	23,017	36,099	2.8	5.0	38.2	63.7	0 6 5	1 10 3	70, 50, 30 ,, ...	3 8 0, 6 9 0, 9 3 0				
31,743	1,02,748	1,34,491	1.1	3.8	23.6	76.3	0 0 9	1 10 3	70, 50, 30, *85, 50, 30	2 10 0, 5 11 0, 7 14 0	1 15 6, 5 4 0, 7 0 0			For sliding scale shops. For auction system shops. Nepal border shops.
00,280	95,219	1,55,509	3.1	5.0	39.7	61.2	2 5 1	1 10 3	70, 50, 30 ,, ...	3 8 0, 6 9 0, 9 3 0	2 10 0, 5 11 0, 8 12 0			For sliding scale shops. For auction system shops.
68,480	2,11,307	2,99,773	1.0	4.0	20.5	79.5	0 2 4	1 10 3	70, 50, 30 ,, ...	2 10 0, 5 11 0, 7 14 0	2 3 0, 5 4 0, 7 0 0			For sliding scale shops. For auction system shops.
29,048	45,545	74,593	3.1	5.0	38.9	61.1	1 0 2	1 10 3	70, 50, 30 ,, ...	3 8 0, 7 3 6, 10 1 0				
53,553	10,519	1,44,102	2.3	3.8	37.2	62.8	0 1 3	1 10 3	70, 50, 30, ,, ...	2 10 0, 5 4 0, 8 12 0, *1 15 6, 4 6 0, 7 0 0				Nepal border shops.
75,761	2,19,889	2,95,650	1.3	3.9	25.6	74.3	0 2 4	1 10 3	70, 50, 30 ,, ...	2 3 0, 5 4 0, 7 0 0	3 8 0, 6 9 0, 9 3 0	2 10 0, 5 11 0, 7 14 0		For auction system shops. For Purua Municipal. For other area.
1,28,014	2,48,063	3,76,177	2.3	4.3	34.4	65.9	0 3 4	1 10 3	70, 55, 25 ,, ...	1 15 6, 3 11 6, 7 14 0				
45,185	24,473	69,658	5.9	3.2	64.9	35.1	0 0 6	1 14 0	50, 25 ,, ...	3 11 6 to 6 9 0, 7 3 6 to 10 8 0				
10,073	14,319	31,392	4.2	3.1	57.1	42.9	0 0 6	1 14 0	50, 25 ,, ...	3 11 0 to 6 9 0, 7 5 3 to 10 9 0				
1,432	...	1,432	...	...	100.0	...	0 0 1	...	30 to 90, 20 to 50 U. P.	1 8 0 to 4 6 0				
21,413	19,535	40,948	3.4	3.1	52.3	47.7	0 0 5	1 14 0	50, 25 ,, ...	2 11 6 to 6 2 0, 7 3 6 to 8 12 0				
15,003	25,824	40,827	1.0	1.8	31.7	68.2	0 2 6	1 14 0	70, 50, 25 ,, ...	1 6 0, 2 13 6, 5 7 0				
10,175	12,354	22,429	.5	.6	43.3	56.6	0 0 6	1 14 0	70, 50, 25 ,, ...	0 14 0, 1 12 0, 3 8 0				

PROVINCIAL TABLE V.—Statement showing the consumption of country spirit in the various local areas of the province,

District.	Name of area.	Rate of duty.	Population in thousands.	Area in square miles.	Number of country spirit shops	Area per shop.	Population per shop.	Consumption.		Average strength.	Average consumption per 100 population L. P. gallons.
								Gross gallons.	L. P. gallons.		
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.				Sq. M.				U. P.	
Hazariabagh	Giridih Colliery area ...	4 6 0 and 3 12 0	105	450	6	75.0	17,500	58,556	17,205.0	70.6	16.8
	Hazariabagh town area and surrounding area with radius of 10 miles.	3 12 0 and 3 2 0	85	569	5	113.8	17,000	61,528	13,850.2	79.1	15.1
	The rest of the district in the new contract area.	3 2 0 and 1 9 0	899	4,459	70	63.7	12,414	3,67,219	76,581.4	78.4	8.7
	Outstill area ...	Nil	217	1,522	29	52.5	7,483	...	...	...	...
Ranchi	Municipality of Ranchi and adjacent places included in the urban area of that Municipality for excise purpose.	4 6 0 3 2 0 and 2 8 0	141	199	4	49.7	36,250	1,22,256	37,478.8	69.4	28.6
	Other areas ...	2 8 0 and 1 4 0	921	4,735	66	55.0	10,709	3,06,801	92,914.3	68.7	10.0
	Outstill area ...	Nil	272	2,170	23	94.3	11,826	...	...	...	...
Palamau	Palamau ...	Nil	734	4,916	83	59.2	8,843	...	...	...	...
Manbhum	Purnia town ...	4 6 0	22	5	2	2.7	11,000	26,492	6,477.6	68.1	38.5
	Area served by the ware-house at Adra (thana Para, Raghunathpur, Nataria, Santur and the portion of thana Gu-rangdi lying north of Darkeshwar river.)	5 10 0 and 3 12 0	179	477	15	31.8	11,933	44,202	13,607.0	69.1	7.6
	Rest of the Sadr Subdivision ...	3 12 0 and 3 2 0	894	2,862	62	46.2	14,419	1,79,414	53,985.4	70.0	6.0
	Thana Tandi of Dhanbad Subdivision ...	5 10 0 and 3 12 0	86	193	8	64.3	12,000	4,044	1,213.2	70.0	3.3
	Rest of the ditto ...	5 10 0 and 4 6 0	416	609	26	23.4	16,000	2,38,330	76,638.8	67.9	18.4
Singbham	Jamshedpur town ...	5 10 0 5 7 6 9 6 0 6 4 0	57	47	2	23.5	28,500	70,708	21,674.8	69.5	37.8
	Rest of the distillery area ...	2 8 0 and 1 4 0	12	110	4	27.5	3,000	5,064	1,156.2	70.0	12.7
	Outstill area ...	1 4 0 Nil	690	3,781	30	126.0	23,000	...	...	...	...

DIX B.—concl'd.

rate of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty.

Actual revenue.			Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue percentage derived from—		Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail price for each such strength.	Remarks.
License fee.	Duty.	Total.			License fee.	Duty.					
13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.					Rs. s. p.	Rs. s. p.		Rs. s. p. Rs. s. p. Rs. s. p.	
32,322	67,337	99,659	1'8	3'0	32'4	67'5	0 15 3	1 10 3	70, 50, 30	U. P.	2 10 0, 5 11 0, 7 14 0
11,352	40,725	52,077	'8	8'2	21'7	78'2	0 9 9	1 10 3	80, 50, 30	"	1 5 0, 4 6 0, 6 3 0
79,488	1,22,637	2,02,125	1'0	1'5	39'3	60'6	0 3 8	1 10 3	80, 50, 30	"	1 1 6, 3 15 0, 5 11 0
1,07,644	...	1,07,644	...	...	100'0	...	0 7 11	...	65, 90, 60	"	0 14 0, 1 12 0, 3 8 0,
44,333	1,63,070	2,08,303	1'2	4'3	21'3	78'7	1 7 7	1 10 3	85, 70, 30	"	1 3 3, 3 6 0, 7 0 0.
1,13,634	1,71,801	2,85,435	1'3	1'8	39'8	60'2	0 4 11	1 10 3	65, 70, 50, 30	"	{0 8 9}, {0 10 6}, {0 15 9}, 0 15 6, {3 1 6}, {3 9 0}, {4 6 0}, {4 6 0}, {5 4 0}
68,848	...	68,848	...	...	100'0	...	0 3 9	...	47 to 50, 60 to 70, 90 to 95, 90 to 94	"	3 8 0, 1 12 0, 0 14 0, 0 7 0,
8,80,690	...	8,86,690	...	...	100'0	...	0 3 5	...	65, 75, 65, 90	U. P.	0 8 0, 0 4 0, 0 3 0, 0 1 0.
36,628	37,089	73,917	4'3	4'4	49'1	50'2	3 5 9	1 10 3	70, 50, 30	"	3 8 0, 6 9 0, 9 3 0
32,501	52,516	65,017	2'4	3'8	38'2	61'8	0 7 7	1 10 3	70, 50, 30	"	3 6 6, 5 4 0, 7 0 0,
1,07,443	1,78,193	2,65,640	2'0	3'3	37'6	62'4	0 5 1	1 10 3	70, 50, 30	"	2 3 0, 4 6 0, 6 3 0
3,060	4,549	7,609	2'5	3'7	40'2	59'8	0 3 4	1 10 3	70	"	2 6 6, 5 4 0, 7 0 0 for Pachera, Chas and Barkama, 2 6 6
2,90,046	3,50,669	6,46,715	3'9	4'6	45'7	54'3	1 8 10	1 10 3	70, 50, 30	"	3 8 0, 8 9 0, 9 3 0,
17,721	1,33,198	1,60,919	'8	6'1	11'7	88'2	2 10 4	1 10 3	70, 30	"	2 11 9, 8 12 0
684	1,599	2,663	'4	1'2	26'5	73'5	0 3 5	1 10 3	70, 30	"	1 6 9, 5 4 0
92,056	...	92,056	...	...	100'0	...	0 2 2	...	77, to 90, 53 to 75, 40 to 51, 30 to 55, 18 to 25.	"	0 8 0, 0 12 0, 1 8 0, 3 0 0, 6 0 0.

PROVINCIAL TABLE VI.—Statement showing receipts

District.	Distillery or Excise Warehouse.	Balance							Total of columns 3 to 8.
		Balance in hand on 1st April 1922.	From receiver (by Distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase				
		3	4	5	6	7	8	9	
		L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	
Patna	1. Patna	W. 5,220.7	...	78,837.6	1.2	474.2	25.4	84,359.1	
	2. Bihta	W. 1,404.3	...	13,998.5	1.0	71.8	...	15,475.6	
	3. Masarhi	W. 1,063.6	...	13,331.3	0.6	53.7	36.5	14,375.7	
	4. Barh	W. 974.9	...	23,917.4	...	37.0	17.4	24,947.6	
	5. Bihar	W. 582.5	...	22,909.9	...	14.1	10.3	23,547.8	
	6. Hilela	W. 1,233.7	...	13,361.7	0.2	23.7	7.6	14,618.9	
Gaya	7. Manpur	D. 20,184.7	398,074.5	172.6	...	149.2	...	399,161.0	
	8. Tikari	W. 525.4	...	7,289.6	...	2.74	7.6	7,840.0	
	9. Jehanabad	W. 1,561.2	...	19,324.0	...	47.1	13.8	20,948.1	
	10. Shergahatty	W. 1,431.1	...	9,481.3	...	55.6	...	10,968.0	
	11. Nawada	W. 1,124.6	...	273,035.5	...	49.6	15.6	28,384.2	
	12. Daudnagar	W. 1,030.1	...	11,147.6	2.7	51.8	10.4	12,242.6	
	13. Aurangabad	W. 1,561.0	...	12,932.4	...	54.2	39.3	14,583.9	
	14. Gaya	W. 1,729.1	...	47,672.7	0.2	79.1	89.1	49,511.2	
	15. Arrah	W. 290.6	...	21,601.0	...	110.1	50.5	22,062.2	
	16. Behea	W. 1,069.5	...	12,552.7	3	31.8	8.1	13,662.4	
Shahabad	17. Koransarya	W. 1,937.8	...	9,590.5	...	15.6	...	10,833.9	
	18. Buxar	W. 505.8	...	12,524.9	...	14.4	13.6	13,068.7	
	19. Mohania	W. 355.9	...	4,297.0	...	19.3	13.9	4,688.1	
	20. Sasaram	W. 1,970.2	...	18,191.1	4.8	62.4	52.4	20,310.9	
	21. Bikramganj	W. 664.0	...	12,997.8	...	19.7	4.9	14,006.3	
	22. Garahni	W. 318.8	...	7,770.6	...	26.5	12.3	8,122.2	
	23. Marhourah	D. 24,366.6	337,197.3	1,800.5	...	114.6	...	363,479.0	
	24. Chapra	W. 2,146.0	...	16,263.9	...	188.1	...	20,598.0	
Saran	25. Dighwara	W. 986.2	...	13,284.8	...	115.9	9.5	14,006.1	
	26. Mashrak	W. 864.1	...	8,399.7	...	56.1	7.0	9,317.9	
	27. Sewan	W. 1,297.8	...	24,523.7	...	61.6	...	25,852.9	
	28. Gopalganj	W. 897.7	...	10,857.8	...	49.0	...	11,804.5	
	29. Motihari	W. 1,221.5	...	10,020.6	...	45.1	29.8	11,317.0	
Champanan	30. Bettiah	W. 2,219.8	...	14,271.7	1	60.7	13.3	16,865.6	
	31. Chowradano	W. 1,037.7	...	4,639.9	...	22.4	...	5,700.0	
	32. Bagaha	W. 851.5	...	7,298.6	...	48.1	...	8,106.2	
	33. Shikarpar	W. 907.6	...	7,283.1	2	44.8	...	8,240.7	
Muzaffarpur	34. Muzaffarpur	W. 1,176.3	...	14,399.0	66.1	...	...	15,641.4
	35. Hajipur	W. 1,024.6	...	8,251.1	...	35.3	7.3	9,318.8	
	36. Mahua	W. 1,026.2	...	4,021.4	...	21.9	5.5	5,055.0	
	37. Sitamarhi	W. 1,192.6	...	20,775.4	...	71.3	4.0	22,042.3	
Darbhanga	38. Lsheriasera	W. 1,091.5	...	10,095.1	...	61.4	9.6	11,260.6	
	39. Patori	W. 562.3	...	2,103.6	...	14.9	1.1	2,482.1	
	40. Samastipur	W. 907.8	...	7,431.1	2.2	25.4	1.1	8,307.6	
	41. Phulparas	W. 347.6	...	3,439.2	...	10.9	...	3,797.7	
	42. Rosera	W. 511.7	...	3,987.0	...	17.3	5.2	4,521.2	
	43. Maububant	W. 601.8	...	3,549.5	...	2.9	1.8	10,170.5	
	Total	80,536.1	765,871.8	603,471.3	79.6	2,597.9	463.8	14,06,622.8	

D = Distillery; W = Warehouse.

DIX B.

issues and balance of spirits in distilleries and Excise warehouses during 1922-23.

Account.								Summary of transactions.						Total issues to vendors in L. P. gallons (nominal based on columns 18 to 23).
Issues from store.				Wastage.		Total of columns 10 to 15.	Balance on 31st March 1923.	Issues (bulk gallons) to vendors of country spirit at the undermentioned nominal strengths.						
Under bond.			On payment of duty.	During storage and operations.	In transit.			U. P.	U. P.	U. P.	U. P.	U. P.	U. P.	
Distillery or warehouse.	For denaturation or other purposes.	Duty free.						20.	30.	50.	70.	50.	55.	
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.							
353'6	71,142'4	2,829'8	1,051'8	75,377'2	8,981'9	...	5,749	10,731	183,945	...	44,090	71,168'8
239'7	12,468'8	471'3	177'8	13,357'4	2,116'2	...	198	449	40,378	...	...	13,476'5
...	12,939'2	253'7	271'7	13,544'6	1,631'1	...	172	233	40,189	...	...	12,292'8
...	21,904'1	411'7	465'9	22,781'7	2,165'9	...	526	1,352	69,596	...	...	21,920'0
...	19,568'0	442'2	294'9	20,293'1	3,254'7	...	97	1,126	63,114	...	...	19,655'1
...	12,402'0	274'6	173'3	12,849'9	1,767'0	...	157	373	40,365	...	...	12,465'9
348,795'4	11,373'5	...	...	4,969'6	...	885,138'5	24,042'5	...	...	...	...	...	...	...
...	6,619'8	169'2	61'9	6,770'9	1,069'1	...	...	...	21,792	...	...	6,531'6
...	13,921'3	196'2	228'2	13,845'7	1,600'4	...	...	...	...	...	...	...
...	9,552'0	87'2	79'5	9,718'7	1,249'3	...	...	148	31,500	...	...	9,542'5
...	26,270'2	133'6	90'2	26,493'0	1,891'2	...	...	...	...	...	...	...
...	10,941'6	190'9	133'6	11,165'1	1,066'5	...	...	168	84	...	...	10,840'8
...	12,633'2	284'2	141'8	13,059'8	1,527'1	...	88	283	41,404	...	...	12,653'3
...	46,326'3	202'2	206'5	46,736'0	2,776'2	...	318	994	1,526,36	...	...	46,510'4
...	19,634'5	273'0	343'4	20,250'5	1,787'7	...	466	1,026	41,408	...	42,408	19,624'8
...	11,581'6	137'1	206'0	11,924'7	1,577'7	...	136	120	36,684	...	...	11,580'4
...	8,071'0	211'2	176'9	8,458'1	2,174'8	...	102	130	26,478	...	...	8,079'8
...	10,844'5	351'4	175'6	11,171'5	1,887'3	...	203	223	31,728	...	...	10,970'2
...	8,442'3	165'3	102'4	8,650'0	1,036'1	...	24	102	11,274	...	...	8,450'0
117'7	16,462'6	273'6	293'3	17,117'2	3,183'7	...	122	322	54,070	...	...	16,407'4
...	10,710'7	287'3	155'4	11,153'4	2,932'6	...	18	278	35,302	...	...	10,732'2
...	6,965'2	320'9	85'8	7,271'9	850'3	...	16	84	23,026	...	...	6,982'0
312,077'2	1,793'3	...	...	3,622'7	8'6	317,500'8	45,978'2	...	...	...	...	...	...	...
...	17,733'6	234'7	63'9	18,031'7	2,540'3	...	398	341	67,493	...	...	17,697'7
...	12,236'8	154'4	103'9	12,494'1	1,602'0	...	333	280	39,318	...	...	12,108'5
...	7,979'7	118'0	39'9	8,137'6	1,180'3	...	161	182	25,796	...	...	7,942'5
...	23,609'6	90'6	154'0	23,853'3	1,989'6	...	475	449	76,790	...	...	23,594'0
...	9,585'6	174'3	86'6	9,840'5	1,955'0	...	392	234	30,636	...	...	9,552'2
...	9,040'2	202'4	95'4	9,338'0	1,979'0	...	322	750	28,000	...	...	9,000'4
...	13,586'1	130'0	107'8	14,124'8	2,440'8	...	322	640	44,434	...	...	13,875'8
...	4,410'5	101'0	45'1	4,559'6	1,140'4	...	78	164	14,794	...	...	4,404'9
...	6,680'1	117'2	60'8	6,797'1	1,411'1	...	286	470	20,498	...	...	6,579'9
...	6,891'4	90'7	84'2	7,075'3	1,165'4	...	...	...	...	...	...	...
...	3,421'5	123'8	74'0	3,619'3	7,022'1	...	1,208	2,296	37,962	...	...	13,453'2
...	7,827'0	247'5	65'5	8,140'0	1,178'8	...	625	736	23,317	...	...	7,527'2
...	4,504'3	82'8	35'0	4,622'0	1,033'0	...	405	557	13,184	...	...	4,511'3
...	19,405'0	238'4	121'3	19,772'5	2,269'8	...	362	696	62,744	...	...	19,364'6
...	6,120'2	169'9	63'6	6,353'7	1,576'9	...	940	1,406	23,829	...	...	6,521'4
...	1,803'4	54'9	16'0	1,874'3	607'8	...	182	383	4,989	...	...	1,801'6
180'9	6,629'0	106'7	44'0	6,909'6	1,368'0	...	556	928	19,244	...	...	6,628'4
...	3,050'5	49'2	37'5	3,137'2	660'5	...	542	746	7,744	...	...	3,046'8
...	3,456'9	80'6	43'3	3,580'8	940'4	...	124	291	9,126	...	...	3,116'2
158'0	6,349'7	130'2	78'5	6,745'4	1,424'1	...	594	1,305	24,136	...	...	6,230'1
1,01,962'5	13,165'8	...	5,57,903'8	19,127'8	...	1,258,645'5	1,47,478'0	...	16,936	32,523	1,681,281	...	56,558	550,226'3

PROVINCIAL TABLE VI.—Statement showing receipts

District.	Distillery or Excise Warehouse.	Balance							Total of columns 3 to 8.
		Balance in hand on 1st April 1922.	From receiver (by Distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase.			Total of columns 3 to 8.	
					In transit.	In operation.	By grogging.		
1	2	3	4	5	6	7	8	9	
		L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	
Monghyr	44. Mankatha ...	D. 10,632.5	212,223.9	2,002.5	...	290.8	213.2	2,25,361.7	
	45. Monghyr ...	W. 2,264.3	...	25,036.7	...	251.5	29.8	27,614.3	
	46. Kharagpur ...	W. 132.5	...	5,922.1	4	35.3	3.1	6,093.4	
	47. Jamui ...	W. 649.7	...	14,513.0	...	62.7	...	15,224.4	
	48. Shekhpura ...	W. 476.8	...	10,613.3	...	28.7	...	11,118.8	
	49. Beguserai ...	W. 1,807.4	...	9,115.3	...	47.4	5.7	10,975.8	
	50. Khararia ...	W. 1,516.4	...	7,214.7	...	29.3	...	8,557.4	
	51. Sultangunj ...	D. 18,656.7	2,23,645.8	...	...	504.4	118.2	3,42,925.1
Bhagalpur	52. Bhagalpur ...	W. 1,270.9	...	13,886.4	1.8	53.1	48.3	20,260.5	
	53. Bihpur ...	W. 565.2	...	5,729.5	...	22.9	...	6,317.6	
	54. Banka ...	W. 791.5	...	2,591.8	...	17.3	...	3,400.4	
	55. Madhupura ...	W. 473.7	...	2,470.2	...	15.3	3.7	2,968.9	
	56. Supaul ...	W. 772.0	...	69,494.4	...	25.9	4.5	6,751.8	
	57. Purnea ...	W. 2,465.2	...	22,817.4	...	66.9	5.2	25,354.7	
Purnea	58. Katihar ...	W. 2,374.7	...	14,631.0	4	72.0	15.5	17,143.6	
	59. Kishengunj ...	W. 1,103.8	...	10,356.4	...	92.2	4.7	11,557.1	
	60. Araria ...	W. 942.5	...	9,156.7	1.5	59.1	3.1	10,192.9	
	61. Dumka ...	W. 599.4	...	10,101.0	1.1	59.5	...	10,851.0	
	62. Rajmahal ...	W. 1,828.3	...	18,811.1	1.2	79.9	58.3	20,778.8	
Santal Parganas	63. Jamtara ...	W. 917.8	...	4,046.6	2.2	38.3	7.9	5,012.8	
	64. Godda ...	W. 574.1	...	5,790.7	1.8	83.0	16.4	6,496.0	
	65. Deoghar ...	W. 1,581.0	...	6,525.1	...	24.2	2.0	8,112.3	
	66. Pakur ...	W. 1,058.9	...	15,503.8	1	42.0	16.2	16,620.8	
Cuttack	67. Cuttack ...	W. 374.7	...	9,891.3	...	24.0	20.5	10,316.5	
Balasore	68. Balasore ...	W. 45.5	...	5,408.0	2.4	19.7	...	5,475.6	
Juni	69. Juni ...	W. ...	...	4,402.4	2	11.5	6.7	4,510.8
	70. Khurda ...	W. ...	...	3,235.0	...	10.6	...	3,305.6
	71. Sambalpur ...	W. 681.1	...	16,677.2	2.9	124.8	10.8	17,496.8	
Sambalpur	72. Bargarh ...	W. ...	...	10,919.8	6	66.2	5.7	10,992.3
	73. Jharsuguda ...	W. 431.7	...	9,237.5	9.1	44.2	...	9,722.5	
	74. Padampur ...	W. ...	...	4,189.6	7	71.8	...	4,263.1
	75. Giridih ...	W. 287.3	110.7	23,759.3	...	65.4	7.4	23,250.0	
	76. Peterbar ...	W. 480.3	...	16,583.5	...	85.0	42.2	17,491.0	
Hazaribagh	77. Kharagdiha ...	W. 548.1	...	15,026.0	...	190.7	13.6	15,278.4	
	78. Hazaribagh ...	W. 1,757.6	...	2,233.3	0.9	77.1	...	29,048.9	
	79. Bagodar ...	W. 368.2	...	11,815.2	1.2	51.8	...	12,836.4	
	80. Kodarma ...	W. 504.1	...	21,203.0	...	140.9	...	21,848.0	
	81. Rauchi ...	D. 6,891.6	1,65,740.6	49,608.3	2.6	422.9	...	162,566.0	
	82. Bharno ...	W. 311.5	...	7,589.1	6	63.4	13.6	7,978.2	
	83. Bundo ...	W. 262.4	...	6,836.5	9	252.1	...	7,351.9	
Ranchi	84. Gumla ...	W. 312.5	...	7,890.6	2.3	115.9	33.4	8,314.6	
	85. Khunti ...	W. 109.6	...	7,920.9	6	125.0	10.9	8,167.0	
	86. Iohandaga ...	W. 163.6	...	24,981.6	16.8	219.8	14.3	25,426.1	
	87. Mandar ...	W. 427.7	...	21,949.8	...	109.7	11.1	22,563.3	
	88. Bassia ...	W. 268.7	...	1,648.2	...	6.5	24.5	1,947.2	
	89. Purulia ...	W. 666.6	...	29,471.5	...	79.1	33.7	30,351.2	
Mandbhum	90. Jhaida ...	W. 355.3	...	13,395.8	...	68.1	26.1	13,835.3	
	91. Balarampur ...	W. 796.1	...	36,283.5	5.7	89.1	...	37,166.4	
	92. Ajra ...	W. 520.2	...	14,881.4	...	121.8	2.2	15,625.6	
	93. Dhanbad ...	W. 3,955.0	...	83,553.7	...	297.5	46.0	89,751.2	
Siogbhum	94. Khatmati ...	W. 3,104.9	...	21,231.0	6.3	86.0	5.0	24,445.8	
	GRAND TOTAL	...	1,57,831.6	13,47,591.8	13,53,704.6	142.8	7,539.6	1,355.0	38,67,069.3

W=Warehouse; D=Distillery.
From Kharagdiha Warehouse.

DIX B.

issues and balance of spirits in distilleries and Excise warehouses during 1922-23—concluded.

Account.								Summary of transactions.										Total issues to vendors L. P. Gallons (nominal based on columns 18 to 23).
Issues from store.				Wastage.		Total of columns 10 to 16.	Balance on 31st March 1923.	Issues (bulk gallons) to vendors of country spirit at the nomenclatured nominal strengths.										
Under bond.			On payment of duty.	During storage and operations.	In transit.			U. P.	U. P.	U. P.	U. P.	U. P.	U. P.	U. P.	U. P.			
To distillery or warehouse.	For decantation or other purposes.	Duty free.						20	25	30	50	55	70	80	85			
10	11	12	13	14	15	16	17	18	18(a)	19	20	20(a)	21	22	23	24		
L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.											
179,010.2	178.1	...	7,698.8	2,034.9	1.3	188,027.3	30,434.4	...	...	...	328	...	25,133	...	...	7,703.9
...	21,766.2	865.0	198.5	22,319.7	5,264.6	...	...	788	2,103	...	66,979	...	...	21,711.8		
...	4,058.1	100.5	100.2	4,987.8	1,225.6	...	...	161	844	...	14,489	...	...	4,044.8		
...	13,298.6	162.5	118.3	13,577.4	1,617.0	...	...	138	566	...	42,004	...	...	13,278.6		
...	9,356.7	119.8	86.5	9,563.0	1,556.8	...	...	97	381	...	30,270	...	...	9,339.4		
...	8,618.9	218.3	77.0	8,914.2	2,061.6	...	...	216	854	...	26,826	...	...	8,620.0		
...	6,718.6	156.9	50.6	6,926.1	1,811.3	...	...	342	544	...	20,734	...	...	6,731.6		
316,501.8	118.2	...	...	1,242.5	...	318,329.5	21,595.6	...	...	...	...	...	...	...	...	...
...	17,331.7	229.2	89.2	17,689.1	2,589.4	...	...	612	1,932	...	53,225	...	...	17,361.9		
...	4,938.9	27.8	42.9	5,009.6	1,380.0	...	...	323	464	...	14,863	...	...	4,939.0		
...	2,767.3	61.8	43.4	2,872.5	627.9	...	...	120	583	...	7,051	...	...	2,761.7		
...	2,249.3	21.6	28.2	2,290.1	689.8	...	...	162	368	...	6,378	...	...	2,260.8		
...	5,379.9	35.2	53.3	5,468.4	1,233.4	...	...	720	1,463	...	15,802	...	...	5,378.6		
...	21,943.3	129.7	63.1	22,135.4	3,218.3	...	...	705	823	...	70,169	...	...	21,962.4		
...	14,634.0	159.0	64.8	14,748.8	2,334.8	...	...	671	810	...	45,508	...	...	14,545.1		
...	10,363.6	103.1	88.2	10,544.9	1,012.2	...	...	382	773	...	32,344	...	...	10,359.6		
...	8,613.2	166.0	74.3	8,853.5	1,339.4	...	...	144	424	...	27,023	...	...	8,699.4		
...	9,565.2	115.8	175.0	9,955.0	11,969.0	...	719	...	...	19,439	273	...	...	9,866.7		
...	17,778.6	261.3	80.7	18,115.6	2,663.2	...	319	...	...	38,060	...	...	...	17,771.3		
...	3,777.7	214.4	68.5	4,069.6	952.2	...	529	...	...	7,530	...	...	...	3,785.3		
...	5,041.1	178.2	40.3	5,257.6	1,208.4	...	100	...	...	11,032	...	...	...	5,039.4		
...	6,306.7	239.6	95.9	6,702.2	1,410.1	...	373	...	...	13,400	...	...	...	6,258.2		
...	14,880.2	330.3	143.8	14,964.3	1,769.5	...	329	...	...	31,360	...	...	...	14,367.3		
...	7,677.3	174.3	242.3	8,314.9	2,001.6	...	4,806	...	6,122	...	...	...	...	7,665.6		
223.0	...	117.0	4,584.4	61.3	60.0	4,735.7	735.9	...	5,273	...	1,343	...	...	...	...	4,627.6
...	3,714.1	78.6	44.9	3,837.6	679.2	...	2,220	...	8,939	...	...	...	...	3,716.2		
...	2,454.0	120.5	44.6	2,619.1	666.5	...	1,252	...	3,036	...	...	...	...	2,457.0		
1,547.0	13,408.3	294.1	263.7	15,513.1	1,983.7	...	381	...	23,965	...	3,944	...	...	13,381.4		
...	6,667.4	190.8	109.9	6,968.1	1,044.4	...	...	...	19,341	...	...	...	...	6,670.6		
...	8,463.4	35.4	70.5	8,609.3	1,153.2	...	300	...	16,163	...	...	...	...	8,451.0		
...	3,770.0	113.3	48.9	3,932.2	329.9	...	...	...	7,532	...	...	...	...	3,769.0		
...	20,185.1	236.3	293.2	20,626.0	2,603.4	...	...	298	1,129	...	57,359	11,469	...	20,207.0		
...	16,544.7	110.4	320.3	16,965.4	1,435.7	...	...	2	1,094	...	...	72,732	...	16,544.8		
110.7	13,284.7	269.6	300.7	13,915.7	1,932.7	...	...	...	474	...	1,290	63,156	...	13,265.2		
...	26,336.3	304.4	431.7	27,032.4	2,016.5	...	...	609	1,774	...	...	1,24,764	...	26,247.6		
...	11,300.0	165.4	235.4	11,733.8	452.6	...	...	...	442	...	...	65,350	...	11,291.0		
173.3	19,434.6	546.7	203.7	20,268.3	1,589.6	...	...	...	69	920	...	...	...	19,499.8		
90,637.1	3,038.3	...	53,118.7	1,212.0	150.3	54,260.7	14,419.3	...	...	2,652	...	...	172,391	84,244	...	53,160.7
...	6,084.9	104.3	98.8	6,283.0	783.3	...	...	...	18	...	23,232	...	...	6,272.6		
...	6,273.7	208.9	111.9	6,582.5	751.4	...	...	...	158	...	20,493	...	...	6,270.0		
...	7,244.3	183.6	104.5	7,528.1	822.5	...	...	...	...	...	22,796	...	...	7,206.4		
...	6,460.7	138.5	105.9	6,714.6	1,065.4	...	...	...	...	...	71,106	...	...	6,406.2		
...	22,628.1	270.1	188.7	23,022.9	2,423.2	...	...	1,000	1,263	...	18,454	...	...	22,624.6		
...	10,730.2	268.9	235.5	11,234.7	1,231.7	...	...	...	...	...	71,106	...	...	10,730.2		
...	1,310.9	158.0	89.8	1,557.7	159.5	...	...	...	...	...	69,244	...	...	1,310.9		
5,750.5	21,410.8	529.9	329.8	22,271.0	2,180.2	...	...	...	...	...	50.4	...	...	21,410.8		
...	13,183.9	213.4	146.8	13,544.1	1,811.2	...	...	...	...	...	67,106	...	...	13,183.9		
...	33,283.4	501.2	347.6	34,132.0	2,449.4	...	...	...	...	...	47,156	...	...	33,283.4		
...	3,557.0	254.1	244.8	3,835.9	1,497.7	...	...	...	...	...	1,054.6	...	...	3,557.0		
...	77,874.4	1,178.5	411.1	80,347.3	10,870.9	...	...	...	...	...	42,826	...	...	77,874.4		
...	23,132.4	205.2	156.8	23,534.4	3,111.4	...	...	...	...	...	2,506	...	...	23,132.4		
2,57,068.1	16,558.4	117.0	12,41,837.5	33,850.2	14,749.7	5,64,167.0	3,03,793.3	...	...	...	...	...	2,03,692	4,22,375	56,559	12,40,542.5

APPENDIX B.

PROVINCIAL TABLE VII.—*Sub-heads of Tari Revenue.*

Division.	District.	License fees, fermented tari shop licenses.	License fees, unfermented tari.	Revenue derived from tari-producing trees owned by Government.	Fees, Season tari license.	Total tari Revenue.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Patna Division ...	Patna ...	2,37,251		59		2,37,301
	Gaya ...	3,17,427		770		3,18,197
	Shahabad ...	1,02,432				1,02,492
	Total ...	6,57,170		820		6,57,990
Tirhut Division...	Saran ...	1,54,741				1,54,741
	Champanan ...	57,104				57,104
	Muzaffarpur ...	2,46,461				2,46,461
	Darbhanga ...	1,50,449				1,50,449
	Total ...	6,08,755				6,08,755
Bhagalpur Division	Monghyr ...	1,11,354		2,604		1,13,958
	Bhagalpur ...	52,241		2		52,243
	Purnea ...	12,795				12,795
	Santal Parganas ...	25,740	5			25,745
	Total ...	2,02,130	5	2,606		2,04,741
Orissa Division ...	Cuttack ...	31,183	5			31,188
	Balasore ...	3,303				3,303
	Angul ...	1,196				1,196
	Puri ...	12,509				12,509
	Sambalpur ...	8,141	5			8,146
	Total ...	56,332	10			56,342
Chota Nagpur Division.	Hazaribagh ...	9,226				9,226
	Ranchi ...	535	20			555
	Palamau ...	4,787				4,787
	Manbhum ...	4,500	5			4,505
	Singhbhum ...	134				134
	Total ...	19,182	25			19,207
GRAND TOTAL ...		15,43,569	40	3,426		15,47,035

APPENDIX B.

PROVINCIAL TABLE VIII.—Pachwai, home-brewing and special licenses and distribution of revenue.

Division.	District.	Home-brewing licenses issued under Clause 8, Chapter VII of Excise Manual, Vol. II, in—		Special licenses for manufacture of <i>Pachwai</i> issued under Clause 10, Chapter VII of Excise Manual, Vol. II, in—		Revenue from the licenses shown in column 4.	Revenue from the licenses shown in column 6.	Revenue from the <i>Pachwai</i> Shop licenses.	Total <i>Pachwai</i> revenue.
		1921-22.	1922-23.	1921-22.	1922-23.				
1	2	3	4	5	6	7	8	9	10
						Rs.	Rs.	Rs.	Rs.
Tirhut ...	Champanan ...	23	30	...	...	30	...	...	30
Bhagalpur	Bhagalpur ...	296	305	...	...	305	...	...	305
	Purnea ...	43	417	...	...	417	...	...	417
	Santal Parganas ...	...	...	...	...	...	...	1,05,718	1,05,718
Orissa ...	Balasore ...	...	...	...	2	...	1	462	463
	Sambalpur ...	2	21	328	756	38	378	1,337	1,753
Chota Nagpur.	Hazaribagh ...	...	...	...	...	...	...	...	...
	Ranchi ...	...	...	...	7	...	4	6,853	6,857
	Palamau ...	...	...	...	...	...	...	...	...
	Manbhum ...	...	...	...	...	...	...	1,32,916	1,32,916
	Singhbhum ...	...	...	...	...	...	...	13,797	13,797
	Total ...	364	773	328	765	790	383	2,61,083	2,62,256

PROVINCIAL TABLE IX.—Revenue from differen

Division.	District.	Receipts from—										
		Ganja.			Bhang.				Charas.			
		License fee.	Duty.	Total.	License fee, Retail shops.	Duty.	License fee Drugists' permits.	Total.	License fee.	Duty.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA.	Patna	1,04,965	1,70,517	2,75,482	4,505	6,913	1	11,449	...	150	...	
	Gaya	1,11,823	1,04,119	2,15,941	10,833	10,866	...	21,689	214	...	214	
	Shahabad	1,45,487	2,79,439	4,24,926	4,594	8,998	3	18,585	...	...	...
	Total	3,62,274	5,54,075	9,16,349	19,923	26,797	4	46,723	214	150	214	
TIRHUT.	Saras	66,377	1,68,408	1,77,780	599	302	...	901	...	...	...
	Champan	75,740	1,73,053	2,49,393	7	73	...	79	...	...	...
	Muzaffarpur	40,482	1,30,814	1,80,396	103	110	...	272	...	...	...
	Darbhanga	67,921	1,71,858	2,39,779	48	28	...	76	...	...	...
	Total	2,61,520	6,64,708	8,46,228	816	513	...	1,328	...	...	...
BHAGALPUR.	Monghyr	1,25,149	2,06,955	3,32,104	832	807	1	1,040	...	...	...
	Bhagalpur	1,20,511	1,73,879	2,94,390	646	777	...	1,425	...	...	...
	Purnea	1,20,644	1,91,632	3,12,276	6	19	1	26	...	...	...
	Sasral Parganas	71,941	80,246	1,52,187	1,598	2,003	8	3,601	...	...	...
	Total	4,38,245	6,52,712	10,90,867	2,484	3,605	5	6,094	...	...	...
ORISSA.	Cuttack	42,425	96,244	1,38,769	2,694	2,509	5	5,558	...	...	...
	Balasore	15,636	20,181	44,807	838	588	...	1,421	...	...	...
	Angul and Khondmale	1,476	2,985	4,461	24	26	...	50	...	...	...
	Puri	34,190	77,085	1,11,275	1,704	1,933	...	3,637	...	...	...
	Sambalpur	53,456	57,728	1,17,184	308	620	1	1,129	...	...	...
	Total	1,63,148	2,61,323	4,16,466	5,680	5,876	6	11,748	...	...	...
CHOTA NAGPUR.	Hazaribagh	27,987	40,930	68,797	2,618	1,644	2	4,264	...	...	...
	Ranchi	21,892	37,741	59,723	874	808	...	1,732	...	...	...
	Palamu	21,695	26,767	48,462	4,006	2,005	...	6,011	...	...	...
	Manbhum	1,18,779	98,092	2,16,899	2,111	2,928	11	5,050	...	...	...
	Singbhum	14,350	29,28	43,345	1,286	1,843	...	3,129	...	...	...
	Total	2,04,741	2,32,391	4,37,137	10,685	9,288	13	20,186	...	...	...
GRAND TOTAL		14,19,925	22,87,212	37,07,137	39,978	46,078	28	86,079	214	150	214	

APPENDIX B.

PROVINCIAL TABLE X.—Stock of *ganja* and *bharg* in District Warehouses.

	<i>Ganja.</i> Mds.	<i>Bhang.</i> Mds.
Balance in district warehouses on 1st April 1922	170	352
Quantity received during 1922-23 ...	2,116	1,563*
Excess found on weighment ...	7	1
Total to be accounted for	2,293	1,916
Issued from warehouses to retail shops in Bihar and Orissa.	1,852	759
Exported to Nepal ...	126	Nil.
Ditto Chota Nagpur Political States and to Bonai and Gangpur.	13	5
Ditto Feudatory States in Orissa ...	5	5
Ditto ditto in Sambalpur ...	19	Nil.
Ditto other Provinces ...	Nil.	474
Total	2,015	1,243
Quantity destroyed as refuse ...	13	11
Deficiency due to dryage ...	30	20
Total accounted for	2,058	1,274
Actual quantity in stock on 1st April 1923	235	642

Figures in italics represent issues without payment of duty.
*Includes quantity of *Bhang* collected during the year.

APPENDIX B.

PROVINCIAL TABLE XI.—Stock Account of Opium.

Division.	District.	Balance in store at the close of last year.	Received this year.	Total to be accounted for.	Issued this year, 1922-23.	Balance.
1	2	3	4	5	6	7
	BIHAR.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
Patna	Patna	7 20 0	54 0 0	61 20 0	^(a) 52 21 0	8 39 0
	Gaya	7 4 0	24 0 0	31 4 0	24 9 0	6 35 0
	Shahabad	4 6 0	9 0 0	13 6 0	10 26 0	2 20 0
	Total	18 30 0	87 0 0	105 30 0	87 16 0	18 14 0
Tirhut	Saran	2 25 0	7 20 0	10 5 0	7 20 0	2 19 0
	Champanan	3 25 0	7 20 0	11 5 0	7 16 0	3 29 0
	Muzaffarpur	6 33 0	10 20 0	17 13 0	12 1 0	5 12 0
	Darbhanga	7 5 0	15 0 0	22 5 0	15 18 0	6 27 0
Total	20 8 0	40 20 0	60 28 0	43 21 0	19 7 0	
Bhagalpur	Monghyr	5 33 0	19 0 0	23 33 0	18 22 0	7 11 0
	Bhagalpur	6 15 0	22 20 0	28 35 0	^(b) 24 14 0	4 21 0
	Purnea	12 3 0	43 20 0	55 23 0	50 4 0	5 19 0
	Santal Parganas	0 29 0	18 20 0	18 9 0	18 19 0	0 30 0
Total	23 0 0	102 20 0	120 20 0	109 19 0	21 1 0	
	ORISSA.					
Cuttack	Cuttack	38 5 0	223 20 0	260 25 0	^(c) 194 33 0	65 52 0
	Balasore	41 25 0	210 0 0	251 25 0	212 37 0	39 29 0
	Angul	5 20 0	37 20 0	43 0 0	33 31 0	9 9 0
	Puri	24 30 0	84 0 0	108 30 0	92 35 0	16 1 0
	Sambalpur	15 38 0	85 20 0	101 18 0	75 15 0	26 3 0
Total	124 4 0	640 20 0	764 24 0	608 31 0	155 33 0	
	CHOTA NAGPUR.					
Chota Nagpur	Hazaribagh	3 34 0	19 0 0	21 34 0	17 11 0	4 23 0
	Ranchi	7 29 0	15 0 0	22 29 0	19 2 0	3 27 0
	Palamau	4 20 0	9 0 0	13 20 0	11 21 0	1 39 0
	Manbhum	2 26 0	24 0 0	26 26 0	20 31 0	6 35 0
	Singhbhum	2 39 0	34 20 0	37 19 0	33 19 0	4 0 0
Total	21 29 0	100 20 0	123 8 0	102 4 0	20 4 0	
GRAND TOTAL		209 30 0	974 0 0	1,183 30 0	950 11 0	233 19 0

Ml. Srs.

(a) Includes 1 20 issued to Dumka.
 (b) " 2 0 ditto.
 (c) " 1 20 issued to Angul.

APPENDIX B.

PROVINCIAL TABLE XII.—Statement showing incidence of license-fee per gallon L. P. of Country Spirit and per seer of Opium and Ganja.

Division.	District.	Incidence of license-fee per gallon L. P. of country spirit.	Incidence of license-fee per seer of opium.	Incidence of license-fee per seer of ganja.
1	2	3	4	5
	BIHAR.			
Fatna ...	Patna ...	2.6	20.8	19.7
	Gaya ...	1.9	48.1	32.4
	Shahabad ...	1.9	27.5	15.7
	Total ...	2.2	29.1	20.1
Tirhut ...	Saran ...	1.9	18.4	20.0
	Champan ...	1.3	2.4	16.5
	Muzaffarpur ...	1.0	23.7	16.4
	Darbhanga ...	1.4	16.6	18.7
	Total ...	1.4	16.5	17.9
Bhagalpur ...	Monghyr ...	2.0	19.5	18.4
	Bhagalpur ...	2.5	16.3	20.9
	Purnea ...	1.3	17.9	21.1
	Santal Parganas ...	2.2	30.5	27.1
	Total ...	2.0	20.0	20.9
	ORISSA.			
Orissa ...	Cuttack ...	5.8	15.7	8.7
	Balasore ...	4.2	17.9	10.6
	Angul and Khondmals ...	...	7.2	10.0
	Puri ...	3.4	16.9	8.6
	Sambalpur ...	.7	15.1	25.3
	Total ...	2.0	16.6	12.0
	CHOTA NAGPUR.			
Chota Nagpur ...	Hazaribagh ...	1.1	23.7	20.8
	Ranchi ...	1.2	24.0	17.7
	Palamau ...	...	38.6	25.4
	Manbhum ...	3.0	15.2	37.3
	Singhbhum ...	.7	10.6	18.1
	Total ...	1.8	20.2	28.2
	GRAND TOTAL ...	1.9	19.1	20.6

APPENDIX B.

PROVINCIAL TABLE XIII.—Statement comparing the results of the Settlements made of Excise and Opium licenses for the year 1922-23 with those of 1923-24 up to 31st May 1923.

Division.	District.	1922-23.		1923-24.		Increase.		Decrease.	
		Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna	Patna ...	3,52,056	2,72,252	5,81,304	4,71,008	2,29,308	92,356	...	...
	Gaya ...	1,39,986	4,57,988	1,77,440	5,15,853	40,454	57,305	...	...
	Shahabad ...	77,229	2,27,720	1,36,263	3,41,495	59,034	1,13,766	...	...
	Total ...	5,69,271	10,57,969	8,95,007	13,28,456	3,28,736	2,70,427	...	...
Tribut	Saran ...	1,13,892	2,05,287	1,21,960	2,75,709	8,068	70,422	...	...
	Champaran ...	28,380	1,22,134	41,328	1,60,054	12,648	38,520	...	...
	Muzaffarpur...	14,391	2,63,826	45,516	3,22,566	81,125	58,730	...	...
	Darbhanga...	12,046	3,10,494	27,588	3,20,773	15,540	1,10,279	...	...
	Total ...	1,68,711	8,01,761	2,36,082	10,79,702	67,381	2,77,951	...	...
Bhagalpur	Monghyr ...	51,240	2,17,564	1,61,140	3,37,725	89,900	1,10,161	...	...
	Bhagalpur ...	49,072	1,65,558	84,330	2,76,067	35,688	1,10,511	...	...
	Purnea ...	57,616	1,44,100	...	2,47,741	...	1,08,541	57,646	...
	Santal Parganas	1,10,304	2,07,744	1,97,592	3,10,479	87,288	1,02,736	...	...
	Total ...	2,67,932	7,34,966	4,33,062	11,61,813	2,23,676	4,28,849	77,846	...
Orissa	Cuttack ...	2,712	1,56,915	3,900	1,91,621	1,188	40,706	...	...
	Balasore ...	864	64,407	2,016	30,543	1,152	...	...	33,564
	Angul ...	1,380	4,404	1,512	4,845	132	444	...	...
	Puri ...	20,952	84,656	13,593	1,69,563	...	84,977	7,356	...
	Sambalpur ...	17,088	10,262	23,316	94,205	6,328	13,943	...	...
	Total ...	42,996	3,59,644	44,340	4,95,790	8,700	1,40,900	7,356	33,564
Cooch Nagpur	Hazaribagh...	1,41,336	53,071	3,07,896	72,809	1,66,560	19,799	...	...
	Ranchi ...	1,44,264	36,705	2,97,252	98,876	1,52,988	50,171	...	...
	Palamu ...	3,27,784	42,041	6,33,820	69,649	3,56,036	37,908	...	...
	Manbhum ...	1,29,228	2,64,053	2,31,726	3,96,780	1,02,552	1,02,727	...	...
	Singhbhum...	78,048	39,682	1,46,134	60,791	68,076	20,940	...	...
	Total ...	8,20,660	4,35,752	16,06,848	6,66,995	8,46,168	2,21,213	...	...
GRAND TOTAL		18,66,500	34,30,950	32,75,459	47,22,715	14,73,941	13,36,419	65,003	33,564

212 Country Spirit and 45 Opium shops were settled under the sliding scale system for the year 1923-24 against 117 Country Spirit and 17 Opium shops in 1922-23. The license fees for the sliding scale shops may be roughly estimated at Rs. 10,00,000 per annum against Rs. 9,97,000, the actual demand for such shops for the year 1922-23. The former figure is not included in columns 5 and 6 nor the latter in columns 3 and 4.

APPENDIX B.

PROVINCIAL TABLE XV.—*Statement of retail vend and consumption of spirits and fermented liquor in the Province of Bihar and Orissa during 1922-23.*

PROVINCIAL TABLE XV.—Statistics of retail vend and consumption of spirits

Names of Districts and Divisions.	Foreign spirit and											
	Sold under shop licenses.								Sold under Hotel, Restaurant or Dak Bungalow licenses.			
	On fixed fees.			On fees determined by auction.								
	Number of licenses, i.e., general retail "off" licenses, medicated wines and other kinds of special licenses.	Sales thereunder.			Number of licenses, i.e., general retail "on" and "off" licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.		
Wines, in L. P. gallons.		Spirits, in L. P. gallons.	Beer, in Imperial gallons.	Wines, in L. P. gallons.		Spirits, in L. P. gallons.	Beer, in Imperial gallons.	Wines, in L. P. gallons.		Spirits, in L. P. gallons.	Beer, in Imperial gallons.	
1	2	3	4	5	6	7	8	9	10	11	12	13
PATNA DIVISION.												
1. Patna	0	134	1,119	1,361	2	20	182	293	..	..	..	..
2. Gaya	3	40	20	1,260	1	39	98	3	..	..	..	..
3. Shahabad	4	18	302	308	..	..	..	..	..	..	..	..
TIBHUT DIVISION.												
4. Saran	4	48	330	100	..	..	..	..	..	..	..	..
5. Champaran ... ..	..	..	..	..	2	100	..	27	..	..	..	..
6. Munger	2	..	..	..	3	127	654	491	..	..	..	..
7. Darbhanga ... ..	..	..	..	..	3	2	71	52	..	..	..	..
BHAGALPUR DIVISION.												
8. Monghyr	7	93	421	1,117	2	63	315	97	..	..	..	..
9. Bhagalpur	1	5	10	28	1	46	206	117	..	..	..	..
10. Furness ... ..	..	..	..	..	5	93	504	246	1	..	..	..
11. Santal Parganas	2	204	756	968	3	22	61	6	..	..	..	..
ORISSA DIVISION.												
12. Cuttack ... ..	..	..	..	..	1	30	219	118	..	..	..	..
13. Balasore ... ..	..	..	..	..	1	22	95	171	..	..	..	..
14. Angul ... ..	..	..	..	..	..	..	..	..	..	..	..	..
15. Puri ... ..	..	..	..	..	1	62	28	43	2	1	24	120
16. Sambalpur ... ..	..	..	..	..	2	3	27	40	..	..	..	..
CHOTA NAGPUR DIVISION.												
17. Hazaribagh ... ..	..	..	..	..	..	..	..	..	..	..	..	..
18. Ranchi	2	165	534	519	..	..	..	..	3	51	93	565
19. Palamanu ... ..	..	..	..	..	2	2	31	3	..	..	..	..
20. Manikpur	3	1,440	3,405	1,281	5	32	770	2502	..	..	..	..
21. Singbhum ... ..	..	..	..	..	4	580	4,440	13,557	..	..	..	..
Total	42	2,147	6,533	7,561	36	1,236	7,822	19,755	6	52	118	455

DIX B.

and fermented liquors in the Province of Bihar and Orissa during 1922-23.

fermented liquors.				Spirits made in India in private distilleries.							Spirits made in outside. (Country spirit.)	
Sold under Railway Refreshment Room, Dining Car and Steamer licenses.				Sold under retail vend licenses.			Removed direct from distilleries under special permits and passes.				Number of licenses.	Quantity sold, in L. P. gallons, (Country spirit.)
Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.			Rectified spirits, in L. P. gallons.	Denatured spirits, in L. P. gallons.	Spirits intended for human consumption, in L. P. gallons.		
	Wines, in L. P. gallons.	Spirits, in L. P. gallons.	Beer, in Imperial gallons.		Spirits intended for human consumption, in L. P. gallons. (Country spirit.)	Denatured spirits, in Imperial gallons.	Rectified spirits, in L. P. gallons.					
14	15	16	17	18	19	20	21	22	23	24	25	26
6	14	154	1,158	115	140,817	26	...	...	...	...	...	...
1	1	4	45	24	105	131,442	94	...	...	...	...	...
1	1	9	56	10	104	87,567	69	...	...	...	...	...
3	17	27	17	87	2	71,935	55	...	...	...	...	...
4	135	...	48	71	8	39,029	06	...	...	...	...	...
1	4	20	...	83	13	45,740	219	...	...	...	...	...
2	4	64	132	62	6	31,435	100	...	...	...	...	...
4	19	110	477	108	5	72,778	116	...	...	...	...	...
1	1	14	...	91	6	32,092	435	...	...	...	...	...
1	11	102	41	92	8	55,456	72	...	...	...	...	...
2	18	98	412	161	8	55,650	210	...	...	...	...	...
2	16	195	197	13	6	7,665	185	...	...	...	...	...
1	1	12	58	9	1	4,611	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	7	...
4	113	516	168	12	6	6,173	116	...	...	...	...	...
2	40	217	305	65	1	35,240	...	...	...	...	...	...
...	...	...	...	81	6	105,643	63	...	...	...	29	...
...	...	...	...	90	9	130,393	219	...	...	...	28	...
...	...	...	...	1	1	...	16	...	...	...	63	...
3	13	114	758	108	12	124,012	230	...	...	...	...	...
3	134	500	676	6	3	29,099	623	...	...	...	20	...
61	670	2,032	6,458	1,540	123	12,41,389	3,710	...	...	...	174	...