

REPORT
ON THE
EXCISE ADMINISTRATION
OF THE
UNITED PROVINCES
FOR THE
YEAR ENDING MARCH 31, 1928



ALLAHABAD:
THE SUPERINTENDENT, GOVERNMENT PRESS, UNITED PROVINCES
1928

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To accompany the Excise Report for the financial year 1927-28

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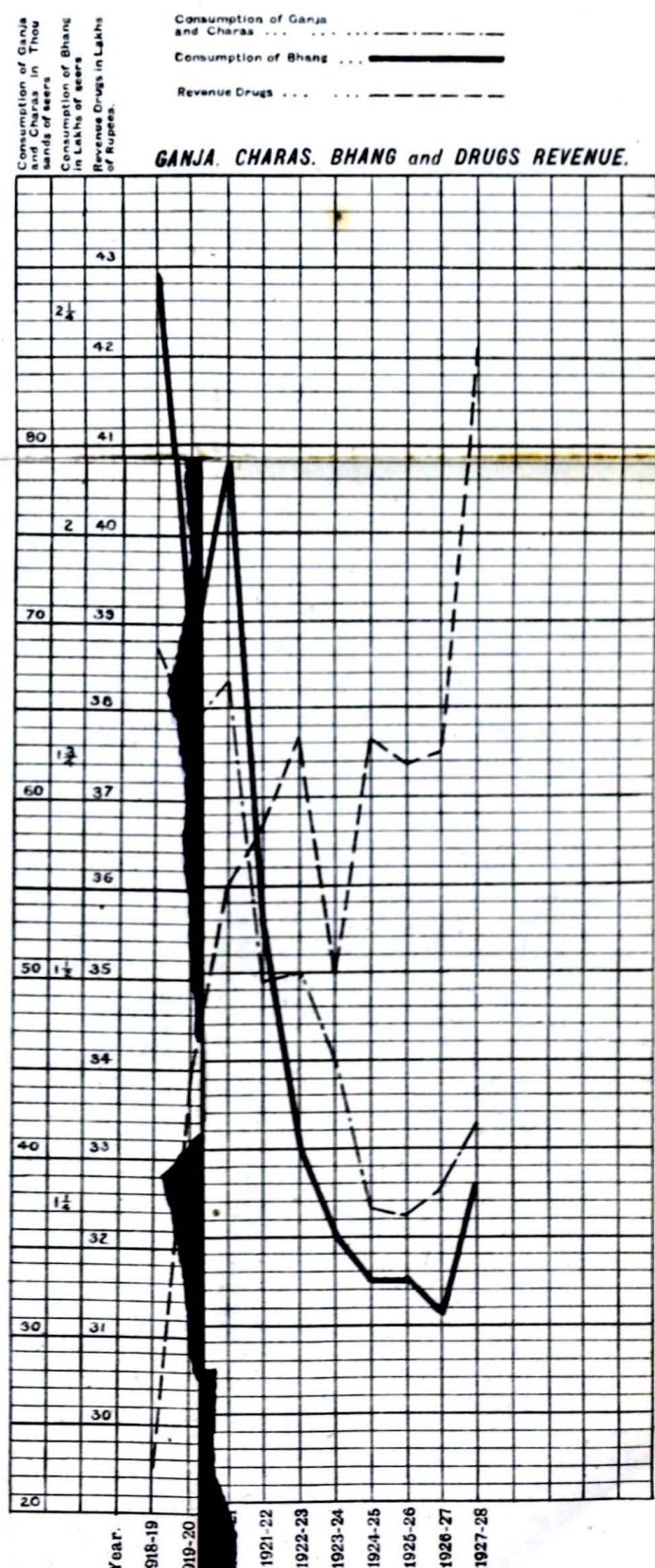
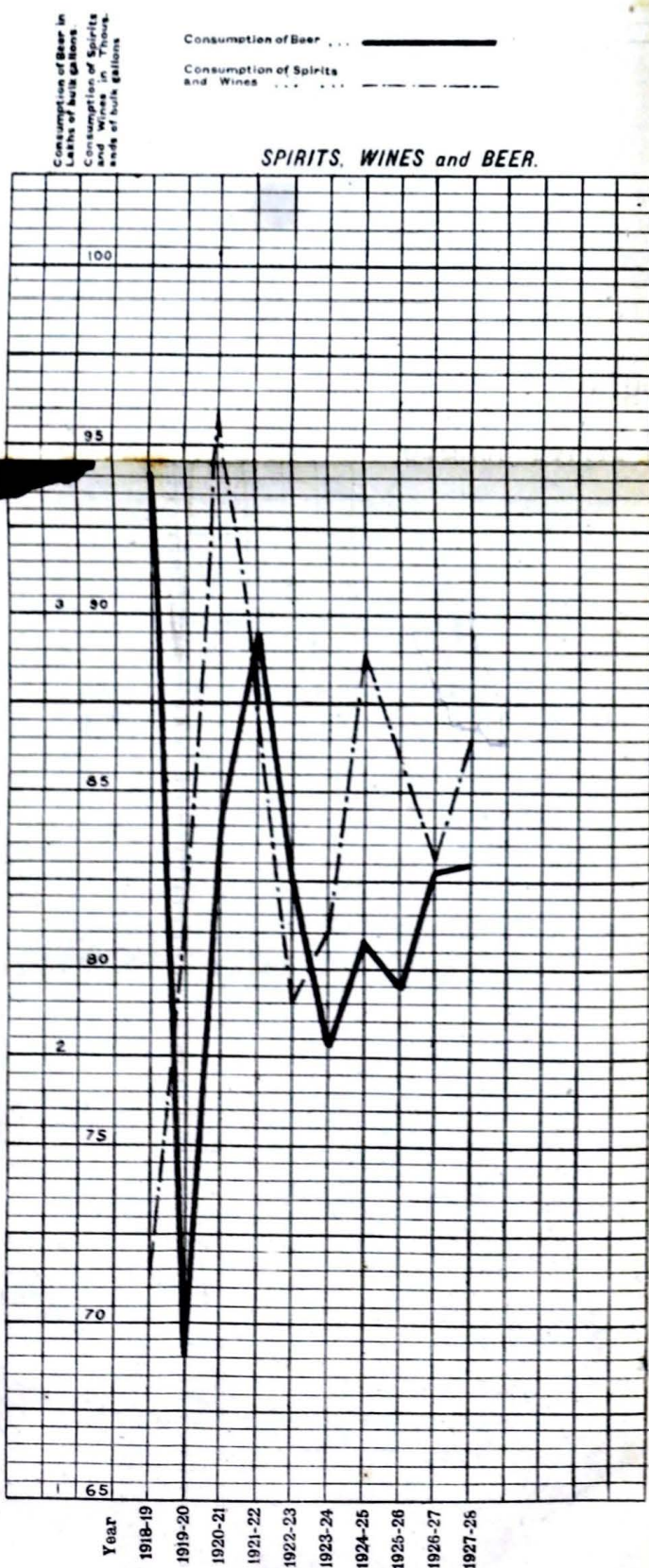
Map
of the
REVENUE DISTRICTS
in the
U. P. OF AGRA & OUDH.

Scale—53 Miles = 1 Inch.
0 131 59 106

OFFICE OF EXCISE COMMISSIONER,
UNITED PROVINCES,
ALLAHABAD.

ANNUAL EXCISE ADMINISTRATION REPORT FOR 1927-28.

CONSUMPTION OF EXCISABLE ARTICLES IN THE UNITED PROVINCES, 1918-1919 to 1927-1928.



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*Errata to the Excise Administration Report of the United Provinces
for the year ending March 31, 1928.*

- Page 18, paragraph 27, for Rs. 16·20 to Rs. 16·54 lakhs *read* 15·61 to Rs. 15·93 lakhs.
- „ 19, paragraph 30, 5th line, for 191 *read* 169.
- „ iii, annexure B, Reserved area II, 3rd column, remove bracket against (2) Bara Banki.
- „ 2A, appendix A, total Allahabad division, column 15, for 53,763 *read* 5,37,633.
- „ 4A, appendix A, column 21 against Shahjahanpur, for the indistinct figures 27 *read* 227.
- „ 9A, appendix B-IV, column 3, 1927-28, against Bijnor (Dhampur), for 1307, *read* 1357.
- „ 9A, appendix B-IV, column 3, 1927-28, against Moradabad, for 10752 *read* 12515.
- „ 9A, appendix B-IV, column 3, 1927-28, against Pilibhit, for 4328 *read* 10094.
- „ 9A, appendix B-IV, column 3, 1927-28, against Farrukhabad, for 4344 *read* 3714.
- „ Appendix B-IV, column 6, 1927-28, against Jaunpur, for 6508 *read* 6408.
- „ Appendix B IV, column 6, 1927-28, total, for 3,80,524 *read* 3,87,473.
- „ 10A, appendix C, column 9, against Farrukhabad, for 5607 *read* 5604.
- „ 36A, Imperial return III, column 29, against Jhansi, for nil *read* 1.
- „ 39A, Imperial return III, column 38, total 1926-27, for 191 *read* 169.

IMPERIAL RETURN IV.

- Page 44A, column 2 heading, for the word “as” *read* “at”
- „ 53A, column 6 heading, for 1927 *read* 1928.

IMPERIAL RETURN V.

- Page 54A, column 13, rural, against Fatehpur, for 0·52 *read* 0·82.
- „ 57A, column 22, against Gorakhpur, for 8·17 *read* 0·17.
- „ 59A, column 29, against Bahraich, for 34·47 *read* 34·37.
- „ 59A, column 31, against Mirzapur, for 34·87 *read* 34·37.
- „ 59A, column 31, against Ballia, for 36·37 *read* 34·37.

No. 4023/XIII—636.

FROM

J. N. L. SATHE, Esq., I.C.S.,
OFFG. EXCISE COMMISSIONER, UNITED PROVINCES,

TO

THE SECRETARY TO GOVERNMENT,
UNITED PROVINCES, EXCISE DEPARTMENT.

Dated Allahabad, August 4, 1928.

SIR,

I have the honour to submit the annual report on Excise Administration for the year April 1, 1927 to March 31, 1928. I took over charge of the department on April 2, 1927, from Mr. Abdul Wahab Zubairi, B.A., Personal Assistant, who officiated during a period of 11 days between Mr. Gibb's departure on leave and my arrival. I remained in charge throughout the rest of the year.

The following table gives the number of districts visited, and inspections made by the Excise Commissioner during the past 3 years :—

Year.	Num- ber of districts visited.	Num- ber of tour days.	Number of preventive circles inspected.	Number of distil- leries and breweries inspected.	Number of country spirit warehouses inspected.	Number of drugs ware- houses inspected.	Total inspec- tions.
1925-26 ...	21	142	38	6	16	21	81
1926-27 ...	12	110	13	7	6	8	34
1927-28 ...	24	133	68	9	18	24	119

Mr. Gibb expired on May 14, 1928, and I take this opportunity of recording the department's appreciation of and gratefulness for the strenuous efforts which he made during his tenure of office of Excise Commissioner for the progress and betterment of the department in all directions.

2. The activities of the department were directed mainly to enforcing stricter observance of the Ex-
 Administrative changes. cise laws and rules, and effecting further improvements in the details of administration with a view to check the continuous fall in revenue which has occurred of late years.

It is satisfactory to note that the efforts have met with some success, as will be seen from later paragraphs.

The more important administrative changes effected during the year were :—

- (1) Extension of the sealed bottle system of vend of country spirit to 6 more towns.
- (2) Lowering of the limit of retail sale of *ganja* and *charas* and preparations thereof from 5 to 3 tolas.
- (3) Appointment of the Opium Examiner, Ghazipur Factory, as Chemical Examiner for Opium and its derivatives under section 510, Criminal Procedure Code.
- (4) Revision of the lists of medicated wines prescribed under rule 270.
- (5) Revision of the scales of monthly licence fees for country spirit shops from April 1, 1927.
- (6) Revision of rules 49 and 100 of Excise Opium Manual regarding issue of opium from treasuries.
- (7) Revision of rules 97 and 98 regarding the verification of stocks of opium in treasuries and sub-treasuries.

In addition to the above changes, important amendments to rules 78A (selection of licensees); 94C 12(3) (partnerships); 225A to 225E (import of Indian-made foreign liquor); 121A (assessment and collection of licence fees); 265 (rates of surcharge on foreign liquor shops) and to the rules of import of (1) hemp-drugs, (2) opium, (3) morphia and (4) cocaine, were taken in hand. Orders revising the rates of surcharge on foreign liquor shops have been received since the close of the year; but the other proposals are still under the consideration of Government.

A comprehensive note on the working of the department since the inauguration of the Reforms was submitted to the Officer on Special Duty in the Secretariat.

Attention is invited to the new charts in the beginning of the report which have been substituted for the old consumption charts. The new charts give graphs of (1) consumption, (2) incidence of taxation and (3) revenue, in one place so that the effect of raising or lowering taxation on both consumption and revenue can be ascertained at a glance.

3. The vagaries of the weather in 1927-28 disturbed the economic conditions to a fairly considerable extent. The rainfall in July and August was moderate and fairly evenly distributed, but during the months of December and January, rainfall was general which did a considerable amount of damage to standing crops. This was

followed by an exceptionally heavy rainfall in the first-half of the month of February which caused further heavy damage, especially to the wheat crop which was maturing. These unusual weather conditions are said to have reduced the provincial out-turn of both the *kharif* and *rabi* crops to about 75 per cent. of the normal. The cumulative effects of the failure of both these crops are now reflecting themselves in the figures of consumption of excisable articles during the current year, the prospects of which, from the point of view of Excise revenue, are not at all hopeful, unless a bounteous monsoon retrieves the situation.

4. The total Excise revenue during the year amounted to Rs. 1,40,71,782 against Rs. 1,27,70,363 last year. The net revenue, after deducting expenditure and refunds, amounted to Rs. 1,27,00,846 against Rs. 1,14,31,190 last year, or an increase of 11·1 per cent. If the demand for the year only is considered, real receipts rose from 126·34 to 134·36 lakhs. There was a rise under every head of revenue except duty on Indian-made foreign liquor, which showed a decrease of Rs. 33,648. The revenue from Indian-made foreign liquor shows a steady tendency to decline of late, and it appears that the Indian product cannot hold its own against cheap brands of imported articles and against the increasing competition of sealed bottles of country spirit, to improve the general get up and appearance of which, special efforts were made during the year.

The increase under Indian-made beer is due to the receipt of Rs. 1,67,924 by book transfer from the Punjab Government on account of imports of beer from that province in the year 1925-26 on the principle "duty follows consumption" which has been accepted for the first time by that province in relation to this province from April 1, 1925.

The fluctuations under each head are noted below :—

Head.	1926-27.	1927-28.	Increase + or decrease—.	Percent- age.
	Rs.	Rs.	Rs.	
Country spirit ...	53,08,469	57,84,919	+4,76,450	+9·0
Duty on Indian- made foreign spirit issued to the United Provinces.	3,32,047	2,98,399	— 33,648	—10·1
Duty on Indian- made beer ...	90,573	2,06,493	+1,15,920	+128·0

Head.	1926-27.	1927-28.	Increase + or decrease—.	Percent- age.
	Rs.	Rs.	Rs.	
Licence fees of foreign liquor shops.	1,97,601	2,08,844	+11,243	+5·7
Tari ...	6,88,613	7,35,349	+46,736	+6·8
Opium ...	23,42,934	23,92,748	+49,814	+2·1
Drugs ...	37,50,964	42,13,997	+4,63,033	+12·3
Miscellaneous ...	59,162	62,711	+3,549	+6·0
Received from North-West Frontier and Delhi Provinces as compensation for loss of Excise revenue during 1926-27 and 1927-28	...	1,24,000	+1,24,000	...
Received from the G. I. owing to a reduction of Rs. 2 in the cost price of opium for the period November 1, 1925 to November 30, 1926	...	44,322	+44,322	...
TOTAL	1,27,70,363	1,40,71,782	+13,01,419	+10·2

The following table compares the *per capita* revenue of the United Provinces in the year under report with the figures of all major provinces in India for the year 1926-27 which is the latest year for which statistics are available :—

	Rs. a. p.
Bombay ...	1 3 10
Madras ...	1 3 0
Burma ...	1 2 5
Assam ...	0 15 4
Bihar and Orissa ...	0 8 10
Bengal ...	0 7 8
Punjab ...	0 9 1
North-West Frontier Province ...	0 3 6
Central Provinces ...	1 0 0
United Provinces (1926-27) ...	0 4 5
United Provinces (1927-28) ...	0 5 0

5. The total demand for the year amounted to Rs. 146·75 lakhs, of which Rs. 140·54 lakhs were collected. The balance consisted mainly of licence fees for the month of March, which

Demand, collections and balances.
(Appendix C)

were recoverable under the surcharge system only after the close of the year. Rs. 5.39 lakhs on account of this have since been collected. The real percentage of collections to demand, therefore, amounts to 99.4 per cent., as against 99.3 per cent., in the preceding year. Of the outstanding balance Rs. 28,814 were due from an absconding drugs farmer of Bareilly from the year 1906, out of which he has paid Rs. 500 after the close of the year, the rest having been remitted by Government. The remainder represents mostly arrears due from *tari* vendors under the auction system. Such arrears were substantial in the districts of Fyzabad (Rs. 7,859), Farrukhabad (Rs. 5,894) and Allahabad (Rs. 4,265).

COUNTRY SPIRIT.

6. There was no change in the systems of supply, both under the distillery and out-still areas which consist of 88 and 12 per cent. of the total area of the province, respectively. The rates of duty remained the same as in the preceding year.

7. The graduated surcharge system of licence fees was introduced in respect of country spirit shops in this province in 1922-23 and so the year under report was the sixth year of its working. It is in force in the whole of the United Provinces, save a few particularly inaccessible and remote areas where the out-still system is still necessary. The system has been also applied completely to opium and hemp-drugs shops from the year 1924-25. The merits and demerits of this system were discussed at length in my last report, and the district reports this year also indicate that it has continued to work well.

Proposals to make the scales of monthly licence fees still more stringent so as to increase the share of Government in the vend profit, are at present under consideration.

The quality and status of licensees continues to improve and Brahmans, Muhammadans, practising doctors, retired sub-inspectors of police, all are keen to secure and are actually holding even country spirit shops which were looked down upon as anathema only a few years ago.

8. The revenue from country spirit in the distillery area rose from 50.84 to 55.47 lakhs, i.e., by 9.1 per cent. Duty rose from 35.94 to 39.04 lakhs, and licence fees increased from 14.90 to 16.43 lakhs. The increase under both heads was due to an increase of 7.3 per cent. in consumption.

An exhaustive study was made of the causes of the decline in revenue from country spirit during the period 1921-22 to

1926-27 and notes on the subject were submitted to Government. This investigation tends to show that we have lagged behind other provinces in taking steps to curb the evil of illicit distillation, and several proposals to improve this branch of work have been submitted to Government.

9. The total consumption of country spirit increased from 360,804 L. P. gallons to 387,303 L. P. gallons, i.e., by 7·34 per cent. as against a decrease of 2·9 per cent. last year. This is the first year which has shown an increase in consumption since 1921-22 when the first big drop in consumption of late years occurred. The drop in 1921-22 was not so very remarkable in spite of its being the biggest in any single year during all this period, as it was accompanied by a rise of about 44 per cent. in the general rate of duty, and by the vigorous anti-drink campaign of the non-co-operation movement. But the persistent decline in consumption from year to year ever since then was more baffling, as it was very doubtful if it could all be attributed to real abstinence. The substantial rise recorded this year is, therefore, very re-assuring. The rise is, on the whole, general as 36 districts show an increase, while only 12 districts show a fall. All the districts in (1) Gorakhpur, (2) Benares, (3) Fyzabad, (4) Rohilkhand and (5) Kumaun divisions, show an increase. All the districts in the Lucknow division, with the exception of Hardoi, also show an increase. All the districts of the Jhansi division, show a fall. The changes in the Meerut, Agra and Allahabad divisions, are more varied, though even these divisions on the whole, show increases. Both Meerut and Agra divisions continued to fare badly in comparison to the previous year till October, and it was only during the second half of the year that the deficit was made up. Part of the increase all over was undoubtedly due to good crops, but it was also considerably helped by (1) the vigorous campaign against illicit distillation which was carried on during the year in many districts by both the Excise and Police staffs, (2) by better supervision over shops and (3) by the fixation of minimum stocks for each shop in several districts.

The districts which show increases of over 15 per cent. are :—

- (1) Muttra (28·13 per cent.); (2) Etah (27·15 per cent.);
- (3) Gorakhpur (27·48 per cent.); (4) Basti (31·80 per cent.); (5) Garhwal (39·09 per cent.); (6) Kheri (30·73 per cent.); (7) Fyzabad (15·27 per cent.);
- (8) Gonda (21·57 per cent.); (9) Bahraich (21·26 per cent.); (10) Sultanpur (19·38 per cent.)
- and (11) Bara Banki (16·15 per cent.).

I shall consider the case of each district separately:—

- (1) *Muttra*.—The whole of the increase has taken place in the urban area where the sealed bottle system of vend prevails. The rural area which, however, accounts for only 25·8 per cent. of the total consumption of the district actually shows a small fall. The increase is attributed to the popularity of the sealed bottle system which practically does away with the evil of dilution, and also enables country spirit to compete successfully with the inferior brands of foreign liquor.
- (2) *Etah*.—The increase in this district is attributable, firstly, to the opening of 10 new shops during the year and secondly, to the weeding out of unsatisfactory licensees and better supervision over shops. In spite of this increase, the incidence of consumption in this district is very low, viz., 3 gallons per 1,000 of the population against a provincial average of 9 gallons. The reason is probably the absence of any large town in the district.
- (3) *Gorakhpur*.—The increase is chiefly due to the vigorous campaign against illicit distillation which is being pursued in this district during the past 2 years; and to the popularity of the sealed bottle system which has put a check on dilution. Out of the total increase of 5,365 L. P. gallons in the district, 2,076 gallons are accounted for by Gorakhpur town itself.
- (4) *Basti*.—The increase is attributed to good harvests and a larger number of marriages. It was also probably partly due to the increased activity against illicit distillation—there being 17 cases of illicit distillation and possession of illicit liquor during the year against 5 only last year. The low incidence of consumption in this district (viz., 3·3) is probably due to the absence of any large town.
- (5) *Garhwal*.—No particular reason is forthcoming for the increased consumption in this district. It may, perhaps, be due to the movement of troops. The total quantity involved is however, small, being 829 gallons against 596 gallons last year.
- (6) *Kheri*.—The increase noticed in this district is remarkable as there was no particular activity against

illicit distillation or smuggling during the year. The increase was, perhaps, due to the construction of canal works and to the prevalence of plague, against which country spirit is popularly supposed to act as a prophylactic.

- (7) *Fyzabad*.—The increase in this district is probably attributable, in a great measure, to greater activity against illicit distillation, there being 51 cases against 27 last year, and to stricter measures under rules 136 and 137 of the Manual, against chaukidars, mukhias and patwaris of villages where illicit distillation was discovered. Part of the increase was also probably due to good crops. Out of the total increase of 2,093 L. P. gallons, the share of Fyzabad town was 669 gallons, and that of the rest of the district, 1,424 gallons.
- (8) *Gonda* and (9) *Bahraich*.—The increase is attributable, in a great measure, to better supervision over shops, and to the continued pressure against illicit distillation and smuggling of liquor from low duty to high duty areas. There were 53 liquor cases against 46 in Gonda, and 42 against 23 in Bahraich.
- (10) *Sultanpur*.—The increase is attributed to good crops and a good marriage season. It was also probably helped by the continuous pressure against illicit distillation, 78 cases having been discovered this year against 84 last year.
- (11) *Bara Banki*.—The pressure against illicit distillation continued to be maintained in this district, 74 cases having been sent up against 67 last year. This, and the good crops and a good marriage season, probably, account for the increase noticed in this district.

The following 12 districts only show decreased consumption this year :—

- (1) *Saharanpur* (−2·83); (2) *Muzaffarnagar* (−2·35); (3) *Bulandshahr* (−4·06); (4) *Aligarh* (−6·56); (5) *Agra* (−2·58); (6) *Etawah* (−7·00); (7) *Fatehpur* (−14·92); (8) *Jhansi* (−11·06); (9) *Hamirpur* (−9·85); (10) *Jalaun* (−0·63); (11) *Banda* (−8·34) and (12) *Hardoi* (−2·36).

There appear to be no particular reasons which can account for the falls in Saharanpur, Bulandshahr, Aligarh and Agra districts. The decrease appears to be due to (1) illicit distillation and smuggling, (2) unsatisfactory licensees and (3) inefficient supervision over shops. The last three districts are undermanned in respect of Excise staff, and this partly accounts for the bad state of affairs there. But greater exertions on the part of the district staffs, both Police as well as Excise, seem to be called for in all these districts. Thus, there were only 37 liquor cases detected in Saharanpur against 96 in the neighbouring district of Dehra Dun, although the latter is manned by only 2 Excise Inspectors, and is a smaller district than the former. There was not a single liquor case detected in Bulandshahr, and only one in the whole of Aligarh. Only 9 liquor cases were detected in Agra.

The decrease in Muzaffarnagar, in spite of increased activity against illicit distillation, is disappointing. There were 35 cases of illicit distillation and possession of illicit liquor against 8 only in the previous year, and yet the decrease in consumption was not arrested. It appears that greater activity against illicit distillation is called for in this district.

The fall in Etawah is attributed to the influence of caste panchayats and to the springing up of the habit of distributing sweets instead of liquor at marriage feasts. This may partly explain the fall. But I think that the inactivity of the local staff in the matter of detective work is also largely responsible for the fall. There were only 3 liquor cases detected in this district during the whole year.

The decrease in Fatehpur district is partly due to the introduction of the sealed bottle system in the town of Fatehpur, and the influence of caste panchayats, but mainly to the closure of 11 country spirit shops, and to the prevalence of illicit distillation in the district. I think that taking the amount of illicit distillation prevalent in this district into consideration, the district has gone too far in the matter of closing shops, and might with prudence retrench some of its steps.

The decrease in Hardoi is disconcerting, as it is the only district in the Lucknow division which shows a fall. It is not easy to believe that economic conditions in this district alone, in this division, were unsatisfactory, or that abstinence is making more headway here than in neighbouring districts. The fall is more probably due to the prevalence of illicit distillation and the malpractices of licensed vendors. There were 14 liquor cases de-

tected in the district against 7 last year. Excise administration in this district apparently needs considerable more improvement.

The decrease in all the districts of the Jhansi division, was mainly due to bad crops, and, in the case of Jhansi also, to the absence of troops from Jhansi Cantonment. But a fairly large volume of smuggling of State liquor goes on across the border of Bundelkhand States throughout the division, and greater activity in detecting such cases is called for from district Excise and Police staffs. Thus, there were only 20 smuggling of liquor cases detected in Jhansi, 2 in Jalaun, 4 in Hamirpur and 1 in Banda! The issues of country spirit from our warehouses to petty Bundelkhand States, situated on the borders of our districts, do not, however, show any increase. They amounted to 9,291 L. P. gallons as against 9,947 L. P. gallons last year.

The sub-joined table gives the figures of consumption in urban and rural areas. Up to last year, it was the practice to give figures for 24 principal towns only. From this year, I propose to give figures of all the urban areas including in the term all municipalities, notified areas, town areas and cantonments. I think that this is more logical than selecting only a few towns at random :—

Area.	Population.	Consumption. (Bulk gallons.)	Incidence of consumption per 1,000 of the population. (Bulk gallons.)	Percentage of total consumption.
Urban ...	21,56,632	403,969	187.28	66.28
Rural... ..	4,18,05,994	205,558	4.92	33.72
Total ...	4,39,62,626	609,527	13.86	...

The enormous difference in the incidence of consumption in the two areas is remarkable.

10. The sealed bottle system of vend of country spirit was extended to the towns of (1) Rajpur, (2) Roorkee, (3) Deoband, (4) Muzaffarnagar, (5) Brindaban and (6) Fatehpur, during the year under report. Since the close of the year, it has further been extended to the towns of (1) Banda, (2) Sultanpur and (3) Aligarh. The system continues to be popular, as is evidenced by the fact that requests for the introduction of the system in new towns are still coming in. The total number of towns in which this system was in force

in 1927-28, was 25, besides one district, viz., Bulandshahr. In Muttra and a few other places, sales have actually increased, consequent on the introduction of the system. But in most other places the experience is the reverse, owing probably to the fact that poor consumers find it difficult to obtain their drinks under the new system. With a view to mitigate this difficulty, the experiment of having "open" shops in addition to "sealed bottle" shops, is being tried in the towns of (1) Muttra, (2) Jhansi and (3) Ghazipur. But in all these three places, contrary to most expectations, the sales at the open shops have decreased to the same extent as or even more than those at sealed bottle shops. This seems to indicate that the United Provinces drinker is loth to walk any distance for his drink, and unless facilities for drinking are provided at his very door, he will either go without his drink or may be that he will resort to illicit sources. The same inference is suggested from a study of the consumption figures of some rural areas, where it is observed that the opening of new shops is more effective in sending up consumption than a large amount of activity against illicit distillation or more effective supervision over shops. The Government have recently sanctioned the sale of liquor in smaller measures than half a pint bottle at "sealed bottle" shops, and the experiment will be tried in 12 shops in different important districts.

The total quantity of spirit sold in "sealed bottles" throughout the province was 156,916 L. P. gallons against 230,387 L.P. gallons, sold in bulk in "open" areas.

Great attention was paid to the get-up of sealed bottles during the year, and I am glad to note that the general appearance has now improved considerably. The aim of the department is to turn out bottles which can compare favourably with the bottles of imported foreign liquor.

With a view to mitigate the risk of dilution, the question of insisting on sales being conducted from sealed vessels by means of tap cocks even in areas where "open" sales are allowed is, at present, under consideration. But there are many difficulties in the way, principally on account of the cost of the vessels.

11. There was no area under the farming system during the year under report, and that under the out-still system was only 12 per cent. of the total area of the province as in the previous year. The revenue from out-stills rose from Rs. 2,26,666 to Rs. 2,29,595, or by 1·3 per cent.

Out stills and fa-m.
(Annexure A, Appendix
A. and Imperial Return
III.)

12. The number of shops in the distillery area again fell from 2,148 to 2,130, and that in the out-still area, from 120 to 118.

Number of shops.
(Imperial Return III.)

The following table gives the consumption, licence fees and the incidence of licence fees per gallon, according to the size of shops :—

Description.	Number of shops.	Total consumption in bulk gallons.	Total licence fees.	Incidence of licence fees per bulk gallon.
			Rs.	
Shops selling below 40 gallons.	218	5,881	5,779	0·98
Shops selling between 40—100 gallons.	796	54,211	50,330	0·93
Shops selling between 100—300 gallons.	740	126,574	1,28,283	1·01
Shops selling between 300—1,000 gallons.	231	121,795	2,95,683	2·43
Shops selling between 1,000—3,000 gallons.	119	191,661	5,47,489	2·85
Shops selling above 3,000 gallons.	26	109,405	4,67,066	4·27
Total 1927-28 ...	2,130	609,527	14,94,633	2·45

It will be noticed that more than 96 per cent. of the licence fees were derived from shops selling above 100 gallons a year.

DISTILLERIES.

13. There were 8 distilleries in the province, and one at Nowgong in Central India, which held contracts for the supply of country spirit. On the whole they all fulfilled their obligations satisfactorily. The plant at the Saharanpur distillery belonged to Government, and was constantly giving trouble. So its sale to the Co-operative Company, which is running the distillery, has been sanctioned since the close of the year.

The stock at the Indian Distillery went down below the minimum on two occasions during the year; but fortunately, no harm was done as the warehouses had ample stocks. The wastages at the Unao Sugar Works Distillery continued to be unsatisfactory. They have improved of late years, and it is to be hoped that the company will take steps to remedy the defects without further delay.

BONDED WAREHOUSES

14. The number of ware-houses and wholesale dépôts was 75 and 21, respectively. The Sahaswan dépôt in the district of

Budaun was abolished from February 1, 1928. A new building was constructed for the Cawnpore Drugs Ware-house, which used to be located hitherto in a room lent by the Cawnpore Sugar Works, and two additional rooms were added to the ware-house building at Aligarh for conducting bottling operations.

FOREIGN LIQUOR.

15. The total receipts from licence fees show a small increase from 1·98 lakhs to 2·09 lakhs. The License fees and shops. crease from 1·98 lakhs to 2·09 lakhs. The system of assessment by means of a surcharge on sales of the previous year, which came into force from April 1, 1926, continued during the year under report. The system is still far from perfect owing to want of full powers of control over the transport of foreign liquor. The fixed surcharge has been replaced by a graduated scale, and minimum licence fees have also been prescribed for the various classes of shops since the close of the year.

The total number of licences, for the sale of potable liquor, increased by 34. The number of licences for consumption "on and off" the premises increased by 2. Six hundred and eighty-three occasional licences were granted for entertainments, as against 624 in the previous year. Licences for the sale of denatured spirit further decreased from 310 to 282 owing to the imposition of a fixed licence fee of Rs. 25 per annum, in place of free licences granted previously.

16. The revenue from duty on Indian-made foreign spirits consumed in this province decreased from 3·30 lakhs to 2·98 lakhs. Under the new import rules which were brought into force from April 30, 1926, the import of foreign spirit manufactured in other provinces of India into the United Provinces has practically ceased, and the whole of the above revenue with the exception of a paltry sum of Rs. 136 was derived from duty on foreign spirit manufactured in the distilleries at Saharanpur, Shahjahanpur, Cawnpore, Lucknow and Unao. It was never intended by the new rules to kill the import trade in this way, and proposals have been submitted to Government for the clarification and relaxation of the rules so as to make it clear how Indian-made foreign liquor can be imported into the province without having to pay double duty.

The steady decline in this source of revenue indicates that our manufactures cannot stand against cheap imported spirits and against the increasing competition of country spirit which is now sold in neatly capsuled and labelled bottles in most big towns.

17. The total sales for the three classes of foreign liquor, during the past three years, were as follows :—

—	1925-26.	1926-27.	1927-28.	Variation per cent.
	Gallons.	Gallons.	Gallons.	
1. Wines ..	16,377	28,823	22,553	—21·8
2. Spirits ...	69,721	54,973	64,151	+16·7
Total wines and spirits	86,098	83,796	86,704	+3·4
3. Beer ..	215,165	241,267	241,184	—0·03
GRAND TOTAL ..	301,263	325,063	327,888	+0·9

It will be noticed that the total quantity of foreign liquor consumed was only slightly larger than that in the previous year. The quantity of beer consumed was almost exactly the same as in the year 1926-27. But wines and spirits again show great variations and curiously enough, while wines showed an enormous increase of 76 per cent. last year, they show a decrease of 21·8 per cent. this year. On the other hand, spirit, which showed a decrease of 21 per cent. last year, shows an increase of 16·7 per cent. this year. I am still doubtful of the accuracy of the classification between wines and spirits adopted by licensed vendors and would consequently prefer to consider the figures of wines and spirits together for purposes of comparison. If this is done, it will be noticed that the consumption of wines and spirits increased this year by 2,908 gallons and is now about the same as in the year 1925-26. The largest increases were shown by (1) Dehra Dun (3,126); (2) Meerut (1,767); (3) Allahabad (781); (4) Saharanpur (343) and (5) Gorakhpur (229).

The largest decreases were recorded by (1) Lucknow (—2,449); (2) Jhansi (—337); (3) Cawnpore (—534); (4) Muttra (—123) and (5) Naini Tal (—105).

There are no particular reasons forthcoming to explain these variations. But Lucknow, which shows the largest decrease now, showed the largest increase last year. Similarly, Dehra Dun, which showed a substantial decrease of 2,390 gallons last year, shows the largest increase now. Mr. V. N. Mehta, Collector of Benares, writes in his District Excise Annual Report: "It is evident that foreign liquor is getting more fashionable. I am afraid, whatever the temperance advocates might say, this thief has insidiously entered upper and middle class households, and they

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are in its grip." Kunwar Maharaj Singh, Commissioner of the Benares division, comments thereupon as follows :—

“ I think that this is true. Country liquor is apt to be despised by the educated and well-to-do classes.”

If the number of applications for new licences is any indication of the popularity of the article concerned, it must be stated that foreign liquor is gaining in popularity rapidly. For, if the bar against opening new shops is relaxed even slightly, the number of foreign liquor shops will multiply enormously. Even Licensing Boards and District Excise Advisory Committees, which usually take such strong attitude against country spirit shops, do not seem to view with disfavour, the opening of new foreign liquor shops.

BREWERIES

18. Issues of beer from the two breweries situated in the United Provinces, during the year 1927-28, were as follows :—

Name of brewery.	Issues during 1926-27 (gallons).	Issues during 1927-28 (gallons).	Increase +. Decrease—.	Percentage of increase or decrease.
Chakrata	40,725	46,459	+5,734	+14·08
Ranikhet	49,925	37,740	-- 12,185	—24·41
Total	90,650	84,199	—6,451	—7·11

Issues from these breweries depend almost entirely on the movements of British troops to and from the hills, and so the above figures call for no comment. The total output of these breweries is but a fraction of the total consumption of beer in the whole province (578,624 gallons).

TARI

19. The tree-tax system of *tari* continued to prevail in the whole of the Gorakhpur district, and the Systems. Khalilabad tahsil of Basti district. There was no change in the rates of tree-tax or surcharge. Elsewhere individual shops or farms of whole tahsils were settled by auction. Both the systems worked well during the year.

20. Revenue from *tari* was 5·83 lakhs against 5·20 lakhs in the preceding year, i.e., an increase of 12·0 Licence fees (Appendix A.) per cent. The chief increase was that of Rs. 55,868 in the Gorakhpur district.

21. The number of shops decreased from Shops. 1,714 to 1,650.

HEMP-DRUGS.

22. The contract supply and graduated surcharge systems were first applied to hemp-drugs shops throughout the province from April 1, 1924, and continued to work well during the year under report. Complaints about the quality of drugs supplied were received from a few ware-houses, and were suitably dealt with. But, on the whole, the supply contractors fulfilled their obligations satisfactorily. The proposal to start experimentally the cultivation of the hemp plant for the production of *ganja* in this province, referred to in last year's report, was ultimately dropped.

23. The total revenue from hemp-drugs increased from 37·51 lakhs to 42·14 lakhs, or by 12·3 per cent. Licence fees and duty. (Imperial Return I.) Duty increased from 18·91 lakhs to 21·00 lakhs, and licence fees from 18·60 to 21·14 lakhs. Increased consumption of all the three kinds of drugs is responsible for the increase in revenue. There was no change in the rates of duty.

24. Of all the divisions, Benares division continues to be the most addicted to hemp-drugs. It consumed no less than 8,259 seers of *ganja*, and 2,816 seers of *charas*, giving a total of 11,075 seers of these two potent hemp-drugs. The next highest figure, viz., 5,655 seers, is that of the Allahabad division, the Gorakhpur division coming third with a total of 5,265 seers of *ganja* and *charas*.

Ganja.—The total consumption of *ganja* increased from 12,488 seers to 14,393 seers. The consumption of *ganja* was confined, as before, to the divisions of Benares, Gorakhpur and Fyzabad, and the districts of Aligarh, Muttra, Agra, Cawnpore, Allahabad, Lucknow and Rae Bareli. All the districts show increased consumption except (1) Muttra, (2) Cawnpore, (3) Lucknow, (4) Rae Bareli and (5) Partabgarh. The decreases, in all cases, are insignificant. The increased consumption was probably due to general prosperity.

Charas.—The total consumption of *charas* increased from 24,889 seers to 27,257 seers, or by 9·51 per cent. All the divisions show increases. The following districts only show decreased consumption :—

- (1) Bulandshahr (−3·08 per cent.); (2) Aligarh (−6·66 per cent.); (3) Muttra (−3·04 per cent.); (4) Fatehpur (−8·28 per cent.) and (5) Ghazipur (−54·84 per cent.).

The decrease in Ghazipur was probably due to the replacement of *charas* by *ganja*, which showed an increase of no less than 274 seers. But in the remaining districts, the decrease was probably due to smuggling and insufficient supervision over shops. The increases in the remaining districts were partly due to general

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prosperity, but a large portion of the credit must also go to more efficient check on smuggling. This is specially noteworthy inasmuch as the North-West Frontier Province, the Punjab and the Delhi Province have had recently, since the close of the year, to reduce their duty on *charas*, avowedly, on account of their inability to cope with the evil of smuggling. This action of the neighbouring provinces is bound to have great repercussion on our province, and I am at present considering what measures we shall have to adopt in consequence.

The districts which show appreciable increases in the consumption of *charas* are :—

- (1) Saharanpur (225 seers); (2) Jaunpur (219 seers); (3) Bareilly (191 seers); (4) Fyzabad (123 seers); (5) Naini Tal (102 seers); (6) Bara Banki (102 seers); (7) Kheri (104 seers); (8) Benares (97 seers); (9) Sultanpur (79 seers) and (10) Budaun (87 seers).

Bhang.—The total consumption of *bhang* increased from 111,851 seers to 126,599 seers, or by 13·19 per cent. Gorakhpur and Fyzabad divisions show marked increases of 40·59 per cent. and 23·21 per cent., respectively. On the other hand, Meerut and Kumaun divisions show falls of 2·07 per cent. and 10·31 per cent., respectively. The increased consumption is mostly due to closer supervision over persons licensed to collect *bhang* of spontaneous growth, and also to the insistence on *bhang* of only really good quality being supplied to the warehouses for issue to licensed vendors. The decreased consumption in Meerut division is attributed by the Assistant Excise Commissioner to the replacement of horse by motor traffic, as a large quantity of *bhang* is said to have been given to horses in former days to guard them against fatigue. The horse vehicular traffic is being replaced by motor traffic in other divisions also, and I am not clear why the consumption of *bhang* in Meerut division alone should be affected by it. The decrease in Kumaun division was probably due to the greater use of *bhang* of spontaneous growth.

25. The total number of shops rose slightly from 2,060 to 2,067. The subjoined table gives the average area and population served by each shop during the past 7 years :—

Year.		Average area in sq. miles per shop.	Average population per shop.
1921-22	...	34·33	15,100
1922-23	...	41·01	17,500
1923-24	...	45·37	19,400
1924-25	...	51·23	21,800
1925-26	...	51·38	21,900
1926-27	...	51·60	22,000
1927-28	...	51·42	22,000

OPIUM.

26. The graduated surcharge system of licence fees was applied to opium shops from April 1, 1922, and remained in force during the year under report. No difficulty was experienced in the supply of annual indents from the Ghazipur Factory and emergent requisitions from District Officers were also dealt by it promptly. The cost price remained constant at Rs. 26 per seer as in last year.

A case of systematic adulteration of opium was detected in the Mirzapur district during the year. The Treasurer's Agent and the stamp vendor concerned have been removed and the Government Treasurer has had to make good the loss to Government. The explanation of the Treasury Officer has been submitted to Government.

27. The total revenue from opium increased from Rs. 23.43 to 23.93 lakhs, i.e., by 2.0 per cent. The income from sale-proceeds of opium increased from Rs. 16.20 to Rs. 16.54 lakhs and that from licence fees Rs. 7.82 to Rs. 8.00 lakhs.

28. The total consumption of opium increased from 22,295 seers to 22,747 seers or 2.03 per cent. as against an increase of 1.4 per cent. in the preceding year. The increase is mainly confined to the Lucknow (333½ seers), Gorakhpur (146½ seers) and Fyzabad (75 seers) divisions. Meerut division, on the other hand, shows a fall of 128 seers followed by the Agra division with a fall of 24½ seers. The districts which show increases of over 30 seers are:—

- (1) Azamgarh (106½ seers), (2) Sitapur (82½ seers), (3) Lucknow (71½ seers), (4) Hardoi (69 seers), (5) Allahabad (64½ seers), (6) Fatehpur (52 seers), (7) Kheri (39½ seers), (8) Rae Bareilly (37½ seers) and (9) Unao (33½ seers).

Poppy cultivation in the districts of (1) Azamgarh, (2) Sitapur, (3) Allahabad, (4) Fatehpur and (5) Unao was stopped in the year 1926-27 and the substantial increases in the consumption of opium recorded there during the year under report, were undoubtedly due to it. Elsewhere the increase seems to indicate better check on smuggling and more effective supervision over shops as there is no reason to believe that the opium habit is increasing anywhere.

The following districts show decreases of over 30 seers:—

- (1) Benares (64 seers), (2) Cawnpore (63 seers), (3) Meerut (63 seers), (4) Muzaffarnagar (41 seers), (5) Bulandshahr (40½ seers) and (6) Etawah (37½ seers).

The consumption of opium in Benares depends largely on the Bengali visitors to the city and the Collector attributes the fall in

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consumption this year to the earlier departure of the Bengali pilgrims owing to the prevalence of plague and cholera. The fall in Cawnpore is entirely confined to the rural area, the consumption in the city having actually increased by 92 seers. Part of the fall in this and the remaining districts may be due to a real decrease in the habit of opium smoking and eating as there is no doubt that this habit is on the wane almost everywhere. But in the main it points to the existence of smuggling in those districts.

29. The number of shops increased from 885 to 893 during the year. The following table gives the average area and population served by each shop during the past 7 years :—

<i>Year.</i>	<i>Average area in sgr. miles per shop.</i>	<i>Average population per shop.</i>
1921-22	... 106.82	47,100
1922-23	... 115.41	49,300
1923-24	... 117.97	50,400
1924-25	... 122.04	52,100
1925-26	... 120.51	51,400
1926-27	... 120.11	51,300
1927-28	... 119.03	50,800

DANGEROUS DRUGS

30. The number of licences for the sale of morphia drugs decreased from 300 to 278 and the quantity of morphia sold rose from 8 lbs. 5 oz. to 9 lbs. 11 oz. In the case of cocaine the number of licences fell from 191 to 119 and the quantity of cocaine sold decreased from 6 lbs. 12 oz. 81 grs. to 6 lbs. 7 oz. 96 grs. Only one case came to light in which a registered medical practitioner was suspected of having issued improper prescriptions containing cocaine. The matter is still under inquiry.

EXCISE OFFENCES.

31. The total number of cases under both the Excise and Opium Acts increased from 3,698 to 4,529. Prosecutions and convictions. Pressure was constantly brought on the subordinate Excise staff during the year to pay more attention to the detection of real Excise crime. It is satisfactory to note that these directions have borne some fruit and the number of cases sent up by Excise Inspectors, apart from reports against licensees, went up from 1,442 to 1,534, the second highest figure ever recorded so far. This number was beaten only once in 1924-25, when a special Excise staff was appointed for 3 months to suppress illicit distillation. I am, however, satisfied that there is still great scope for improvement in the case work of many Excise Inspectors, and they are, therefore, constantly being urged to put forth

more zeal and activity in the detection of crime. The greatest difficulty in this path is, however, the want of any secret service fund at the disposal of the department. In the absence of any elaborate paid subordinate organization for the detection of Excise crime, Excise Inspectors have to fall back on informers who have to be paid often in advance and liberally. The Excise Inspectors have to make these payments from their private funds and are naturally unwilling to do so as far as possible. They have further unavoidably to incur expenditure in conveying raiding parties mostly in *ekkas*, in feeding and often paying the participants in a raid, and finally in conveying and feeding witnesses when they have to appear in court. In addition, they have frequently to spend money in making bogus purchases. When the sums required for this last purpose are large, and there is enough time to write to my office, advances can be obtained from the show money at my disposal. But otherwise money for all the above purposes has to be found by the Excise Inspector from his own pocket and he has to take his chance of recouping himself from the reward which may be ultimately sanctioned for him. But Excise Officers are often very parsimonious in the scale of rewards considered sufficient by them and not unfrequently an Excise Inspector actually finds himself out of pocket over a case in spite of his being nominally rewarded for it. It is, I think, a matter for some satisfaction that in spite of these hazards the detective case work of Excise Inspectors is showing gradual improvement. In order to remedy the above defect it is proposed to separate the grant for rewards under two separate heads *viz.*, (1) for secret service fund and (2) for rewards proper. Opinions of selected District Officers on the scheme have been invited and the Government will be addressed in due course.

The duty of suppressing Excise crime is entrusted in this province jointly to the Excise and Police departments. In view of the strength and resources of the Excise staff, no amount of activity on the part of Excise Inspectors alone can touch but the fringe of the Excise crime problem, so efforts were made during the year to interest the Police department also more in this line of work, and I am glad to record here that our efforts have been met with the greatest cordiality. I am especially indebted to Mr. H. Williamson, M.B.E., C.I.E., I.P.S., Officiating Inspector-General of Police, for his unfailing sympathy with our objects subject to his departmental difficulties. A conference was held by me through his good offices with the Deputy Inspectors-General of Police since the close of the year under report and I expect substantial results from the same in future. Hitherto it was not customary to obtain separate figures for the number of cases detected

by each department. So it was impossible to say from the available statistics whether the work of Excise Inspectors was improving or otherwise. I asked District Officers, therefore, to send me separate figures for the past 6 years and a table prepared from it for the whole province is printed as annexure D to this report. The figures given there do not tally absolutely with those given in appendices D and E of previous annual reports, but it was difficult to have the discrepancies relating to such old period reconciled now and the figures are accurate enough to serve for purposes of comparison. Besides the Police and Excise staffs, some cases are also detected by the Revenue staff, but in view of their small number no separate column was provided for them. They must have been shown either among the cases sent up by the Excise or Police staffs according to the orders of individual District Officers. It will be noticed from the table that notwithstanding the reduction of 20 posts of Excise Inspectors from 1924-25, 10 of which were subsequently restored, there is a progressive improvement in the number of cases sent up by Excise Inspectors under practically every head except opium and cocaine. The decrease under the latter is explained by the fact that under a private and unofficial understanding between my predecessor and several District Officers, Excise Inspectors were directed not to busy themselves with cocaine cases, but to leave them almost entirely to the Police. The question of formally transferring the administration of cocaine rules to the Police department is at present under consideration.

The table also shows progressive improvement in the number of cases sent up by the Police department and the largest increase occurred in the year under report. This marks the measure of increased interest which the Police now take in Excise cases.

The total amount paid in rewards in cases under the Excise Act increased from Rs. 40,118 to Rs. 43,952 and the fines imposed from Rs. 56,342 to Rs. 83,517. Both the increases were due to the larger number of cases sent up this year.

32. The total number of cases of (1) illicit manufacture, (2) illegal introduction and (3) illicit sale or possession of country liquor rose from 1,520 to 1,745, the highest figure ever recorded. All districts, except Bulandshahr, reported cases under one or the other of these heads. The districts where this crime is most prevalent are (1) Dehra Dun, (2) Allahabad, (3) Bareilly, (4) Budaun, (5) Benares, (6) Gorakhpur, (7) Lucknow, (8) Unao, (9) Rae Bareli, (10) Fyzabad, (11) Sultanpur, (12) Bara Banki, (13) Saharanpur, (14) Muzaffarnagar, (15) Moradabad, (16) Farrukhabad, (17) Cawnpore, (18) Fatehpur, (19) Meerut, (20) Partabgarh and (21) Har-
doi. Out of these, on the whole satisfactory detective work was

done in the first 12 districts but more activity in this direction is still needed in the rest.

As observed in last year's report the business of illicit distillation is no longer the monopoly of the down-trodden Pasi. Members of the so-called higher castes also take part in it now with the result that detection work is becoming increasingly difficult.

The largest number of cases (237) was sent up by Rae Bareilly, Allahabad being second with 224. Lucknow and Unao come third and fourth on the list with only 115 and 108 cases respectively to their credit. The number in no other district runs into three figures. There was a notable increase in the number of cases sent up in (1) Dehra Dun, (2) Saharanpur, (3) Muzaffarnagar, (4) Cawnpore, (5) Fyzabad, (6) Bahraich and (7) Partabgarh.

(1) Meerut, (2) Bareilly, (3) Budaun, (4) Farrukhabad, (5) Fatehpur, (6) Benares, (7) Gorakhpur, (8) Gonda, (9) Sultanpur, and (10) Bara Banki also sent up a fairly large number of cases.

The number of cases sent up in the following districts was extremely poor :—

- (1) Aligarh, (2) Muttra, (3) Etah, (4) Bijnor, (5) Pilibhit,
- (6) Jalaun, (7) Hamirpur, (8) Banda, (9) Etawah,
- (10) Jaunpur and (11) Almora.

Bulandshahr again, like last year, did not send up even a single case, although the Assistant Excise Commissioner, Agra, has reasons to believe that the Thakurs of the district commit the crime with impunity. I trust that the District Officer will look into the matter and induce the Excise and the Police staffs to take more interest in detective work.

The punishments awarded in illicit distillation cases have been, on the whole, adequate, except in the Allahabad district, where 159 out of 171 cases ended in fines only, the average fine per case, too, being Rs. 29 only. The number of cases which ended in fines was also large in Lucknow and Unao, *viz.*, 37 and 46, out of 70 and 72, respectively.

No action against mukhias, patwaris and chaukidars under section 57 of the Excise Act was taken in any district, except (1) Saharanpur, (2) Meerut, (3) Muttra, (4) Fatehpur, (5) Allahabad, (6) Mirzapur, (7) Rae Bareilly, (8) Sitapur, (9) Fyzabad, (10) Gonda, (11) Bahraich and (12) Sultanpur. The largest number of proceedings against chaukidars in any district was in Sultanpur, *viz.* 48. The next district, which showed commendable activity in respect of these village officers, was Fyzabad where action was taken against 4 mukhias, 4 patwaris and 6 chaukidars. If other districts will also follow the example of these districts, I am sure that a great check will be put on the activities and profits of the illicit distiller.

A case involving the use of denatured spirit for drinking purposes by 2 men was detected in Bareilly district.

33. The total number of prosecutions again rose from 260 to 339. The increase is mainly due to the detection of a large number of cases of petty smuggling of hemp drugs from the Indian States of Bundelkhand and Nepal into Banda and Gorakhpur districts respectively. The increased number of cases does not denote that the evil of *charas* smuggling has increased. On the other hand, from the fact that the consumption of *charas* has increased in most districts, it may safely be concluded that the evil of *charas* smuggling was better controlled last year than before and the increase in the number of cases detected only shows that the staff has been more alert. The North-West Frontier Province have found it necessary to reduce their rates of duty on *charas* from Rs. 60 per seer to Rs. 20 per seer, in order to cope with the problem of *charas* smuggling, and I have just heard that Delhi and the Punjab also have followed suit for the same reasons. This action of our neighbouring provinces has created a serious situation for us, for with *charas* selling so cheap on our frontier, it will be extremely difficult to prevent inter-provincial smuggling. I am considering the steps required in the matter. The total quantity of *charas* seized in this province in the year under report was about 60 seers as against 146 seers last year. About 408 seers of *charas* were, however, recovered from the residents of this province in other provinces as against 132 seers last year.

34. The number of prosecutions rose from 232 to 294. The total quantity of cocaine seized was 86 ozs. 3 drs. and 26 grs. against $107\frac{1}{4}$ ozs. in the previous year. The largest seizure of the year was one of about $10\frac{1}{2}$ ozs., whereas last year's figures included a single seizure of 50 ozs.

The punishments inflicted show a rise from 134 years to 148 years in jail sentences and from Rs. 16,128 to Rs. 23,601 in fines.

In spite of the deterrent sentences which are generally passed by the magistracy in such cases, the traffic in cocaine does not show any sign of abatement. Both Germany and Japan continue to be the source of supply of the contraband drug. Generally, Calcutta and Bombay supply the demand of this province, but some districts also get their supplies from Delhi, Ajmer and Jaipur.

With the exception of a few cases seizures made in all the districts were of no significance, in respect of both the quantity seized and the accused involved; most of the cases being what are called "Puriya" cases. Since the close of the year, however, two cases involving the capture of 51 tolas each have been convicted in

Lucknow. The captures were made in March, 1927, and by the local Police.

Messrs. W. W. Finlay, I.C.S., Allahabad, S. H. Zaheer, I.C.S., Meerut, K. Prasad, I.C.S., Aligarh, and Hem Chand, Officiating Superintendent of Police, Muzaffarnagar, took great interest in the suppression of the crime and detected a few cases themselves.

The following comparative statement shows the number of prosecutions and quantity seized :—

Year.	Prosecutions.	Seizures. Ozs. dms.
1921-22	65	43½ 0
1922-23	155	293 0
1923-24	179	92 0
1924-25	264	297 0
1925-26	312	163 0
1926-27	232	107½ 0
1927-28	294	86 3½

35. The total number of prosecutions under the opium laws rose from 316 to 359. The quantity of opium seized was about 3 maunds 19 seers against 4 maunds 18 seers of last year.

The total amount paid in rewards was Rs. 5,026 against Rs. 3,648 in the previous year.

Seizures of Malwa opium effected in other provinces, in which the residents of this province were involved, showed a marked increase from 175 to 341 seers. The quantity of Malwa opium seized in this province also increased from 108 to 113 seers.

Almost the whole of the opium smuggled from the Native States of Rajputana and Central India into Bengal and Bihar and Orissa has to pass through some or other districts of United Provinces. Agra, Etawah, Bareilly and Cawnpore continue to be frequently used by smugglers for the purpose of transshipment of the drug to Bengal. Thus, 2 railway parcels containing 4 maunds and 22½ seers of Malwa opium despatched from Agra, were seized in Bengal. Another case was also detected in Agra in which 10 seers of opium meant to be smuggled into Bengal, was seized.

The Opium Contraband Bureau, established by the Government of India at Ajmer, has effected many big seizures. It is hoped that this will have a most salutary effect on the contraband traffic of Malwa opium through this province.

The smuggling of crude and factory opium from this province is believed to be negligible. Some opium from the Native States of Central India and Rajputana and the Punjab States

Smuggling of Malwa opium through United Provinces.

Smuggling of crude and Excise opium.

and some hill opium finds its way into this province for local consumption. Dehra Dun, Muzaffarnagar, Meerut, Bulandshahr, Agra, Muttra, Aligarh, Etawah, Cawnpore and the Bundelkhand districts seem to be the chief districts affected by this kind of smuggling.

36. The total number of cases rose from 59 to 68. The principal seizures effected were in Shah-jahanpur (3), Gorakhpur (3), Jalaun (3), Jhansi (4), Farrukhabad (4), Lucknow (5), Allahabad (5), Muttra (5), Cawnpore (8), and Aligarh (9).

37. Convictions declined slightly during the year under report and were 713 compared with 735 in the preceding year. Municipal areas still lead the way in these cases as 588 cases were reported from municipalities, 41 from notified areas, 40 from cantonments and 44 only from rural areas.

The incidence of convictions per 10,000 in towns with a population exceeding 100,000 was as follows :—

	1926-27.	1927-28.
Lucknow ...	3·3	3·3
Cawnpore ...	2·2	1·8
Benares ...	2·4	3·0
Agra ...	3·0	3·2
Allahabad ..	8·8	8·5
Bareilly ...	3·0	2·8
Meerut ...	0·8	1·2

The increase in Benares and Meerut is probably due to greater activity on the part of the Police rather than to any real increase in drunkenness.

LICENSING BOARDS.

38. The number of Licensing Boards was 23 as in the preceding year. The Boards are being widely consulted on matters of Excise policy and with few exceptions have carried out their duties with due appreciation of local conditions and difficulties. They recommended the closure of 15 shops and the opening of 4 shops. Their recommendations regarding the closure of 8 shops and the opening of 2 shops were accepted. In addition to these recommendations the Cawnpore Licensing Board proposed to open a new shop in the municipality for the sale of foreign liquor for consumption "Off" the premises, but the proposal was not accepted as the existing number was considered sufficient for all local requirements. The question of extending the system of Licensing Boards to rural areas in a few districts experimentally is under the consideration of Government.

ADVISORY COMMITTEES.

39. The advisory committees continued to work well during the year. Some of the committees proposed no change in the existing arrangements. Altogether the closure of 188 and the opening of 111 shops were proposed. Proposals regarding the closing of 169 shops and the opening of 109 shops were accepted. Some of the committees' proposals for the reduction of shops were too drastic and had, therefore, to be modified.

PUBLIC OPINION.

40. A register has now been prepared of temperance societies working in this province and a brief record of the work done by them from year to year is proposed to be kept in it. There are at present 12 registered and 9 unregistered temperance societies on the register. An effort has been made to obtain as much information about their work as possible from District Officers this year. The following is a summary of these reports. It is possible that it may not do full justice to the work actually done by them. I shall be obliged, therefore, if, in future, the societies themselves will forward to me, before the end of May, a report on the work done by them in the previous financial year :—

District.	Name of society.	Work reported to be done.
1. Allahabad ...	United Provinces Temperance Council.	No particular activity is reported. Pandit Devi Datt, Preacher went about preaching, though he did little in this district.
2. Almora (Ranikhet).	Ranikhet Temperance Association.	Periodical meetings were held and representations made to the district authorities for removing Excise shops which proved successful in a few cases. Also pressed for the grant of local option to the residents of Ranikhet.
3. Bareilly ...	(1) Christian Temperance Organisation. (2) Arya Samajist Temperance Association.	Number (1) has 210 regular and 51 associated members and one of these members is on the Licensing Board of Bareilly. Regular monthly meetings were held and suitable literature in English and Vernacular was issued. Number (2) delivered 25 lectures to the depressed classes and claims to have successfully dissuaded the persons who attended them from using liquor. Issues a Hindi journal named "Nasha" and another in English named "Ab-kari".
4. Benares ...	Benares Temperance Association.	Held a grand meeting and delivered many lectures on excisable articles and tobacco. The association is a strong advocate of the policy of curtailing the number of licensed liquor shops and reducing the strength of spirit.
5. Cawnpore ...	(1) Temperance Society, Generalganj Cawnpore. (2) Women's Christian Temperance Union.	No practical work done during the year. Since the close of the year a joint meeting of both the local temperance societies was held and the resolutions passed at it were forwarded to the Excise Commissioner for his information and suitable action by him.

District.	Name of society.	Work reported to be done.
6. Dehra Dun ..	Women's Christian Temperance Union.	Meetings were held to promote interest in temperance matters. Suitable literature was published and sold. Schools were visited and instructions given. Members were appointed to represent the cause of temperance on local advisory boards.
7. Fatehpur ...	(1) Branch of the Anglo-Indian Temperance Association, London. (2) Arya Samaj.	Some lectures on temperance were given advising the members of consuming classes to give up the use of liquor on all ceremonial occasions.
8. Lucknow ...	(1) Oudh Temperance Federation, Lalbagh, (2) The Women's Christian Temperance Union, Lalbagh, (3) The Lucknow Temperance Federation, and (4) The Temperance Society, Lucknow.	(1) This Federation has various objects which it proposes to accomplish, but no practical work is reported. (2) Held meetings with a view to imparting temperance instructions and did propaganda in zanana houses. Beyond some meetings little constructive work was done by nos. (3) and (4).
9. Mainpuri ...	Temperance Association.	One mass meeting was held in which lectures were delivered with the help of charts to dissuade the public from the use of intoxicants and to impress on them the poisonous effect of drink.
10. Moradabad ...	Women Christian Temperance Union.	Held 3 or 4 meetings.
11. Muttra ..	(1) Sewa Samiti. (2) Temperance Association, Muttra.	(1) and (2) No particular work reported, except that a few lectures are said to have been delivered at Arya Samaj meetings on temperance.

It will be seen from the above summary that many temperance societies still believe more in bringing pressure on Government to reduce facilities for the supply of licit intoxicating articles than in propaganda against intoxicants among the public. This is like trying to convince a man who is already convinced, for the Government have already accepted the aim of total abstinence. What is preventing them from proceeding further in the path of abstinence are the practical difficulties due to illicit distillation and smuggling, and it is here that the help of temperance societies is most needed. If temperance societies will but look upon the bootlegger and shebeener with the same hatred as they do upon a licensed Excise shop and induce the public to do likewise, much will be achieved. As a matter of fact, an illicit distiller or smuggler is by far the greater sinner as he sins against public revenues as well as against the country's goal, viz., abstinence, and so should be abhorred by all alike. Yet Government officers charged with the duty of suppressing this crime meet with great difficulty in unearthing it. As it is, many societies seem to leave the tasks of both propaganda among the public as well as restrictive executive measures to Government.

EXPENDITURE.

41. - Excluding compensation and the cost of opium paid to the Government of India, Excise expenditure (Imperial Return II.) amounted to 6.99 lakhs against 6.68 lakhs in the previous year. The percentage of expenditure to the gross Excise revenue of the province declined, however, from 5.1 to 4.9 owing to the rise in revenue. The increased expenditure is chiefly due to (1) annual increments in the pay of Excise Inspectors and Assistant Excise Commissioners, (2) to the fees paid to the Government of India for the testing of Excise samples done by the Chemical Examiner, Calcutta (Rs. 9,544 against nil in the previous year) and (3) to an increase under rewards and travelling allowances and a slight increase under " Other charges " on account of distillery apparatus. The grant under travelling allowances is still inadequate for efficient administration.

42. The application of M. Jamal-ud-din Hyder, late Assistant Excise Commissioner, Gorakhpur, for revision against his conviction for bribery and sentence to one year's rigorous imprisonment and a fine of Rs. 1,000 was dismissed by the High Court on February 14, 1928, and the original conviction and sentence were maintained. He has consequently been dismissed by Government from service with effect from March 21, 1927.

Major W. M. Paxton, v.d., Assistant Excise Commissioner, Saharanpur, retired during the year.

I am indebted to all the Assistant Excise Commissioners for their loyal co-operation in infusing more energy in the subordinate Excise staff and for their effective supervision over the work of Excise Inspectors. Mr. P. L. Haswell, Assistant Excise Commissioner, Gorakhpur, particularly took keen interest in his work, with the result that the standard of work of all Excise Inspectors in his charge was high.

43. The strength of the cadre remained the same as in the preceding year, viz., 149. This is much below the requirements of the department and many districts are at present undermanned with Excise Inspectors with consequent inefficiency of administration and probably much avoidable loss of revenue. Prominent among these districts are (1) Bulandshahr, (2) Agra, (3) Muttra and (4) Aligarh, which have already formed the subject of comment in some of the earlier paragraphs of this report. It is earnestly hoped that the proposals which have again gone up before Government for the creation of 6 more posts of Excise Inspectors will meet with more favourable reception this time.

During the year two Inspectors died, one retired, three were reduced and three were not permitted to cross the efficiency bar. Two Inspectors returned from deputation on foreign service.

Two cases of assault on Inspectors in the discharge of their duties were recorded. In one case the assailants were successfully prosecuted; but in the other sufficient evidence was not forthcoming.

As a whole the work of Excise Inspectors has shown considerable improvement during the year, especially in the direction of case work.

The work of the following Inspectors was particularly commendable :—

- (1) Mr. L. R. Farnon, (2) M. Sayed Niaz Ahmad, (3) M. Intizar Ali Abbasi, (4) Mr. Charles Makhan Lal, (5) M. Tassawwar Husain Khan, (6) Babu Prem Nath Khanna, (7) Babu Raj Narain, (8) Babu Puttu Lal, (9) Pandit Jang Bahadur Beckaya and (10) Thakur Raghuraj Singh Rawal.

44. M. Abdul Wahab Zubairi worked as Personal Assistant throughout the year. He has a thorough knowledge of the department and his work has been entirely satisfactory.

The Head Office staff has responded well to the heavy calls made on them as the whole Excise policy underwent an exhaustive examination and extensive efforts were made to tighten the strings of administration. This has necessarily resulted in a large amount of clerical work.

The Excise Intelligence Bureau in the charge of Babu Murli Dhar Kakar, Excise Inspector, has worked well in collating and disseminating useful information regarding Excise crime.

The clerical staffs in the Assistant Excise Commissioners' offices, bonded warehouses, etc., worked satisfactorily during the year. With a view to improve their prospects, a scheme to amalgamate them with the Head Office staff is still under the consideration of Government.

45 A special clerk of the Excise department works in the District Excise Office the Collector's office at Gorakhpur as an Excise accountant and the drugs warehouse clerk at Lucknow works in the Deputy Commissioner's office on non-issue days. In spite of this, the work at Lucknow has increased to such an extent that the Deputy Commissioner is thinking of moving Government to sanction a second clerk for his office. The District Officer, Jhansi, in his annual report also suggests that the Excise department ought to have its own clerical establishment trained in its own rules in every district, and the Commissioner of the division supports his views. The proposal is not

feasible at present, but owing to Excise work becoming increasingly technical in nature, the appointment of departmental clerks in each district will become necessary sooner or later. The Excise work in all the district offices was satisfactory.

ACKNOWLEDGEMENTS.

46. The department is much indebted to Mr. R. L. Jenks, **Chemical Examiner.** F.I.C., F.C.S., Chemical Examiner, Customs and Excise, Calcutta, for his valuable services in connection with technical advice and chemical analysis. During the year he examined about 1,361 samples of spirits, drugs and cocaine, etc., and his reports were eminently useful. The Government of India have decided to charge fees for all work done at this laboratory on account of provincial Governments from April 1, 1927, and consequently we had to pay Rs. 9,544 (for 3 quarters only) during the year under report. The question of entrusting this work to some less costly agency is at present under the consideration of Government.

47. Mr. J. A. Pope, M.A., I.C.S., Excise Commissioner in Central India, and Mr. H. J. Thom, **Officers of other administrations.** I.P.S., Superintendent of Excise, Benares State, continued to render valuable assistance to this department which is thankfully acknowledged.

48. The department is indebted to all District Officers **District Officers.** for the attention given by them to the details of district excise administration. Their help in securing co-operation between the Excise, Revenue and Police staffs was especially valuable. Special thanks are due to—

- (1) Mr. C. L. Wallace, I.C.S., Deputy Commissioner, Hardoi, (2) Mr. G. M. Harper, I.C.S., Collector, Gorakhpur, (3) Mr. R. C. Hobart, I.C.S., Collector, Shahjahanpur, (4) Mr. C. W. Gwynne, C.I.E., O.B.E., I.C.S., Deputy Commissioner, Lucknow, (5) Mr. V. N. Mehta, I.C.S., Collector, Benares, (6) Mr. S. P. Shah, I.C.S., Collector, Jalaun, (7) Mr. W. C. Dible, I.C.S., Collector, Muttra, and (8) Mr. W. B. Cotton, I.C.S., Collector, Etah.

49. The following Excise Officers have done notable work **Excise officers.** during the year :—

- (1) Mr. S. H. Zaheer, I.C.S., Meerut, (2) Mr. W. W. Finlay, I.C.S., Allahabad, (3) Mr. Vishnu Sahai, I.C.S., Allahabad, (4) Mr. A. N. Sapru, I.C.S., Muttra, (5) Mr. Krishna Prasad, I.C.S., Aligarh, (6) M. Abdul Majid Khan, Hardoi, (7)

Pandit Beni Prasad Misra, Lucknow, (8) Rai Sahib Shambhu Nath, Benares, (9) Babu Kishan Murari Lal, Muttra, (10) Pandit Shiva Karan Nath Misra, Cawnpore, and (11) Pandit Vinod Chand Sharma, Muzaffarnagar.

The names of the following Police and other officers are brought to the notice of Government for their valuable help in connection with the suppression of Excise crime :—

(1) Pandit Jiwanand Pande, I.P.S., Unao, (2) Mr. J. C. Weymouth, I.P.S., Muttra, (3) Mr. H. A. Carless, I.P.S., Shahjahanpur, (4) Mr. H. C. Mitchell, I.P.S., Rae Bareli, (5) Mr. C. R. Peters, I.P.S., Lucknow, and (6) Mr. R. N. Marsh-Smith, I.P.S., Cawnpore.

Superintendents of Police.

Assistant Superintendent of Police. (1) Mr. W. Colville, I.P.S., Allahabad.

(1) Sardar Bahadur Kishan Singh, Lucknow and (2) Babu Hem Chandar Sahai, Muzaffarnagar.

Deputy Superintendents of Police.

Inspector of Police (1) Babu Ram Kishore, Bara Banki.

(1) Khan Sahib M. Rajjab Ali, Allahabad, (2) M. Hissam-ud-din, Cawnpore, (3) M. Amanat Ullah, Benares, (4) M. Abdul Hamid, Benares, (5) M. Maqbul Ahmad, Bareilly, (6) M. Riyayat Ali Khan, Bara Banki, (7) M. Bashir Ahmad Khan, Muttra, (8) Babu Komal Singh, Mainpuri, (9) Babu Moti Singh, Mainpuri, (10) Thakur Udaybir Singh, Budaun and (11) Mohammad Zaki, Gorakhpur.

Sub-Inspectors of Police.

(1) Babu Sant Ram, Travelling Ticket Examiner, North-Western Railway and (2) M. Bashir Uddin, Travelling Ticket Examiner, East Indian Railway.

Others.

I have the honour to be,

SIR,

Your most obedient servant.

J. N. L. SATHE, I.C.S.,
Offg. Excise Commissioner,
United Provinces.

ANNEXURE A.

Statement showing the excise country spirit systems in force in the United Provinces during the year ending March 31, 1928.

1	2	3	4
Distillery system.	Farming system.	Outstill system.	Remarks.
Pilibhit district, except the portion entered in column 3.	..	Trans-Sarda tract of the Pilibhit district.	
Mirzapur district, except the portion entered in column 3.	..	Tahsil Dudhi and part of Robertsganj and pargana Upraudh, except Hallia police circle in the Mirzapur tahsil. Small strip in tahsil Maharajganj bordering on Nepal.	
Gorakhpur district, except the portion entered in column 3.	..	Tahsil Nighasan.	
Kheri district, except the portion entered in column 3.	..	Tahsil Utraula, north of the Rapti river.	
Gonda district, except the portion entered in column 3.	..	Part of tahsils Bahraich and Nanpara.	
Bahraich district, except the portion entered in column 3.	..	Almora district, except the portion entered in column 1.	The Bhotias have been exempted under section 76, Act IV of 1910, while within the parganas of Dharma and Johar in the Almora district and in pargana Painkhanda in the Garhwal district, of Kumaun division, from all the provisions of Act IV of 1910, which prohibit or render penal the manufacture of liquor except under a licence, and the possession of liquor in excess of retail quantities specified under section 6 of the Act, provided that the liquor so manufactured and possessed shall be used for domestic consumption only and shall not be sold (Board's notification no. 426/V-284-B., dated September 26, 1910.)
Tahsil Almora of the Almora district (except pargana Johar).	..	Garhwal district, except the portion entered in column 1.	
Pargana Talla Salun of the Garhwal district (except patti Bungli).	..		
Remaining districts of the provinces.	..		The inhabitants of those portions of pargana Jaunsar-Bawar in the Dehra Dun district which are outside the town of Kalsi and the Cantonment of Chakrata have been exempted under section 76, Act IV of 1910, from the provisions of this Act, in so far that they are permitted, notwithstanding sections 17 and 20 of the Act, to manufacture without licence for domestic consumption only, and not for sale, the spirit and fermented liquor known as <i>sur</i> and <i>raura</i> , respectively, and to possess such spirit and fermented liquor in quantities exceeding those specified under section 6 of this Act. (Board's notification no. 426/V-284-B., dated September 26, 1910.)

Memorandum showing the area, population and financial results under each system of country spirits during the past two years.

System.	Area in square miles.			Population of census.			Real receipt from country spirit.		Revenue per head.	
	1926-27.	1927-28.	Increase or decrease.	1926-27.	1927-28.	Increase or decrease.	1926-27.	1927-28.	1926-27.	1927-28.
							Rs.	Rs.	As.	As.
Distillery ..	93,556	93,556	..	43,583,760	43,583,760	..	49,63,970	53,76,386	1·82	1·97
Out-stills ..	12,739	12,739	..	1,787,027	1,787,027	..	2,26,666	2,29,595	2·03	2·06
Total ..	106,295	106,295	..	45,375,787	45,375,787	..	51,90,636	56,05,981	1·58	1·98

ANNEXURE B.

315

Supply of country spirit for three years from April 1, 1927.

Contract suppliers.	District.	Kind of spirit.	Contract rate per gallon.	
			35° U. P.	50° U. P.
	<i>Reserved area I.</i>		Rs. a. p.	Rs. a. p.
Messrs. Carew & Co., Ltd., Rosa, United Provinces.	(1) Shahjahanpur, (2) Moradabad, (3) Kheri, (4) Pilibhit, (5) Budaun, (6)* Naini Tal, (7) Almora, and (8) Meerut.	} Shira	1 7 0	
	<i>Reserved area II.</i>			
Messrs. Dyer Meakin & Co., Ltd., Lucknow.	(1) Lucknow	} Mahua	0 15 0	
	(2) Bara Banki	} Shira	1 5 0	
		} Mahua	0 15 0	
	<i>Competitive area.</i>			
	(1) Hardoi, (2) Dehra Dun ..	Shira	1 5 0	
	(3) Unao, (4) Jaunpur, (5) Mirzapur and (6) Gorakhpur.	} Mahua	0 15 0	
	<i>Reserved area III.</i>			
Cawnpore Sugar Works, Limited, Cawnpore.	(1) Cawnpore	{ Mahua	1 4 0	0 15 0
	(2) Fatehpur, (3) Gonda, (4) Bahraich, (5) Basti.	{ Shira	1 5 0	1 0 0
		{ Mahua	1 4 0	
	<i>Reserved area IV.</i>			
Indian Distillery, Company, Anwar-ganj, Cawnpore.	(1) Agra, (2) Etawah, (3) Mainpuri, (4) Muttra, (5) Aligarh, (6) Bulandshahr, (7) Farukhabad, (8) Etah and (9) Rae Bareilly	} Shira	1 5 0	
		Mahua	1 0 0	
	<i>Competitive area.</i>			
	(1) Bareilly	Shira	1 5 0	
	(2) Partabgarh, (3) Ballia, (4) Ghazipur, (5) Azamgarh.	} Mahua	1 0 0	
	(6) Benares	{ Mahua	1 0 0	0 12 0
		{ Shira	1 5 0	1 0 0
	<i>Reserved area VIII.</i>			
Messrs. Moona Lal & Sons, Nowgong, Central India.	(1) Jhansi, (2) Jalaun, (3) Hamirpur, (4) Banda.	} Mahua	1 0 0	0 12 0
	<i>Reserved area V.</i>			
Co-operative Company Ltd., Saharanpur.	(1) Saharanpur, (2) Muzaffargarh, (3) Bijnor and (4) Garhwal.	} Shira	1 10 0	

* Rate per gallon 25° U. P. for Naini Tal district will be Rs. 1-11-0.

(iv)

ANNEXURE B—(concl'd.).

Supply of country spirit for three years from April 1, 1927.

Contract suppliers.	District.	Kind of spirit.	Contract rate per gallon.	
			35° U. P.	50° U. P.
	<i>Reserved area VI.</i>		Rs. a. p.	Rs. a. p.
The Allahabad Distillers' Association, Ltd., Allahabad.	(1) Allahabad	Mahua	1 5 0	1 0 0
	<i>Reserved area VII.</i>			
The Fyzabad Distillers' Company, Ltd., Fyzabad.	(1) Fyzabad	Mahua	1 5 0	
	(2) Sultanpur			
	<i>Competitive area.</i>			
The Unao Sugar Works, Unao.	(1) Sitapur	Shira	1 2 0	

NOTE.—The rate of bottling of spirit for sealed bottle shops will be Re. 0-5-6 per quart bottle, Re. 0-4-6 per pint and Re. 0-3-9 per half pint with a rebate of Re. 0-4-0, Re. 0-3-0 and Re. 0-2-6 respectively for empty bottles returned.

(v)

ANNEXURE C.

316

Supply of hemp drugs for three years from April 1, 1927.

Contractor.	District.	Contract rate per seer.		
		Ganja.	Charas.	Bhang.
		Rs. a.	Rs. a.	Rs. a.
Lala Munshi Lal ..	1. Dehra Dun .. 2. Saharanpur .. 3. Muzaffarnagar .. 4. Bijnor .. 5. Garhwal ..	4 14	4 12	0 6
Lala Kesho Ram ..	1. Bareilly .. 2. Budaun .. 3. Pilibhit .. 4. Kheri .. 5. Moradabad .. 6. Naini Tal .. 7. Almora ..	5 10	4 4	0 4
Lala Munshi Ram ..	1. Muttra .. 2. Agra .. 3. Etah .. 4. Meerut .. 5. Aligarh .. 6. Bulandshahr ..	5 10	4 4	0 4
Lala Kesho Ram ..	1. Fyzabad .. 2. Bahraich .. 3. Gonda .. 4. Sultanpur .. 5. Basti ..	5 10	4 4	0 4
Lala Kundan Lal Kunj Behari Lal.	1. Lucknow .. 2. Sitapur .. 3. Hardoi .. 4. Bara Banki .. 5. Shahjahanpur ..	5 10	3 12	0 6
Rai Sabib Kedar Nath	1. Allahabad .. 2. Fatehpur .. 3. Partabgarh .. 4. Mirzapur .. 5. Jaunpur ..	5 10	3 12	0 6
Lala Kundan Lal Kunj Behari Lal.	1. Benares .. 2. Ghazipur .. 3. Gorakhpur .. 4. Azamgarh .. 5. Ballia ..	5 10	3 12	0 6
Lala Ram Chandra and Lala Raghubar Dayal	1. Cawnpore .. 2. Unao .. 3. Etawah .. 4. Rae Bareilly .. 5. Mainpuri .. 6. Farrukhabad .. 7. Jhansi .. 8. Banda .. 9. Jalaun .. 10. Hamirpur ..	5 10	4 0	0 6

ANNEXURE D.

Statement of case work of the United Provinces of Agra and Oudh for the years 1922-23 to 1927-28.

Kind of crime.	1922-23.		1923-24.		1924-25.		1925-26.		1926-27.		1927-28.	
	By Excise Inspector.	By Police.	By Excise Inspector.	By Police.	By Excise Inspector.	By Police.	By Excise Inspector.	By Police.	By Excise Inspector.	By Police.	By Excise Inspector.	By Police.
(1) Illicit distillation..	358	167	489	250	967	281	492	217	574	341	772	493
(2) Other liquor cases..	219	169	287	202	843	187	252	192	377	228	245	235
(3) Drugs cases ..	58	35	72	76	78	44	116	74	196	64	260	79
(4) Opium cases ..	91	55	94	71	139	79	163	80	200	75	178	97
(5) Cocaine cases ..	101	61	77	97	119	124	100	176	95	137	79	215
Total of (1) to (5) ..	827	487	1,019	696	1,646	725	1,123	739	1,442	845	1,534	1,119
(6) Report against licensees.												
(a) for major breaches.	623	14	528	19	573	15	547	14	645	21	873	27
(b) for minor breaches.	1,064	16	824	17	866	11	735	10	726	19	969	7
Total of (1) to (6) ..	2,514	517	2,871	732	3,085	751	2,405	763	2,813	885	3,376	1,153
Grand total of each year.	3,081		3,103		3,896		3,168		3,698		4,529	

APPENDICES.

APPENDIX A.

Real receipts and charges for the year ending March 31, 1928.

Division.	District.	Foreign liquor.	Spirits manufactured in India after the European method.	Malt liquor manufactured in India after the European method.	Country spirit and fermented liquor.							Opium and its preparations.		
					Ordinary country spirit.						Native fermented liquor (tari, sandhi, darbakra, etc).	Sale proceed of— Non-official vendors.	Licence fees.	Total.
		Licence fees.	Duty.		Duty.	Licence fees on distillery liquor.	Total distillery liquor.	Receipts in outstill areas.	Receipts in farming system.	Total ordinary country spirit.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun ..	23,949	..	21,001	1,22,183	60,987	1,83,170	..	..	1,83,170	..	23,800	11,415	35,215
	Saharanpur ..	5,995	14,098	..	1,26,083	59,081	1,85,164	..	..	1,85,164	2,038	59,990	27,180	87,120
	Muzaffarnagar ..	370	..	..	43,011	14,553	57,564	..	..	57,564	..	30,660	12,491	43,151
	Meerut ..	12,182	..	..	1,58,236	68,435	2,26,671	..	..	2,26,671	11,001	64,610	29,046	93,656
	Bulandshahr ..	402	..	..	37,543	16,115	53,658	..	..	53,658	..	56,000	25,635	81,635
	Total ..	42,698	14,098	21,001	4,87,056	2,19,171	7,06,227	..	..	7,06,227	18,039	2,35,060	1,05,717	3,40,777
AGRA.	Aligarh ..	1,508	..	..	59,144	28,792	87,936	..	..	87,936	4,320	66,325	21,354	97,679
	Muttra ..	1,233	..	..	33,068	15,961	49,029	..	..	49,029	..	30,280	13,845	43,625
	Agra ..	9,882	131	..	1,80,190	85,846	2,65,036	..	..	2,66,036	4,581	44,880	20,197	64,577
	Mainpuri ..	113	..	..	21,971	8,098	30,069	..	..	30,069	2,503	3,630	3,271	11,951
	Etah ..	371	..	..	24,077	9,778	33,855	..	..	33,855	5,844	19,810	9,061	28,871
	Total ..	13,107	131	..	3,18,450	1,48,475	4,66,925	..	..	4,66,925	17,248	1,69,475	77,223	2,46,703
ROHILKHAND.	Bareilly ..	5,088	..	..	1,47,339	66,934	2,14,273	..	..	2,14,273	7,829	21,630	9,817	31,447
	Bijnor ..	509	..	..	53,028	18,013	71,041	..	..	71,041	..	17,710	6,780	24,490
	Budaun ..	122	..	..	48,706	19,310	68,016	..	..	68,016	2,369	5,950	2,159	8,109
	Moradabad ..	3,387	..	..	1,11,240	54,304	1,65,544	..	..	1,65,544	5,216	71,370	16,642	88,012
	Shahjahanpur ..	4,282	2,01,440	..	59,602	26,264	85,866	..	..	85,866	1,417	17,500	7,323	24,823
	Pilibhit ..	..	2,33,560	..	..	..	..	..	..	..	..	..	..	..
ALLAH-ABAD.	..	149	..	..	43,493	11,491	54,974	500	..	55,474	..	12,040	4,651	16,691
	Total ..	18,587	2,01,440	..	4,63,998	1,96,316	6,59,714	500	..	6,60,214	10,831	1,46,200	47,372	1,93,572
	Farrukhabad ..	365	..	..	45,805	19,633	65,438	..	..	65,438	8,593	20,965	9,266	30,231
	Etawah ..	425	..	..	26,939	10,345	37,284	..	..	37,284	9,250	27,020	12,461	39,481
	Cawnpore ..	25,033	46,925	..	1,77,853	86,266	2,63,919	..	..	2,63,919	49,256	1,84,450	93,308	2,77,758
	..	759	..	..	..	..	..	..	..	..	..	..	..	..
ALLAH-ABAD.	Fatehpur ..	121	..	..	35,573	4,010	39,583	..	..	39,583	651	43,715	19,577	63,272
	Allahabad ..	18,777	..	..	1,75,801	87,795	2,63,596	..	..	2,63,596	14,020	84,305	42,086	1,26,891
	Total ..	44,721	46,925	..	4,61,771	2,03,049	6,69,820	..	..	6,69,820	81,775	3,60,955	1,76,678	53,763

4	JHAJSSI.	Jhañsi	..	3,762	..	29	1,03,281	72,998	1,76,279	..	..	1,76,279	4,290	21,070	9,198	80,263
		Jalaun	..	268	..	..	12,647	7,572	20,219	..	..	20,219	..	18,660	7,589	26,229
		Hamirpur	..	..	..	..	16,558	9,348	25,901	..	..	25,901	..	18,750	7,405	25,955
		Banda	..	885	..	..	30,076	18,389	48,415	..	..	48,415	..	20,090	8,306	28,396
	BENARES.	Total	..	9,415	..	29	1,62,557	1,08,257	2,70,814	..	..	2,70,814	4,290	78,400	32,443	1,10,843
		Benares	..	3,399	..	..	2,19,905	1,07,302	3,27,107	..	..	3,27,107	27,750	1,89,700	90,026	2,79,726
		Mirzapur	..	848	..	..	1,05,894	39,266	1,44,660	41,410	..	1,86,070	12,706	46,165	21,562	67,727
		Jaunpur	..	258	..	..	66,542	15,808	81,345	..	..	81,345	15,714	44,940	19,601	64,541
	GORAKH- PUR.	Ghazipur	..	212	..	..	47,372	9,678	57,050	..	..	57,050	27,360	6,090	2,270	8,360
		Ballia	..	50	..	..	50,092	8,536	58,628	..	..	58,628	27,346	7,210	2,806	10,016
		Total	..	4,762	..	..	4,89,805	1,79,985	6,69,290	41,410	..	7,10,700	1,10,782	2,94,105	1,36,265	4,20,370
		Gorakhpur	..	2,471	..	..	2,84,981	77,819	3,12,340	47,100	..	3,59,440	1,48,643	45,500	20,178	65,678
	KUMAUN.	Basti	..	235	..	..	56,690	6,426	63,116	..	..	63,116	24,703	11,445	4,119	15,564
		Azamgarh	..	75	..	..	71,050	9,571	80,621	..	..	80,621	49,727	18,795	6,739	25,534
		Total	..	2,781	..	..	3,62,721	58,356	4,56,077	47,100	..	5,03,177	2,22,973	75,740	31,036	1,06,776
		Naini Tal	..	3,486	..	..	98,999	34,720	1,28,719	..	..	1,28,719	..	9,800	3,680	13,480
	LUCENOW.	Almora	..	4,528	..	16,230	14,884	12,584	27,468	5,055	..	32,528	..	1,925	657	2,582
		Garhwal	..	313	..	..	8,618	3,277	11,890	24,000	..	35,890	..	3,480	1,180	4,560
		Total	..	13,927	..	16,230	1,17,496	50,581	1,68,077	29,055	..	1,97,182	..	15,155	5,417	20,572
		Lucknow	..	25,982	31,460	..	2,82,810	1,41,785	4,24,095	..	..	4,24,095	44,806	85,680	44,297	1,29,977
	Unao	..	666	4,840	..	75,195	8,659	83,854	..	..	83,854	18,035	31,325	13,457	44,780	
	Rae Bareilly	..	256	..	..	60,608	6,424	67,032	..	..	66,482	2,896	17,150	6,584	23,734	
	Sitapur	..	528	..	..	53,919	20,563	74,487	..	..	74,487	5,945	18,025	7,710	25,775	
	Hardoi	..	189	..	..	40,291	14,877	55,168	..	..	54,668	6,702	17,080	7,005	24,085	
	Kheri	..	261	..	..	41,121	10,300	51,421	44,001	..	95,422	2,561	31,850	12,845	44,695	
	Total	..	27,887	35,800	..	5,53,444	2,01,513	7,54,927	44,001	..	7,98,958	90,935	2,01,110	91,936	2,98,046	
	FYZABAD.	Fyzabad	..	494	..	..	1,64,086	46,516	2,10,602	..	..	2,10,602	19,854	11,985	5,009	16,944
		Gonda	..	694	..	..	58,880	9,990	68,870	29,140	..	98,010	3,815	11,410	4,610	16,100
Bahraich		..	110	..	..	52,772	9,844	62,616	33,389	..	1,01,005	977	13,980	5,777	19,707	
Sultanpur		..	79	..	..	67,095	8,352	75,447	..	..	75,447	1,350	18,510	6,562	25,112	
	Parthabgarh	..	589	5	..	40,277	4,452	44,729	..	..	44,729	728	14,760	5,429	19,989	
	Eara Banki	..	376	..	..	82,445	9,776	92,221	..	..	92,221	9,876	7,245	2,505	9,750	
	Total	..	2,352	5	..	4,65,555	88,980	5,54,435	67,529	..	6,22,014	35,100	77,630	29,972	1,07,602	
	Grand total 1927-28	1,74,787	2,98,399	37,260	38,81,753	14,94,633	53,76,386	2,29,595	..	56,05,981	5,82,973	16,53,830	7,34,064	23,87,894		
			†62,000													
			3,60,399													
			*2,33,769													
	GRAND TOTAL, 1926-27	1,74,081	3,30,877	90,031	35,95,264	13,68,706	49,68,970	2,26,666	..	51,90,636	5,20,894	16,18,930	7,20,087	28,39,017		
			†62,000													
			9,92,877													
			*3,14,143													

* On account of issues to other provinces and Indian States.
† Received from North West Frontier and Delhi Provinces as compensation for loss of Excise revenue for the years 1926-27 and 1927-28.

APPENDIX A—(concluded).
Real receipts and charges for the year ending March 31, 1928—(concluded).

Division.	District.	Drugs other than opium.					Fines, forfeitures and miscellaneous.	Grand total of receipts.	Total charges as in Imperial Return II.	Net revenue of the year.
		Duty.			Licence fees and warehouse dues.	Total.				
		Ganja.	Charas.	Bhang.						
1	2	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun ..	..	20,677	81	16,224	86,982	20	3,00,337	..	..
	Saharanpur ..	..	48,496	1,274	40,692	90,462	2,310	3,87,187	..	..
	Muzaffarnagar ..	..	14,821	388	9,888	25,092	415	1,26,592	..	..
	Meerut ..	..	28,460	503	20,777	49,740	2,673	3,95,923	..	..
	Bulandshahr ..	..	12,265	532	10,187	22,984	209	1,58,888	..	..
	Total ..	..	1,24,715	2,778	97,768	2,25,260	5,327	13,68,927	..	..
AGRA.	Aligarh ..	2,973	15,582	1,780	21,280	41,415	1,072	2,33,930	..	..
	Muttra ..	6,927	16,014	2,155	29,152	54,248	272	1,48,407	..	..
	Agra ..	1,258	37,241	2,457	39,339	79,295	524	4,25,026	..	..
	Mainpuri ..	..	17,730	994	15,445	34,219	309	79,164	..	..
	Etah ..	..	9,770	795	9,832	20,397	7	89,345	..	..
	Total ..	11,158	96,287	7,981	1,14,048	2,29,574	2,184	9,75,872	..	..
ROHIL-KHAND.	Bareilly ..	..	44,307	1,134	27,409	72,850	3,25	3,84,742	..	..
	Bijnor ..	..	13,039	262	8,240	21,541	253	1,17,834	..	..
	Budaun ..	..	19,248	313	12,507	32,056	768	1,11,450	..	..
	Moradabad ..	..	26,230	533	19,486	46,249	104	3,08,112	..	..
	Shahjahanpur ..	..	29,208	576	20,891	50,675	257	6,04,290	..	..
	Pilibhit ..	..	14,244	640	8,964	23,848	147	96,309	..	..
Total ..	..	1,46,276	3,438	97,495	2,47,229	4,784	13,73,137	..	..	
ALLAH-ABAD.	Farrukhabad ..	..	26,040	1,546	22,833	50,439	302	1,55,873	..	..
	Etawah ..	..	26,418	1,222	22,353	49,993	231	1,36,665	..	..
	Cawnpore ..	8,403	1,11,440	8,008	1,23,006	2,45,857	684	9,10,141	..	..
	Fatehpur ..	..	40,523	1,997	34,454	76,979	287	1,80,893	..	..
	Allahabad ..	4,907	99,337	5,301	99,206	2,08,751	4,609	6,36,644	..	..
	Total ..	8,310	3,03,763	18,074	3,01,872	6,32,019	6,063	20,19,716	..	..

JHANSI	Jalaun ..	..	..	12,474	441	9,672	22,487	114	69,417	..	..
	Hamirpur ..	..	..	13,160	360	8,400	22,420	209	74,485	..	..
	Banda ..	..	..	23,688	991	19,011	43,690	97	1,20,938	..	..
	Total	..	..	70,196	2,265	54,529	1,26,990	470	5,22,851	..	..
	Benares	..	70,589	52,256	6,033	1,63,762	2,92,645	32,440	9,63,073	..	..
	Mirzapur ..	..	23,609	43,748	2,863	80,844	1,56,084	291	4,23,726	..	..
	Jaunpur ..	..	34,966	61,425	1,499	92,406	1,90,296	154	3,52,803	..	..
	Ghazipur ..	..	67,074	956	1,109	86,569	1,55,698	493	2,49,073	..	..
	Ballia ..	..	82,715	..	1,253	1,07,837	1,91,860	565	2,88,465	..	..
	Total	..	2,83,953	1,53,385	12,787	5,31,458	9,36,533	33,948	22,77,145	..	..
GORAKH- PUR.	Gorakhpur ..	..	72,746	8,002	3,454	89,545	1,73,747	1,071	7,50,950	..	..
	Basti ..	..	10,716	18,802	2,978	23,801	56,297	310	1,60,265	..	..
	Azamgarh ..	..	74,542	10,716	1,729	1,05,386	1,92,373	192	3,48,462	..	..
	Total	..	1,58,004	37,520	8,161	2,18,732	4,22,417	1,553	12,59,677	..	..
KUMAUN.	Naini Tal ..	..	..	26,035	120	19,111	45,266	44	1,95,945	..	..
	Almora ..	..	..	6,635	8	5,045	11,688	4	67,555	..	..
	Garhwal ..	..	..	9,130	2	6,255	15,387	..	56,150	..	..
	Total	..	..	41,800	130	30,411	72,341	48	3,19,650	..	..
LUCKNOW.	Lucknow ..	..	945	95,794	3,079	89,134	1,89,002	885	8,48,667	..	..
	Unao ..	..	..	51,744	4,533	2,915	1,09,192	4,024	2,64,901	..	..
	Rae Bareilly ..	..	1,470	69,286	2,672	58,864	1,32,292	138	2,25,748	..	..
	Sitapur ..	..	..	35,493	1,155	29,114	65,762	119	1,72,611	..	..
	Hardoi ..	..	..	43,214	1,940	35,261	80,415	97	1,66,156	..	..
	Kheri ..	..	..	27,554	2,564	18,979	49,097	276	1,92,302	..	..
	Total	..	2,415	3,23,035	15,943	2,84,317	6,25,760	5,549	18,70,385	..	..
FYZABAD.	Fyzabad ..	..	14,584	53,311	2,322	64,064	1,35,181	1,815	3,33,890	..	..
	Gonda ..	..	4,890	8,390	2,213	12,085	27,578	124	1,45,821	..	..
	Bahraich ..	..	842	12,530	732	9,059	23,163	265	1,45,226	..	..
	Sultanpur ..	..	6,041	53,715	1,477	49,002	1,10,235	249	2,12,472	..	..
	Partabgarh ..	..	1,530	52,692	1,929	42,120	98,271	302	1,64,623	..	..
	Bara Banki ..	..	3,582	43,144	1,434	36,725	84,835	177	1,96,735	..	..
	Total	..	31,419	2,23,732	10,107	2,13,955	4,79,263	2,432	12,48,767	..	..
Grand total, 1927-28		..	4,95,259	15,25,913	81,679	19,44,585	40,47,436	62,628	1,31,97,358 62,000 1,82,59,358 2,33,769	*13,13,064	1,21,23,063
Grand total, 1926-27		..	4,22,604	13,98,679	72,052	17,22,803	36,16,138	59,126	1,23,19,820 62,000 1,23,81,820 3,14,143	12,69,594	1,13,64,369

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APPENDIX A—(concluded).

Memorandum showing in detail and separately for Agra and for Outh the variations in Excise Revenue during the past two years.

Heads of receipts.	1926-27.	1927-28.	Increase + or decrease.	Percentage.
<i>Province of Agra.</i>				
	Rs.	Rs.	Rs.	
Licence fees for wholesale and retail vend of country spirit.	11,22,197	12,04,190	+81,993	7.3
Still-head duty	26,91,896	28,62,754	+1,70,858	6.3
Outstills	1,19,183	1,18,065	—1,118	0.9
Spirits manufactured in India after the European method.	5,99,155	4,98,913	—1,00,242	16.7
Duty on malt liquor	72,779	37,260	—35,519	48.8
Licence fees for wholesale and retail vend of English liquor.	1,47,918	1,44,548	—3,370	2.3
Licence fees for vend of drugs and warehouse dues ..	12,71,970	14,46,313	+1,74,343	13.7
Duty on drugs	13,36,900	14,96,100	+1,59,200	11.9
Licence fees for vend of <i>tari</i> , etc.	4,13,143	4,66,938	+53,795	13.0
Ditto opium	6,12,690	6,12,156	—534	0.1
Sale proceeds of opium	13,68,785	13,75,090	+6,305	0.5
Fines and miscellaneous	51,696	54,647	+2,951	5.7
Total ..	98,08,312	1,03,16,974	+5,08,662	5.2
<i>Province of Oudh.</i>				
Licence fees for wholesale and retail vend of country spirit.	2,46,509	2,90,443	+43,934	17.8
Still-head duty	9,03,368	10,18,999	+1,15,631	12.8
Outstills	1,07,483	1,11,530	+4,047	3.8
Spirits manufactured in India after the European method.	45,365	38,255	—7,110	15.7
Duty on malt liquor	17,272	..	—17,272	100.0
Licence fees for wholesale and retail vend of English liquor.	26,163	30,239	+4,076	15.6
Licence fees for vend of drugs and warehouse dues ..	4,50,833	4,98,272	+47,439	10.5
Duty on drugs	5,56,435	6,06,751	+50,316	9.0
Licence fees for vend of <i>tari</i> , etc.	1,07,251	1,16,035	+8,784	8.2
Ditto opium	1,07,397	1,21,908	+14,511	13.5
Sale proceeds of opium	2,50,145	2,78,740	+28,595	11.4
Fines and miscellaneous	7,430	7,581	+151	2.4
Total ..	23,25,651	31,19,153	+7,93,502	10.4
Total, United Provinces ..	1,26,33,963	1,34,36,127	+8,02,164	6.3

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

APPENDIX B.-I.

Comparative statement showing issues of spirits from private and contract Government distilleries during the year ending March 31, 1928.

Year.	Malt spirits and spirits coloured or sophisticated to resemble imported spirits in L. P. gallons.						Denatured spirits in imperial gallons.		Rectified spirits of wine in L. P. gallons.		
	Duty paid.				To Commissariat.	To other provinces in bond.	Duty free.		To United Provinces.		Duty free.
	To United Provinces.		To other provinces, etc.				Duty paid.				
	Gallons.	Duty.	Gallons.	Duty.				To United Provinces.	To other provinces, etc.	Gallons.	Duty.	Gallons.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.						Rs.	
1927-28 ..	19,090	2,69,380	18,074	2,34,142	21 to hospitals.	21,833	18,179	1,805	2,700	25,749	3,645
1926-27 ..	22,436	3,26,690	25,304	2,86,548	..	26,812	17,221	6,664	1,732	20,458	2,287

Year.	Rectified spirits of wine in L. P. gallons.				Plain spirits in L. P. gallons.						Remarks.
	To other provinces, etc.				To United Provinces.			To other provinces, etc.			
	Duty paid.		In bond.	Duty free.	Duty paid.		In bond.	Duty paid.		In bond.	
	Gallons.	Duty.	Gallons.	Gallons.	Gallons.	Duty.	Gallons.	Gallons.	Duty.	Gallons.	
1	13	14	15	16	17	18	19	20	21	22	23
		Rs.				Rs.			Rs.		
1927-28 ..	8	175	16,401	2,811	78,487	8,62,964	293,824	..	..	127,907	
1926-27 ..	..	..	14,441	8,264	72,074	7,91,078	247,652	..	..	182,756	

APPENDIX B.-II.

Distribution of spirits exported to other provinces during the year ending March 31, 1928.

Provinces.	Malt spirits and spirits coloured or sophisticated to resemble imported spirits in L. P. gallons.			Denatured spirits in bulk gallons.			Rectified spirits of wine in L. P. gallons.			Plain spirits in L. P. gallons.	
	Duty paid.	To Commis- sariat de- partment.	In bond.	Duty paid.	In bond.	Duty free.	Duty paid.	In bond.	Duty free.	Duty paid.	In bond.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.			Rs.		Rs.	Rs.		Rs.	Rs.	
Bombay ..	632	..	16,148	..	..	..	..	15,404	17	..	..
Bengal ..	1,166	..	1,506	..	..	..	..	..	1,140	..	..
Punjab ..	603	..	..	..	..	746	..	..	64	..	..
Assam ..	3,429	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier Pro- vince.	5,758	..	..	..	..	..	..	..	..	..	..
Central Provinces ..	..	..	4,180	..	..	176	..	..	638	..	..
Delhi Province ..	81	13 to hos- pitals.	..	..	..	490	..	997	183	..	..
Baluchistan ..	4,097	..	..	..	..	40	8	..	50	..	..
Bihar and Orissa ..	604	8 to hos- pitals.	..	..	..	109	..	..	108	..	..
Central India ..	1,496	..	..	..	..	..	..	..	582	..	..
Ajmer ..	61	..	..	..	..	..	..	..	7	..	19,057
Tibet ..	10	..	..	..	..	..	..	..	..	..	..
Indian States ..	133	..	..	..	..	334	..	..	23	..	108,849
Total ..	18,073	21	21,834	..	..	1,805	8	16,401	2,312	..	127,906

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

APPENDIX B.-III.

Statement showing total issues of country spirit in L. P. gallons from the Saharanpur, Allahabad and Fyzabad contract Government distilleries during the year ending March 31, 1928.

Localities of distilleries.							1926-27.	1927-28.
Contract Government distilleries.							L. P. gallons.	L. P. gallons.
Saharanpur ..	..	..	..	..	..	..	21,928	22,243
Allahabad ..	..	..	..	..	..	..	17,721	19,096
Fyzabad ..	..	..	..	..	..	..	19,070	23,057
Total ..							58,714	64,401

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

APPENDIX B.-IV.

Statement showing issues of country spirit in L. P. gallons from bonded warehouses during the year ending March 31, 1928.

Locality of bonded warehouses.	1926-27.	1927-28.	Locality of bonded warehouses.	1926-27.	1927-28.
Dehra Dun (Dehra Dun) ..	9,570	10,379	Banda (Banda) ..	4,556	3,364
Saharanpur (Saharanpur) ..	7,872	7,441	" (Baberu) ..	976	973
" (Roorkee) ..	4,622	4,616	" (Karwi) ..	1,753	1,341
Muzaffarnagar (Muzaffarnagar)	4,242	4,142	Benares (Benares) ..	16,813	13,631
Meerut (Meerut) ..	13,510	13,666	Mirzapur (Mirzapur) ..	10,925	11,186
Bulandshahr (Bulandshahr) ..	3,763	3,615	Jaunpur (Jaunpur) ..	5,739	6,503
Aligarh (Aligarh) ..	6,095	5,695	Ghazipur (Ghazipur) ..	4,437	4,562
Muttra (Muttra) ..	2,435	3,134	Ballia (Ballia) ..	4,519	4,324
Agra (Agra) ..	15,545	15,144	Gorakhpur (Gorakhpur) ..	12,857	16,687
Mainpuri (Mainpuri) ..	1,491	1,466	" (Maharajganj) ..	1,891	2,405
" (Shikohabad) ..	614	649	" (Deoria) ..	2,331	2,944
Etah (Etah) ..	934	1,158	" (Padrauna) ..	2,441	2,337
" (Kasganj) ..	839	1,161	Basti (Basti) ..	3,613	4,336
Bareilly (Bareilly) ..	11,392	12,605	Azamgarh (Azamgarh) ..	4,665	4,922
Bijnor (Bijnor) ..	1,470	1,723	" (Ghosi) ..	1,669	1,920
" (Dhampur) ..	1,242	1,307	Naini Tal (Haldwani) ..	10,691	11,154
" (Najibabad) ..	2,520	2,337	Lucknow (Lucknow) ..	20,752	22,730
Budaun (Budaun) ..	4,302	4,639	" (Maliabad) ..	557	704
Moradabad (Moradabad) ..	11,993	10,712	" (Mohanlalganj) ..	367	504
Shahjahanpur (Shahjahanpur)	5,153	5,740	Unao (Unao) ..	3,933	4,102
Pilibhit (Pilibhit) ..	3,692	4,328	" (Safipur) ..	1,669	1,634
Farrukhabad (Farrukhabad) ..	3,300	4,344	" (Purwa) ..	1,346	1,461
" (Kannauj) ..	592	567	Rae Bareilly (Rae Bareilly) ..	5,359	5,336
Etawah (Etawah) ..	2,798	2,602	Sitapur (Sitapur) ..	3,028	3,231
Cawnpore (Cawnpore) ..	13,091	14,925	" (Sidhauli) ..	930	1,154
Fatehpur (Fatehpur) ..	4,026	3,426	" (Biswan) ..	677	757
Allahabad (Allahabad) ..	16,631	17,905	Hardoi (Hardoi) ..	3,007	2,987
" (Meja) ..	1,169	1,238	" (Sandila) ..	967	893
Jhansi (Jhansi) ..	14,606	12,944	Kheri (Lakhimpur) ..	2,403	3,150
" (Lalitpur) ..	1,616	1,675	" (Mahammadi) ..	621	809
" (Mau) ..	2,943	1,707	Fyzabad (Fyzabad) ..	13,708	15,801
" (Moth) ..	1,187	350	Gonda (Gonda) ..	5,335	7,146
Jalaun (Jalaun) ..	931	381	Bahraich (Bahraich) ..	4,133	5,032
" (Kunoh) ..	737	666	Sultanpur (Sultanpur) ..	5,412	6,461
" (Orai) ..	1,694	1,263	Partabgarh (Partabgarh) ..	3,651	3,378
Hamirpur (Hamirpur) ..	2,642	1,595	Bara Banki (Bara Banki) ..	4,377	5,133
" (Mahoba) ..	3,545	1,412	" (Ramsanehighat) ..	2,453	2,801
" (Rath) ..	1,370	831			
			Total ..	366,456	380,524

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

APPENDIX C.

Statement showing demand, collections, refunds, remissions and balance of Excise Revenue for the year ending March 31, 1928.

Division.	District.	Demand of year.	Arrear outstanding.	Total demand.	Collections made during the year against total in column 5.			Advance collections made in previous year against current year.	Remissions and amount written off as irrecoverable.	Realizable balance (column 5 minus columns 8, 9, and 10).	Advance collections for coming year.	Gross realizations in the year (columns 8 and 12).
					Current.	Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun ..	3,13,244	8,268	3,21,512	2,92,640	3,268	3,00,917	10,084	..	10,561	9,164	3,10,081
	Saharanpur ..	4,02,126	16,740	4,18,866	3,84,769	16,740	4,01,509	3,198	..	14,159	1,219	4,02,728
	Muzaffarnagar ..	1,30,819	3,939	1,34,758	1,26,609	3,939	1,30,548	3	..	4,227	612	1,21,160
	Meerut ..	4,10,688	14,191	4,24,879	3,94,667	14,191	4,03,858	3,227	..	14,764	9,633	4,18,492
	Bulandshahr ..	1,64,958	5,614	1,70,572	1,59,399	5,614	1,65,013	2	..	5,557	..	1,65,013
AGRA.	Aligarh.. ..	2,41,405	8,510	2,49,915	2,31,639	8,090	2,39,729	2,372	..	7,875	5,210	2,44,939
	Muttra ..	1,55,220	9,665	1,64,885	1,48,255	9,665	1,57,920	156	..	6,809	..	1,57,921
	Agra ..	4,81,836	20,731	5,02,567	4,50,076	20,731	4,70,807	9,095	..	22,708	8,337	4,79,145
	Mainpuri ..	80,514	*10,650	1,01,164	79,178	10,744	89,922	2	..	11,352	114	90,036
	Etah ..	91,848	1,934	93,782	86,866	1,934	88,800	2,320	..	2,857	3,230	92,032
ROHLIKHAND.	Bareilly ..	3,50,253	40,597	3,90,850	3,27,720	11,784	3,39,504	4,795	..	44,000	4,828	3,44,332
	Bijnor ..	1,31,275	3,785	1,35,060	1,26,243	3,785	1,30,028	1,150	..	4,011	1,375	1,31,403
	Budaun ..	1,15,515	3,102	1,18,617	1,11,450	2,959	1,14,409	..	143	4,065	72	1,14,481
	Moradabad ..	3,33,528	9,668	3,43,196	3,17,822	9,668	3,27,490	3,108	..	12,598	2,771	3,30,261
	Shahjahanpur ..	6,12,281	5,907	6,18,188	5,93,742	5,907	6,04,649	5,423	..	8,122	1,386	6,06,035
	Pilibhit ..	1,27,357	2,955	1,30,312	1,23,361	2,955	1,26,316	29	..	3,967	890	1,26,706
ALLAHABAD.	Farrukhabad ..	1,87,699	36,594	2,24,293	1,49,897	30,090	1,80,827	5,607	..	37,862	6,684	1,87,511
	Etawah ..	1,41,483	4,290	1,45,773	1,28,465	4,290	1,32,755	6,170	..	4,817	7,110	1,39,865
	Cawnpore ..	9,63,595	31,642	9,95,237	9,37,363	31,642	9,69,005	10,833	..	34,666	11,211	9,80,216
	Fatehpur ..	1,86,384	6,832	1,93,216	1,80,920	6,832	1,87,752	67	..	5,397	67	1,87,819
	Allahabad ..	6,73,356	35,231	7,08,587	6,25,540	35,231	6,60,771	11,212	931	35,673	10,805	6,71,577
JHANSI.	Jhansi ..	2,74,077	11,734	2,85,811	2,58,510	11,734	2,70,244	5,091	..	10,476	5,376	2,75,621
	Jalaun ..	76,200	2,953	79,153	73,243	2,953	76,196	127	..	2,957	641	76,837
	Hamirpur ..	81,643	2,762	84,405	79,028	2,762	81,790	..	..	2,615	..	81,790
	Panda ..	1,33,859	*3,596	1,37,455	1,28,965	3,596	1,32,561	1,059	..	3,835	800	1,33,361

9	KU. GORAKH- MAUN. PUR.	BEHAR.	Benares	..	9,81,879	20,386	10,02,265	9,58,754	20,386	9,79,140	..	..	29,125	2,429	9,81,569
			Mirzapur	..	4,35,772	14,828	4,50,600	4,11,908	14,828	4,26,736	11,034	..	12,503	12,658	4,39,889
			Jaunpur	..	9,65,940	10,798	9,76,133	9,52,841	10,798	9,63,684	87	161	12,896	63	9,63,697
			Ghazipur	..	2,74,774	*27,128	3,01,902	2,48,920	26,779	2,75,699	187	849	25,690	172	2,75,871
			Ballia	..	3,25,248	37,220	3,62,468	2,87,900	37,251	3,25,151	..	100	37,946	565	3,25,717
	..	Gorakhpur	..	7,71,092	*28,566	7,99,598	7,45,102	15,685	7,60,737	5,871	..	32,940	5,626	7,66,413	
		Basti	..	1,56,777	9,139	1,65,916	1,53,009	2,645	1,55,654	123	6,531	3,608	5,468	1,61,122	
		Azamgarh	..	3,60,421	*10,806	3,71,227	3,39,633	10,806	3,50,439	8,848	..	11,940	7,897	3,58,336	
		Naini Tal	..	1,80,432	5,330	1,85,762	1,73,075	5,330	1,78,405	826	..	6,731	2,969	1,81,374	
		Almora	..	55,833	*2,408	53,241	50,258	2,408	52,666	2,295	..	3,386	1,978	54,644	
	LUCKNOW.	Garhwal	..	48,008	1,758	49,766	42,644	1,758	44,402	4,285	..	1,079	4,340	48,742	
		Lucknow	..	9,11,783	61,496	9,73,279	8,50,897	59,228	9,10,125	10,288	..	62,761	20,634	9,30,310	
		Unao	..	2,76,575	*7,017	2,83,592	2,64,301	7,017	2,71,318	625	..	11,649	4,661	2,75,978	
		Rae Bareilly	..	2,31,558	6,968	2,38,526	2,24,970	6,968	2,31,938	664	..	5,924	1,638	2,33,636	
		Sitapur	..	1,77,180	4,240	1,81,420	1,71,610	4,240	1,75,850	462	..	5,108	2,222	1,78,072	
	FYZABAD.	Hardoi	..	1,71,818	5,600	1,77,418	1,65,977	5,287	1,71,264	191	..	5,967	190	1,71,454	
		Kheri	..	1,97,395	4,712	2,02,107	1,84,032	4,544	1,83,626	8,310	163	5,003	11,520	2,00,146	
		Fyzabad	..	3,88,151	17,956	4,06,107	3,83,000	..	3,83,000	..	119	22,583	1,062	3,84,062	
		Gonda	..	1,56,094	*2,080	1,58,124	1,50,022	2,030	1,52,052	5,674	..	2,133	4,921	1,56,973	
		Bahraich	..	1,47,753	2,078	1,49,831	1,37,593	2,078	1,39,671	6,920	..	3,245	7,775	1,47,446	
..	Sultanpur	..	2,19,673	*6,886	2,26,559	2,12,556	6,886	2,19,442	..	..	7,117	13	2,19,455		
	Partabgarh	..	1,70,036	5,020	1,75,056	1,57,754	5,020	1,62,774	438	..	5,366	839	1,63,656		
	Bara Banki	..	2,01,844	4,242	2,06,086	1,90,654	4,242	1,94,896	12	..	4,698	2	1,94,898		
	Total		..	1,40,76,669	5,98,497	1,46,75,166	1,33,78,770	5,23,213	1,39,01,939	1,52,167	8,502	6,28,240	1,90,826	1,40,92,822	

The difference of Rs. 15,732 between column 5 and total of columns 8, 9, 10 and 11 represents excess collections which have been refunded during the year.

* Revised figures have been reported by the district officers this year.

MEMORANDUM A.
Details of column 11.

			Rs.
Since recovered	..	..	.. 5,39,501
Remitted after the close of the year	..	..	.. 93,799
Under recovery	..	..	.. 54,940
Total	..	..	.. 6,28,240

MEMORANDUM B.				MEMORANDUM C.			
Financial year.			Rs. .			Rs.	Rs.
Budget estimate	..	..	1,38,43,000	Gross receipt for 1927-28	.. .. .	..	1,40,92,822
Gross receipts	..	..	1,40,92,822	Gross charges	.. .. .	6,88,668	..
				Salary of the Excise Commissioner, Personal Assistant, Assistant Excise Commissioners.		88,476	..
				Establishment, travelling allowance and contingent charges and staff of the Excise Intelligence Bureau, United Provinces.		5,35,920	13,13,064
				Net receipt for 1927-28	..	..	1,27,79,758
				Ditto 1926-27	..	..	1,19,02,145
Increase	..		2,49,822	Increase	..	..	8,77,613

J. N. L. SATHE, I.C.S.,
Offy. Excise Commissioner, United Provinces.

APPENDIX D.

Return of cases of breach of the Excise Act for the year ending March 31, 1928.

District.	Cases filed during the year.							Cases compounded under section 74, Act IV of 1910.	Persons tried.				Fines and forfeitures.		Rewards paid to informers and captors.
	Illegal manufacture of spirit [section 60(b) and (7), Act IV of 1910].	Illegal introduction of liquor [section 60(a), Act IV of 1910].	Illicit sale or possession, sections 60(a) and (i), 61 and 68 of Act IV of 1910.		Relating to cocaine.*	Others.	Total.		Convicted.	Acquitted.	Imprisoned.		Imposed.	Realized.	
			Spirit and fermented li- quor.	Intoxicating hemp drugs.							Rigorous.	Simple.			
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
													Rs.	Rs.	Rs.
Dehra Dun ..	53	..	43	2	2	2	102	1	95	20	61	1	2,010	1,980	3,240
Saharanpur ..	24	..	13	4	18	3	62	18	61	15	43	..	1,426	1,426	1,784
Muzaffarnagar ..	27	..	8	1	3	25	64	9	53	17	25	..	2,185	1,035	777
Meerut ..	19	..	7	7	20	9	62	11	68	27	27	..	2,123	2,123	1,788
Bulandshahr..	..	..	..	1	2	9	12	20	11	..	1	..	593	593	95
Aligarh ..	1	..	..	2	12	3	18	20	12	9	8	1	1,581	1,581	236
Muttra ..	1	..	1	5	1	8	16	6	15	..	..	..	380	380	200
Agra ..	..	..	9	6	7	4	26	32	27	5	6	..	1,885	1,565	439
Mainpuri ..	10	..	..	..	1	5	16	64	19	1	15	..	685	685	681
Etah ..	..	..	2	1	2	1	6	..	8	1	6	..	520	520	340
Bareilly ..	23	..	13	5	17	2	60	24	66	14	38	7	1,423	1,221	1,213
Bijnor ..	1	..	3	1	..	34	39	34	5	..	2	..	113	113	335
Budaun ..	38	..	6	8	2	5	60	47	66	11	66	..	2,130	1,871	1,880
Moradabad ..	7	..	10	3	8	..	28	3	27	6	12	..	2,230	1,844	509
Shahjahanpur ..	11	..	6	5	..	4	26	16	28	4	17	..	941	941	620
Pilibhit ..	2	..	..	2	..	1	5	5	3	..	3	..	80	80	60
Farrukhabad ..	16	..	13	2	13	3	47	40	47	9	29	2	3,568	3,216	667
Etawah ..	2	1	..	4	1	6	14	6	7	1	2	..	401	401	42
Cawnpore ..	22	..	13	6	64	..	105	20	124	21	99	..	3,610	1,224	2,991
Fatehpur ..	49	..	3	..	..	38	90	36	51	7	22	2	545	545	1,114
Allahabad ..	171	..	53	6	66	1	297	14	239	32	60	1	9,478	9,478	4,982
Jhansi ..	1	13	7	7	2	12	42	7	43	8	5	2	524	524	225
Jalaun ..	..	..	2	5	..	4	11	51	11	3	..	..	730	680	230
Hamirpur ..	..	..	4	..	..	29	33	12	3	2	1	..	90	90	78
Banda ..	3	1	..	90	..	3	97	9	107	1	2	..	1,294	1,294	454
Benares ..	21	..	18	4	22	7	72	11	95	6	9	..	9,651	7,699	1,210
Mirzapur ..	7	7	..	6	..	1	21	6	26	2	4	..	320	320	143
Jaunpur ..	3	..	..	1	..	34	33	22	15	5	2	..	490	490	129
Ghazipur ..	2	..	13	2	..	..	17	94	17	6	..	..	470	470	133
Ballia ..	8	1	2	1	..	2	14	48	13	7	7	..	325	435	210
Gorakhpur ..	55	..	19	84	4	77	239	124	286	32	101	7	4,544	4,544	1,279
Basti ..	15	..	2	6	..	8	31	28	25	1	18	..	561	561	297
Azamgarh ..	1	..	2	2	..	30	35	6	14	2	..	..	147	147	..
Naini Tal ..	1	..	8	7	3	11	30	8	31	2	4	1	1,112	1,112	265
Almora ..	1	..	..	4	..	..	5	..	5	2	1	..	152	152	..
Garhwal ..	7	..	1	..	..	1	9	..	10	..	4	..	340	340	150

APPENDIX D.

*Return of cases of breach of the Excise Act for the year ending
March 31, 1928—(concluded).*

Division.	District.	Cases filed during the year.							Cases compounded under section 74, Act IV of 1910.	Persons tried.				Fines and forfeitures.		Rewards paid to informers and captors.
		Illegal manufacture of spirit [section 60(b) and (c), Act IV of 1910].	Illegal introduction of liquor [section 60(a), Act IV of 1910].	Illicit sale or possession, sections 60(a) and (i), 61 and 63 of Act IV of 1910.	Spirit and fermented liquor.	Intoxicating hemp drugs.	Relating to cocaine. *	Others.		Total.	Convicted.	Acquitted.	Imprisoned.	Rigorous.	Simple.		Imposed.	Realized.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
LUCKNOW.	Lucknow ..	70	9	36	14	19	4	152	138	129	9	138	..	Rs. 8,395	Rs. 5,554	Rs. 3,704
	Unao ..	72	4	32	3	2	7	120	17	119	23	63	..	4,735	3,535	2,500
	Rae Bareilly ..	175	..	62	..	..	..	237	80	230	12	209	4	360	310	1,795
	Sitapur ..	3	..	4	4	..	2	13	12	12	8	4	..	435	135	226
	Hardoi ..	8	..	6	2	..	6	22	29	30	7	16	..	1,514	314	339
	Kheri ..	..	..	5	2	1	9	17	35	17	1	1	..	400	400	62
FYZABAD.	Fyzabad ..	42	..	9	2	..	8	61	22	32	11	33	..	1,779	1,779	813
	Gonda ..	29	4	20	10	..	..	63	18	71	12	35	1	775	775	476
	Bahraich ..	5	21	16	5	..	2	49	7	56	7	11	..	1,275	1,170	482
	Sultanpur ..	71	..	7	..	..	21	99	21	93	6	57	..	1,705	1,705	1,927
	Partabgarh ..	53	..	2	..	..	1	56	63	51	3	43	..	552	521	981
	Bara Banki ..	58	..	16	7	1	1	83	50	99	23	55	21	1,925	1,925	1,751
	Total, 1927-28	1,188	61	496	339	294	443	2,821	1,349	2,777	406	1,370	53	83,517	69,303	43,952
Total, 1926-27	915	88	517	260	232	374	2,336	996	2,119	441	1,024	45	56,342	49,321	40,118	

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

* Illicit possession ..
Unlicensed sale ..
Smuggling ..

Persons arrested.

Persons convicted.

317
23
6

257
23
5

Total ..

346

285

APPENDIX E.

Return of cases of breach of opium laws for the year ending March 31, 1928.

District.	Cases filed during the year.							Persons tried.				Fines and forfeitures.		Rewards paid to informers and captors.
	Embezzlement of opium by poppy cultivators (section 19, Act XIII of 1857).	Illegal manufacture, possession or sale of opium [section 9 (b), (c) and (f), Act I of 1878].	Illegal transportation, importation or exportation of opium [section 9 (d) and (e), Act I of 1878].	Cases dealt with under rule 64 (4) of Excise Opium Manual.	Others.	Total.	Convicted.	Acquitted.	Imprisoned.		Imposed.	Realized.		
									Rigorous.	Simple.				
2	3	4	5	5(a)	6	7	8	9	10	11	12	13	14	
											Rs.	Rs.	Rs.	
Dehra Dun..	..	1	..	..	2	3	13	..	11	..	50	50	160	
Saharanpur ..	..	1	..	..	3	5	4	1	1	..	9	9	395	
Muzaffarnagar ..	..	1	..	..	8	9	10	4	2	1	135	135	..	
Meerut ..	..	1	..	..	1	2	1	..	..	..	15	15	..	
Bulandshahr ..	..	1	..	..	5	6	3	2	..	..	45	45	10	
Aligarh ..	..	15	..	..	4	20	45	4	15	..	764	764	200	
Muttra ..	..	8	..	..	2	14	18	1	2	..	550	550	164	
Agra ..	..	5	1	..	2	8	14	1	3	..	675	175	222	
Mainpuri ..	..	2	..	..	4	6	2	..	..	..	80	80	95	
Etah ..	..	13	..	..	..	13	15	1	6	1	231	231	55	
Bareilly ..	..	7	..	..	1	8	12	1	5	1	380	312	80	
Bijnor ..	..	..	..	..	7	9	5	2	..	..	120	120	225	
Budaun ..	1	13	..	..	5	19	12	3	12	..	491	376	168	
Moradabad ..	..	2	..	..	..	2	2	..	1	..	50	50	..	
Shahjahanpur ..	2	4	..	..	4	14	12	1	5	..	724	724	250	
Pilibhit ..	..	..	..	..	1	1	6	..	..	..	35	35	41	
Farrukhabad ..	..	8	1	..	1	14	17	4	5	1	150	150	234	
Etawah ..	..	8	1	..	1	10	7	2	4	..	440	440	365	
Cawnpore ..	..	20	..	..	..	20	35	8	27	1	115	40	377	
Fatehpur ..	..	6	..	..	10	16	6	..	..	..	72	72	43	
Allahabad ..	..	11	..	..	..	11	33	2	..	..	537	537	133	
Jhansi ..	..	5	2	..	2	13	22	5	4	1	595	595	120	
Jalaun ..	..	5	..	..	3	8	13	4	2	3	302	212	210	
Hamirpur ..	..	2	..	..	3	11	3	1	..	..	135	135	..	
Banda ..	..	..	7	..	4	13	16	..	1	..	325	325	25	
Benares ..	..	6	1	..	1	9	13	1	1	..	540	540	129	
Mirzapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Jaunpur ..	..	..	..	..	2	3	2	..	..	..	15	15	..	
Ghazipur ..	..	4	..	..	..	4	8	2	7	..	975	975	865	
Ballia ..	..	..	..	..	3	2	2	..	..	..	150	150	55	
Gorakhpur ..	..	8	..	..	..	8	9	..	9	..	120	120	53	
Basti ..	..	1	..	..	2	5	1	..	1	..	20	20	26	
Azamgarh ..	..	10	..	..	..	10	7	3	..	3	50	50	25	
Naini Tal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Almora ..	..	1	..	..	..	1	1	..	..	..	15	15	..	
Garhwal ..	..	2	..	..	..	2	1	1	..	..	51	51	..	
Lucknow ..	..	4	..	..	3	7	19	1	19	..	490	468	..	
Unao ..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Rae Bareilly ..	..	3	..	..	7	10	2	1	2	..	100	100	157	
Sitapur ..	..	4	..	..	1	1	7	..	3	..	120	120	24	
Hardoi ..	..	2	..	..	..	2	1	1	..	..	1,000	..	..	
Kheri ..	..	..	..	..	2	3	2	..	..	..	10	10	..	
Fyzabad ..	..	1	..	..	..	1	2	7	..	1	200	200	..	
Gonda ..	..	4	..	..	..	1	5	9	1	..	215	215	30	
Bahraich ..	..	3	..	..	2	1	6	9	..	..	180	180	90	
Sultanpur ..	..	1	..	..	4	5	5	..	..	..	106	106	..	
Partabgarh ..	..	1	..	..	2	3	..	1	..	..	..	..	..	
Bara Banki ..	..	4	..	..	2	6	5	3	1	1	75	75	..	
Total, 1927-28	3	199	13	84	60	359	436	63	151	13	11,507	9,677	5,026	
Total, 1926-27	4	205	16	41	50	316	381	78	109	20	10,322	9,315	3,648	

APPENDIX F.

Statistics of consumption of country spirit, licence fees, still-head duty and incidence of licence fees in the distillery tracts for the year ending March 31, 1928.

Division.	District.	Detail of areas.	Population.	Rate of still-head duty in force per gallon (London proof approximately).	Consumption in London proof gallons.	Incidence of consumption per 1,000 of population.	Amount of licence fees.	Incidence of licence fees per gallon (London proof).	Incidence of licence fees and still-head duty per gallon (London proof).	Incidence of total receipts (licence fees plus still-head duty) per 1,000 of population.
1	2	3	4	5	6	7	8	9	10	11
				Rs. a. p.			Rs.	Rs. a. p.	Rs. a. p.	Rs.
MEERUT.	Dehra Dun	Dehra Dun town ..	47,511	12 2 0	6,168	128	44,697	7 4 5	19 6 5	2,487
		Rajpur town ..	3,585	12 2 0	614	154	3,865	6 4 8	18 6 8	2,827
		Mussoorie town ..	8,297	12 2 0	525	116	5,970	6 7 3	18 9 8	2,148
		Rest of the district ..	97,227	10 6 0	2,677	28	14,281	5 5 4	15 11 4	484
		Saharanpur town ..	60,905	10 6 0	5,861	83	33,902	6 5 2	16 11 2	1,467
	Saharanpur	Roorkee town ..	12,246	10 6 0	1,831	152	11,408	6 3 8	16 9 8	2,534
		Rest of the district ..	864,320	10 6 0	4,543	6	22,220	4 7 10	14 13 10	85
	Muzaffarnagar	Whole district ..	794,265	10 6 0	4,142	5	16,641	4 0 8	14 6 3	75
	Meerut	Meerut town ..	122,609	12 2 0	9,427	77	61,437	6 8 3	18 10 3	1,429
		Rest of the district ..	1,376,465	10 6 0	4,239	3	16,811	3 15 5	14 5 5	44
	Bulandshahr	Whole district ..	1,066,519	10 6 0	8,615	8	18,315	5 1 1	15 7 1	52
		Total ..	4,458,949	..	43,942	10	2,49,547	5 10 10	16 12 8	165
AGRA.	Aligarh	Aligarh town ..	68,347	10 6 0	3,265	48	19,108	5 13 7	16 8 7	779
		Rest of the district ..	993,398	10 6 0	2,430	2	11,913	4 14 5	15 4 5	37
	Muttra	Muttra town ..	52,840	10 6 0	2,863	45	15,565	6 11 1	17 1 1	756
		Rest of the district ..	566,298	10 6 0	821	1	2,601	3 2 8	13 8 8	20
	Agra	Agra town ..	185,532	12 2 0	13,248	71	90,717	6 13 6	18 15 6	1,351
		Rest of the district ..	738,623	10 6 0	1,896	8	6,746	3 8 11	13 14 11	36
	Mainpuri	Whole district ..	748,027	10 6 0	2,116	3	9,294	4 6 8	14 12 8	42
	Etah	Ditto ..	829,760	10 6 0	2,315	3	10,965	4 11 8	15 1 8	42
		Total ..	4,182,825	..	28,457	7	1,66,904	5 13 11	17 0 11	116

HOURLYLAND.	Bareilly	Bareilly town	193,459	12 2 0	9,504	8	64,227	6 12 1	18 14 1	1,891
		Rest of the district	894,416	10 6 0	8,100	4	13,449	4 5 5	14 11 5	52
	Bijnor	Whole district	740,182	10 6 0	5,106	7	20,399	3 15 11	14 5 11	99
	Budaun	Ditto	915,347	10 6 0	4,689	5	21,081	4 11 0	15 1 0	72
		Moradabad town	82,671	10 6 0	6,503	79	44,996	6 13 7	17 3 7	136
	Moradabad	Darihal town	4,626	5 3 0	79	16	258	3 4 3	8 7 2	134
		Rest of the district	1,111,256	10 6 0	4,110	4	18,165	4 6 9	14 12 9	55
	Shahjahanpur	Shahjahanpur town	72,616	10 6 0	3,399	53	24,918	6 6 3	16 12 3	896
		Rest of the district	769,499	10 6 0	1,341	2	6,138	3 5 11	13 11 11	33
	Pilibhit	Whole district	429,686	10 6 0	4,187	10	14,073	3 5 9	13 11 9	134
Total			5,196,858	..	43,078	8	2,38,594	5 4 11	16 1 0	133
ALLAHABAD.	Farrukhabad	Farrukhabad-cum-Fatehgarh town.	69,825	10 6 0	2,308	40	16,677	5 15 0	16 5 0	654
		Rest of the district	786,808	10 6 0	1,603	2	5,306	3 9 11	13 15 11	29
		Part of the district which lies on the south of the Chambal river.	56,943	5 3 0	16	0-3	18	1 2 0	6 5 0	2
	Etawah	Rest of the district	676,784	10 6 0	2,586	4	11,721	4 8 6	14 14 6	57
		Cawnpore town	216,436	12 2 0	13,075	61	91,669	7 0 2	19 2 2	1,158
	Cawnpore	Rest of the district	932,223	10 6 0	1,850	2	6,643	3 9 5	13 15 5	28
	Fatehpur	Whole district	652,392	10 6 0	3,425	5	4,910	1 4 1	11 10 1	61
		Allahabad town	157,220	10 6 0	13,323	84	94,483	7 2 4	17 8 4	1,476
		Rest of the district	1,196,902	10 6 0	3,412	8	2,895	0 13 7	11 3 7	32
	Allahabad	Bara and portion of the Meja tahsils.	50,323	1 12 0	1,908	38	2,263	1 3 0	2 15 0	112
Total			4,795,666	..	43,906	9	2,36,435	5 6 2	15 14 5	146
JHANSI.	Jhansi	Jhansi town	74,861	6 15 0	11,342	178	70,271	5 14 11	12 13 11	2,032
		Rest of the district	581,638	4 8 0	4,833	9	10,651	2 3 3	6 11 3	61
	Jalaun	Whole district	405,439	4 8 0	2,810	7	8,581	3 0 10	7 8 10	52
	Hamirpur	Ditto	440,245	4 8 0	3,079	8	10,374	2 13 2	7 5 2	61
	Banda	Ditto	613,114	4 8 0	6,678	11	20,150	3 0 3	7 8 3	32
Total			2,065,297	..	29,846	14	1,20,027	4 0 4	9 7 6	137
BENARES.	Benares	Benares town	193,447	12 2 0	15,260	77	1,06,250	6 15 5	19 1 5	1,471
		Rest of the district	702,865	10 6 0	3,371	5	5,715	1 11 1	12 1 1	53
		Mirzapur town	83,866	10 6 0	6,338	72	32,303	5 2 10	15 8 10	1,120
	Mirzapur	Hallia police circle	113,626	1 12 0	1,140	10	2,088	1 13 4	3 9 4	36
		Rest of the district	401,270	10 6 0	3,708	9	7,786	2 1 7	12 7 7	115
	Jaunpur	Whole district	1,155,105	10 6 0	6,408	6	17,094	2 10 8	13 0 8	72
	Ghazipur	Ditto	332,289	10 6 0	4,562	5	10,821	2 5 11	12 11 11	70
	Ballia	Ditto	331,009	10 6 0	4,324	6	9,341	1 15 0	12 5 0	71
Total			4,322,977	..	45,611	10	1,91,898	4 3 4	14 14 11	157

(17A)

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APPENDIX F—(concluded.)

Statistics of consumption of country spirit, licence fees, still-head duty and incidence of licence fees in the distillery tracts for the year ending March 31, 1928—(concluded).

Division.	District.	Detail of areas.	Population.	Rate of still-head duty in force per gallon in (London proof approximately).	Consumption in London proof gallons.	Incidence of consumption per 1,000 of population.	Amount of licence fees.	Incidence of licence fees per gallon (London proof).	Incidence of licence fees and still-head duty per gallon (London proof).	Incidence of total receipts (licence fees plus still-head duty) per 1,000 of population.
1	2	3	4	5	6	7	8	9	10	11
				Rs. a. p.			Rs.	Rs. a. p.	Rs. a. p.	Rs.
GORAKHPUR.	Gorakhpur ..	Gorakhpur town ..	57,985	10 6 0	10,398	179	59,641	5 11 9	16 1 9	2,888
		Maharajganj tahsil and the portion of the Padrauna tahsil.	622,635	5 8 0	4,514	7	9,523	2 1 9	7 4 9	53
	Basti ..	Rest of the district ..	2,438,435	10 6 0	9,973	4	16,755	1 10 11	12 0 11	50
		Trans-Rapti portion of the district.	390,644	5 8 0	1,664	4	1,829	1 1 7	6 4 7	27
	Azamgarh ..	Rest of the district ..	1,534,584	10 6 0	4,631	3	5,349	1 2 6	11 8 6	35
		Whole district ..	1,528,657	10 6 0	6,842	4	10,261	1 8 0	11 14 0	53
		Total ..	6,572,940	..	38,022	6	1,03,358	2 11 6	12 4 1	71
KUMAUN.	Naini Tal ..	Naini Tal town ..	10,392	10 6 0	1,919	192	12,013	6 4 2	16 10 2	3,132
		Khatima and Sittarganj Peshkaria.	133,242	4 8 0	4,775	36	13,626	2 13 8	7 5 8	264
		Rest of the district ..	133,241	6 15 0	9,124	69	13,460	1 7 7	8 6 7	577
	Almora ..	Tahsil Almora (excluding pargana Johar) and Almora Bhabar.	335,206	5 8 0	2,866	9	13,406	4 10 10	9 13 10	84
	Garhwal ..	Pargana Talla Salun (ex-Patti Bungi).	65,627	10 6 0	829	13	3,744	4 8 8	14 14 8	187
		Total ..	677,703	..	19,513	29	56,251	2 14 1	8 14 6	256

LUCKNOW.	Lucknow	Lucknow town	240,566	12 2 0	18,774	78	1,49,520	7 15 5	20 1 5	1,565
		Rest of the district	483,778	10 6 0	5,214	11	10,637	2 0 9	12 6 9	134
	Unao ..	Whole district	819,128	10 6 0	7,241	9	9,797	1 5 8	11 11 8	104
	Rae Bareli	Ditto..	936,403	10 6 0	5,836	6	6,306	1 1 3	11 7 3	71
	Sitapur..	Ditto..	1,039,481	10 6 0	5,192	5	22,619	4 5 8	14 11 8	70
	Hardoi	Ditto..	1,084,410	10 6 0	3,880	4	15,809	4 1 2	14 7 2	51
	Kheri ..	Ditto..	627,534	10 6 0	3,960	6	11,945	3 0 3	13 6 3	23
Total			5,281,300	..	50,097	10	2,26,723	4 8 5	15 9 2	143
FYZABAD.	Fyzabad	Fyzabad town	56,620	10 6 0	8,043	141	39,984	4 15 6	15 5 6	2,165
		Rest of the district	1,115,810	10 6 0	7,758	7	7,566	0 15 7	11 5 7	79
	Gonda ..	Whole district	1,154,873	10 6 0	5,670	5	10,635	1 14 0	12 4 0	60
	Bahraich	Ditto..	767,318	10 6 0	5,082	7	11,024	2 2 8	12 8 3	83
	Sultanpur	Ditto..	1,003,912	10 6 0	6,461	6	9,027	1 6 4	11 12 4	75
	Partabgarh	Ditto..	855,190	10 6 0	3,878	5	4,880	1 4 2	11 10 2	53
	Bara Banki	Ditto..	1,029,954	10 6 0	7,939	8	10,678	1 5 6	11 11 6	90
Total			5,983,617	..	44,831	7	93,794	2 1 6	12 7 8	98
GRAND TOTAL			43,583,187	..	3,87,303	9	16,73,581	4 5 2	14 5 6	128

J. N. L. SATHE, I.C.S.,
Offg. Excise Commissioner, United Provinces.

APPENDIX G.

Statistics of retail sale of opium by non-official vendors for the year ending March 31, 1928.

Division.	District.	Seers of opium sold.	Cost price to vendors of opium.	Licence fees.	Total.	Incidence per seer.	Remarks.
1	2	3	4	5	6	7	
			Rs.	Rs.	Rs.	Rs. a. p.	
MEERUT.	Dehra Dun ..	340	23,800	12,447	36,247	106 9 9	
	Saharanpur ..	857	59,990	29,242	89,232	104 1 11	
	Muzaffarnagar ..	438	30,660	13,551	44,211	100 15 0	
	Meerut ..	923	64,610	31,767	96,377	104 6 8	
	Bulandshahr ..	800	56,000	27,973	83,973	104 15 5	
	Total ..	3,358	2,35,060	1,14,980	3,50,040	104 4 2	
AGRA.	Aligarh ..	947½	66,325	34,218	1,00,543	106 1 10	
	Muttra ..	432½	30,275	14,716	44,991	104 0 5	
	Agra ..	634	44,880	22,152	66,532	104 15 0	
	Mainpuri ..	124	8,680	3,628	12,308	99 4 1	
	Etah ..	283	19,810	9,705	29,515	104 4 8	
	Total ..	2,421	1,69,470	84,419	2,53,889	104 13 11	
ROHILKHAND.	Bareilly ..	309	21,630	10,861	32,491	105 2 5	
	Bijnor ..	253	17,710	7,335	25,045	98 15 10	
	Budaun ..	85	5,950	2,380	8,530	98 0 0	
	Moradabad ..	531	37,170	18,106	55,276	104 1 7	
	Shahjahanpur ..	250	17,500	8,035	25,535	102 2 3	
	Pilibhit ..	172	12,040	5,010	17,050	99 2 0	
	Total ..	1,600	1,12,000	51,727	1,63,727	102 5 3	
ALLAHABAD.	Farrukhabad ..	299½	20,965	10,272	31,237	104 4 9	
	Etawah ..	386	27,020	13,396	40,416	104 11 3	
	Cawnpore ..	2,635	1,84,450	1,02,331	2,86,781	103 13 5	
	Fatehpur ..	624½	43,715	21,330	65,045	104 2 6	
	Allahabad ..	1,211½	84,805	46,080	1,30,885	108 0 7	
	Total ..	5,156½	3,60,955	1,93,409	5,54,364	107 8 1	
JHANSI.	Jhansi ..	299	20,930	10,113	31,043	103 13 2	
	Jalaun ..	238½	16,695	8,294	24,989	104 12 5	
	Hamirpur ..	265	18,550	7,995	26,545	100 2 9	
	Banda ..	287	20,090	8,746	28,836	100 7 7	
	Total ..	1,030½	76,265	35,148	1,11,413	103 4 2	

APPENDIX G.

Statistics of retail sale of opium by non-official vendors for the year ending March 31, 1928—(concluded)

Division.	District.	Seers of opium sold.	Cost price to vendors of opium.	Licence fees.	Total.	Incidence per seer.	Remarks.
1	2	3	4	5	6	7	
			Rs.	Rs.	Rs.	Rs. a. p.	
GORAKH- PUR.	Benares ..	2,350	1,64,500	95,029	2,59,529	110 7 0	
	Mirzapur ..	659½	46,165	23,617	69,782	105 18 0	
	Jaunpur ..	642	44,940	21,165	66,105	102 15 6	
	Ghazi-pur ..	87	6,090	2,475	8,565	98 7 2	
	Ballia ..	103	7,210	2,126	10,336	100 5 7	
	Total ..	3,841½	2,68,905	1,45,412	4,14,317	107 13 8	
	Gorakhpur ..	650	45,500	22,126	67,626	101 0 8	
	Basti ..	163½	11,415	4,545	15,960	97 12 9	
	Azamgarh ..	268½	19,795	7,455	26,250	97 12 3	
	Total ..	1,082	75,490	34,126	1,09,866	101 8 8	
	Naini Tal ..	140	9,800	3,965	13,765	98 5 2	
	Almora ..	27½	1,925	732	2,657	96 9 11	
	Garhwal ..	49	3,430	1,245	4,675	95 6 6	
	Total ..	216½	15,155	5,942	21,097	97 7 2	
	Lucknow ..	1,224	85,680	47,447	1,33,127	108 12 3	
	Unao ..	447½	31,325	14,744	46,069	102 15 2	
	Rae Bareilly ..	215	17,150	7,195	24,345	99 5 11	
	Sitapur ..	257½	18,025	8,385	26,410	102 9 0	
	Hardoi ..	211	17,080	7,704	24,784	101 9 2	
	Kheri ..	455	31,850	13,997	45,847	100 12 2	
	Total ..	2,873	2,01,110	99,472	3,00,582	104 10 0	
FYSA- BAD.	Fyzabad ..	170½	11,935	5,021	16,956	99 7 6	
	Gonda ..	163	11,410	5,181	16,591	101 12 7	
	Bahraich ..	199	13,930	6,412	20,342	102 3 6	
	Sultanpur ..	265	18,550	7,232	25,782	97 4 8	
	Partabgarh ..	208	14,560	6,014	20,574	98 14 7	
	Dara Banki ..	103½	7,215	2,330	10,075	97 5 6	
	Total ..	1,109	77,630	32,693	1,10,323	99 7 8	
	GRAND TOTAL, 1927-28.	22,747	15,92,290	7,97,328	23,89,618	105 0 10	
	GRAND TOTAL, 1926-27.	22,295	15,60,650	7,85,108	23,45,758	105 3 5	

NOTES.—(1) Poppy is grown in the districts printed in italics.

(2) Official vend has been abolished in all districts.

(3) The issue of half seer cakes of opium has been introduced in all districts.

J. N. L. SATHE, I.C.S.,
Offg. Excise Commissioner, United Provinces.

APPENDIX I.

Statement showing export of bang to Indian States during the year ending March 31, 1928.

Name of Indian States.	Imported from—		
	Jhansi.	Jalaun.	Total.
	Mds. seer.	Mds. seer.	Mds. seer.
Katera	0 7	..	0 7
Samthar	3 0	..	3 0
Bundelkhand jagirs	..	2 10	2 10
Total	3 7	2 10	5 17

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

APPENDIX J.

Statistics of sales of foreign spirits and fermented liquors under wholesale licences during the year ending March 31, 1928.

Serial number.	Name of district.	Number of licences.	Sold to other licensed vendors.			Sold to the public.		
			Wines.	Spirits other than denatured spirits.	Beer.	Wines.	Spirits other than denatured spirits.	Beer.
			Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
1	Dehra Dun	6	640	199	53,690	90	30	1,460
2	Saharanpur	8	80	1,081	1,075	1C	255	1,070
3	Meerut	5	72	306	59,784	438	1,837	12,303
4	Bareilly	1	..	8	110	..	..	3,897
5	Moradabad	3	..	..	..	151	2	55
6	Shahjahanpur	1	4,581	95	..	406	62	..
7	Cawnpore	4	732	434	3,523	303	1,435	6,407
8	Allahabad	5	..	..	..	46	281	4,266
9	Benares	2	..	..	..	2.	8	449
10	Almora	1	..	..	37,037	..	..	..
11	Lucknow	5	364	5,320	85,689	666	3,231	17,709
12	Unao	1	..	121	..	..	..	..
Total 1927-28		37	6,419	7,614	245,908	2,112	7,191	47,616
Total 1926-27		35	2,951	12,262	281,401	4,433	6,155	27,533

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

APPENDIX K.

Statistics of sales of foreign and fermented liquor under retail licences during the year ending March 31, 1928.

Serial number.	Name of district.	Sold under shop licences.				Sold under hotel, bar or dāk bungalow licences.				Sold under railway refreshment room or dining-car licences.			
		Number of licences.	Wines.	Spirits other than denatured spirits.	Beer.	Number of licences.	Wines.	Spirits other than denatured spirits.	Beer.	Number of licences.	Wines.	Spirits other than denatured spirits.	Beer.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Galls.	Galls.	Galls.		Galls.	Galls.	Galls.		Galls.	Galls.	Galls.
1	Dehra Dun ..	17	6,054	4,601	9,806	18	800	640	2,680	1	20	50	430
2	Saharanpur ..	9	168	2,108	2,815	..	..	..	..	2	10	145	889
3	Muzaffarnagar ..	1	4	256	25	..	..	..	..	..	..	..	..
4	Meerut ..	10	537	2,801	12,519	2	25	170	163	2	..	..	..
5	Bulandshahr ..	1	6	289	30	..	..	..	..	..	..	..	..
6	Aligarh ..	3	67	976	606	..	..	..	..	1	1	8	61
7	Muttra ..	5	36	926	14,751	..	..	..	..	1	5	48	354
8	Agra ..	11	463	4,836	7,084	6	140	251	26	3	3	27	..
9	Mainpuri ..	1	4	65	24	..	..	..	..	..	..	..	..
10	Etah ..	2	59	91	97	..	..	..	..	1	1	44	129
11	Bareilly ..	9	376	1,941	1,686	3	2	6	13,626	1	13	92	405
12	Bijnor ..	3	3	239	8	..	..	..	..	1	2	58	76
13	Budaun ..	1	76	..	..	..	..	..	..	..	..	..	..
14	Moradabad ..	5	1,305	119	393	..	..	..	..	1	439	41	430
15	Shahjahanpur ..	3	28	397	372	..	..	..	..	1	1	8	64
16	Pilibhit ..	1	2	112	18	..	..	..	..	..	..	..	..
17	Farrukhabad ..	2	10	375	190	..	..	..	..	..	..	..	..
18	Etawah ..	2	44	256	362	..	..	..	..	1	..	2	51
19	Cawnpore ..	9	1,393	3,548	8,202	6	81	494	9,767	2	11	174	629
20	Fatehpur ..	1	50	7	154	..	..	..	..	1	21	2	29
21	Allahabad ..	10	600	3,837	10,285	8	43	288	14,597	1	3	39	314
22	Jhansi ..	7	747	2,765	45,202	..	..	..	..	4	46	23	4,196
23	Jalaun ..	2	2	34	7	..	..	..	..	1	1	7	88
24	Hamirpur ..	..	..	..	..	..	..	..	..	..	..	..	..
25	Banda ..	2	18	153	395	..	..	..	..	..	..	..	..
26	Benares ..	3	310	2,464	4,636	2	35	46	262	2	16	116	223
27	Mirzapur ..	8	55	324	1,425	..	..	..	..	1	1	4	35
28	Jaunpur ..	2	5	132	23	..	..	..	..	..	..	..	..
29	Ghazipur ..	1	10	87	49	..	..	..	..	..	..	..	..
30	Ballia ..	1	1	57	2	..	..	..	..	..	..	..	..
31	Gorakhpur ..	4	242	1,207	1,145	..	..	..	..	2	..	19	..
32	Basti ..	1	80	..	7	..	..	..	..	1	32	..	37
33	Azamgarh ..	..	..	..	..	..	..	..	..	1	29	..	16
34	Naini Tal ..	10	357	2,876	3,180	15	318	422	1,460	2	5	62	381
35	Almora ..	6	2,246	50	2,375	3	10	..	52	..	..	..	..
36	Garhwal ..	1	180	19	233	..	..	..	..	1	29	10	60
37	Lucknow ..	8	1,593	3,165	7,341	10	257	733	3,878	5	13	185	1,153
38	Unao ..	1	..	36	..	..	..	..	..	..	..	..	..
39	Rae Bareilly ..	1	114	..	10	..	..	..	..	1	45	..	49
40	Sitapur ..	1	63	379	223	..	..	..	..	..	..	..	..
41	Hardoi ..	1	3	62	53	..	..	..	..	1	4	20	39
42	Kheri ..	1	15	237	22	..	..	..	..	1	..	14	13
43	Fyzabad ..	3	416	61	354	..	..	..	..	1	102	3	335
44	Gonda ..	2	27	332	192	..	..	..	..	1	4	22	54
45	Bahraich ..	1	79	..	..	..	..	..	..	..	..	..	..
46	Sultanpur ..	1	1	36	1	..	..	..	..	..	..	..	..
47	Partabgarh ..	3	8	252	5	..	..	..	..	1	3	57	111
48	Bara Banki ..	2	8	112	51	..	..	..	..	1	..	25	68
Total 1927-28 ..		179	17,870	52,610	136,308	73	1,711	3,050	46,516	47	860	1,300	10,744
Total 1926-27 ..		197	22,113	44,370	155,993	72	1,557	2,013	41,191	47	720	2,435	12,494

IMPERIAL RETURN I.
Revenue for 1927-28.
(Figures in columns 2 to 43 and 47 are gross.)

Name of district.	Country spirits.						Country fermented liquors.				Malt liquors.		
	Duty on distillery spirits.	Fees from distilleries.	Licence fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other systems.	Total receipts from country spirits.	Tari tree-tax receipts.	Other receipts from tari (licence fees, etc.)	Receipts from country fermented liquors—, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors other than malt liquors.	Duty on beer manufactured in India.	Licence fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun ..	1,22,183	..	66,468	1,88,651	..	1,88,651	..	..	..	..	21,000	300	21,300
Saharanpur ..	1,26,137	..	66,084	1,92,171	..	1,92,171	..	2,802	..	2,802	..	..	..
Muzaffarnagar ..	43,317	..	16,233	59,755	..	59,755	..	..	..	..	..	..	..
Meerut ..	1,57,950	..	77,841	2,35,791	..	2,35,791	..	11,700	..	11,700	..	..	..
Bulandshahr ..	38,023	..	18,214	56,237	..	56,237	..	..	..	..	..	..	..
Aligarh ..	59,927	..	31,680	91,607	..	91,607	..	6,230	..	6,230	..	..	..
Muttra ..	32,954	..	17,752	50,706	..	50,706	..	..	..	..	..	..	..
Agra ..	1,78,037	..	96,353	2,74,390	..	2,74,390	..	9,222	..	9,222	..	..	..
Mainpuri ..	21,971	..	8,783	30,754	..	30,754	..	10,821	..	10,821	..	..	..
Etah ..	23,584	..	10,459	34,043	..	34,043	..	6,801	..	6,801	..	..	..
Bareilly ..	1,44,215	..	75,386	2,19,701	..	2,19,701	..	8,301	..	8,301	..	300	300
Bijnor ..	62,120	..	20,379	82,499	..	82,499	..	..	..	..	..	..	..
Budaun ..	48,706	..	21,110	69,816	..	69,816	..	2,369	..	2,369	..	..	..
Moradabad ..	1,24,301	..	60,869	1,83,670	..	1,83,670	..	5,216	..	5,216	..	..	..
Shahjahanpur ..	8,477	..	29,599	88,076	..	88,076	..	1,437	..	1,437	..	..	..
Pilibhit ..	70,983	..	13,194	84,127	500	84,627	..	..	..	..	..	..	..
Farrukhabad ..	45,819	..	21,970	67,779	..	67,779	..	34,387	..	34,387	..	..	..
Etawah ..	24,968	..	11,640	36,608	..	36,608	..	9,472	..	9,472	..	..	..
Cawnpore ..	2,10,093	..	96,152	3,06,245	..	3,06,245	..	49,256	..	49,256	..	..	..
Fatehpur ..	35,572	..	4,588	40,160	..	40,160	..	651	..	651	..	..	..
Allahabad ..	1,75,708	..	94,785	2,70,493	..	2,70,493	..	29,059	..	29,059	..	..	..

Jhansi	1,03,668	..	82,072	1,85,740	..	1,85,740	..	4,540	..	4,540	28	..	28
	<i>5,165</i>			<i>5,165</i>		<i>5,165</i>							
Jalaun	12,763	..	8,557	21,320	..	21,320	..	..	..	..	..	..	..
	<i>2,719</i>			<i>2,719</i>		<i>2,719</i>							
Hamirpur	16,645	..	10,454	27,099	..	27,099	..	..	..	..	..	..	..
	<i>4,442</i>			<i>4,442</i>		<i>4,442</i>							
Banda	23,977	..	19,840	49,817	..	49,817	..	..	..	..	..	..	..
	<i>8,934</i>			<i>8,934</i>		<i>8,934</i>							
Benares	2,19,905	..	1,11,863	3,31,288	..	3,31,288	..	27,756	..	27,756	..	..	..
Mirzapur	1,03,825	..	42,972	1,45,797	43,397	1,90,194	..	13,110	..	13,110	..	..	..
Jaunpur	66,542	..	16,452	82,994	..	82,994	..	16,261	..	16,261	..	..	..
Ghazipur	47,372	..	10,877	58,249	..	58,249	..	45,552	..	45,552	..	..	..
Ballia	50,092	..	9,168	59,260	..	59,260	..	57,254	..	57,254	..	..	..
Gorakhpur	2,34,981	..	83,704	3,18,685	47,600	3,66,285	1,03,609	39,942	..	1,48,551	..	..	..
Basti	49,258	..	7,050	56,303	..	56,303	11,062	18,979	..	30,041	..	..	..
Azamgarh	71,030	..	10,125	81,175	..	81,175	..	50,167	..	50,167	..	..	..
Naini Tal	70,751	..	38,589	1,09,290	..	1,09,290	..	..	..	..	..	..	..
Almora	..	..	13,225	13,225	4,981	18,207	..	..	..	..	17,541	400	17,941
Garhwal	..	..	3,760	3,760	24,978	28,738	..	..	..	..	..	..	..
Lucknow	2,93,504	..	1,57,340	4,50,744	..	4,50,744	..	75,674	..	75,674	..	..	..
Unao	75,220	..	9,632	84,902	..	84,902	..	22,429	..	22,429	..	..	..
Rae Bareilly	60,945	..	6,396	67,342	..	67,342	..	2,839	..	2,839	..	..	..
Sitapur	58,947	..	22,192	76,139	..	76,139	..	7,045	..	7,045	..	..	..
Hardoi	40,291	..	15,719	56,010	..	56,010	..	7,100	..	7,100	..	..	..
Kheri	40,993	..	11,540	52,533	47,182	99,715	..	2,568	..	2,568	..	..	..
Fyzabad	1,63,282	..	46,516	2,09,798	..	2,09,798	..	19,358	..	19,358	..	..	..
Gonda	66,666	..	10,815	77,481	29,453	1,06,934	..	3,264	..	3,264	..	..	..
Bahraich	52,070	..	10,667	62,737	39,482	1,02,219	..	984	..	984	..	..	..
Sultanpur	67,126	..	8,962	76,083	..	76,083	..	2,700	..	2,700	..	..	..
Partabgarh	33,797	..	4,873	38,670	..	38,670	..	1,010	..	1,010	..	..	..
Bara Banki	75,966	..	10,649	83,615	..	83,615	..	9,367	..	9,367	..	..	..
Total, 1927-28 ..	39,04,432	..	16,42,914	55,47,346	2,37,573	57,84,919	1,19,671	6,15,678	..	7,35,349	38,569	1,000	39,569
	<i>21,267</i>			<i>21,267</i>		<i>21,267</i>					(a)		(a)
											167,924		167,924
											2,06,493		2,07,493
Total, 1926-27 ..	35,93,835	..	14,39,937	50,33,802	2,24,667	53,08,463	68,872	6,20,241	..	6,88,618	90,573	1,300	51,873
	<i>22,804</i>			<i>22,804</i>		<i>22,804</i>							

(a) Received from the Punjab Government as duty on beer exported from the Punjab to United Provinces during 1925-26.

NOTE.—The revenue, if any, derived from exoisable articles of different kinds issued to Indian States and foreign countries, is shown in italics below the figures relating to British districts, and is not included in those figures.

The figures shown in column 12 include Rs. 36,244 duty on beer for consumption by troops.

IMPERIAL RETURN I—(continued).
Revenue for 1927-28.
(Figures in columns 2 to 43 and 47 are gross.)

Name of district.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14, and 17.	Receipts from commercial spirits including denatured spirits and medicated wines.					Opium.		
	Duty on wines and spirits manufactured in India and classed as foreign liquors.	Licence fee for the sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.		Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Licence fees for medicated wines.	Licence fees for commercial spirits.	Total of columns 19 to 22.	Sale proceeds of Excise opium.		Duty on opium other than Excise opium.
										Cost price.	Duty.	
1	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun ..	..	24,573	24,573	2,34,524	..	..	..	550	550	8,840	14,960	..
Saharanpur ..	14,098	4,423	18,521	2,13,494	..	..	200	150	350	22,308	37,752	..
Muzaffarnagar ..	..	320	320	60,075	..	..	..	75	75	11,888	19,272	..
Meerut ..	..	20,052	20,052	2,67,543	..	..	100	275	375	23,998	40,612	..
Bulandshahr ..	..	352	352	56,589	..	..	..	50	50	20,800	35,200	..
Aligarh ..	..	1,472	1,472	99,309	..	..	..	125	125	24,635	41,690	..
Muttra ..	..	1,108	1,108	51,814	..	..	..	125	125	11,245	19,090	..
Agra ..	181	10,866	10,997	2,94,609	..	..	..	302	302	16,484	27,896	..
Mainpuri ..	..	193	193	41,768	..	..	..	50	50	3,224	5,456	..
Etah ..	..	733	733	41,582	..	..	..	25	25	7,358	12,452	..
Bareilly ..	..	4,533	4,533	3,32,835	..	..	200	175	375	8,034	13,596	..
Bijnor ..	..	461	461	82,960	..	..	..	75	75	6,573	11,132	..
Budaun ..	..	194	194	72,379	..	..	..	..	..	2,210	3,740	..
Moradabad ..	..	3,668	3,668	1,92,554	..	..	..	220	220	13,806	23,364	..
Shahjahanpur ..	1,84,000	1,149	1,85,149	2,74,662	17,440	..	..	76	17,516	26,000	8,200	..
	2,35,560		2,35,560	2,35,560						6,500	11,000	..
Pilibhit ..	..	119	119	84,746	..	..	..	50	50	4,472	7,568	..
Farrukhabad ..	..	740	740	1,02,906	..	..	..	150	150	7,787	13,178	..
Etawah ..	..	930	930	47,010	..	..	..	50	50	10,096	16,984	..
Cawnpore ..	37,859	30,412	68,271	4,23,772	4,718	4,348	100	504	9,670	68,510	1,15,940	..
	759		759	759								..
Fatehpur ..	..	121	121	40,932	..	..	..	..	..	16,237	27,478	..
Allahabad ..	..	18,114	18,114	3,17,666	..	..	100	448	543	31,499	53,906	..
Jhansi ..	..	8,428	8,428	1,98,736	..	..	..	60	60	7,774	13,156	..
				5,165						52	85	..

Jalaun	397	397	21,717	..	..	..	25	25	6,266	10,604	..	
Hamirpur	..	..	2,719	..	..	..	..	..	741	1,254	..	
Banda	422	422	27,099	..	..	..	..	..	6,890	11,660	..	
Benares	5,628	5,628	4,442	..	..	..	51	51	7,462	12,628	..	
Mirzapur	899	899	50,239	..	..	..	200	200	61,100	1,03,400	..	
Jaunpur	168	168	8,934	..	..	..	85	85	9,360	15,840	..	
Ghazipur	162	162	2,04,203	..	..	..	110	110	17,147	29,018	..	
Ballia	1,755	1,755	99,423	..	..	..	50	50	16,692	28,248	..	
Gorakhpur	192	192	1,02,963	..	..	..	50	50	2,262	3,828	..	
Basti	50	50	1,16,514	..	..	..	50	50	2,678	4,532	..	
Azamgarh	11,010	11,010	5,16,591	..	..	..	100	100	16,900	28,600	..	
Naini Tal	3,844	3,844	86,541	..	..	..	50	50	4,251	7,194	..	
Almora	88	88	1,31,392	..	..	..	25	25	6,981	11,814	..	
Garhwal	81,460	37,109	1,20,300	..	..	..	600	600	3,640	6,160	..	
Lucknow	2,450	68,569	39,992	..	..	..	228	228	715	1,210	..	
Unao	4,340	28,776	2,450	..	..	..	..	..	1,274	2,156	..	
Rae Bareli	319	5,94,987	2,450	..	..	..	605	605	31,824	53,856	..	
Sitapur	548	4,644	1,11,978	..	..	..	..	..	11,635	19,690	..	
Hardoi	170	319	70,560	..	..	..	25	25	6,370	10,780	..	
Kheri	536	548	83,732	..	..	..	75	75	6,695	11,330	..	
Fyzabad	1,306	170	63,280	..	..	..	50	50	6,344	10,736	..	
Gonda	1,313	536	1,02,819	..	..	..	51	51	11,806	20,064	..	
Bahraich	201	1,306	2,30,457	..	..	..	250	250	4,433	7,102	..	
Sultanpur	79	1,313	1,11,516	..	..	..	..	..	4,288	7,172	..	
Partabgarh	711	201	1,08,404	..	..	..	25	25	5,174	8,756	..	
Bara Banki	749	79	78,867	..	..	..	..	..	6,890	11,660	..	
		711	40,396	..	..	..	50	50	5,408	9,152	..	
		749	96,731	..	..	..	25	25	2,691	4,554	..	
Total, 1927-28	2,71,893 (b)1,24,000	2,00,834	4,72,777 (b)1,24,000	70,32,614 (a) and (b) 2,91,924	22,153	4,348	700	6,260	33,466	5,91,539 36,153	10,01,066 25,332	..
	3,95,893 2,38,769		5,96,777 2,38,769	73,24,538 2,60,029								
Total, 1926-27	3,12,918 3,14,143	1,89,071	5,01,989 3,14,143	65,90,944 3,36,947	19,129	..	1,250	5,980	26,359	5,79,685 36,944	9,80,900 22,936	..

(27A)

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(b) Received from North-West Frontier Province and Delhi Governments as compensation for loss of excise revenue for the years 1926-27 and 1927-28.
 NOTE.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States and foreign countries is shown in italics below the figures relating to British districts, and is not included in those figures.

The figures shown in column 15 include Rs. 3,49,193 duty levied at a reduced rate on spirits issued for consumption by troops or military police.

IMPERIAL RETURN I—(continued).
Revenue for 1927-28.
(Figures in columns 2 to 43 and 47 are gross.)

Name of district.	Opium.			Hemp drugs.								
	Licence fees for the sale of opium (wholesale and retail).	Fees for morphia licences and for permits for manufacture and sale of medicinal preparations of opium. (druggists' permits).	Total receipts from opium.	Sale Proceeds.						Licence fees, wholesale and retail from—		
				Ganja.		Charas.		Bhang.		Ganja and charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permits).
				Cost price.	Duty.	Cost price.	Duty.	Cost price.	Duty.			
1	27	28	29	30	31	32	33	34	35	36 & 37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun	12,507	34	36,341	..	..	..	20,680	..	81	17,492	893	..
Saharanpur	29,980	19	90,059	..	..	..	48,330	..	1,269	45,026	1,820	..
Muzaffarnagar	13,738	14	44,407	..	..	..	14,918	..	984	10,558	833	..
Meerut	81,767	50	90,427	..	..	..	23,182	..	500	20,840	2,452	..
Bulandshahr	27,962	1	83,963	..	..	..	12,293	..	535	8,714	2,660	..
Aligarh	34,242	12	1,00,579	..	3,026	..	15,652	..	1,594	15,378	8,209	..
Muttra	14,982	5	45,262	..	6,922	..	15,986	..	2,151	23,934	11,455	..
Agra	21,906	98	66,824	..	1,359	..	37,853	..	2,470	29,867	12,387	..
							34,100					
Mainpuri	8,585	7	12,272	..	..	..	17,780	..	990	11,987	4,930	..
Etah	9,755	..	29,565	..	..	..	9,589	..	773	6,548	8,948	..
Bareilly	10,671	15	32,316	..	..	..	44,477	..	1,201	29,186	737	..
Bijnor	7,340	8	25,003	..	..	..	13,702	..	261	8,896	198	..
Budaun	2,395	4	8,849	..	..	..	19,243	..	313	12,128	1,296	..
Moradabad	18,097	14	55,281	..	..	..	26,244	..	593	19,003	2,122	..
			34,200									
Shahjahanpur	8,020	13	25,553	..	..	..	29,208	..	576	20,049	2,704	..
Pilibhit	4,945	1	16,936	..	..	..	14,216	..	639	9,498	421	..
Farrukhabad	10,349	10	31,324	..	..	..	26,012	..	1,545	17,651	7,621	..
Etawah	13,466	..	40,486	..	..	..	26,516	..	1,229	18,214	6,129	..
Cawnpore	1,01,866	16	2,86,332	..	3,406	..	1,11,440	..	3,015	94,606	41,582	..
Fatehpur	21,218	..	64,938	..	..	..	40,585	..	2,034	28,697	10,350	..
Allahabad	46,218	45	1,51,068	..	4,919	..	99,235	..	5,305	81,620	26,611	..

Jhansi	..	9,974	18	90,923	..	..	..	20,874	..	478	16,300	2,518	..
				140	..	..	..	308	..	79			..
Jalaun	..	8,304	2	25,176	..	..	..	12,544	..	442	8,613	2,260	..
				1,995	..	..	..	1,176	..	56			..
Hamirpur	..	8,050	..	26,600	..	..	..	13,160	..	869	8,154	1,757	..
Banda	..	8,746	..	28,886	..	..	..	23,562	..	997	15,590	5,055	..
Benares	..	96,298	63	2,60,856	..	63,325	..	50,402	..	5,837	1,45,810	27,827	..
				25,200	..	..	..	..	..	..			..
Mirzapur	..	28,843	7	69,815	..	23,689	..	43,875	..	2,945	74,361	15,125	..
Jaunpur	..	21,460	4	66,404	..	34,966	..	61,425	..	1,499	92,625	7,092	..
Ghazipur	..	2,485	..	8,575	..	67,088	..	956	..	1,109	88,270	5,262	..
Ballia	..	8,026	..	10,236	..	82,715	..	..	..	1,258	1,08,888	5,541	..
Gorakhpur	..	22,064	8	67,572	..	72,769	..	8,002	..	9,454	98,999	2,354	..
Basti	..	4,496	3	15,944	..	10,820	..	13,955	..	3,020	28,590	1,852	..
Azamgarh	..	7,228	6	26,024	..	74,542	..	10,716	..	1,729	1,05,777	7,999	..
Naini Tal	..	3,895	20	19,715	..	..	..	26,258	..	120	20,257	80	..
Almora	..	755	11	2,691	..	..	..	6,411	..	8	5,300	10	..
Garhwal	..	1,300	..	4,630	..	..	..	8,523	..	2	6,809	8	..
Lucknow	..	43,332	60	1,34,072	..	945	..	95,794	..	3,079	81,630	16,308	..
Unao	..	14,707	..	46,082	..	..	..	51,744	..	4,583	35,370	22,237	..
Rae Bareilly	..	7,360	4	24,514	..	1,509	..	69,706	..	2,705	51,417	13,063	..
Sitapur	..	8,362	..	26,387	..	..	..	35,494	..	1,155	25,512	5,583	..
Hardoi	..	7,681	2	24,718	..	..	..	43,214	..	1,953	23,893	9,255	..
Kheri	..	14,078	3	46,001	..	..	..	27,499	..	2,513	13,571	2,416	..
Fyzabad	..	4,990	19	16,944	..	14,506	..	53,167	..	2,368	57,656	7,308	..
Gonda	..	5,194	6	16,610	..	4,920	..	8,745	..	2,280	11,256	1,522	..
Bahraich	..	6,352	..	20,282	..	810	..	12,223	..	694	9,109	694	..
Sultanpur	..	7,225	2	25,777	..	6,058	..	53,715	..	1,513	47,342	5,934	..
Partabgarh	..	5,993	2	20,555	..	1,534	..	52,692	..	1,972	37,137	9,017	..
Bara Banki	..	2,755	..	10,000	..	3,544	..	43,144	..	1,494	32,803	7,040	..
Total, 1927-28	..	7,99,597	546	23,93,748	..	4,99,362	..	15,24,475	..	81,859	17,80,451	3,88,850	..
				61,535	..	..	..	35,584	..	135			..
Total, 1926-27	..	7,81,903	496	23,42,984	..	4,22,800	..	18,96,352	..	72,083	15,58,985	3,00,794	..
				59,330	..	..	..	4,483	..	60			..

Notes.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States and foreign countries, is shown in italics below the figures relating to British districts and is not included in those figures.

**IMPERIAL RETURN I—(concluded).
Revenue for 1927-28.
(Figures in columns 2 to 43 and 47 are gross.)**

Name of district.	Hemp drugs.		Licence fees for the sale of cocaine and its allied drugs.	Fines and forfeitures.	Government commercial undertakings to which chapter 2 of the Account code applies.			Miscellaneous.	Grand total of columns 1 to 47.	Deduct from column 48.		Total net Excise revenue in the year.
	Ware-house dues.	Total receipts from hemp drugs.			Recoveries of investments in.	Recoveries of indirect charges from.	Profits from.			Refunds.	Expenditure as per Return II.	
1	40	41	42	43	44	45	46	47	48	49	50	51
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Dehra Dun	..	38,646	..	20	..	..	..	..	8,10,061	2,426		
Saharanpur	..	96,445	..	254	..	..	..	2,126	4,02,728	850		
Muzaffarnagar ..	..	26,188	..	415	..	..	..	..	1,31,160	109		
Meerut	..	51,474	..	2,300	..	..	..	373	4,18,492	2,045		
Bulandshahr	..	24,202	..	..	..	..	..	209	1,65,013	..		
Aligarh	..	43,854	..	1,072	..	..	..	..	2,44,939	..		
Muttra	..	60,448	..	267	..	..	..	5	1,57,921	80		
Agra	..	83,286	..	524	..	..	..	..	4,45,045	1,482		
		34,100							34,100			
Mainpurf	..	35,687	..	291	..	..	..	18	90,086	119		
Etah	..	20,853	..	6	..	..	..	1	92,082	189		
Bareilly	..	75,551	..	278	..	..	..	2,977	3,44,392	695		
Bijnor	..	23,057	..	230	..	..	..	28	1,81,403	129		
Budaun	..	32,985	..	764	..	..	..	4	1,14,481	..		
Moradabad	..	47,902	..	15	..	..	..	89	2,96,061	182		
									34,200			
Shahjahanpur ..	..	52,537	..	213	..	..	..	14	3,70,475	1,000		
									2,35,560			
Pilibhit	..	24,774	..	..	..	..	..	150	1,26,706	..		
Farrukhabad ..	..	52,829	..	235	..	..	..	17	1,87,511	268		
Etawah	..	52,088	..	281	..	..	..	..	1,39,865	130		
Cawnpore	..	2,59,049	..	..	..	..	..	634	9,79,457	6,708		
									739			
Fatehpur	..	81,666	..	112	..	..	..	175	1,87,818	..		
Allahabad	..	2,17,690	..	202	..	..	..	4,407	6,71,576	1,992		

Jhansi	..	..	..	40,160	..	49	..	..	1	2,69,928	5,770		
				387						5,692			
Jalaun	..	..	..	28,859	..	99	..	..	15	70,891	2,920		
				1,232						5,946			
Hamirpur	..	..	..	28,440	..	200	..	..	9	77,848	5,841		
										4,442			
Banda	..	..	..	45,204	..	84	..	..	13	1,24,427	10,430		
										8,934			
Benares	..	..	..	2,98,201	..	377	..	..	32,063	9,56,369	7,200		
										25,200			
Mirzapur	..	..	..	1,64,995	..	73	..	..	218	4,39,389	1,385		
Jaunpur	..	..	..	1,97,607	..	..	..	..	154	3,63,698	75		
Ghazipur	..	..	..	1,62,785	..	..	..	..	498	2,75,871	80		
Ballia	..	..	..	1,98,352	..	..	..	..	565	3,25,717	20		
Gorakhpur	..	..	..	1,81,073	..	971	..	..	100	7,66,412	..		
Basti	..	..	..	58,257	..	260	..	..	90	1,61,122	..		
Azamgarh	..	..	..	2,00,763	..	..	..	..	132	3,58,336	1,102		
Naini Tal	..	..	..	46,715	..	42	..	..	2	1,81,374	1,007		
Almora	..	..	..	11,729	..	..	..	..	4	54,644	106		
Garhwal	..	..	..	15,336	..	..	..	..	..	48,742	..		
Lucknow	..	..	..	1,97,811	..	868	..	..	17	9,28,360	1,325		
										2,450			
Unao	..	..	..	1,13,934	..	410	..	..	3,624	2,75,978	..		
Rae Bareli	..	..	..	1,38,400	..	115	..	..	23	2,33,637	..		
Sitapur	..	..	..	67,749	..	128	..	..	1	1,78,072	56		
Hardoi	..	..	..	83,815	..	97	..	..	..	1,71,455	..		
Kheri	..	..	..	50,999	..	276	..	..	..	2,00,146	89		
Fyzabad	..	..	..	1,85,095	..	203	..	..	1,112	3,84,061	27		
Gonda	..	..	..	28,723	..	107	..	..	17	1,56,973	1,734		
Bahraich	..	..	..	23,470	..	216	..	..	49	1,47,446	361		
Sultanpur	..	..	..	1,14,562	..	241	..	..	8	2,19,455	..		
Partabgarh	..	..	..	1,02,352	..	302	..	..	..	1,63,655	92		
Bara Banki	..	..	..	87,965	..	165	..	..	12	1,94,898	398		
Total, 1927-28	..	..	..	42,18,997	..	12,762	..	..	49,949	1,37,35,536	57,872	11,39,788	1,28,74,122
				35,719					(c)	(a) (b) (c)	(d)		
									44,322	9,36,246	2,75,277	1,73,276	1,27,00,846
									94,271	1,40,71,783			
										3,57,283			
Total, 1926-27	..	..	..	37,50,964	..	8,786	..	..	50,376	1,27,70,363	69,579	10,93,520	1,16,07,264
				4,548						4,01,375		1,76,074	1,14,21,190

(c) Received credit from the Government of India on account of difference of cost price of Opium at Rs. 2 (Rs. 28—Rs. 26) per seer for the period November 1, 1925 to November 30, 1926 vide G. O. no. 310/XIII—98, dated July 13, 1928.

(d) Paid to other Governments as duty on foreign liquors exported from the United Provinces to other British Indian Provinces during the years 1925-26, 1926-27, and 1927-28.

Notes.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States and foreign countries, is shown in italics below the figures relating to British districts, and is not included in those figures.

J. N. L. SATHE, I.C.S.,
Offg. Excise Commissioner, United Provinces.

IMPERIAL RETURN I-A.

Supplementary table showing the duty realized (a) in other British Indian Provinces on excisable articles exported to the United Provinces and (b) in the United Provinces on excisable articles exported to other British Indian Provinces.

Description of excisable articles.	Amount of duty realized in other Provinces of India on excisable articles exported to the United Provinces.		Amount of duty realized in the United Provinces on excisable articles exported to other Indian Provinces.										
	In the Punjab.	Total.	To Assam.	To Baluchistan.	To Bengal.	To Central India.	To the North-West Frontier Province.	To Delhi.	To Bihar and Orissa.	To the Punjab.	To Ajmere.	To Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Spirits manufactured in India and classed as foreign liquors.	..	..	34,293	41,198	11,830	15,094	99,678	3,020	6,273	15,191	1,299	2,901	2,30,777
Rectified spirit ..	..	..	..	..	..	..	892	..	..	1,778	..	..	2,670
Malt liquor..	1,11,022	1,11,022	..	..	..	..	..	..	..	..	..	..	..
Plain spirit..	..	..	..	..	..	..	..	..	..	..	..	..	..

J. N. L. SATHE, I.C.S.,

Offg. Excise Commissioner, United Provinces.

IMPERIAL RETURN II.

Expenditure for 1927-28.

1	Pay of officers and establishment.	Allowance, other than rewards.	Supply and services other than rewards.		Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise department.	Cost of Ganja purchased.	Cost of charas purchased.	Cost of Bhang purchased.	Assignments and compensations.	Government Commercial undertakings to which Chapter 2 of the Account Code applies.		Loss by exchange.	Total charges.
	2	3	Construction and repairs of buildings.	Other charges.	6	7	8	9	10	11	12	Investment in—	Loss on—	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Excise charges..	3,75,595	64,386	19,678	*11,085	11,341	44,090	6,04,110	..	..	..	9,568	..	..	..	11,39,788
Central controlling charges.	1,36,303	17,352	6	..	19,479	..	..	..	..	..	..	..	..	136	1,73,276
Total 1927-28..	5,11,838	81,738	19,684	*11,085	30,820	44,090	6,04,110	..	..	..	9,568	..	..	136	13,13,064
Total 1926-27	4,93,972	79,138	21,592	1,460	31,803	40,118	5,91,120	..	..	..	10,391	..	..	..	12,69,594

* NOTE.—Includes Rs. 9,544 on account of fees paid for the testing of Excise samples done by the Chemical Examiner for Customs and Excise, Calcutta.

J. N. L. SATHE, I.C.S.,
Offg. Excise Commissioner, United Provinces.

RETURN III.

the year ending March 31, 1938.

Country liquors—
of shops licensed for retail.
sale of—Foreign liquors—
Retail licences—Number for sale of—

16	17	18	19	20	21	22	23	24	25	26	27	28
Spirits under outstill system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (<i>packwas</i>) etc. (Ordinary licences).	Other country fermented liquor (Home brewing licences).	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls, other than railway refreshment rooms (excluding canteens).	Liquor in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquor).	Foreign liquors—all other special retail licences.
..	8	..	..	..	..	8	14	21	5	8	161	5
..	5	..	..	..	..	..	9	..	2	2	1	..
..	..	..	..	..	..	..	10	2	10	2	61	..
..	8	..	..	..	..	..	8	1	2	1	1	..
..	8	..	..	..	..	..	8	3	3	4	104	..
..	44	..	..	..	..	..	1	..	..	1	..	..
..	14	..	..	..	..	..	2	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	4	..	..	..	..	1	8	3	8	1	43	..
..	8	..	..	..	..	..	2	1	..	..	..	..
..	1	..	..	..	..	1	1	..	..	1	1	..
..	15	..	..	..	..	..	1	..	..	..	..	..
1	..	..	..	..	..	..	1	..	..	..	..	..
..	121	..	..	..	..	..	2	..	..	1	..	..
..	51	..	..	..	..	3	2	6	4	1	67	3
..	54	..	..	..	..	..	6	..	..	1	77	24
..	1	..	..	..	..	9	7	8	3	1	..	..
..	10	..	..	..	..	..	1	..	..	1	..	..
..	1	..	..	..	..	2	5	1	5	4	35	5
..	..	..	..	..	..	1	1	..	..	2	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..
..	21	..	..	..	..	..	8	2	1	2	..	9
80	16	..	..	..	..	..	8	..	..	1	..	..
..	24	..	..	..	..	..	2	..	..	..	..	..
..	75	..	..	..	..	..	2	..	..	..	..	..
..	136	..	..	..	..	..	1	..	..	..	..	..

IMPERIAL RETURN III—(continued).

Shops and licences for the year ending March 31, 1928—(continued).

Division and district.	Foreign liquors— Retail licences— Number for sale of—		Number of shops licensed for retail sale of—				Retail licences Number for sale of—			
	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its prepa- rations for medical purposes only. (Or- dinary druggists' permits.)	Morphia (special drug- gists' permits.)	Hemp drugs for medical purposes (Druggists' permits.)	Cocaine. (Druggists' permits.)
1	29	30	31	32	33	34	35	36	37	38
PROVINCE OF AGRA.										
MEERUT.										
Dehra Dun.. ..	5	24	9	11	11	11	16	18	..	13
Saharanpur	7	7	33	32	32	32	10	9	..	1
Muzaffarnagar	..	3	26	20	20	20	8	6	..	..
Meerut	2	20	32	37	37	37	23	25	..	5
Bulandshahr	..	4	28	18	18	18	1	1	..	..
AGRA.										
Aligarh	1	5	26	28	28	28	4	8	..	3
Muttra	2	6	21	25	25	25	2	3	..	2
Agra	3	11	31	42	42	42	22	20	..	6
Mainpuri	..	1	11	27	27	27	2	6	..	..
Etah	..	1	10	16	16	16	..	..	..	..
ROHILKHAND.										
Bareilly	1	7	14	76	76	76	9	8	..	6
Bijnor	..	3	20	19	19	19	3	2	..	1
Budaun	..	2	11	41	41	41	2	2	..	..
Moradabad	2	7	23	33	33	33	5	5	..	3
Shahjahanpur	..	3	15	36	36	36	7	6	..	2
Pilibhit	..	2	17	26	26	26	..	..	..	..
ALLAHABAD.										
Farrukhabad	1	5	12	41	41	41	6	6	..	2
Etawah	..	1	15	36	36	36	1	..	..	..
Cawnpore	13	20	44	71	71	71	13	12	..	2
Fatehpur	..	..	24	52	52	52	..	..	..	..
Allahabad	9	19	26	88	88	88	27	22	..	15
JHANSI.										
Jhansi	..	7	16	22	22	22	9	9	..	..
Jalaun	..	..	11	22	22	22	1	1	..	..
Hamirpur	..	..	19	30	30	30	..	..	..	..
Banda	..	2	23	41	41	41	..	..	..	..
BENARES.										
Benares	6	25	17	45	45	45	32	29	..	17
Mirzapur	1	3	13	51	51	51	4	2	..	2
Jaunpur	1	3	27	63	63	63	2	1	..	2
Ghazipur	..	2	9	50	50	50	..	..	..	..
Ballia	..	2	7	52	52	52	..	..	..	..

IMPERIAL RETURN III—(continued).

Shops and licences for the year ending March 31, 1928—(continued).

Division and district.	Manufacture of liquor—Number of—				Number of wholesale licences for sale of—								Country liquors—Number of shops licensed for retail sale of—	
	Breweries.	Government distilleries.	Private distilleries.	Outstills.	Country spirits.	Liquors, other than commercial spirits, imported or manufactured in India and classed as foreign liquor.	Commercial spirits, including denatured spirits and medicated wines.	Opium.	Ganja.	Charas.	Bhang.	Number of tappers licences.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
GORAKHPUR.														
Gorakhpur ..	..	..	..	7	..	..	..	..	..	..	..	..	102	..
Basti ..	..	..	..	..	2	..	..	..	..	..	..	..	65	..
Azamgarh ..	..	..	..	..	..	..	..	..	..	..	..	..	59	..
KUMAUN.														
Naini Tal ..	..	..	..	..	..	..	..	..	..	..	..	..	28	..
Almora ..	1	..	..	3	..	1	..	..	..	..	..	..	8	..
Garhwal ..	..	..	..	6	..	..	..	..	..	..	..	..	3	..
ODDH.														
LUCKNOW.														
Lucknow ..	..	..	1	..	..	5	1	..	..	..	..	..	45	..
Unao ..	..	..	1	..	..	1	1	..	..	..	..	..	73	..
Rae Bareilly ..	..	..	..	..	..	..	..	..	..	..	..	..	80	..
Sitapur ..	..	..	..	..	..	..	..	..	..	..	..	..	54	..
Hardoi ..	..	..	..	..	..	..	..	..	..	..	..	..	54	..
Kheri ..	..	..	..	..	..	..	..	..	..	..	..	..	36	..
FYZABAD.														
Fyzabad ..	..	..	1	..	..	..	..	..	..	..	..	..	68	..
Gonda ..	..	..	..	14	1	..	..	..	..	..	..	..	36	..
Bahraich ..	..	..	..	30	..	..	..	..	..	1	..	..	32	..
Sultanpur ..	..	..	..	..	..	..	..	..	..	..	..	..	52	..
Partabgarh ..	..	..	..	..	..	..	..	..	..	..	..	..	67	..
Bara Banki ..	..	..	..	..	..	..	..	..	..	..	..	..	70	..
Total, 1927-28..	2	1	7	91	11	37	6	..	..	2	..	..	2 130	..
Total, 1926-27..	2	3	5	93	11	36	5	..	..	1	..	..	2,148	..

IMPERIAL

Shops and licences for the year

Division and district.	Country liquors—Number of shops licensed for retail sale of—					Foreign liquors—Retail licences—Number for sale of—				
	Spirits under outstill system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (<i>paichwai</i>), etc. (Ordinary licence).	Other country fermented liquors (Home brewing licences).	Malt liquors only.	Foreign liquors to be consumed on premises and on off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls, other than railway refreshment rooms (excluding canteens).	Liquor in canteens.
1	16	17	18	19	20	21	22	23	24	25
GORAKHPUR.										
Gorakhpur ..	7	417	..	..	..	..	1	3	..	..
Basti ..	..	210	..	..	..	..	..	1	..	..
Azamgarh ..	..	169	..	..	..	..	..	..	1	..
KUMAUN.										
Naini Tal ..	..	..	..	..	..	..	1	9	13	4
Almora ..	3	..	..	..	..	..	..	6	1	8
Garhwal ..	6	..	..	..	..	..	..	1	..	..
ODDH.										
LUCKNOW.										
Lucknow ..	..	51	..	..	..	..	1	7	10	14
Unao ..	..	43	..	..	..	..	..	1	..	..
Rae Bareli ..	..	7	..	..	..	..	..	1	..	..
Sitapur ..	..	11	..	..	..	..	..	1	..	1
Hardoi ..	..	25	..	..	..	..	..	1	..	..
Kheri ..	27	2	..	..	..	..	..	1	..	..
FYZABAD.										
Fyzabad ..	..	49	..	..	..	..	..	3	..	5
Gonda ..	14	11	..	..	80	..	..	2	..	..
Bahraich ..	30	1	..	..	..	..	..	1	..	..
Sultanpur ..	..	13	..	..	..	..	..	1	..	..
Partabgarh ..	..	3	..	..	..	..	..	3	..	..
Bara Banki ..	..	28	..	..	..	..	1	1	..	..
Total, 1927-28 ..	118	1,650	..	..	80	..	23	154	75	65
Total, 1926-27 ..	120	1,714	..	..	76	..	21	147	61	61

RETURN III—(concluded).

ending March 31, 1928—(concluded).

Foreign liquors—Retail licences— Number for sale of—					Number of shops licensed for retail sale of—				Retail licences for sale of—			
Liquors in railway re- freshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licences for foreign liquors).	Foreign liquors—all other special retail licences.	Rectified spirits and medicated wines. (Druggists' permits.)	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its prepa- rations for medical purposes only. (Or- dinary druggists' permits.)	Morphia (special drug- gists' permits.)	Hemp drugs for medical purposes (Druggists' permits.)	Cocaine. (Druggists' permits.)
26	27	28	29	30	31	32	33	34	35	36	37	38
2	4	..	3	10	34	107	107	107	6	6	..	5
1	..	..	..	2	13	57	57	57	3	3	..	..
1	..	..	..	1	25	67	67	67	3	3	..	1
4	63	..	4	15	16	18	18	18	7	7	..	2
2	..	..	2	3	4	6	6	6	3	8	..	2
1	..	..	..	2	10	15	15	15	..	..	..	..
5	59	38	12	25	14	36	36	36	33	32	..	16
..	..	..	..	3	18	66	66	66	1	1	..	..
1	..	..	..	1	17	79	79	79	2	1	..	..
4	..	..	..	3	11	36	36	36	..	..	..	..
1	..	..	..	1	13	62	62	62	..	1	..	2
1	..	..	..	1	31	48	48	48	1	2	..	..
1	..	..	4	11	16	70	70	70	10	9	..	6
1	..	..	..	..	13	33	33	33	8	2	..	1
..	..	..	..	1	12	29	29	29	..	..	..	1
..	..	..	..	..	23	53	53	53	1	1	..	..
1	..	..	..	2	17	69	69	69	2	1	..	1
1	..	..	..	1	11	65	65	65	..	..	..	..
54	683	84	80	282	893	2,067	2,067	2,067	284	278	..	119
51	624	80	86	310	885	2,060	2,060	2,060	291	300	..	191

IMPERIAL

Consumption—rates of duties

Name of district.	Country spirits.					
	Issues in Imperial gallons.				Rates of duty per London proof gallon.	Cost price per London proof gallon.
	At strength of 25° U. P.	At strength of 35° U. P.	At strength of 50° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.		
1	2	3	4	5	6	7
						Rs. a. p.
Dehra Dun ..	..	15,967	..	10,379	Rs. 12-2-0 and Rs. 10-6-0	2 0 0
Saharanpur ..	..	18,677	..	12,140	Rs. 10-6-0	2 8 0
Muzaffarnagar ..	..	6,372	..	4,142	Rs. 10-6-0	2 8 0
Meerut ..	..	21,025	..	13,666	Rs. 12-2-0 and Rs. 10-6-0	2 3 0
Bulandshahr ..	..	5,562	..	3,615	Rs. 10-6-0	2 0 0
Aligarh ..	..	8,762	..	5,695	Rs. 10-6-0	2 0 0
Muttra ..	..	4,899	..	3,184	Rs. 10-6-0	2 0 0
Agra ..	..	22,298	..	15,144	Rs. 12-2-0 and Rs. 10-6-0	2 0 0
Mainpuri ..	..	3,255	..	2,116	Rs. 10-6-0	2 0 0
Etah ..	..	3,567	..	2,318	Rs. 10-6-0	2 0 0
Bareilly ..	..	19,391	..	12,604	Rs. 12-2-0 and Rs. 10-6-0	2 0 0
Bijnor ..	..	7,856	..	5,106	Rs. 10-6-0	2 8 0
Budaun ..	..	7,214	..	4,689	Rs. 10-6-0	2 3 0
Moradabad ..	..	16,541	..	10,752	Rs. 10-6-0 and Rs. 5-3-0	2 3 0
Shahjahanpur ..	..	8,830	..	5,740	Rs. 10-6-0	2 3 0
Pilibhit ..	..	6,442	..	4,187	Rs. 10-6-0	2 3 0
Farrukhabad ..	..	6,786	..	4,411	Rs. 10-6-0	2 0 0
Etawah ..	..	4,008	..	2,602	Rs. 10-6-0 Rs. 5-3-0 ..	2 0 0
Cawnpore ..	..	18,976	5,182	14,925	Rs. 12-2-0 and Rs. 10-6-0	1 15 0
Fatehpur ..	..	5,270	..	3,425	Rs. 10-6-0	1 15 0
Allahabad ..	..	25,266	4,240	18,543	Rs. 10-6-0 and Rs. 1-12-0	2 0 0
Jhansi ..	..	3,323	23,038	16,679	Rs. 6-15-0 and Rs. 4-8-0..	1 8 0
Jalaun ..	..	202	3,003	1,633	Rs. 4-8-0	1 8 0
Hamirpur ..	..	..	5,621	2,810	Rs. 4-8-0	1 8 0
Banda ..	..	..	1,554	942	Rs. 4-8-0	1 8 0
Benares ..	..	..	7,837	3,679	Rs. 4-8-0	1 8 0
	..	143	4,238	2,212	Rs. 4-8-0	1 8 0
	..	1,780	11,043	6,678	Rs. 4-8-0	1 8 0
	..	517	8,337	4,504	Rs. 12-2-0 and 10-6-0 ..	1 8 0
	..	24,894	4,899	18,631	Rs. 12-2-0 and 10-6-0 ..	1 8 0

RETURN IV.

Prices for 1927-28—(continued).

Retail price per London proof gallon.	Foreign liquors.					Commercial spirits.		
	Imported liquors.			Liquors manufactured in India and classed as foreign liquors.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
	Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.			
8	9	10	11	12	13	14	15	16
Rs. 24-4-0 and Rs. 22-8-0 and Rs. 20-12-0.	3,990	6,964	78,066	..	46,459	..	1,330	..
Rs. 20-12-0	1,651	188	2,451	230	2,408	15	320	19
Rs. 20-12-0	242	8	25	9	..	8	35	..
Rs. 22-8-0 and Rs. 20-12-0	3,470	1,041	32,140	113	96,092	8	2,499	21
Rs. 20-12-0	196	6	..	19	30	..	..	..
Rs. 20-12-0	729	68	667	9	..	2	798	..
Rs. 20-12-0	268	41	828	17	14,278	..	207	..
Rs. 22-8-0 and Rs. 20-12-0	2,975	606	21,073	851	15,984	26	1,660	17
Rs. 20-12-0	80	4	23	19	..	..	11	..
Rs. 20-12-0	114	60	221	..	4	..	46	..
Rs. 22-8-0 and Rs. 20-12-0	1,831	391	12,266	198	3,451	..	2,954	18
Rs. 20-12-0	200	5	84	19	..	..	62	..
Rs. 20-12-0	..	69	..	5	..	..	37	..
Rs. 20-12-0 and Rs. 15-9-0	1,246	162	889	176	167	14	944	..
Rs. 20-12-0	175	28	299	378	183	..	339	..
Rs. 19-0-0	49	2	4	18,024	..	63	7,657	..
Rs. 20-12-0	255	10	190	39	14	..	61	..
Rs. 20-12-0	255	10	190	25	..	15	268	..
Rs. 20-12-0 and Rs. 13-18-0	193	44	892	..	..	..	9	..
Rs. 22-8-0 and Rs. 20 12-0	6,511	1,778	25,005	1,964	..	791	11,496	50
Rs. 17-5-0	7	72	182	10	..	15	686	..
Rs. 20-12-0 and Rs. 17-5-0 and Rs. 8-10-0.	3,023	706	12,153	306	17,261	45	5,546	29
Rs. 15-12-0 and Rs. 18-8-0	2,033	793	33,485	83	15,781	..	822	..
Rs. 13-8-0	31	2	94	..	..	..	16	..
Rs. 13-8-0	..	..	..	..	..	..	..	..
Rs. 13-13-0 and Rs. 13-8-0	115	18	395	..	..	..	..	..
Rs. 22-8-0 and Rs. 17-5-0	1,975	368	5,575	..	5,486	103	4,990	16

IMPERIAL

Consumption—rates of

Name of district.	Opium and							
	Issues in seers of excise opium.	Retail sales in seers of other opium (e. g. Punjab grown, Punjab Hill States and Malwa.)	Wholesale price of opium to retail vendors per seer.		Average retail price of opium per seer.	Sales of morphia in lbs., oz., grs.	Charas	
			Cost price.	Duty.			Sales in seers.	Cost price per seer.
1	17	18	19	20	21	22	23	24
			Rs.	Rs.	Rs.			Rs. a. p.
Dehra Dun ..	340	..	26	44	120	0 14 0	374	4 12 0
Saharanpur ..	857	..	26	44	120	0 4 70	878	4 12 0
Muzaffarnagar ..	438	..	26	44	120	0 0 322	263	4 12 0
Meerut ..	923	..	26	44	120	0 4 236	510	4 4 0
Bulandshahr ..	800	..	26	44	120	0 0 35	220	4 4 0
Aligarh ..	947½	..	26	44	120	0 1 65	230	4 4 0
Muttra ..	432½	..	26	44	120	0 0 234	287	4 4 0
Agra ..	634	..	26	44	120	0 1 65	668	4 4 0
Mainpuri ..	124	..	26	44	120	0 0 113	318	4 0 0
Etah ..	233	..	26	44	120	..	175	4 4 0
Bareilly ..	809	..	26	44	120	0 5 104	795	4 4 0
Bijnor ..	253	..	26	44	120	0 0 97	236	4 12 0
Budaun ..	85	..	26	44	120	0 0 77	345	4 4 0
Moradabad ..	531	..	26	44	120	0 10 391	471	4 4 0
Shahjahanpur ..	(a) 1,000 250	..	26	44	120	0 0 14	519	3 12 0
Pilibhit ..	172	..	26	44	120	..	355	4 4 0
Farrukhabad ..	299½	..	26	44	120	0 0 207	465	4 0 0
Etawah ..	386	..	26	44	120	..	472	4 0 0
Cawnpore ..	2,635	..	26	44	120	0 6 0	1,990	4 0 0
Fatehpur ..	624½	..	26	44	120	..	720	3 12 0
Allahabad ..	1,211½	..	26	44	120	0 2 153	1,766	3 12 0
Jhansi ..	239 2	..	26	44	120	0 0 120	373	4 0 0
Jalaun ..	238½	..	26	44	120	..	223	4 0 0
Hamirpur ..	28½ 265	..	26	44	120	..	235	4 0 0
Banda ..	287	..	26	44	120	..	423	4 0 0
Benares ..	2,350 360	..	26	44	120	4 1 30	929	3 12 0

(a) 800 seers were issued at cost price (Rs. 26 a seer) and 200 seers at Rs. 67 a seer to Rampur State.

RETURN IV.

duties and prices for 1927-28—(continued).

other drugs.

other drugs.										Sales of cocaine in lbs. oz. grs.
Ganja.						Bhang.				
Duty per seer.	Retail price per seer.	Sales in seer.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its prepara- tion.	Cost price per seer.	Duty per seer.	Retail price per seer.	
25	26	27	28	29	30	31	32	33	34	35
Rs. a. p.	Rs.		Rs. a. p.	Rs. a. p.	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
55 4 0	120	..	..	..	..	129	0 6 0	0 10 0	5 0 0	0 10 400
55 4 0	120	..	..	..	..	2,039	0 6 0	0 10 0	2 8 0	0 1 373
55 4 0	120	..	..	..	..	613	0 6 0	0 10 0	2 8 0	0 1 104
55 12 0	120	..	..	..	..	805	0 6 0	0 10 0	5 0 0	0 4 188
55 12 0	120	..	..	..	..	851	0 6 0	0 10 0	5 0 0	0 1 167
55 12 0	120	86	5 10 0	34 6 0	100	2,523	0 6 0	0 10 0	5 0 0	0 2 217
55 12 0	120	201	5 10 0	34 6 0	100	3,448	0 0 0	0 10 0	5 0 0	0 2 400
55 12 0	120	36	5 10 0	34 6 0	100	3,887	0 6 0	0 10 0	5 0 0	0 7 151
56 0 0	120	..	..	..	..	1,578	0 6 0	0 10 0	5 0 0	..
55 12 0	120	..	..	..	..	1,272	0 6 0	0 10 0	5 0 0	0 0 414
55 12 0	120	..	..	..	..	1,512	0 4 0	0 12 0	2 8 0	0 4 159
55 4 0	120	..	..	..	..	420	0 6 0	0 10 0	2 8 0	0 2 159
55 12 0	120	..	..	..	..	418	0 4 0	0 12 0	5 0 0	0 1 293
55 12 0	120	..	..	..	..	711	0 4 0	0 12 0	5 0 0	0 3 394
56 4 0	120	..	..	..	..	921	0 6 0	0 10 0	5 0 0	0 1 288
55 12 0	120	..	..	..	..	854	0 4 0	0 12 0	2 8 0	0 1 240
56 0 0	120	..	..	..	..	2,474	0 6 0	0 10 0	5 0 0	0 2 314
56 0 0	120	..	..	..	..	1,956	0 6 0	0 10 0	5 0 0	0 0 290
56 0 0	120	99	5 10 0	34 6 0	100	12,812	0 6 0	0 10 0	5 0 0	0 6 173
56 4 0	120	..	..	..	..	3,196	0 6 0	0 10 0	5 0 0	0 0 157
56 4 0	120	143	5 10 0	34 6 0	100	8,481	0 6 0	0 10 0	5 0 0	0 7 337
56 0 0	120	..	..	..	..	757	0 6 0	0 10 0	5 0 0	0 0 304
56 0 0	120	..	..	..	..	127	0 6 0	0 10 0	5 0 0	0 0 187
56 0 0	120	..	..	..	..	706	0 6 0	0 10 0	5 0 0	0 0 187
56 0 0	120	..	..	..	..	90	0 6 0	0 10 0	5 0 0	..
56 0 0	120	..	..	..	..	576	0 6 0	0 10 0	5 0 0	..
56 0 0	120	..	..	..	..	1,535	0 6 0	0 10 0	5 0 0	0 1 374
56 4 0	120	2,054	5 10 0	34 6 0	100	9,661	0 6 0	0 10 0	5 0 0	0 5 122

IMPERIAL

Consumption—rates of duties

Name of district.	Country spirits.					
	Issues in Imperial gallons.				Rates of duty per London proof gallon.	Cost price per London proof gallon.
	As strength of 25° U. P.	At strength of 35° U. P.	At strength of 50° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.		
1	2	3	4	5	£	7
						Rs. s. p.
Mitzapur ..	..	17,209	..	11,186	Rs. 10-6-0 and Rs. 1-12-0	1 7 0
Jaunpur ..	..	9,858	..	6,408	Rs. 10-6-0	1 7 0
Ghazipur ..	..	7,018	..	4,562	Rs. 10-6-0	1 8 0
Ballia ..	..	7,421	..	4,824	Rs. 10-6-0	1 8 0
Gorakhpur ..	..	38,234	..	24,885	Rs. 10-6-0 and Rs. 5-3-0	1 7 0
Basti ..	..	9,635	..	6,295	Rs. 10-6-0 and Rs. 5-3-0	1 15 0
Azamgarh ..	..	10,526	..	6,842	Rs. 10-6-0	1 8 0
Naini Tal ..	..	12,189	..	15,818	Rs. 10-6-0 and Rs. 6-15-0 and Rs. 4-3-0.	2 3 0
Almora ..	..	4,410	..	2,866	Rs. 5-3-0	2 3 0
Garhwal ..	..	1,276	..	829	Rs. 10-6-0	2 8 0
Lucknow ..	..	36,905	..	23,988	Rs. 12-2-0 and Rs. 10-6-0	1 7 0
Unao ..	..	11,140	..	7,241	Rs. 10-6-0	1 7 0
Rae Bareilly ..	..	8,979	..	5,836	Rs. 10-6-0	1 8 0
Sitapur ..	..	7,983	..	5,193	Rs. 10-6-0	1 12 0
Hardoi ..	..	5,969	..	3,880	Rs. 10-6-0	2 0 0
Kheri ..	..	6,092	..	3,960	Rs. 10-6-0	2 3 0
Fyzabad ..	..	24,209	..	15,801	Rs. 10-6-0	2 0 0
Gonda ..	..	8,723	..	5,670	Rs. 10-6-0	1 15 0
Bahraich ..	..	7,318	..	5,082	Rs. 10-6-0	1 15 0
Sultanpur ..	..	9,940	..	6,461	Rs. 10-6-0	2 0 0
Partabgarh ..	..	5,967	..	3,878	Rs. 10-6-0	1 8 0
Bara Banki ..	..	12,214	..	7,989	Rs. 10-6-0	1 7 0
Total, 1927-28 ..	12,189	5,29,958 862	67,360 17,462	3,87,303 9,291	..	..
Total, 1926-27 ..	10,878	4,87,958 560	70,948 19,166	3,60,804 9,947	..	..

Issues of excisable articles of all kinds to Indian States and foreign countries are shown in italics below

RETURN IV.

and prices for 1927-28—(continued).

Retail price per London proof gallon.	Foreign liquors.					Commercial spirits.		
	Imported liquors.			Liquors manufactured in India, and classed as foreign liquors.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
	Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.			
8	9	10	11	12	13	14	15	16
Rs. 19-0-0 and Rs. 8-10-0	324	55	1,459	3	..	1	294	..
Rs. 19-0-0 and Rs. 17-5-0	136	..	..	..	22	..	..	..
Rs. 19-0-0 and Rs. 17-5-0	65	10	40	..	..	..	41	..
Rs. 17-5-0	43	2	1	..	..	..	24	..
Rs. 19-0-0 and Rs. 17-5-0 and Rs. 12-2-0	800	232	1,181	126	..	50	753	..
Rs. 17-5-0 and Rs. 12-2-0	..	112	44	..	..	..	30	..
Rs. 17-5-0	..	29	16	..	..	..	55	..
Rs. 22-8-0 and Rs. 19-13-0 and Rs. 10-8-0	2,240	636	3,605	231	3,770	26	781	..
Rs. 15-9-0	23	2,117	1,828	104	37,036	..	339	..
Rs. 20-12-0	30	207	235	23	9	..	..	..
Rs. 22-11-0 and Rs. 17-5-0	5,624	2,030	5,632	2,803	56,676	573	5,846	..
Rs. 17-5-0	..	..	..	140	27	..	112	..
Rs. 17-5-0	..	156	51	3	7	..	1,118	..
Rs. 20-12-0	261	68	223	14	..	..	42	..
Rs. 20-12-0	41	8	80	21	..	..	119	..
Rs. 19-0-0	133	15	35	5	..	..	85	..
Rs. 19-0-0 and Rs. 17-5-0	48	516	8,026	207	19,777	5	40	..
Rs. 17-5-0	261	31	246	4	..	..	389	..
Rs. 17-5-0	52	10	..	..	..	..	..	..
Rs. 17-5-0	27	23	2	..	..	..	100	..
Rs. 17-5-0	299	11	..	29	..	..	..	..
Rs. 17-5-0	91	9	63	13	41	..	73	..
..	41,672	19,742	243,643	8,067	334,781	1,622	49,633	175
				15,174		78	9,561	
..	42,298	18,174	147,399	7,685	337,954	7,312	33,678	411
				26,532		136	6,664	

the figures relating to British districts and are not included in those figures.

IMPERIAL

Consumption—rates of

Name of district.	Opium and							
	Issues in seers of excise opium.	Retail sale in seers of other opium (e. g. Punjab Grown, Punjab Hill States and Malwa).	Wholesale price of opium to retail vendors per seer.		Average retail price of opium per seer.	Sales of morphia in lbs., oz., grs.	Charas	
			Cost price.	Duty.			Sales in seers.	Cost price per seer.
1	17	18	19	20	21	22	23	24
			Rs.	Rs.	Rs.			Rs. a. p.
Mirzapur	659½	..	26	44	120	0 0 12	778	3 12 0
Jaunpur	642	..	26	44	120	1 2 295	1,092	3 12 0
Ghazipur	87	..	26	44	120	..	17	3 12 0
Ballia	108	..	26	44	120	..	..	..
Gorakhpur	650	..	26	44	120	0 2 373	142	3 12 0
Basti	168½	..	26	44	120	0 0 251	337	4 4 0
Azamgarh	268½	..	26	44	120	..	190	3 12 0
Naini Tal	140	..	26	44	120	0 0 409	467	4 4 0
Almora	27½	..	26	44	120	0 0 3	119	4 4 0
Garhwal	49	..	26	44	120	0 0 16	165	4 12 0
Lucknow	1,224	..	26	44	120	0 5 417	1,703	3 12 0
Unao	447½	..	26	44	120	..	924	4 0 0
Rae Bareilly ..	245	..	26	44	120	..	1,237	4 0 0
Sitapur	257½	..	26	44	120	..	631	3 12 0
Hardoi	244	..	26	44	120	..	768	3 12 0
Kheri	455	..	26	44	120	0 0 83	494	4 4 0
Fyzabad	170½	..	26	44	120	0 0 119	956	4 4 0
Gonda	168	..	26	44	120	0 8 0	150	4 4 0
Bahraich	199	..	26	44	120	..	225	4 4 0
Sultanpur	265	..	26	44	120	..	963	4 4 0
Partabgarh	208	..	26	44	120	..	937	3 12 0
Bara Banki	103½	..	26	44	120	..	767	3 12 0
Total, 1927-28 ..	22,747 1,390½	..	..	..	..	9 11 21	27,257 6 15	..
Total, 1926-27 ..	22,295 1,344	..	..	..	..	8 4 379	24,839 87	..

Issues of excisable articles of all kinds to Indian States and foreign countries are shown in italics

RETURN IV.

duties and prices for 1927-28—(concluded).

other drugs.

		Ganja.				Bhang.				Sale of cocaine in lbs. oz. grs.
Duty per seer.	Retail price per seer.	Sales in seer.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhanga and its prepara- tion.	Cost price per seer.	Duty per seer.	Retail price per seer.	
25	26	27	28	29	30	31	32	33	34	35
Rs. a. p.	Rs.		Rs. a. p.	Rs. a. p.	Rs.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
56 4 0	120	832	5 10 0	34 6 0	100	4,613	0 6 0	0 10 0	5 0 0	0 0 410
56 4 0	120	1,016	5 10 0	34 6 0	100	2,371	0 6 0	0 10 0	5 0 0	0 0 357
56 4 0	120	1,951	5 10 0	34 6 0	100	1,775	0 6 0	0 10 0	5 0 0	0 0 267
..	..	2,406	5 10 0	34 6 0	100	2,013	0 6 0	0 10 0	5 0 0	0 6 275
56 4 0	120	2,116	5 10 0	34 6 0	100	5,527	0 6 0	0 10 0	2 8 0	0 3 35
55 12 0	120	312	5 10 0	34 6 0	100	3,971	0 4 0	0 12 0	2 8 0	0 0 247
56 4 0	120	2,168	5 10 0	34 6 0	100	2,766	0 6 0	0 10 0	5 0 0	0 2 35
55 12 0	120	..	..	..	..	160	0 4 0	0 12 0	2 8 0	0 0 142
55 12 0	120	..	..	..	..	11	0 4 0	0 12 0	2 8 0	0 0 177
55 4 0	120	..	..	..	..	8	0 6 0	0 10 0	2 8 0	0 0 375
56 4 0	120	17	5 10 0	34 6 0	100	4,926	0 6 0	0 10 0	5 0 0	0 10 49
56 0 0	120	..	..	..	..	7,253	0 6 0	0 10 0	5 0 0	0 0 159
56 0 0	120	43	5 10 0	34 6 0	100	4,275	0 6 0	0 10 0	5 0 0	0 0 193
56 4 0	120	..	..	..	..	1,848	0 6 0	0 10 0	5 0 0	0 1 11
56 4 0	120	..	..	..	..	3,104	0 6 0	0 10 0	5 0 0	0 0 346
55 12 0	120	..	..	..	..	3,419	0 4 0	0 12 0	2 8 0	0 0 83
55 12 0	120	424	5 10 0	34 6 0	100	3,096	0 4 0	0 12 0	5 0 0	0 2 51
55 12 0	120	142	5 10 0	34 6 0	100	2,951	0 4 0	0 12 0	2 8 0	0 0 15
55 12 0	120	24	5 10 0	34 6 0	100	976	0 4 0	0 12 0	2 8 0	0 1 1
55 12 0	120	176	5 10 0	34 6 0	100	1,969	0 4 0	0 12 0	5 0 0	..
56 4 0	120	44	5 10 0	34 6 0	100	3,087	0 6 0	0 10 0	5 0 0	0 0 380
56 4 0	120	103	5 10 0	34 6 0	100	2,295	0 6 0	0 10 0	5 0 0	0 0 340
..	..	14,893	..	..	..	126,599 217	..	..	..	6 7 96
..	..	12,489	..	..	..	111,851 93	..	..	..	6 12 81

Below the figures relating to British districts and are not included in those figures.

J. N. L. SATHE, i.c.s.,
Offg. Excise Commissioner, United Provinces.

IMPERIAL

*Imports and exports of excisable articles of different descriptions from and to other
year ending*

Description of excisable articles.	Duty paid.							
	To Delhi.		To Bihar and Orissa.		To the Punjab.		To Ajmera.	
	P. Quantity in L. gallons.	Amount of duty.	P. Quantity in L. gallons.	Amount of duty.	P. Quantity in L. gallons.	Amount of duty.	P. Quantity in L. gallons.	Amount of duty.
	20	21	22	23	24	25	26	27
		Rs.		Rs.		Rs.		Rs.
Spirits manufactured in India and classed as foreign liquors.	141·1	3,020	614·8	6,273	829·7	15,191	92·5	1,299
Rectified spirit ..	..	..	..	..	81·3	1,778	..	..
Plain spirit ..	..	..	..	..	..	..	..	..
Malt liquor ..	..	..	..	..	Imperial gallons. 6,327	3,163	..	..
Ganja ..	..	..	..	..			..	..
Charas ..	..	..	..	..			..	..
Bhang ..	..	..	..	..			..	..

RETURN IV-A.

British Indian Provinces (a) on payment of duty and (b) in bond for the March 31, 1928—(concluded).

Exports.				In bond.					
To Bombay.		Total.							
Quantity in L. P. gallons.	Amount of duty.	Quantity in L. P. gallons.	Amount of duty.	To Bombay.	To Bengal.	To Central Provinces.	To Delhi.	To Ajmere.	Total.
28	29	30	31	32	33	34	35	36	37
	Rs.		Rs.	L. P. gallons.	L. P. gallons.	L. P. gallons.	L. P. gallons.	L. P. gallons.	L. P. gallons.
290·1	2,901	17874·6	2,30,777	16489·5	1505·5	4179·9	..	..	22174·9
..	..	122·1	2,670	15404·2	..	..	997·4	..	16401·6
..	..	..	..	..	..	..	..	19057·4	19057·4
..	..	Imperial gallons, 6,327	3,163	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..

J. N. L. SATHE, I.C.S.,
Offg. Excise Commissioner, United Provinces.

IMPERIAL RETURN IV-B.

Statement showing import, consumption and balance of cocaine for the year ending March 31, 1928.

District.	Balance in hand on April 1, 1927.	Imported from United Kingdom during the year.	(a) Transported from any chemist or purchased from Excise Commissioner's office.	Consumption during the year 1927-28.	Stock left in hand after March 31, 1928.
1	2	3	4	5	6
MEERUT.	lb. oz. grs.	lb. oz. grs.	lb. oz. grs.	lb. oz. grs.	lb. oz. grs.
Dehra Dun ..	.. 4 238	.. 3 200	.. 6 257	.. 10 400	.. 3 295
Saharanpur ..	.. 2 167	 55	.. 1 421	.. 1 373	.. 2 270
Muzaffarnagar ..	.. 1 154	.. ..	.. 0 240	.. 1 104	.. 0 290
Meerut ..	.. 2 52	.. 1 70	.. 4 192	.. 4 188	.. 3 125
Bulandshahr ..	.. 3 157	 60	.. 1 ..	.. 1 167	.. 3 50
AGRA.					
Aligarh ..	.. 1 371	.. 2 ..	.. ..	.. 2 217	.. 1 154
Muttra ..	.. 1 418	 367	.. 2 222	.. 2 400	.. 2 169
Agra ..	.. *10 261	.. 6 ..	.. 3 361	.. 7 151	.. 13 35
Mainpuri ..	.. ..	.. ..	.. ..	.. ..	.. ..
Etah ..	.. 1 433	.. ..	.. .. 191	 414	.. 1 210
ROHILKHAND.					
Bareilly ..	.. 5 140	.. ..	.. 1 430	.. 4 159	.. 2 411
Bijnor ..	.. 3 139	.. ..	.. 1 136	.. 2 159	.. 2 116
Budaun ..	.. *2 15	 109	.. 1 9	.. 1 293	.. 1 278
Moradabad ..	.. 2 216	.. ..	.. 3 302	.. 3 394	.. 2 124
Shahjahanpur ..	.. 2 180	.. ..	.. .. 110	.. 1 288	.. 1 2
Pilibhit ..	 436	.. ..	.. 1 246	.. 1 240	.. 1 5
ALLAHABAD.					
Farrukhabad ..	.. 1 345	.. ..	.. 2 217	.. 2 314	.. 1 243
Etawah ..	 301	.. ..	.. .. 300	 290	 311
Cawnpore ..	.. 3 103	.. 1 73	.. 4 213	.. 6 173	.. 2 221
Fatehpur ..	 202	 82	 139	 157	 266
Allahabad ..	.. 4 117	.. 2 ..	.. 5 1	.. 7 337	.. 3 218
JHANSI.					
Jhansi ..	.. 8 238	 335	.. ..	.. 0 304	.. 8 329
Jalaun ..	 261	.. ..	.. .. 131	 187	 205
Hamirpur ..	.. ..	.. ..	.. ..	.. ..	.. ..
Banda ..	 346	.. ..	.. 2 286	.. 1 374	.. 1 253

(a) Includes 1 lb. 4 oz. 153 grains imported from Foreign Provinces.

* Revised figures have been submitted by the District officers.

IMPERIAL RETURN IV-B.

Statement showing import, consumption and balance of cocaine for the year ending March 31, 1928—(concluded).

District.	Balance in hand on April 1, 1927.	Imported from United Kingdom during the year.	(a) Transported from any chemist or purchased from Excise Commissioner's office.	Consumption during the year 1927-28.	Stock left in hand after March 31, 1927.
1	2	3	4	5	6
BENARES.	lb. oz. grs.	lb. oz. grs.	lb. oz. grs.	lb. oz. grs.	lb. oz. grs.
Benares ..	.. 7 136	..	.. 4 232	.. 5 122	.. 6 246
Mirzapur ..	.. 1 262	..	 240	 410	.. 1 92
Jaunpur ..	 *265	..	 436	 357	 344
Ghazipur ..	 199	..	 381	 267	 313
Ballia ..	.. 1 80	..	 109	 275	.. 1 351
GORAKHPUR.					
Gorakhpur ..	.. 0 435	 297	.. 2 223	.. 3 35	.. 1 45
Basti ..	.. *1 331	..	.. ..	.. .. 247	.. 1 84
Azamgarh ..	.. 1 201	..	.. 2 12	.. 2 35	.. 1 178
KUMAUN.					
Naini Tal ..	.. 1 32	 130	.. 1 37	 142	.. 2 107
Almora ..	.. 1 101	..	 95	 177	.. 1 19
Garhwal ..	.. 1 377	..	 270	 375	.. 1 272
LUCKNOW.					
Lucknow ..	1 2 364	.. 8 ..	.. 7 262	.. 10 49	1 8 140
Unao ..	 217	..	 248	 159	 306
Rae Bareli ..	 *260	..	 219	 193	 236
Sitapur ..	.. 1 96	..	 411	.. 1 11	.. 1 58
Hardoi ..	.. 1 68	..	 364	 346	.. 1 86
Kheri ..	 *377	..	.. ..	.. .. 88	 239
FYZABAD.					
Fyzabad ..	.. 1 19	..	.. 2 436	.. 2 51	.. 1 404
Gonda ..	 15	..	.. ..	.. .. 15	..
Bahraich ..	.. 1 8	 30	 274	.. 1 1	.. 0 311
Sultanpur ..	.. ..	..	.. ..	.. ..	.. ..
Partabgarh ..	 86	..	.. 1 243	 380	 337
Bara Banki ..	 *16	..	.. 1 193	 240	 306
GRAND TOTAL ..	7 .. 109	1 11 58	4 13 394	6 7 96	7 2 28

(a) Includes 1 lb. 4 oz. 153 grains imported from Foreign Provinces.

* Revised figures have been submitted by the District officers.

J. N. L. SATHE, I.C.S.,
Offg. Excise Commissioner, United Provinces.

IMPERIAL RETURN V.

For the year ending March 31, 1928.

Division and district.	Area in square miles.		Population (in thousands).		Number of square miles per shop.										Number of shops per 10,000 of population.					
	Outstill system.	Distillery system.	Outstill system.	Distillery system.	Country spirit.		Opium.		Ganja.		Charas.		Bhang.		Country spirit.					
					Outstill area.	Distillery area.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Outstill area.	Distillery area.		
																			Urban.	Rural.
1	2	3	4	5	6	7	8	9	10	11	12	13								
PROVINCE OF AGRA.																				
MEERUT.																				
Delhra Dun ..	..	27	1,162	..	48	164	..	9'00	77'46	6'75	232'40	9'00	145'23	9'00	145'25	9'00	145'25	..	0'62	0'91
Saharanpur ..	..	17	2,116	..	114	824	..	1'88	64'12	1'41	100'76	1'31	111'37	1'31	111'37	1'31	111'37	..	0'79	0'40
Muzaffarnagar ..	..	33	1,624	..	40	754	..	11'00	36'08	11'00	70'60	16'50	90'22	16'50	90'22	16'50	90'22	..	0'75	0'60
Meerut ..	..	8	2,290	..	165	1,384	..	0'27	81'78	0'36	229'00	3'33	176'15	3'33	176'15	3'33	176'15	..	1'76	0'20
Bulandshahr ..	..	3	1,901	..	62	1,004	..	0'75	111'82	1'00	76'04	1'03	136'73	1'00	136'73	1'00	136'73	..	0'65	0'17
AGRA.																				
Aligarh ..	..	11	1,935	..	129	932	..	1'10	101'84	1'57	101'84	1'37	96'75	1'37	96'75	1'37	96'75	..	0'73	0'20
Muttra ..	..	5	1,445	..	67	552	..	1'66	85'00	1'25	85'00	1'00	72'25	1'00	72'25	1'00	72'25	..	0'45	0'30
Agra ..	..	16	1,839	..	185	739	..	1'45	54'08	2'00	79'96	1'33	61'30	1'33	61'30	1'33	61'30	..	0'59	0'46
Mainpuri ..	..	1	1,673	..	27	721	..	0'50	72'78	0'50	185'89	0'50	66'92	0'50	66'92	0'50	66'92	..	0'74	0'32
Etah ..	..	16	1,704	..	57	772	..	4'00	89'68	4'00	234'00	4'00	142'00	4'00	142'00	4'00	142'00	..	0'70	0'25
ROHILKHAND.																				
Bareilly ..	..	12	1,567	..	129	884	..	1'71	31'34	3'00	156'70	1'33	23'39	1'33	23'39	1'33	23'39	..	0'54	0'57
Bijnor ..	..	3	1,871	..	74	656	..	0'42	55'08	0'60	124'73	0'60	133'64	0'60	133'64	0'60	133'64	..	0'95	0'52
Budaun ..	..	6	2,008	..	64	911	..	1'20	51'49	2'00	251'00	1'50	54'27	1'50	54'27	1'50	54'27	..	0'78	0'43
Moradabad ..	..	11	2,274	..	190	1,008	..	0'50	87'46	1'37	151'60	1'37	90'96	1'37	90'96	1'37	90'96	..	0'63	0'26
Shahjahanpur ..	..	6	1,720	..	110	729	..	0'85	68'30	1'20	172'00	1'20	55'48	1'20	55'48	1'20	55'48	..	0'64	0'34
Pilibhit ..	8	4	1,338	2	41	388	8'00	1'00	58'17	1'33	95'57	1'00	60'82	1'00	60'82	1'00	60'82	5'00	0'98	0'59
ALLAHABAD.																				
Farrukhabad ..	..	3	1,630	..	70	786	..	0'50	50'91	0'75	210'00	0'60	46'66	0'60	46'66	0'60	46'66	..	0'86	0'42
Etawah ..	..	4	1,687	..	41	692	..	1'33	64'88	2'00	129'77	1'33	51'12	1'33	51'12	1'33	51'12	..	0'73	0'38
Cawnpore ..	..	8	2,360	..	216	932	..	0'80	45'40	1'33	62'10	0'53	42'14	0'53	42'14	0'53	42'14	..	0'46	0'56
Fatehpur ..	..	2	1,640	..	15	637	..	1'00	31'54	2'00	71'30	2'00	32'16	2'00	32'16	2'00	32'16	..	1'33	0'52
Allahabad ..	..	14	2,314	..	157	1,247	..	2'33	45'87	3'50	129'47	2'00	35'11	2'00	35'11	2'00	35'11	..	0'38	0'50

JHANSI																				
Jhansi	14	3,620	..	75	531	..	1.40	68.30	2.80	929.09	2.33	226.25	2.33	226.25	2.33	226.25	..	1.33	1.00	
Jalaun	7	1,542	..	34	371	..	2.33	67.04	2.33	192.75	2.33	81.16	2.33	81.16	2.33	81.16	..	0.83	0.62	
Hamirpur	3	2,289	..	19	421	..	1.50	71.53	1.50	134.65	1.50	81.75	1.50	81.75	1.50	81.75	..	1.05	0.76	
Banda	2	2,963	..	20	593	..	0.23	59.26	2.85	185.19	0.23	87.15	0.23	87.15	0.23	87.15	..	0.50	0.84	
BENARES.																				
Benares	18	985	..	198	703	..	1.05	31.77	2.00	123.12	1.38	30.78	1.38	30.78	1.38	30.78	..	0.86	0.44	
Mirzapur	1,966	3	2,399	120	55	65.53	0.37	72.70	1.00	159.93	0.50	53.31	0.50	53.31	0.50	53.31	2.50	1.45	0.60	
Jaunpur	8	1,542	..	32	1,123	..	0.80	39.54	4.00	61.63	2.66	25.70	2.66	25.70	2.66	25.70	..	3.12	0.35	
Ghazipur	8	1,384	..	22	810	..	2.00	38.44	2.66	230.66	2.00	30.09	2.00	30.09	2.00	30.09	..	1.82	0.44	
Ballia	5	1,218	..	25	806	..	2.50	45.11	2.50	243.60	1.66	24.86	1.66	24.86	1.66	24.86	..	0.30	0.33	
GORAKHPUR.																				
Gorakhpur	288	5	4,235	143	58	3,061	41.14	0.62	45.05	1.25	141.16	1.25	0.91	1.25	0.91	1.25	0.91	0.47	1.38	0.37
Basti	6	2,796	..	28	1,897	..	2.00	45.10	3.00	254.18	2.00	1.15	2.00	1.15	2.00	1.15	..	1.08	0.38	
Azamgarh	3	2,210	..	11	1,517	..	0.60	40.93	3.00	92.03	1.50	0.83	1.50	0.83	1.50	0.83	..	4.55	0.36	
KUMAUN.																				
Naini Tal	6	2,715	..	26	250	..	0.85	129.29	0.75	339.37	0.75	271.50	0.75	271.50	0.75	271.50	..	2.69	0.84	
Almora	8,233	1	2,155	195	8	327	1077.66	0.50	2,155.00	0.50	1077.50	0.50	538.75	0.50	538.75	0.50	538.75	0.15	2.50	0.03
Garhwal	4,677	..	935	419	..	66	779.50	..	311.66	..	116.87	..	62.33	..	62.33	..	62.33	0.14	..	0.45
OUDH.																				
LUCKNOW.																				
Lucknow	29	938	..	240	484	..	2.90	25.80	3.22	187.60	2.63	37.52	2.63	37.52	2.63	37.52	..	0.42	0.72	
Unao	6	1,781	..	11	808	..	3.00	25.08	6.00	104.76	6.00	27.40	6.00	27.40	6.00	27.40	..	1.82	0.88	
Rae Bareilly	4	1,741	..	16	920	..	2.00	22.32	2.00	116.06	2.00	22.61	2.00	22.61	2.00	22.61	..	1.25	0.35	
Sitapur	2	2,243	..	30	1,059	..	0.66	44.08	1.00	249.77	1.00	66.15	1.00	66.15	1.00	66.15	..	1.00	0.48	
Hardoi	20	2,303	..	47	1,037	..	9.66	45.16	9.66	230.30	7.25	39.71	7.25	39.71	7.25	39.71	..	0.64	0.49	
Kheri	1,242	1	1,738	286	12	616	46.00	1.00	49.51	1.00	57.76	0.20	40.30	0.20	40.30	0.20	40.30	0.94	0.83	0.57
FYZABAD.																				
Fyzabad	16	1,716	..	56	1,115	..	1.66	29.08	4.00	143.00	2.00	27.68	2.00	27.68	2.00	27.68	..	1.60	0.53	
Gonda	713	6	2,090	318	29	1,126	50.92	1.50	65.31	3.00	190.00	2.00	69.66	2.00	69.66	2.00	69.66	0.44	1.38	0.23
Baraich	612	3	2,030	293	27	740	20.40	1.50	67.66	1.50	203.00	3.00	72.50	3.00	72.50	3.00	72.50	1.01	0.74	0.40
Sultanpur	1	1,712	..	8	995	..	0.50	34.24	0.50	31.52	0.50	33.57	0.50	33.57	0.50	33.57	..	2.50	0.50	
Partabgarh	2	1,441	..	7	848	..	1.00	22.17	2.00	90.06	2.00	21.20	2.00	21.20	2.00	21.20	..	2.86	0.77	
Bara Banki	2	1,757	..	12	1,017	..	1.00	25.84	2.00	175.70	1.00	27.90	1.00	27.90	1.00	27.90	..	1.67	0.67	
Total. 1927-28..	12,739	400	93,156	1,786	3,107	40,465	107.95	1.41	50.20	2.01	134.23	1.60	51.27	1.60	51.27	1.60	51.27	0.66	0.89	0.46
TOTAL, 1926-27	12,739	400	93,156	1,786	3,107	40,465	106.16	1.55	49.28	2.31	130.83	1.80	50.71	1.80	50.71	1.80	50.71	7*	8*	4*

* These incidences were worked out on 100,000 of population.

IMPERIAL RETURN V.

For the year ending March 31, 1928—(continued).

Division and district.	Number of shops per 10,000 of population.								Consumption per 100 of the population in gallons or seers (to two places of decimals).				
	Opium.		Ganja.		Charas.		Bhang.		Country spirit (Distil- lery area).	Opium.	Ganja.	Charas.	Bhang.
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.					
1	14		15		16		17		18	19	20	21	22
PROVINCE OF AGRA.													
MEERUT.													
Dehra Dun	0.83	0.30	0.62	0.49	0.62	0.49	0.62	0.49	4.89	0.16	..	0.18	0.06
Saharanpur	1.05	0.25	1.14	0.23	1.14	0.23	1.14	0.23	1.29	0.09	..	0.09	0.22
Muzaffarnagar	0.75	0.31	0.50	0.24	0.50	0.24	0.50	0.24	0.52	0.06	..	0.03	0.08
Meerut	1.33	0.07	1.45	0.10	1.45	0.10	1.45	0.10	0.91	0.06	..	0.03	0.05
Bulandshahr	0.48	0.25	0.48	0.15	0.48	0.15	0.48	0.15	0.34	0.03	..	0.02	0.08
AGRA.													
Aligarh	0.54	0.20	0.62	0.21	0.62	0.21	0.62	0.21	0.54	0.09	0.01	0.03	0.24
Muttra	0.60	0.30	0.75	0.36	0.75	0.36	0.75	0.36	0.51	0.07	0.03	0.05	0.56
Agra	0.43	0.31	0.65	0.39	0.65	0.39	0.65	0.39	1.64	0.07	0.00	0.07	0.42
Mainpuri	0.74	0.12	0.74	0.35	0.74	0.35	0.74	0.35	0.29	0.02	..	0.04	0.21
Etah	0.70	0.03	0.70	0.16	0.70	0.16	0.70	0.16	0.28	0.03	..	0.02	0.15
ROHILKHAND.													
Bareilly	0.31	0.11	0.70	0.76	0.70	0.76	0.70	0.76	1.24	0.03	..	0.08	0.15
Bijnor	0.68	0.23	0.68	0.21	0.68	0.21	0.68	0.21	0.69	0.03	..	0.03	0.06
Budaun	0.47	0.09	0.62	0.40	0.62	0.40	0.62	0.40	0.43	0.01	..	0.04	0.04
Moradabad	0.42	0.15	0.42	0.25	0.42	0.25	0.42	0.25	0.90	0.05	..	0.04	0.06
Shahjahanpur	0.45	0.14	0.45	0.43	0.45	0.43	0.45	0.43	0.63	0.03	..	0.06	0.11
Pilibhit	0.73	0.36	0.98	0.56	0.98	0.56	0.98	0.56	0.31	0.04	..	0.06	0.20
ALLAHABAD.													
Farrukhabad	0.57	0.10	0.71	0.46	0.71	0.46	0.71	0.46	0.51	0.03	..	0.05	0.29
Etawah	0.49	0.19	0.73	0.43	0.73	0.43	0.73	0.43	0.35	0.05	..	0.05	0.27
Cawnpore	0.28	0.40	0.69	0.60	0.69	0.60	0.69	0.60	1.30	0.23	0.01	0.18	1.11
Fatehpur	0.67	0.36	0.67	0.80	0.67	0.80	0.67	0.80	0.52	0.10	..	0.11	0.49
Allahabad	0.25	0.13	0.45	0.65	0.45	0.65	0.45	0.65	1.30	0.09	0.01	0.13	0.60

JHANSI.														
Jhansi	0.67	0.20	0.80	0.80	0.80	0.80	0.80	0.80	0.80	2.75	0.05	..	0.06	0.12
Jalaun	0.88	0.22	0.88	0.51	0.88	0.51	0.88	0.51	0.88	0.69	0.06	..	0.05	0.17
Hamirpur	1.05	0.40	1.05	0.67	1.05	0.67	1.05	0.67	1.05	0.84	0.06	..	0.05	0.13
Banda	3.50	0.27	3.50	0.57	3.50	0.57	3.50	0.57	3.50	1.09	0.05	..	0.07	0.26
BENARES.														
Benares	0.45	0.11	0.66	0.46	0.66	0.46	0.66	0.46	0.66	2.07	0.26	0.23	0.10	1.07
Mirzapur	0.55	0.22	1.09	0.67	1.09	0.67	1.09	0.67	1.09	0.46	0.09	0.11	0.17	0.64
Jaunpur	0.62	0.22	0.94	0.53	0.94	0.53	0.94	0.53	0.94	0.55	0.06	0.09	0.09	0.20
Ghazipur	1.36	0.07	1.82	0.57	1.82	0.57	1.82	0.57	1.82	0.55	0.01	0.23	0.00	0.21
Ballia	0.80	0.06	1.20	0.60	1.20	0.60	1.20	0.60	1.20	0.53	0.01	0.30	..	0.24
GORAKHPUR.														
Gorakhpur	0.69	0.09	0.69	0.32	0.69	0.32	0.69	0.32	0.69	0.59	0.02	0.07	0.00	8.17
Basti	0.71	0.06	1.07	0.28	1.07	0.28	1.07	0.28	1.07	0.33	0.01	0.02	0.02	0.21
Azamgarh	0.91	0.15	1.82	0.43	1.82	0.43	1.82	0.43	1.82	0.45	0.02	0.14	0.01	0.18
KUMAUN.														
Naini Tal	3.08	0.32	3.08	0.40	3.08	0.40	3.08	0.40	3.08	5.71	0.05	..	0.17	0.06
Almora	2.50	0.04	2.50	0.08	2.50	0.08	2.50	0.08	2.50	0.13	0.01	..	0.02	0.00
Garhwal	..	0.20	..	0.30	..	0.30	..	0.30	..	0.09	0.01	..	0.03	0.00
KUMAUN.														
Lucknow	0.37	0.10	0.46	0.52	0.46	0.52	0.46	0.52	0.46	3.31	0.17	0.00	0.23	0.68
Unao	0.91	0.21	0.99	0.80	0.99	0.80	0.99	0.80	0.99	0.83	0.05	..	0.11	0.88
Rae Bareilly	1.25	0.16	1.25	0.84	1.25	0.84	1.25	0.84	1.25	0.62	0.03	0.00	0.13	0.46
Sitapur	0.67	0.08	0.67	0.32	0.67	0.32	0.67	0.32	0.67	0.48	0.02	..	0.06	0.17
Hardoi	0.64	0.10	0.85	0.56	0.85	0.56	0.85	0.56	0.85	0.36	0.02	..	0.07	0.30
Kheri	0.83	0.33	4.17	0.43	4.17	0.43	4.17	0.43	4.17	0.22	0.05	..	0.05	0.37
FYZABAD.														
Fyzabad	0.71	0.10	1.43	0.56	1.43	0.56	1.43	0.56	1.43	1.35	0.01	0.04	0.09	0.27
Gonda	0.69	0.08	1.03	0.20	1.03	0.20	1.03	0.20	1.03	0.27	0.01	0.01	0.01	0.20
Bahraich	0.74	0.10	0.37	0.27	0.37	0.27	0.37	0.27	0.37	0.25	0.02	0.00	0.02	0.09
Sultanpur	2.50	0.21	2.50	0.51	2.50	0.51	2.50	0.51	2.50	0.64	0.02	0.01	0.09	0.19
Partabgarh	1.43	0.19	1.43	0.80	1.43	0.80	1.43	0.80	1.43	0.45	0.02	0.01	0.11	0.36
Bara Banki	0.83	0.10	1.67	0.62	1.67	0.62	1.67	0.62	1.67	0.77	0.01	0.01	0.07	0.22
Total, 1927-28	0.63	0.16	0.80	0.43	0.80	0.43	0.80	0.43	0.80	0.89	0.05	0.03	0.06	0.28
TOTAL, 1926-27	5*	2*	7*	4*	7*	4*	7*	4*	7*	0.83	0.05	0.33†	0.33†	0.23†

* Previous year these incidences were worked out on 100,000 of population. | † Previous year the incidence of Ganja, Charas and Bhang was taken collectively.

IMPERIAL RETURN V.

For the year ending March 31, 1928—(concluded).

Division and district.	Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total Excise revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (distillery area).			Opium.			Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
PROVINCE OF AGRA.																
MEERUT.																
Dehra Dun ..	11.77	6.40	18.17	44.00	36.79	80.79	..	..	..	55.25	..	55.25	0.62	3.05	3.67	1.46
Saharanpur ..	10.89	5.44	15.83	44.00	34.98	78.98	..	..	..	55.25	..	55.25	0.62	0.89	1.51	0.43
Muzaffarnagar ..	10.50	3.92	14.42	44.00	31.35	75.35	..	..	..	55.25	..	55.25	0.62	0.54	1.16	0.17
Meerut ..	11.56	5.70	17.26	44.00	34.42	78.42	..	..	..	55.75	..	55.75	0.62	3.04	3.66	0.28
Bulandshahr ..	10.52	5.04	15.56	44.00	34.95	78.95	..	..	..	55.75	..	55.75	0.62	3.13	3.75	0.15
AGRA.																
Aligarh ..	10.52	5.56	16.08	44.00	36.14	80.14	34.37	..	34.37	55.75	..	55.75	0.62	3.25	3.87	0.23
Muttra ..	10.85	5.58	15.93	44.00	34.64	78.64	34.37	..	34.37	55.75	..	55.75	0.62	3.32	3.94	0.25
Agra ..	11.86	6.36	18.22	44.00	34.55	78.55	34.37	..	34.37	55.75	..	55.75	0.62	3.16	3.78	0.48
Mainpuri ..	10.38	4.17	14.55	44.00	28.91	72.91	..	..	..	56.00	..	56.00	0.62	3.12	3.74	0.12
Etah ..	10.17	4.51	14.68	44.00	34.47	78.47	..	..	..	55.75	..	55.75	0.62	3.10	3.72	0.11
ROHILKHAND.																
Bareilly ..	11.72	5.93	17.70	44.00	34.53	78.53	..	..	..	55.75	..	55.75	0.75	0.49	1.24	0.34
Bijnor ..	12.17	3.99	16.16	44.00	29.01	73.01	..	..	..	55.25	..	55.25	0.62	0.47	1.09	0.18
Budaun ..	10.89	4.50	14.89	44.00	28.13	72.13	..	..	..	55.75	..	55.75	0.75	3.10	3.85	0.12
Moradabad..	11.42	5.64	17.06	44.00	34.03	78.03	..	..	..	55.75	..	55.75	0.75	3.00	3.75	0.25
Shahjahanpur ..	10.19	5.16	15.35	44.00	32.08	76.08	..	..	..	56.25	..	56.25	0.62	2.94	3.53	0.44
Pilibhit ..	16.94	3.15	20.09	44.00	28.75	72.75	..	..	..	55.75	..	55.75	0.75	0.50	1.25	0.29
ALLAHABAD.																
Farrukhabad ..	10.39	4.98	15.97	44.00	34.55	78.55	..	..	..	56.00	..	56.00	0.62	3.03	3.70	0.22
Etawah ..	10.42	4.47	14.89	44.00	34.39	78.39	..	..	..	56.00	..	56.00	0.62	3.13	3.75	0.19
Cawnpore ..	13.16	6.44	19.60	44.00	34.71	78.71	34.37	..	34.37	56.00	..	56.00	0.62	3.25	3.87	0.35
Fatehpur ..	10.39	1.34	11.73	44.00	33.98	77.98	..	..	..	56.25	..	56.25	0.62	3.24	3.86	0.29
Allahabad ..	9.43	5.11	14.59	44.00	33.15	82.15	34.37	..	34.37	56.25	..	56.25	0.62	3.14	3.76	0.47

JHANSI.																
Jhansi ..	6.22	4.92	11.14	44.00	33.36	77.36	..	..	..	56.00	..	56.00	0.62	3.32	3.34	0.44
Jalaun ..	4.54	3.05	7.59	44.00	34.82	73.82	..	..	..	56.00	..	56.00	0.62	3.20	3.82	0.17
Hamirpur ..	4.58	2.84	7.37	44.00	30.38	74.38	..	..	..	56.00	..	56.00	0.62	3.05	3.67	0.18
Banda ..	4.49	2.97	7.46	44.00	30.47	74.47	..	..	..	56.00	..	56.00	0.62	3.19	3.81	0.20
BENARES.																
Benares ..	11.80	5.98	17.78	44.00	40.58	34.98	34.37	..	34.37	56.25	..	56.25	0.62	2.88	3.50	1.06
Mirzapur ..	9.45	8.83	18.28	44.00	35.85	79.85	34.37	..	34.37	56.25	..	56.25	0.62	3.28	3.90	0.60
Jaunpur ..	10.88	2.57	12.95	44.00	33.43	77.43	34.37	..	34.37	56.25	..	56.25	0.62	3.00	3.62	0.31
Ghazipur ..	10.38	2.38	12.76	44.00	28.56	72.56	34.37	..	34.37	56.25	..	56.25	0.62	2.96	3.58	0.33
Ballia ..	10.38	1.84	11.72	44.00	28.02	72.02	34.37	..	36.37	..	..	..	0.62	2.75	3.37	0.39
GORAKHPUR.																
Gorakhpur ..	9.60	3.86	12.96	44.00	33.95	77.95	34.37	..	34.37	56.25	..	56.25	0.62	0.52	1.14	0.23
Basti ..	7.82	1.12	8.94	44.00	27.50	71.50	34.37	..	34.37	55.75	..	55.75	0.75	0.47	1.22	0.08
Azamgarh ..	10.38	1.48	11.86	44.00	26.90	70.90	34.37	..	34.37	56.25	..	56.25	0.62	2.89	3.51	0.23
KUMAUN.																
Naini Tal ..	4.47	2.44	6.91	44.00	27.82	71.82	..	..	..	55.75	..	55.75	0.75	0.50	1.25	0.65
Almora ..	..	4.61	4.61	44.00	27.45	71.45	..	..	..	55.75	..	55.75	0.75	0.91	1.66	0.10
Garhwal ..	..	4.24	4.24	44.00	24.49	68.49	..	..	..	55.25	..	55.25	0.10	1.00	1.10	0.10
ODDH.																
LUCKNOW.																
Lucknow ..	11.89	6.55	13.44	44.00	39.49	83.49	34.37	..	34.37	56.25	..	56.25	0.62	3.31	3.93	1.28
Unao ..	10.39	1.34	11.73	44.00	32.86	76.86	..	..	..	56.00	..	56.00	0.62	3.07	3.69	0.34
Rae Bareilly ..	10.44	1.10	11.54	44.00	30.04	74.04	34.37	..	34.37	56.00	..	56.00	0.62	3.05	3.67	0.25
Sitapur ..	10.39	4.27	14.66	44.00	32.47	76.47	..	..	..	56.25	..	56.25	0.62	3.02	3.64	0.16
Hardoi ..	10.38	4.05	14.43	44.00	31.27	75.27	..	..	..	56.25	..	56.25	0.62	2.98	3.60	0.16
Kheri ..	10.35	2.91	13.26	44.00	30.94	74.94	..	..	..	55.75	..	55.75	0.75	0.71	1.46	0.22
FYZABAD.																
Fyzabad ..	10.33	2.94	13.27	44.00	29.27	73.27	34.37	..	34.37	55.75	..	55.75	0.75	2.36	3.11	0.33
Gonda ..	11.76	1.91	13.67	44.00	31.86	75.86	34.37	..	34.37	55.75	..	55.75	0.75	0.52	1.27	0.10
Bahraich ..	10.24	2.10	12.34	44.00	31.92	75.92	34.47	..	34.37	55.75	..	55.75	0.75	0.65	1.40	0.14
Sultanpur ..	10.39	1.39	11.78	44.00	27.26	71.26	34.37	..	34.37	55.75	..	55.75	0.75	3.01	3.76	0.21
Partabgarh ..	10.39	1.26	11.65	44.00	28.81	72.81	34.37	..	34.37	56.25	..	56.25	0.62	2.60	3.22	0.20
Bara Banki ..	10.38	1.34	11.72	44.00	26.62	70.62	34.37	..	34.37	56.25	..	56.25	0.62	3.07	3.69	0.19
Total, 1927-28 ..	10.08	4.24	14.32	44.00	35.15	79.15	34.37	+	34.37	55.93	..†	55.93	0.65	2.64	3.29	0.31
Total, 1926-27 ..	9.96	3.79	13.75	70.00	32.30	102.30	12.68*	11.54*	24.22*	12.68*	11.54*	24.22*	12.68*	11.54*	24.22*	0.28

* These averages were worked out on Ganja, Charas and Bhang collectively.

† Licence fees for Ganja and Charas are charged collectively, separate incidences are not available.

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