

Report on the Administration of the Excise Department in the Bombay Presidency including Sind and Aden for the financial year 1929-30

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# Statement of corrections required to be made in the Report on the Administration of the Excise Department in Sind for the year 1929-30.

In column 2 of the Imperial Return I, substitute the figures "7,35,617 24,917, 40,914, 1,60,420, 1,28,794, 44,560 for the figures "7,34,697 2,24,665, 98,505, 1,60,561, 1,28,994, 44,136" respectively.

For the total figures "14,19,245" in the said column read "11,62,909."

In column 5 of the Imperial Return I, for the figures "10,77,497 4,03,702, 1,47,747, 2,40,140, 1,83,984, 71,921" substitute the figures "10,78,417, 2,03,954, 90,156, 2,39,999, 1,83,784, 72,345" respectively.

For the total figures "21,75,829" in the said column read "19,19,493."

In column 7 of the Imperial Return I, substitute the figures "10,78,417, 2,03,954, 90,156, 2,39,999, 1,83,784, 72,345, "for the figures "10,77,497, 4,03,702, 1,47,747, 2,40,140, 1,83,984, 71,921" respectively.

For the total figures "21,75,829" in the said column read "19,19,493."

In column 18 of the Imperial Return I, substitute the figures "15,38,856, 2,47,042, 92,156, 2,66,800, 1,83,845, 75,814" for the figures "15,37,936, 4,46,720, 1,49,747, 2,66,941, 1,84,045, 75,390" respectively.

For the total figures "27,13,706" read "24,57,370" in the said column.

In column 48 of the Imperial Return I, substitute the figures "17,87,384, 4,92,061, 1,82,090, 5,37,968, 4,10,908, 1,13,805, 36,51,986, (a) 1,44,610 " for the figures "17,86,464, 6,91,809, 2,39,681, 5,38,109, 4,11,108, 1,13,381, 39,08,322, (a) 4,48,900" respectively.

The figure "(a) 4,48,900 in column 47 should be "1,44,610" and for the total figures "4,75,891" in the said column and for the total figures "43,57,222" in column 48 read "1,71,601 and 37,96,596" respectively.

In column 51 of Imperial Return I, substitute the figures "15,24,867, 4,30,539, 1,62,447, 4,89,315, 3,66,042, 1,02,439, 31,63,941, (a) 1,44,610" for the figures "15,23,947, 6,30,287, 2,20,038, 4,89,456, 3,66,242, 1,02,015, 34,20,277, (a) 4,48,900" respectively.

For the total figures "38,69,177" in the said column read "33,08,551."

In column for 1929-30 against items Nos. 2 and 6 of the statement given in paragraph 14 of the report, the figures "19,19,493 and 1,73,894" no p 10-6

should be substituted for the figures "21,75,829 and 4,78,184" respectively. In the last column of the same statement for the figures "1,70,608 and 25,673" against items Nos. 2 and 6 substitute the figures "4,26,944 and 3,29,963 respectively.

For the total figures "43,57,222" in column for 1929-30 and for the total figure "2,57,780" in the last column of the said statement substitute the figures "37,96,596 and 8,15,406" respectively.

For the figures "1,70,608" in line 1 under "country spirit" of paragraph 16 of the report substitute the figure "4,26,944".

For the figures "1,18,533" in clause (1) of paragraph 16 of the report substitute the figure "3,74,869".

For the figures "25,673" in line 1 under "Miscellaneous of paragraph 20 of the report substitute the figure "3,29,963."

# REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1929-30

#### CHAPTER I.

#### Administrative Changes.

The following changes were introduced in the Excise system and arrangements during the year 1929-30:—

- (1) The rationing system was continued, the rations for all districts being fixed at the same figures as for 1928-29 (G. R., R. D., No. 1531/28 dated 17th January 1929).
- (2) The limit of possession, sale and transport of country spirit was increased to 6 quart bottles in rural areas and to 3 quart bottles in urban areas, having the same still-head duty rates (G. R., R. D., No. 1531/28 of 17th January 1929).
- (3) Border shops were allowed to sell country spirit of 25° U.P. where the adjoining State shops sold that strength (G. R., R. D., No. 1531/28 of 17th January 1929).
- (4) Shops within six miles of the border of an Indian State were ordered to be treated as border shops so far as the sale of country liquor was concerned (G. R., R. D., No. 1531/28 of 17th January 1929).
- (5) The tree-tax in the Ratnagiri District was increased from Rs. 3 to Rs. 3-8-0 for date and wild palm, and from Rs. 8 to Rs. 9 for coccanut and brab (G. R., R. D., No. 1531/28 of 17th January 1929) and the rates, which had been raised, were lowered in the Umbergaon petha of the Thana District from Rs. 3 to Rs. 2 for date and wild palm and from Rs. 7-8-0 to Rs. 5 for coccanut and brab (G. R., R. D., No. 50/18 of 17th July 1929).
- (6) The country spirit licenses in the Town and Island of Bombay were not auctioned as usual, but as an experiment rerewed to the old licensees at a price fixed by the Collector (G. R., R. D., No. 2372/28 of 18th March 1929).
- (7) The retail opium licenses in the Town and Island of Bombay were disposed of by inviting tenders instead of being auctioned as formerly (G. R., R. D., No. 10287-24-Confl. of 6th February 1929).
- (8) Section 18-B of the Bombay Abkari Act relating to mahura flowers was extended to the whole of the Bombay Presidency proper (G. Rs., R. D., No. 3748/28 of 18th December 1929 and 5th March 1930).
- (9) The sale of masala country spirit in sealed bottles was allowed in all the districts of the Bombay Presidency proper (G. R., R. D., No. C.-153 dated 28th May 1929).

- (10) The concession rate of duty of Rs. 10 per proof gallon on Indian rum imported into the Bombay Presidency for supply to British and Indian regimental canteens was withdrawn (G. R., R. D., No. 9188/24 of 21st August 1929).
- (11) The Dabhoda Distillery was closed and a bonded warehouse established at Dabhoda (G. R., R. D., No. 2450/28 dated 9th July 1929).
- 2. In this report, all statistics of revenue except those relating to Gain on sale proceeds of Excise opium "and consumption relate to British districts only.

#### CHAPTER II.

#### COUNTRY SPIRIT.

- 3. Sale strengths.—The sale strengths prescribed for country spirit were 25° U.P., 30° U.P., 40° U.P. and 60° U.P. The sale of 25° U.P., revived from 1st April 1929, was allowed only at those border shops where the adjoining States were selling that strength. The remaining border shops were allowed to sell spirit of 30° U.P. The sale of spirit of a higher strength in border shops was necessary in the interests of the British revenue owing to the reluctance of the States concerned to reduce the strength of the spirit sold in their shops on the British border. The policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful. But in certain areas, where it was found that such a restriction had only driven people to stronger spirit illicitly distilled or imported, it was found necessary to remove the restrictions and allow the sale of stronger spirit at the shops.
- 4. Receipts from still-head duty.—The revenue from still-head duty amounted to Rs. 1.28,81,028 as against Rs. 1.22,83,293 in the previous year (Imperial Return I, col. 2) showing an increase of Rs. 5,97,735 due to the increased issues of country spirit as explained below.
- 5. Vend and License fees.—The receipts from fees for the right of retail vend of country spirit at shops slightly increased from Rs. 84,93,878 to Rs. 86,73,004 (Imperial Return I, col. 4). In some districts there was no competition at the auctions, but this was more than counterbalanced by keen competition in other districts. Of the total fees, Rs. 62,74,754 represent vend and Rs. 23,98,250 license fees.
- 6. Revenue and consumption in the Akrani Tract.—The country spirit arrangements in the Akrani continued to be managed by the Forest Department. The sale proceeds of spirit in the area amounted to Rs. 65,349 against Rs. 59,896 in the previous year. The consumption which is of 60° U.P. only amounted to 38,400 bulk gallons against 39,900 in the previous year. The decrease was due to the prevalence of small pox in epidemic form. In spite of the decrease in sales, there was an increase in the sale proceeds due to (1) the credit to the current year's accounts of the sale proceeds of 1,668 gallons of

spirit sold in March 1929 and (2) the increase in the selling price of liquor from annas four to annas five per bottle.

7. Working of the contract supply system.—The contract supply system, which was in force in Sankheda Mewas of Rewa Kantha Agency and in Mahi Kantha leased area, was discontinued from 1st April 1929 and departmental supplies from the Nasik Distillery were substituted.

The Nasik Distillery with its dependent warehouses continued to be managed departmentally and was worked satisfactorily.

8. Working of the Mahura Flowers Act.—Section 18-B of the Bombay Abkari Act relating to mahura flowers was extended to the whole of the Presidency proper, with effect from 5th March 1930, but no cases under the section were detected during the year except in those districts wherein that section was already in force.

Cases of illicit possession of mahura flowers increased from 119 in 1928-29 to 208 in 1929-30 in Kaira District and from 21 to 38 in Nasik District, while in Thana and Kolaba districts there was a decrease from 68 and 12 in 1928-29 to 33 and 7 respectively in 1929-30.

- 9. Country spirit shops.—The number of shops for the retail vend of country spirit increased slightly from 1,579 in 1928-29 to 1.607 in the year under report. Twenty-eight additional shops were opened or reopened on the recommendation of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of the drinking public who would otherwise have resorted to liquor illicitly distilled or illicitly imported. Liquor shops existed at most of these places previously.
- 10. Advisory Committees.—The various Excise Advisory Committees in the Presidency proper held 417 meetings at which 348 recommendations fixwere made. Of these, 161 recommendations were wholly accepted and 6 partially accepted. The hours of sale were the same as in the previous year, viz., opening hour 10-30 a.m. and closing hour 8 p.m. except in the following cases:—
  - (i) in Bombay, where it was 9 p.m.,
  - (ii) on the Railway Lines up to Thana on G. I. P. Railway, and Virar (Bassein Taluka), on the B. B. & C. I. Railway, where it was 8-30 p.m., and
  - (iii) in Poona City and Cantonment and Kirkee Cantonment where it was 7-30 p.m. from 1st September to 28th February.
- 11. Consumption.—Appendix A, column 11 shows in terms of proof gallons the sale of spirit at shops. There was an increase of 51,273 proof gallons or about 4 per cent. There was an increase in consumption in Ahmedabad, Surat, Bombay Suburban, Kanara, Dharwar, Belgaum, Bijapur, Satara, Poona, Nasik, and the East and West Khandesh districts and the Town and Island of Bombay. In all other districts there was a decrease in consumption. The noteworthy increases occurred in the Town and Island of Bombay (27,979), Poona (10,490), Dharwar (5,860), East Khandesh (4,934), Surat (3,499), Belgaum (3,167) and Bijapur (2,227). In Bombay the increase was due to the absence of industrial

trouble which had kept down consumption in the previous year. In the other districts, the increase was due to:—

(1) the lowering of selling prices by licensees in certain places on account of mutual competition:

(2) the large number of marriages celebrated amongst the drinking classes, with a view to evade the Sarda Act which came into force from 1st April 1930;

(3) the increase in the limit of possession of country spirit; and

(4) the sale of 25° U.P. at many border shops.

The main decreases in consumption were in Broach (4,581), the Panch Mahals (2,985) and Kolaba (2,524). These are attributed to the general trade depression and high selling prices. The following statement shows in respect of Bombay City and each district (1) the ration fixed for 1929-30; (2) the actual consumption in 1929-30 and 1928-29 and (3) the cases of illicit distillation, possession, sale and import detected in 1929-30 and 1928-29:—

	Ration in London proof gallons	Consumpt	ion iu Londo galions	Cases of illicit importation, possession, sale and distillation			
Name of District	1929-30	1929-30	1928-29	Increase or decrease	1929-30	1928-29	Increase or decrease
Ahmedabad	68,536	56,111	59,395	+2,716	313	176	+137
Kaira	36,000	23,037	23,836	-799	263	306	-43
Panch Mahals	51,086	31,707	34,692	-2,985	617	542	+75
Broach	48,564	27,311	31,892	-4,581	45	65	-20
Surat	2,30,365	1,29,108	1,25,609	+3,499	365	300	+65
Thana	1,53,196	1,10,853	1,11,515	-662	605	575	+30
Bombay Suburban	63,197	41,497	. 40,734	+763	13	17	-4
Bombay	4,23,191	3,81,580	3.53,601	+27,979	55	73	-18
Kolaba	92,770	49,103	51,627	-2,524	76	71	+5
Ratnagiri	82,920	38,647	39,487	-840	91	96	-5
Kanara	27,785	21,565	20,377	+1,188	31	64	-33
Dharwar	49,470	36,346	30,486	+5,860	111	100	+11
Belgaum	50,153	31,391	28,224	+3,167	93	80	+13
Bijapur	22,600	14,036	11,809	+2,227	126	148	-22
Sholapur	27,138	23,616	23,733	-117	92	110	-18
Satara	13,073	11,192	11,076	+116	80	43	+37
Poons	1,00,680	72,942	62,452	+10,490	19	21	-2
Ahmednagar	19,097	10,671	12,258	-1,587	28	15	+13
Nasik	45,613	33,611	33,53 <b>9</b>	+72	217	199	+18
West Khandesh	91,179	77,914	74,951	2,963	1,368	2,004	-636
		15,366*	15,972*	-606*	l	!	l
East Khandesh	68,888	51,303	46,369	+4,934	153	268	-113
	17,65,431	12,88,907	12,37,634	+51,273	4,761	5.273	-512

\*Akrani Mahal of the West Khandesh District.

The rations fixed for 1929-30 were the same as those for 1928-29, but the figures reported in the foregoing statement include in all cases the extra ration of 20 per cent. which is allowed to border shops in case of necessity. In spite of an increase in consumption as compared with the previous year, the total consumption fell below the allotted ration by 4,76,524 proof gallons. The general causes of the decrease are the poor economic condition of the people due to the general trade depression, illicit distillation in tracts where there are facilities for it, illicit importation of liquor from Indian States or foreign territories, low strength of country spirit, high selling prices and a growing taste among the drinking classes for cheap foreign spirit and beer, wherever available. Where cheap foreign spirit or beer was not easily obtainable, the ordinary consumer of country spirit had recourse to illicit supplies either distilled in the vicinity or imported from adjoining Indian States or foreign territories where country liquor is comparatively very cheap.

- 12. Temperance activities.—No temperance activities of note occurred in Bombay City. In the mofussil there were no temperance movements of any kind except in Surat, Broach, Kolaba, Ratnagiri and Ahmednagar districts. In Surat district, a vigorous anti-drink campaign was carried on as in the previous year, mainly for political reasons. A similar vigorous propaganda against drink was also carried on at the end of the year in Jambusar taluka of Broach District. In Kolaba, Ratnagiri and Ahmednagar districts, there were short-lived caste movements against drink. In Sholapur District, there was a little temperance activity which reduced the sales of toddy to a slight extent.
- 13. Administration of Distilleries and Warehouses.—There was one distillery and 38 bonded warehouses during the year under report.

The issues to retailers in British districts of duty paid spirits amounted to 1,282,418 proof gallons (exclusive of 15,669 proof gallons issued from the Dhadgaon Distillery to the Akrani Tract) against 1,234,882 proof gallons in the previous year.

14. Retail sale in excess of prescribed limits.—Permits for the sale of country spirit in excess of the prescribed limits were granted in all districts except Ratnagiri, Bijapur, Sholapur, Satara, Nasik and East Khandesh. The total quantity sold under such permits was 171 gallons of 25° U.P., 57 gallons of 30° U.P., 513 gallons of 40° U.P., and 20,581 gallons of 60° U.P., against 269 gallons of 30° U.P., 1,581 gallons of 40° U.P., and 22,267 gallons of 60° U.P., in the previous year. Similar permits were also granted for the sale of toddy under which 2,772, 20, 146 and 4,384 gallons were sold in Thana, Bombay Suburban, Sholapur and West Khandesh districts respectively.

#### CHAPTER III.

#### TODDY,

15. Revenue.—The revenue under this head is derived from (1) tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 51,17,207

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in the year under report as compared with Rs. 45,72,878 in the previous year (col. 11 of Imperial Return I), an increase of Rs. 5.44,329.

- 16. Tree Tax.—The receipts from tree tax amounted to Rs. 18,84,538 during the year under report as against Rs. 17,07,519 in the previous year (col. 8 of Imperial Return I). The increase of Rs. 1,77,019 is due to an increase in the number of trees tapped.
- 17. Vend and License Fees.—The revenue from vend fees was Rs. 28,82,857 and from license fees Rs. 3,49,812 amounting in all to Rs. 32,32,669 as against Rs. 28,65,359 in the preceding year (col. 9 of Imperial Return I). The increase of Rs. 3,67,310 is due to keen competition at the auctions in some districts.
- 18. Trees licensed for tapping.—The number of trees licensed for tapping for the sale of raw toddy during the year under report and in the previous year is given below (Appendix B):—

	Year	Cocoanut	Brab	Date and wild palm	Total
1928-29 1929-30	••	35,287 43,412	21,537 22,209	288,694 332,833	345,518 398,454
		+8,125	+672	+44,139	+52,936

Except for a slight decrease in Ahmedabad, the Panch Mahals, Kolaba, Kanara, Belgaum, Satara, Poona and Ahmednagar districts. there was an increase in all the other districts and in the Town and Island of Bombay. The most noticeable increases were in Surat (23,607) and Thana (17,124) districts. The increase in the number of trees tapped in Surat District is due mainly to the fact that several shops and booths, which had remained closed in the previous year for want of bids on account of the anti-drink movement, were disposed of in the year under report. The increase in the Thana District is due to the tapping of a larger number of trees for supply of toddy to Bombay.

19. Toddy licenses.—The licenses of different descriptions granted during the year and in the previous year were:—

Year		Domestic consumption	Treefoot booths	Shops	Hawking licenses	Total
1928-29		10,593	3,194	1,044	15	14,846
1929-30	••	10,110	3,173	1,046	• • • •	14,329
		-483	-21	+2	-15	517

The decrease in the total number of domestic consumption licenses is mainly due to a decrease of 1,040 such licenses in the Panch Mahals

district, though this decrease is partially counteracted by an increase in the number of such licenses in Surat district. The decrease in the number of domestic consumption licenses in Panch Mahals is due to the restrictions imposed on the grant of this class of licenses. The increase of 567 in Surat district is due to a return to toddy among the local people on account of its cheapness. Two new toddy shops, one in Thana district and the other in Bijapur district were opened during the year under report.

Hawking licenses were completely abolished with effect from 1st April

1929.

20. Consumption.—The fall of about 12 lakhs in consumption in the previous year has been retrieved and the total consumption shows an increase of 1,335,552 gallons which is shared by all the districts except Bombay, Ratnagiri, Kanara, Belgaum, Sholapur, Satara, Poona and Ahmedragar. The increase in the consumption of toddy occurred mainly in the districts of Thana (762,092 gallons) and Surat (548,575 gallons). The large increase in Thana district is due to the fact that in the year 1928-29 on account of the boycott of the toddy auction in Umbergaon Petha, there was an abnormal fall in the consumption of toddy. Similarly in Surat district, the increase is due to the fact that in the year 1928-29 many shops and booths had remained undisposed of for want of bids, and hence the consumption in that year showed a considerable decrease when compared with the consumption in 1927-28. In the year under review, almost all the shops and booths were disposed of, thus bringing the consumption to its normal condition. Celebration of a large number of marriages during the year on account of the Sarda Act is also to a large extent responsible for the increased consumption of

The decrease in the Town and Island of Bombay and in Ratnagiri district is more apparent than real. The fact that the recorded consumption of toddy shows a decrease in spite of an increase in the number of trees tapped is a clear evidence of the unreliable returns of sales maintained by licensees. The decrease in Ahmednagar and Sholapur districts is attributed to temperance activities, while in other districts it is due to high selling prices.

21. Manufacture of Gul from sweet toddy.—In Kanara district, 11 persons were permitted to manufacture gul as against 6 in the previous year. The number of trees tapped free of duty for this industry during the year under report was 119 as against 65 in the previous year. The increase in the number of licenses granted is due to encouragement given to this industry by the Agricultural Department.

No permission was granted for the manufacture of gul from sweet toddy in any other part of the Presidency.

#### CHAPTER IV.

FOREIGN LIQUOR INCLUDING THOSE OF INDIAN MANUFACTURE.

22. Revenue.—The revenue under this head chiefly consists of (1) duty on Indian-made liquors, (2) license fees for the sale of such liquors

as well as imported liquors, and (3) vend (pass) fees on foreign liquors:—

(a) imported at the port of Bombay, or

(b) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or

(c) manufactured in the Bombay Presidency.

During the year under review, the revenue under (1) amounted to Rs. 9,13,084 against Rs. 6,96,943 in the previous year (columns 12, 15, 19 and 20 of Imperial Return I). The increase is mainly due to increase in imports of Indian-made foreign liquor—spirits as well as beer. The revenue under (2) increased from Rs. 13,94,673 in the previous year to Rs. 20,01,128 (cols. 13, 16, 21 and 22 of Imperial Return I). The increase is due partly to the increased sales and partly to the fact that only nine months' fees assessed on sales were credited to the accounts of the preceding year, while twelve months' fees were credited to the accounts of the year under report. Vend (pass) fees have as usual been included in the column of license fees.

23. Imports and consumption of foreign liquor.—The gross imports of foreign liquor into Bombay City by sea compared with those of the previous year were as follows:—

	Year		Fermented liquors (Liquid gallons)  Wines (Liquid gallons)		Potable spirits (proof gallons)	Denatured and per- fumed spirits (Liquid gallons)	
1929-30	••		15,38,524	79,125	2,35,434*	3,04,852	
1928-29	••	••	12,35,362	75,756	2,27,891†	2,63,584	
	Increase	• •	+3,03,162	+3,369	+7,543	+41,268	

Exports to other provinces are made from these imports as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in the Presidency proper of foreign liquor in the year under report, compared with those in the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15):—

	Year	•	Fermented liquors (Bulk gallons)	Wines (Bulk gallons)	Potable spirits (Bulk gallons)	Denatured spirits (Bulk gallons)
1929-30	••	•••	10,23,899	44,207	2,95,409	2,51,016
1928-29	••	••	8,73,991	41,911	2,90,480	2,35,741
	Increase		+1,49,908	+2,296	+4,929	+15,275

<sup>\*</sup> Includes 565 bulk gallons of liqueurs.

<sup>†</sup> Includes 705 bulk gallons of liqueurs.

There was an all round increase in the consumption of foreign liquor. The sales of beer especially have increased. Foreign beers are fairly cheap and now that refrigerators have been installed in more shops, cold beer both in bulk and bottle is obtainable at all times. Beer is a more pleasant and palatable drink compared with adulterated toddy and country spirit, and the Bombay millhands have consequently taken to it. The increase in the consumption of wines and spirits is small and calls for no special remarks. The consumption of Indian-made spirits shows a large increase due to their cheapness as compared with imported spirit, the sales of which on this account show a slight decrease. The sales of denatured spirits show an increase in almost all districts, due mostly to the use of this spirit for stoves and in arts and industries. In some districts, the increase is to a certain extent attributed to the use of denatured spirit for potable purposes by the poorer classes owing to high price of and restrictions on country spirit. The imports of denatured spirit through the port of Bombay amounted to 299,123 gallons as against 2,56,711 gallons in the previous year. The major portion of the imports, 2,93,360 gallons, was from Java. 5,757 gallons were imported from Calcutta and 6 gallons only from the United Kingdom.

- 24. Canteen Tenant Licenses.—The number of canteen tenant licenses issued during the year under report was 31 as against 35 in the previous year. The total quantity of beer sold under these licenses was 170,394 gallons as against 158,755 gallons in the previous year. It has now been decided that canteen tenant licenses should, like other foreign liquor licenses, be assessed by license fees on actual sales. This change, however, has come into force from 1st April 1930 only.
- 25. Messrs. Kemp & Co., N. Powell & Co., Wright & Co., and M. J. Gajjar of Bombay, Wingate & Co. of Poona, and the Gujarat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond at the concession rate of duty of Rs. 5 per proof gallon. Messrs. I. G. Gajjar & Co. of Bombay opened a new bonded Laboratory during the year under report for the manufacture of spirituous medicinal and toilet preparations. Medicinal and toilet preparations at the lower rate of duty were imported into Bombay from the following firms:—
  - (1) The Alembic Chemical Works Co., Ltd., Baroda;
  - (2) The Bengal Chemical and Pharmaceutical Works, Calcutta;
  - (3) The Ranaghat Chemical Works, Calcutta;
  - (4) Dr. Bose's Laboratory, Calcutta;
  - (5) Dr. Burman's Laboratory, Calcutta;
  - (6) The Bhavnagar Chemical Works, Bhavnagar.

The sales of rectified spirit were 474 gallons as against 359 in the previous year (column 14 of Imperial Return IV). No accounts of medicated wines are required to be kept and so column 16 of Imperial Return IV is blank. Indian-made foreign spirit is manufactured at the

Gujarat Chemical Works at Ahmedabad, the Alembic Chemical Works Co. at Baroda and the Government Central Distillery at Nasik. The Gujarat Chemical Works supplied 24,964 proof gallons of duty-free rectified spirit to the Government Medical Stores, Bombay, as against 21,849 gallons in the preceding year. One hundred and forty gallons of denatured spirit were manufactured at the Gujarat Chemical Works as against 202 gallons in 1928-29.

26. Licenses.—The number of licenses for the sale of foreign liquor was 2,617 against 2,546 in the preceding year. The increase is mainly due to the grant of 77 temporary stall licenses over and above those granted in the preceding year. There were only slight increases and decreases under other classes of licenses.

Fifty licenses were issued for the manufacture of perfumed spirits, the same as in the previous year. The number of licenses for the manufacture of flavouring essences was 7 as against 6 in the preceding year.

#### CHAPTER V.

### Intoxicating Drugs other than Opium.

#### HEMP DRUGS.

- 27. Cultivation and outturn of ganja.—Cultivation of ganja was not allowed during the year under report as there was a sufficient quantity to last for the year out of the previous years' stock.
- 28. Issues from warehouses.—The issues from the warehouses during the year under report and the year 1928-29 are contrasted below:—

•		1928-	29	1929-30		
	j	Ganja	Bhang	Ganga	Bhang	
		Maunds	Maunds	Maunds	Maunds	
Issued for sale in the Bombay dency	Presi-	955	200	922	206	
Exports to Indian States	••	81	30	88	36	
Exports to other Provinces		23		33		
Exports to foreign countries		•• :	••	10	••	

29. Fluctuations in consumption.—The following table shows the consumption as compared with that of the previous year:—

Year	•				Ganja	Bhang
1928-29	••	••	••	••	32,881	8,043
1929-30	••	••	••		31,584	7,962

The decrease in the consumption of ganja was mainly in Bombay City and the districts of Poona, Sholapur, Ahmedabad and Nasik. In Bombay City, the decrease was mainly due to the diversion of ganja addicts to illicit charas, while in the districts it is attributed to high selling prices charged at the shops. In Satara, Bijapur, and East Khandesh districts, however, there was an increase in the consumption, which is attributed principally to low selling prices. In Satara district it was also due to the increase in the population of the labouring classes owing to construction works, and in Bijapur district it was partly due to the larger influx of fakirs, sadhus and pilgrims and also to a good season.

The small decrease in the total consumption of bhang calls for no remarks.

- 30. Revenue.—The revenue from intoxicating drugs is derived from (1) quantitative duties on (a) issues from warehouses and (b) imports from other provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 12,14,107 and Rs. 7,57,345, respectively as compared with Rs. 12,90,314 and Rs. 7,48,682 respectively in the year 1928-29 (Imperial Return I, columns 31, 35 and 36).
- 31. Vend licenses.—The number of vend licenses in the year under report was 536 (Imperial Return III, columns 10 to 12 and 32 to 34) as against 534 in the year 1928-29. Of these 20 were wholesale and 516 retail. There was an increase in the number of shops by 2 due to (1) reopening a shop in the Sholapur district and (2) opening a new shop in the Bombay Suburban District.

#### COCAINE.

- 32. Vend licenses.—The licenses for the sale of cocaine for bona fide medical purposes numbered 771 during the year under report against 759 in 1928-29 (Imperial Return III, column 38).
- 33. Imports and Issues in the Presidency.—The quantity of cocaine and the allied drugs imported during the year amounted to 24 lbs. 2 ozs. 347 grs. (Avoirdupois standard weight) against 37 lbs. 2 ozs. 133 grs. in the previous year. The quantity sold under licenses was 16 lbs. 9 ozs. 206 grs. against 13 lbs. 3 ozs. 153 grs. The statistics of cocaine transactions called for in Government of India's letter No. 1324, dated 8th March 1922, Department of Commerce, are given below in the form approved in G. R. No. 4495, R. D., dated the 22nd August 1922:—

Stock on 1 April 192		4 .	ts du			Tota	ıl		s dur o yea	ıng	Closing on 31st			
					ŧ									
Lbs. Ozs. G	rs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ożs.	Grs.	Lbs.	Ozs.	Grs.	
17 10 8	33	24	2	347	41	12	430	32	9	292	9	3	138	

34. Cocaine Cases.—Ninety cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against

39 during 1928-29. The reasons for the increase have been given in paragraph 50 below. The largest seizure of cocaine by the Excise Department during the year was 24,024 grains.

#### CHAPTER VI.

#### OPIUM.

35. Realization from opium issued from depots.—Opium issued from the depôts realised Rs. 17,97,305 as shown in the District Treasury accounts. Of this sum Rs. 6,34,568 represented the prime cost paid to the Government of the United Provinces and the balance of Rs. 11,62,737 gain on sales as shown in columns 24 and 25 of Imperial Return I. From the latter figures the expenditure noted below has to be deducted:—

(1) Conveyance and packing charges of	Rs.
opium at Opium depôts in British districts  (2) Cost of maintenance of the Government	7,388
Opium depôt at Sadra	871
$(\mathcal{L}_{i})^{2} = \mathcal{L}_{i}^{2} \mathcal{L}_{i}^{2} \mathcal{L}_{i}^{2} = \mathcal{L}_{i}^{2} \mathcal{L}_{i}^{$	8,259

The net profit to Government thus amounts to Rs. 11,54,478 (inclusive of duty) against Rs. 12,63,540 in the previous year, a decrease of Rs. 1,09,062 which is partly due to the transfer of the Commissioner's control over the Rajkot and Palanpur opium depôts to the Western India States Agency from 1st October 1928 and partly to the decrease in consumption. This decrease would have been still greater, but for a further decrease in the rate of cost price from Rs. 23-5-0 to Rs. 22-7-0 per seer from 1st April 1929.

- 36. Sales in British districts.—The total issues in British districts amounted to 21,350 seers against 22,126 seers in the previous year (column 17 of Imperial Return IV). The actual sales, however, were 21,091 seers against 22,039 seers in the previous year, a decrease of 948 seers or 4½ per cent due to the fall in the consumption in all districts except Kaira, Panch Mahals, Dharwar, Bijapur and Bombay Suburban districts. The decrease in these areas is attributed to trade depression and the high selling prices charged by licenses as a result of heavy vend fees which they had to pay on account of keen competition. In Bombay it is also partly due to propaganda against the opium habit and to illicit opium, as the former can be had at a considerably cheaper price.
- 37. Vend fees.—The fees for retail vend in British districts amounted to Rs. 11,69,114 against Rs. 11,20,646 in the previous year (column 27 Imperial Return I). The increase of Rs. 48,468 was due to keener competition at the auctions.

- 38. Retail shops and Medical Practitioners', Chemists and Druggists' Licenses.—The total number of shops was 683 against 681 in the previous year (column 31 of Imperial Return III). The number of licenses held by medical practitioners chemists and druggists for the possession and sale of opium and its preparations decreased from 1,081 in the previous year to 1,070 (column 35 of Imperial Return III).
- 39. Supplies to Indian States.—The total quantity of opium supplied to Indian States was 7,053 seers against 6,137 seers in the previous year (Appendix "D").
- 40. Manufacture and Issues in the Baroda State.—The area under poppy cultivation in the Baroda State was 406 acres against 404 in the previous year. The opium in hand at the beginning of the year was 51,852 seers and that manufactured during the year 1,170 seers. The total issues to licensed dealers decreased from 6,155 seers to 5,734 seers. The stocks held at the end of the year were 46,168 seers exclusive of 1,120 seers on account of dryage.
- 41. Total Excise opium revenue.—The Excise opium revenue was Rs. 28,08,771 against Rs. 29,02,444 in the previous year, a decrease of Rs. 93,673. This was due to the decrease in consumption.
- 42. Consumption of opium for veterinary or quasi-veterinary use.—The quantity of opium used for veterinary or quasi-veterinary purpose during 1929-30 was 48 lbs. 12 ozs. 14 drs. and 11 grs. against 42 lbs. 4 ozs. and 10 grains in the previous year.
- 43. Measures to check the administration of opium to children.—The National Baby and Health Week Association, Bombay, was like last year active in warning mothers against the danger of drugging children with opium. The Association used magic latern lectures, demonstrations of cinema films, exhibitions of models and posters and free distributions of vernacular leaflets on child welfare. These exhibitions took place in 130 towns and villages during the Baby Week celebrations and were witnessed by nearly 8,25,000 people. 72 centres were also supplied with popular literature on public health and child welfare. The lady Inspector of Factories also by private talks and lectures took every opportunity to warn the factory and mill-workers against the evils of administering opium to children. These activities have no doubt some instructive value and have probably contributed to a decline in the sales of opium.

#### CHAPTER VII.

#### FINANCIAL RESULTS.

44. Revenue.—The total gross realizations for the year (Imperial Return I) are contrasted below with those of the previous year:-

ltem .	Realiza	tions in		Decrease	
) Ttem	1928-29	. 1929-30	Increase		
	Rs.	Rs.	Rs.	Rs.	
(1) Country spirit (2) Country fermented	2.07,77,171	2,15,54,032	7,76,861	••••	
liquor (3) Malt liquors (4) Wines and spirits (Foreign spirits other than malt liquors,	45,72,878 2,73,527	51,17,207 3,25,030	5,44,329 51,503	••••	
medicated wines and commercial spirits) (5) Commercial spirits including medicated	17,33,430	24,92,862	7,59.432	••••	
wines) (6) Hemp drugs (7) Opium (8) Fines and for-	84,659 20,39,334 29,02,444*	96,320 19,71,711 28,08,771*	11.661	67,623 93.673	
feitures (9) Miscellaneous (10) Recoveries from Government commer-	8,847° 1,82,654	11,069 1,14,731	2,222	67,923	
cial undertakings	12,35,306	12,29,633		5,673	
Total	3,38,10,250	3,57,21,366	21,46,008	2,34,892	
	2	et increase	19,11,116		

<sup>\*</sup> Exclusive of license fees for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States and to Baroda and Aden and the cost price of opium supplied to British districts.

Item 10 shows recoveries from Government commercial undertakings such as profits from the Distillery and realizations from the sale of old Distillery plant, etc.

45. Expenditure.—The expenditure for the year exclusive of (1) refunds (Rs. 2,28,627) and (2) compensation to (a) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (b) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was Rs. 26,09,366 against Rs. 26,40,955 in the previous year. This figure of expenditure for the year 1929-30 includes the amount of Rs. 6,23,313 on account of price paid to the Government of India for opium supplied to the Department. It also includes the amount of Rs. 1,28,138 on account of investments in Government commercial undertakings. Till the year 1927-28, the amounts under these heads were not shown in the report. They have since been

included owing to the new method of accounting. The cost of opium is fully recouped from the sale of opium, and the investments in Government commercial undertakings are fully recouped from the working of the Distillery which yields a profit every year. The figures included under these heads in the previous year were Rs. 7.81,201 and Rs. 1,07,506 respectively. The gross expenditure this year including the refunds shown at (1) and (2) above amounted to Rs. 31,36,791 against the previous year's expenditure of Rs. 31,19,338. If the items relating to opium and investiments are excluded being not really expenditure, the gross expenditure would be Rs. 23,85,340 as against Rs. 22,30,631 in the previous year which shows an increase of Rs. 1.54,709. The increase is due to an increase in grants of refunds during the year as against Rs. 1.79,585 in the previous year and to an increase in expenditure for The net revenue of the year thus increased by establishment. Rs. 17,56,407, i.e., from Rs. 315,79,619 in the previous year to Rs. 333.36.026 in the year under report.

46. Recovery of Excise revenue by coercive processes.—Coercive processes were resorted to for the recovery of excise revenue in 14 out of 21 districts of the Presidency proper, viz., Kaira Surat, Thana, Kolaba, Ratnagiri, Kanara, Dharwar, Belgaum, Bijapur, Sholapur, Poona, Nasik and East and West Khandesh. In some cases moveable and immoveable property had to be attached before arrears were recovered.

#### CHAPTER VIII.

- 47. Offences against the Abkari Law.—The total number of cases detected was 6,116 against 6,407 in the preceding year. Of these, 5,259 related to liquor, 742 to hemp drugs and 115 to cocaine as against 5,749; 600 and 58 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix "F". If the figures are deducted for East and West Khandesh, where for exceptional reasons given below there was a great decrease, the total offences in the remaining districts increased from 4,029 to 4,487.
- 48. Fluctuations in liquor cases.—Liquor cases decreased in the year under report by 490. Cases under illicit distillation declined from 3,719 to 3,291 the decrease being chiefly noticeable in West Khandesh (612) and East Khandesh (89) districts. The fall is not due to slackness of the Excise staff, but mainly to the vigorous campaign carried on by them in these two districts against the illicit distillers during recent years and to the severe sentences now inflicted by trying magistrates. To these reasons must be added the opening of some additional shops, the partial failure of the mahura crop and increased vigilance of the illicit distillers. Apart, however, from East and West Khandesh, the other districts show an increase in the total illicit distillation cases from 1,655 to 1,928.

Cases under "Illicit importation, exportation and transportation" decreased from 319 to 313 and those under illicit possession from 1.110

- to 1,022. Cases under unlicensed sale increased from 125 to 135, while those under miscellaneous offences rose from 476 to 498.
- 49. Fluctuations in Hemp Drugs cases.—The number of cases relating to hemp drugs increased from 600 to 742, the increase being chiefly noticeable in the Town and Island of Bombay (100). The rise was due, as in the previous year, to large seizures of illicit charas in Bombay City.
- 50. Fluctuations in Cocaine cases.—Cases under cocaine increased from 58 to 115. The cocaine traffic is mainly confined to Bombay and the increase in the number of cases detected was due to the vigilance of the special excise staff posted to the cocaine area.
- 51. Offences against Opium Law.—Opium cases increased from 323 to 366. Of these, 333 were tried in British territory and 33 in the Indian States as against 295 and 28 respectively in the previous year (column 29 of Appendix "F"). Cases of illegal possession were 261 against 206, and those of manufacture and illegal sale respectively 1 and 19 against 8 and 22, in the previous year. Cases of illegal import were 66 against 72. The contraband opium seized amounted to 477 seers of which 453 seers were seized in British territory and 24 seers in Indian States.
- 52. Fluctuations in cases of drunkenness.—Convictions for drunkenness were 3,177 against 3,128 in the previous year (Appendix "G" columns 2 and 3). Of these, 2,046 occurred in Bombay City. Cases of drunkenness on licensed premises rose from 34 to 37.

#### THE EXCISE INTELLIGENCE BUREAU.

53. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding the methods of smugglers and offences against the Excise and Opium Laws.

The Finger Print Branch of the Bureau received during the year 747 finger impression slips or excise offenders for search against 517 during the previous year. Previous convictions were traced in 182 instances compared with 127 in 1928-29. At the close of the year, the Branch had on record a collection of finger print slips of about 22,200 excise convicts.

#### GENERAL REMARKS.

- 54. There is an increase in the gross revenue for the year under report of Rs. 19,11,116. The increase is to a considerable extent only a recovery, as in 1928-29 there was a decrease of Rs. 10,80,927 from the gross revenue of 1927-28. The Government of Bombay by high taxation have kept down consumption. This is shown by the fact that in 1926-27, for example, average excise revenue per head in the Presidency proper, was Rs. 2, the highest figure in India except Coorg. The figure for all British India was annas 12 pies 7.
- 55. There has been an increase in toddy revenue, so also in the revenue from foreign liquor and country spirit. The only heads under which a decrease has occurred are intoxicating drugs and opium. Consumption of country spirit is still much below the ration, although it increased somewhat owing to the numerous marriages effected in anticipation of

the enforcement of the Sarda Act and to the increase in the limit of possession and transport. The prevalence of illicit distillation is still the main factor which operates against the consumption of licit liquor. Every encouragement has been given to the staff in the campaign against excise crime. It was found that in some districts rewards were given too sparingly. The whole system has been overhauled and definite instructions issued to all officers so that there may be uniformity in the granting of rewards in all districts.

- 56. The total number of cases detected during the year, vide Chapter VIII, has fallen, but if the figures of East and West Khandesh are deducted, there is again an increase.
- 57. In some districts, where with the approval of the Legislative Council, additional country spirit shops were opened or reopened, this along with other causes has helped greatly to reduce illicit distillation and has been an effective temperance measure. For example, in West Khandesh, where 12 shops were added, offences of illicit distillation, etc., have fallen by 630. This policy is undoubtedly sound for reducing both crime and the combined consumption of licit and illicit liquor. If the consumer has no shop at hand he will resort to illicit liquor, generally easily procurable in rural tracts, and consume more of it, as it is cheap, than he would of the shop liquor which is two or three times the price of the illicit. Also each shopkeeper acts in his own interest as a zealous preventive officer, giving information to the excise officers as to illicit distillation in the locality.
- 58. The increase in the number of hemp drugs and cocaine offences is noteworthy. The cocaine traffic in Bombay appears to be reviving though the staff are doing their best to suppress it. Illicit charas sales in Bombay are affecting both the hemp drugs and the opium revenue. Prohibition of licit charas was introduced in 1922-23, but has proved a complete failure and done great harm. Illicit charas in much larger quantities has taken the place of licit charas, and owing to its cheapness has diverted consumers from the much milder intoxicant, ganja. Without doubt, reintroduction of licit charas sales would be an effective temperance measure as it would result in less quantity of charas, licit and illicit combined, being consumed, as well as prevent the useless sacrifice of charas and ganja revenue.
- 59. The Mahura Flowers Act was applied to the whole Presidency by Government Notification No. 3748 28 of 8th March 1930. As March is part of the vacation allowed under the Act, nothing tangible in the way of assisting the suppression of illicit distillation resulted during the year from the passing of the Act. It is hoped that the Act will produce some results during 1930-31. But to make the Act really effective, the vacation periods will require further reduction, and more restrictions on dealing in mahura will be required.
- 60. The close of the year was notable for the start of an intensive campaign against liquor in Surat district by Mr. Gandhi and his followers with the object of reducing Government excise revenue. Prohibition

of liquor is attempted not by moral persuasion but by the forcible measures of picketing shops, boycott of licensees and consumers, infliction of caste penalties, and cutting down toddy trees. Experience, however, of former movements of this kind shows that such compulsory abstinence imposed upon the public by fear of reprisals is inevitably only temporary and ends up in as much or more drinking in the long run, while in the meantime the consumers often resort to foreign or illicit liquor or the fiery and cheap denatured spirit available everywhere at the low price of annas 8 a quart bottle of 65° overproof strength. The temperance enthusiastis—and no doubt a number of people do take part in the movement from well-meaning motives—are thus unfortunately producing the opposite effect of what they intend.

- 61. The general position and problems of excise have been fully dealt with in the concluding portion of my report for 1927-28 and will not be repeated here. The position remains much the same. The general public, though their consumption is as a whole moderate, show no inclination to submit to measures of severe restriction, such as closing shops, and cutting down selling days and hours, intended to lead to ultimate prohibition, but successfully evade them. Apart from other considerations, the financial cost of successful prohibition would be staggering, judging from the fact that the unsuccessful attempt at prohibition in the United States of America now costs that country 232 crores a year in loss of excise revenue and 34 crores in preventive establishment, in all 266 crores, whereas the combined central and provincial revenues of India are only 192 crores.
- 62. The menial staff continued to work under disadvantageous conditions during the year as mileage and daily allowance were not restored to them. This greatly hampered them in detection work. The orders restoring it recently received will give great satisfaction to the staff and be an incentive to increased endeavour in the detection of cases.
- 63. Mr. S. D. Smith, C.I.E., Deputy Commissioner, has again rendered great assistance in the administration of the Department. The Superintendents have put in a good year's work under trying circumstances. Mr. Vakharia, Superintendent, Surat Sub-Division has had the heaviest burden of them all, and Government have suitably acknowledged his services by conferring on him the title of Khan Bahadur Mr. Gidney, Superintendent, Ahmedabad Sub-Division, brought off a successful capture of a large gang of opium smugglers who used camels

Among the Inspectors, Mr. P. J. Hudson, Railway Lines, Bombay detected some big cases in connection with the all-India smugglers of dangerous drugs who make Bombay a base of their extensive operations. Other Inspectors and officers of lower rank have also done very well.

J. P. BRANDER,

Commissioner of Excise.

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APPENDIX A

### APPENDIX

# Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

				Di	strict headquart 10,000 popu	er towns and to lation or over	owns of
erial No.	Distri	ct		Num- ber	Population	Consumption in gallons L. P.	Consumption per head in drams
1	i	1	:	3	4	5	6
		•			1	Gallons.	Drams.
1	Ahmedabad	•••	4001	3	312,585	50,703	7-8
9	Kaira	•••	,	6	91,392	11,085	5-8
3	Panch Mahals	***		9	43,055	12,614	14-1
4	Broach	***	•••	2	52,521	12,420	11.3
5	Surat	•••		3	144,263	26,540	8.8
6	Thana	•	•••	· 4	63,02 <b>3</b>	26,845	20-4
7	Bombay Suburba	n District		2	54,003	19,762	17.6
8	Bombay	***	•••	1	1,175,914	381,580	15-6
9	Kolaba	***		1	5,253	2,107	19-3
10	Ratnagiri '	***		4	48,366	6,207	6-2
11	Kanara	•••		2	23,517	4,877	10-0
19	Dharwar	•••		4	155,381	23,052	6.8
13	Belgaum	***		3	73,736	15,250	9-9
14	Bijapur	•••		4	78,119	7,663	4-7
15	Sholapur	***	••••	3	166,865	19,254	5.5
16	Satara	***		3	43,920	4,197	4.6
17	Poons	***		3	286,290	61,170	10.5
18	Ahmednagar	***		1	49,878	8,116	7.8
19	Nasik	***		4	88,288	10,556	5.7
20	West Khandesh	***		2	42,654	5,348	6.0
21	East Khandesh	•••		9	143,621	12,494	4-2
		(1929-30		66	3,143,644	720,840	11.0
	Total	{ 1928-29		66	3,142,644	672,549	10-3

<sup>\*</sup> In the Akrani Tract of

A

gallons and the rate per head of population in (1) Urban areas British District of the Bombay Presidency during the year 1929-30

	(i.e., districts exc nown in columns		Total fo	r the whole Distr	ict .
Population	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population	Consumption in gallons L. P.	Rate po bead in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.	,	Gallons.	Drame
578,326	5,408	0.4	890,911	56,111	3.0
619,590	11,952	0-9	710,982 *	23,037	1.5
331,805	19,093	2·8	374,860	81,707	4.1
955,924	14,891	2.8	307,745	27,311	4.3
530,088	102,568	9.3	674,351	129,108	9.2
694,811	84,008	5-8	757,834	110,853	7.0
100,919	21,735	10-3	154,932	41,497	12.9
	405724		1,175,914	381,580	15.6
557,689	46,996	4.0	562,942	49,103	4.2
1,105,878	32,440	14	1,154,244	38,647	1.6
378,210	16,688	2·1	401,727	21,565	2.6
881,543	14,294	0.8	1,036,924	36,346	1.7
879,260	16,141	0.9	952,996	31,391	1.6
718,757	. 6,373	0.4	796,876	14,036	0.8
575,145	4,362	0-4	742,010	23,516	1.5
982,339	6,995	0.3	1,026,259	11,192	0.5
722,743	11,772	0.8	1,009,038	72,942	3.4
681,674	2,555	0-2	731,552	10,671	0.7
744,288	28,055	1.5	832,576	33,611	1.9
599,193	72,566	5.8	641,847	{ 77,914 }	7.0
932,216	38,809	2.0	1.075,837	15,866 · J 61,803	2.3
12,869,698	552,701	2-1	16,012,342	1,289,907	3.9
12,869,698	565,085	2·1	16,012,342	1,287,684	3-7

West Khandesh,

# APPENDIX A(a)

# Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1929-30

Serial	Town	Popula-	terms of 192	aption of spirit in of proof, 9-30	Actual r	ealization	Total
No.		tion			•		tions.
			Total gallons	Rate per head of popula- tion	Still- head duty	Vend fee	1929-50
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Can- tonment.	274,007	49,371	8-6	5,55,428	5,67,399	11,22,827
2	Wine mercen Wenn	26,263	670	1.2	5.026	8,600	19 600
3	Ening Comm	0.077	845		3,650	12,100	13,626
4	Mr. 32. 9	22,000	4,060	6.1			15,750
5	O-35 M				14,713	54,800	69,512
9	Godhra Town	26,979	5,131		17,679	14,975	34,654
6	Broach City :		9,000	10.1	1,02,752	99,500	2,03,262
7	Surat City	117,434	21,038	8.6	2,36,686	1,23,225	3,59,911
8	Thana Town	22,639	7,667	16.3	86,249	85,500	1.71,749
9	Bandra do	29,271	12,520	20.5	1,40,846	98,600	2,39,446
10	Kurla Town	26,059	7,242	13.3	68,506	34,500	1,03,006
11		1,175,914	381,580	15-6	50,05,358	23,91,094	73,96,452
12	Alibag Town	5.274	2,107	19-2	19,753	18,400	38,153
13	Ratnagiri Town	18,540	1.032	2.7	7,740	8,550	16,290
14	Malwan do	22,215	1,544	4.0	13,880	6,700	20,530
15	Kerwar do	14,649	2,403	7.9	11,354	14.025	25,379
16		34,750	6,471	8.9	72,810	43,140	1.15,950
17	1.	69,206		6.9	1,11,375	78,600	1,19,930
18	Gadag do	41,206	5,040	5·9	5:,949		
19			12,966	12-9		34,100	90,049
20	Belgaum City and Canton- ment.	32,485	4.075	6.0	1,44,462	1,01,400	2,45,862
21	Bijapur Town Sholapur City and Canton- ment and places ten miles		12,825	5.1	1,46,998	20,000 1,29,100	64,897 2,76,093
ŀ	round.	į				1	
33	Barsi Town	22,074	3,385	7-4	29,649	20,164	49,812
23 [	Pandharpur Town	25,210	3,044	5.8	36,005	23,475	59,460
24	Satara City and Canton- ment.	22,454	2,307	4.9	25,412	26,562	51,974
25	Poona City and Canton- ment.	180,186	55,754	14.9	6,25,950	3,92,050	10,18,000
26 ∫	Kirkee Cantonment	34,610	4,295	6.0	48,263	35,100	83,363
27	Ahmednagar City and Can-	49,878	8,116	7.8	90,441	1,16,400	2,06,841
38	Nasik City	42,756	5,656	6.3	63,632	82,200	1,45,832
29	Malegaon Town	23,711	1,650	3.3	15,466	25,600	41,066
30 l	Dhulia do	30,605	3,222	5.1	80,207	76,000	1.66,207
31	Jalgaon, do	23,710	2,104	4.3	19,720	44,000	63,720
32	7.1	25,557	3,176	6.0	35,731	57,100	93,131
22	Bhusawai do	20,000	, 0,1,0		00,101	51,100	93,101
	Total for Towns	2,668,408	650,557	11.7	78,86,530	48,43,259	1,27,29,789

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree foot booths in each British

Se-		1		Tre	e-1	tax	rates o	1			Nu	mber of li	censes or	
rial No.	District	i i	C	ocoa and Bra	1	t	Date : Wild I			D	omestic insump- tion	Tree- foot booths	Toddy shops	Total
1	. 2	;		3			4				5	6	7	8
1	Ahmedabad	•••		Rs. 5	в. 0	D. O	Rs.	a. 0	D.	1	******	2	2	4
2	Kaira			0	8	0	(g) O	8	0		*****			
3	Panch Mahals					1	0	4	0		6,114			6,114
4	Broach	***		5	8	0	2	8	0		14	33	7	54
5			{	12 6 3	0 0 <b>0</b>	0 0 0	(b) 6 (c) 3 (d) 1	0	0	}	3,730	956	164	4,850
				12 10	0	0	(e) 6 (f) 5	0	0					
6	Thána	•••	1	7 5 9	8 0 0	0	(g) 3 (h) 2 (i) 3	0	0		77	872	182	1,191
7	Bombay Suburbau trict.	Dis-	{	12 9	0	0 0	(j) 6 (k) 3	0	0 0	}	66	215	15	296
8	Bombay	•••	1	12	0	0	. 6	0	0	i	. 3	84	127	214
9	Kolába	***	{	12 9	0	0	(l) 6 (m) 3	0	0	}	<b>22</b>	67	20	109
10	Ratnágiri	•••		9	0	0	3	8	0	:	•	729	66	<b>7</b> 95
11	Kánara	***		8	0	0	3	0	Ò	1	*****	98	92	190
12	Dhárwár	•		6	0	0	3	0	0		•••••	11	111	192
· 13	Belgaum	•••		6	0	0	3	0	0		•••••	7	71	78
14	Bijápur			6	0	0	3	0	0	1		8	92	100
15	Sholápur			6	0	0	3	0	0	,		20	11	31
16	Sátára	•••		6	0	0	2	0	0		45		10	55
17	Poona ·	***		6	0	0	3	0	0	ì	13	28	24	65
18	Ahmednagar	•••		6	0	0	3	0	0	•	*****	1	5	6
19	Násik			6	0	0	. 2	0	0	i	26	34	35	95
20	West Khandesh	•••		6	0	0	2	0	0	i	•••••	4	9	13
21	East Khándesb	•••		6	0	0	2	0	0	!	******	4	3	7
	Tota	1	-							i	10,110	3,173	1,046	14,329

granted (a) for domestic consumption, (b) for sale at tree-foot booths tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1929-30

25

Nu	mber of to be	trees licer	nsed	Quantity of toddy sold	Remarks
Cocos- nut	Brab	Date	Total	BOIG	
9	10	п	12	. 13	14
		381	381	Gals. 10,560	villages of Modese Mahel of Ahmedahad District
	•••		***		(b) Surat City, Olpad Taluka, Chorasi Taluka, Jalahpur Taluka, Bulsar West and Pardi West.
	7,641	15	7,556	'	Jalaipur Taluka, Bulsar West and Pardi West. (c) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
	426	2,350	2,776	112,220	(a) Mandyl North.
	263	155,754	156,017	8,379,718	April 1929 to Sist July 1929.  (h) Umbergaon Petha from 1st August 1929 to the end of the year 1929-30.  (i) Rest of the District.  (j) Salsette Taluka.
121	9,531	62,541	72,193	2,806, <b>9</b> 86	<ul> <li>(k) Rest of the District.</li> <li>(l) Panvel and Bagayat Part of the Alibag Taluka.</li> <li>(m) Rest of the District and Sudhagad Mahal.</li> <li>(n) Includes 515 wild palms.</li> </ul>
1,041	3,028	8,515	12,584	401,739	• •
17,683	373	- 1,396	19,452	1,085,365	
368	487	287	1,142	45,215	
19.682		30	19,712	1,370,872	•
4,517	•••	(n) 980	5,497	431,657	
		33,079	33,079	614,050	
	443	15,429	15,872	421,147	
		17,341	17,341	403,644	•
•••		18,169	18,162	430,996	
	,	901	901	5,832	
		11,211	11,211	592,591	
		195	195	12,605	
	17	2,603	2,619	49,508	
***		1,454	1,454	88,561	
		210	210	2,400	' •
43,412	22,209	332,833	398,454	12,465,156	

J. P. BRANDER, Commissioner of Excise.

APPENDIX

# Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

C	ultivat	ion				Into	ricat-			
		anja		Bhang	Name of the warehouse in which the drugs	durin ye	uced	wareh	nce at ouse o April	n the
Name of Teluka in which permitted	Number of villeges in which permitted	Area cultivated	Number of villages in which ouldivated	Area cultivated	were lodged, etc.	Ganja	Bhang	Ganja	Bhang	Oberes
1	2	3	4	5	6.	7	8	9	10	11
Ahmednagar District		Acres.		Acres.		Mds.	Mde.	Mds.	Mds.	Mds.
Ahmednagar		e was d s year.	o cult	ivation	Ahmednagar			4,575	15	
				,	Bombay			184	5	
					Surat		•••	11	2	-
-					Ahmedabad			19	3	
Total			•••					4,799	25	

Out of this 30 seers were issued free of duty

C

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1930

Dreg	s imp	orted			-	Ъ	torical	ing Dr	garint Ge 1400	red fre the year	un the		-	
Free three cubes in the	MINOR DEIM B	er rum consci	(ma)	Total mas 1	<b>- 1</b> 0	by Temás Distric	ment of license es in Br to and l bintos	i i i i i i i i i i i i i i i i i i i	or whe	er Provi r week Proside			lestra og tæ	
Ganja	Bhang	Charac	Ganja	Bhang	Olinens	Ganja	Blung	Charm	Gauja	Bhang	Charae	Çenje ,	Phand	Charas
23	13	14	15	15	Ħ	28	19	-	44	<b>23</b>	<b>5</b>	*	.5	\$
Mås.	Mile.	Mide.	Mås.	MAR.	Mãs.	Mds.	Mās,	Mde.	Mids.	Mås.	Wde.	Mds	Mile.	Mão.
1	13	_	4,576	=	-	-	70	-	a	-	-	==	. 3	_ '
35	139	_	220	15	_	<b>5</b> 2	145	_	73	3	_	-	_	_
<b>3</b>	19	-	3	=	-	=	. 2	—	_	-	-		-	_ ·
94	32	_	3139	5	-	2	550	-	-		-		1	_
445	300	_	i,595	355	-	1,754	243	-	484	3	-	935	4	-
				1			· · · · · · · · · · · · · · · · · · ·		1	1	1	1		

to the Government Medical Stores, Bumbay.

28
APPENDIX C—concld.

Name warehouse ii drugs were l	which th	e		at the wa st March			Appro selling exc	zimate ave price per n lusive of du	rage saund sty
drugs were	ougeu, esc		Ganja	Врапв	Charas	Warehouse rent	Ganja	Bhang	Charas
6			27	28	29	80	31	32	33
			Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs
Ahmednagar	•••	•••	2,434	21	•••	•••	90 per maund.	30 per maund.	
Bombay	•••		257	9			100	20	•••
Surat	***	•••	12	12			120	30	•••
Ahmedabad	•••	•••	40	14		•••	120	40	•••
	Total		2,743	56		***			<u>,,,</u>

# Opium-Indian States.]

#### APPENDIX D

### Summary of Accounts of the Opium Transactions in Indian States during the year 1929-30

Serial No.	Name of State or Political Agency	Stock on	Imported from Go- vernment Opium Depôts	Confis- cated	Excess on re- weigh- ment	Total	Sold and con- sumed
-	1	2	3	4	5	6	7
	·	Seers	Seers	Seers	Seers	Seers	Seers
1	Mahi Kantha	174	1,282	•••		1,456	1,308
2	Rewa Kantha	. 585*	2,513	2	8	3,108	2,465
3	Cambay	. 164	420		6	590	5S6
4	Other States	. 530*	2,838		2	3,370	3,005
	Total for 1929-30 ,, 1928-29.		7,053 6,137		16 17	8,524 8,019	7,364 6,609
Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1930	Popula	tion	Rate of licit consump- tion per head of popula- tion	Remarks
	1	8	9	10		11	12
		Seers	Seers			Tolas	
1 2 3 4	Mahi Kantha Rewa Kantha		144 634 4 364	759	762	0.2 0.3 0.7 0.1	
	Total for 1929-30 ,, 1928-29.	14 † 19	1,146 1,391	3,674 3,674	,688	0·2 0·1	

Note.—Information regarding Cutch, Kathiawar and Palanpur States has not been furnished as the control of opium arrangements in these States has been taken over by the Government of India from 1st October 1928.

<sup>\*</sup> Read 585 and 530 instead of 575 and 478 against (1) Rewa Kantha and (2) Other States in column 9 respectively for the year 1928-29.

<sup>†</sup> Exclusive of Cutch, Kathiawar and Palanpur.

APPENDIX E.

Statement showing Den	Demands, Collections, Kejunds, Hemissions and Balances of Excise Revenue for the year 1929-30.  Collections made during the year Advance	orizani	ns, Keji	Unas, Ke	octions made during the against total in column 4	Collections made during the year	ances of	Excise	Kevenue	for the y	ear 1929	
bernand of the year		Arrears, outstand- ing	Total Demand	Current	Arrears	Total	collections made in the previous year against current Demand	Bemissions and amounts written off as irrecoverable	Realisable balance (column 4 minus columns 7,	Advance collections for the coming	Gross Realisations in the year (columns 7 and 11)	Remerks
Ç4		<b></b>	*	ıc,	10	b-	æ	•	92	Ħ	13	13
Rs.		Bg.	B8.	Rs.	ßa.	RB.	· BB.	Bs.	RB.	Be.	R8.	
6,72,638 6,79,863 8,27,901 7,44,230		::::	17.92,638 6.79,863 8.27,801 7.44,230	15,36,880 6,99,978 8,08,044 6,75,360	989	15,36,880 6,00,503 9,08,044 6,75,360	1,85,768 79,360 19,757 68,870	1111	11::	1,95,570 79,719 40,000 65,826	17,32,450 6,80,215 3,48,044 7,31,186	
8,89,780 8,89,780		688 688	88,44,100 98,44,987 1,10,54,554 8,89,879 8,38,310	22,43,950 82,41,690 67,73,737 7,47,662 6,69,847	711,1 89 848	28,45,067 39,41,690 87,73,737 7,47,761 6,59,190	98,488 99,80,817 1,41,124	8,297		2,01,498 26,83,630 1,87,520		
4,71,059 5,48,129 6,01,557 6,97,428		297 38,008 44,955	4,71,069 15,48,426 12,39,565 6,41,683	4,35,118 14,47,396 10,66,978 4,29,371	. 89,368 18,368	4,36,118 14,47,693 11,00,346 4,73,626	34,536 99,776 87,406		698 698 49,068 41,776	90,388 94,870 77,127		
13,46,802 7,67,811 26,32,874 7,45,632 10,97,497 11,93,244 13,71,258		1,686 1,866 1,866 1,866 1,817 2,817	13,48,486 7,69,177 26,54,806 7,45,638 10,27,497 11,98,061	19.97,951 6,74,076 6,49,310 8,81,618 9,98,924	1,686 1,748 361 4,817	18,98,937 6,75,834 23,98,895 6,49,210 8,81,618 10,03,641	1,18,751 90,331 95,3465 95,641 1,45,879 1,91,065	8 973 873 873 881	800 82,073 3,855	1,12,197 1,12,197 1,42,191 1,26,521 1,71,308	13,41,134 7,48,594 26,41,686 7,37,849 10,08,139	
8,62,41,149	-	<del></del>	8,63,68,999	8,07,86,453	94,761	8,08,81,214	48,33,524	14,880	1,34,381	48,07,076	3,56,88,290	

APPENDIX E

#### APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) offences relating relating to Cocaine and (b) Number of Cases under the Opium

							Cases
	J		Offer	nces relati	ng to liqu	or	
Num- ber	District .	Illicit distillation and possession of impla- ments, etc., for the same	Illoit importation, ex- portation and trans- portation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total
1	8	3	4	5	6	7	8
1 2	Ahmedabad	196 195	<b>*</b>	109 61	1	 913	313 476
3	Panch Mahala	543	5	67	1	13	630
4	Broach	6	15	22	- 2	8	53
5	Surat	211	58	87	9	78	443
6	Thana	360	34	208	3	52	657
7	Bombay Suburbau	4		4	5	3	16
8	Bombay		45	1	9	13	68
9	Kolába	39	9	32	3	8	84
10	Ratnágiri	17	. 12	62	•••	9.	93
11	Kánara	. 9	7	13	2	13	44
12	Dhárwar	55	8	42	6	39	150
13	Belgaum	31	12	36	14	3	96
14	Bijápur	65	14	45	9	4	130
15	Sholápur	20	.14	27	31	•••	92
16	Sátára	37	19	19	5	! <b></b>	80
17	Poona	4		5	10	5	24
18	Ahmednagar	17	1	7	3	1	29
19	Násik	119	24	57	17	40	257
20	West Khandesh	1,265	23	79	7	3	1,371
31	East Khandesh	98	6	45	4		153
<b>93</b>	Baroda Cantonment		ļ			<u></u>	
:	Total	3,291	313	1,022	135	498	5,259
j	1928-29	3,719	319	1,110	125	476	5.749

 $\mathbf{F}$ 

Laws in each District of the Bombay Presidency Proper detected by to liquor, (2) offences relating to hemp-drugs and (3) offences 1ct investigated, during the year 1929-30

	Offences re	elating t	o hem	p-drugs		Offences	relatir	g to c	ocaine		ions
Illicit cultivation and manufacture	Illicit importation, exportation or transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total	Illicit importation, exportation and transportation	Illicit possession	cens	Total	Total (Abkari)	Cases in which convictions were
9	10	11	12	13	14	15	16	17	18	19	20
	. 69	45			108		. 6		6	437	900
1	63	15	1	•••	18	•		•••		427 494	253
-	27	55	-	•••	82					712	60:
	, 1		:		1					54	45
***	, 7				7		1		1	451	381
	ļ	1			1		· ·			658	514
		12	3		15			•••	•••	31	26
•••	1 4	288	45		337		90	18	108	<b>2</b> 513	498
•••		***			•	;	!	***		84	67
***		٠					۱ ۱	`		93	70
	·	***	•••	7	7	•••			!	51	26
	·	1	2	15	18					168	104
•••			1		1					97	77
	; ···	4	5	•••	9		•••	•••		139	100
***		<i>i</i> ;	16	1	21		j	***	***	113	106
1	•••	2	1		4	·		***	***	84	77
•••	;	3	2		5					29	22
		•••			•••			,	;	29	28
•••	!	• •••	9	1	3			··· ;		260	202
***	. <b>3</b>	1	1	1	6					1,377	1,338
	1	98			99			•••		252	235
•••				:		<u></u>				***	
3	107	529	79	25	742		97	18	115	6,116	5,130
4	96	417	67	16	600		46	12		6,407	5,680

# APPENDIX F-concld.

				Cas	ses det	ected	Opini	m)			· 		
Number -	District	E Illegal cultivation	Illegal manufuc-	Illegal possossion, of opium	Illegal transport of of ium	Illegal import of opium	C. Opium export of	Illogal sale or opium	Breach of condi-	& Total (Opium)	of co	ntri ntri m s	iity aband eized
_			;		, ,	7						7	Grs.
1 2 3 4 5 5 7 8 9 10 11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Ahmedabad  Kaira  Panch Mahals  Broach  Surat  Thâna  Bombay Suburban  Hombay  Kolâba  Ratnagiri  Kanara  Dhârwar  Belgaum  Bijâpur  Sholâpur  Shtâra  Poona  Ahmednagar  Násik  West Khândesh  East Khândesh	    		19 27 49 1 1 1 56 8 28 1 20 45		223 14 1		1 2	3 4 3	44 27 64 54 1 59  2 3  40 40 61 1 3 24 46	301 0 0 5 0 0 0 0 0 123	15 165 32 0 2 0 2 0 2 1 1 15 2 0 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	101 163 129 35 45 0 90 0
28	Baroda Cantonment	<del></del>											
	Total	1	1	245		5t		17	18	333	453	13 —	603
	1928-29		8	185	1	65		22	14	295	$\begin{cases} 181 \\ 0 \end{cases}$	46 6	110 <u>5</u> 15 <del>1</del> *
1 2	Indian States  Rewa Kantha States under Poons		•••	11						11	23	7.1	25
3	Agency, Southern Maratha Country States under Dhar-					15		· 1		16	0	5	57
4	war Agency States under Shola-		• • • • • • • • • • • • • • • • • • • •	3		•••				3	0	7	6
5	pur Agency States under l'oona	•••	•••	1		•••				1	0	5	0
6	Agency States under Satara		٠				•	1		1	. 0	0	55
	Agency Total of Indian States	····		16		15				33	- 0 	90 31	110
	Do, for the year 1929-30	<del>]</del>		21		7				98		26	83
	Grand Total of Bri- tish Districts and	<del></del>	· <del></del>										
	Indian States for the year 1929-30	} 1	1	261		66		19	18	366	477	43	170;
	Do. for the year 1928-29	}	8	906	1	7:3	•••	23	14	323	186	73 6	13 <u>1</u> 15 *
_				*	Madn	t.							. Gra

Total, Madat for 1929-30

"... S. T. Grs. ... 0 4 87;

J. P. BRANDER,

Commissioner of Excise,

#### APPENDIX G

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1929-30—

	istrict		recorded for	have been	Cases of convictions of licensees for permit-	Cases where licensees were dealt with by the Excise Staff
471	Series		On licensed premises	Elsewhere	ting drunken- ness on their premises	
	1	,	2	3	4	5
Ahmedabad	·	•••	34	24	******	
Kaira	•••		*** 44	. 8		
Panch Maha	ls	•••		8	!	
Broach		•••	*****	14	*****	
Surat	•••	••••	*****	. 32		
Thans	•••	•••	•••••	36	******	
Bombay Sub	urban Dist	rict	1	70	*****	•••••
Bombay	•••	***		2,046	••••	
Kolaba	•••	•••	•••••	26	•••••	
Ratnagiri	•••			13	•••••	******
Kanara	•••	•••	•••••	29	*****	*****
Dharwar	•••	•		47	*****	******
Belgaum				57	*****	*****
Bijapur		•••	•••••	62	· ·······	
Sholapur		•••	• • • • • •	96	*****	
Satara			•••••	28	•••••	•••••
Poons		•••;	•••••	407	` !	*****
Ahmednagar	•••		******	26		
Nasik	•••		2 )	74	•••••	*****
West Khande East Khande	e <b>sh</b> sh	•••		22 15	*****	*****
Total	$\left\{ \substack{1929-30 \\ 1928-29} \right.$	•••	37 34	3,140 3,094	•••••	,

J. P. BRANDER, Commissioner of Excise.

## APPENDIX

PROVINCIAL Statistics of wholesale vend of Foreign Spirits and Fermented

	Licenses	for whole Lique	esale vend o ers and Mal	f Importe t Liquors	d Spirit manufa	s and In ctured 1	aported n India	Ferme	nted				
	- '	Spirite and Fermented Liquors sold thereunder											
Name of District		To	other licens	18		To the p	public						
	Number of licenses		Imported	Beer	I	mported	l	Beer					
		Wines	Spirits	Beer	made in India	Wines	Spirits	Beer	made in India				
1	2	3	4	Б	6	7	8	9	10				
		Gals.	'Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.				
Ahmedabad			*****										
Town and Island of Bombay.	59	56,288	297 <b>,68</b> 5	1,232,522		1,984	8,316	83,394					
Poons	1	925	1,378	1,878			•••						
	60	57,213	299,063	1,234,400		1,984	8,316	83,394					
T otal { 1928-29	62	54,668	328,002	1,336,167	2,592	1,991	7,102	78,594					
					1								

<sup>\*</sup>Inclusive of 3,371 gallons
†Inclusive of 3,544 gallons

 $^{'}_{
m H}$ 

#### STATEMENT A

# Liquors in the Bombay Presidency during the year 1929-30

Spirits the P	manufactu	r wholesale vend of anufactured in idency Proper is trade  Licenses for wholesale vend of Fermented Liquors whether imanufactured at a licensed Brewery or imported by land or sea								
	Quantity of Spirits sold thereunder				other I vendors		the blic	Remarks		
Number of licenses	To other licensed vendors	To the public	Number of licenses	Beer	Wines	Beer	Wines			
11	12	13	14	15	16	17	18	19		
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.			
•		' أ			***	***	•••	: !		
	*79,850	5,177	•••••			***	•	-		
	,	•••		: !		• ***				
	*79,850	5,177		·						
•••	£60,583	3,519			· ···	***	•••			
		•		i			ì	•		

of rectified Spirit. of rectified Spirit.

> J. P. BRANDER, Commissioner of Excise.

APPENDIX
PROVINCIAL
Statistics of Retail Vend and Consumption of Foreign
Proper during

-	:				Forei	GN SPIRE	P AND FI	RMENTE	
•	; ,	oid under	Shep Lice	nses	s		r Rotel or ow Liseus		
		Onfi	xed fees & thereunder	ales		Su	les thereunder		
Name of District	Number of Licenses	Winea	eglafte	licer	Number of Licenses	Wines	Bpletta	Beer	
	. <u></u>	3	4	5	6	7	: uz. : 8	9	
<del></del>	,	Gals.	Gals.	Gala	<del></del>	Gala.	Gals.	Gals.	
1. Ahmedabad		. 646	7,175	12,799	7	. 40	2,409	12.725	
2 Kairs	3	. 11	536	7	1	14	16	19	
3. Panch Mahals	2	14	. 302	3:39 :	3	31	63	151	
4. Broach	3	110	2,369	628	-				
5. Surat	8	415	7,356	3,407				:	
6. Thena	13	166	1,756	3,945	- 6	. 11	- 446	2,761	
T. Bombay Suburban	. 8	530	4.973	8,667	14	113	2,001	7,624	
District. 8. Bombay	. 97	25,717	*114,197	373,347	ш	8,451	51,144†	271,530	
9. Kolaba	7	. 65	715	869	. 8	355	. 89	3%5	
10. Reinegiri	6	अ	390	149	4	6	20	57	
Il Kanara	•	143	534	1,755	1	10	13	<b>e</b> 9	
i3. Dharwar	8	961	3,616	9,123 ·		_ ;			
13. Belgaum	4	<b>T</b> 15	2,504	15,180	7	137	536	20,560	
14. Bijapur	8	30	363	406	2	13	17	<b>51</b>	
l5. Sholapur	7	114	2,786	5,806	5	157	454	6,194	
16. Saters	9	155	1,565	3,391	6	116	195	313	
IT. Poons	25	3,130	16,013	34,647	47	1,335	3,493	96,414	
18. Ahmeduagar	T	171	1,5:0	6,490	6	120	127	45,535	
19. Nasik	6	232	2,790	6,074	14	332	1,330	26,193	
Mest Khandesh	8 :	47	<b>636</b> .	435 .		;	_		
21. East Khandesh	5	214	2,718 ;	- 3,710	1	8	70	2,623	
	231	22,930	174,594	491.398	240	10,963	62,733	496,963	
Total _ { 1988-29 _	237 '	30,196	175,228	400.3c3	301	11,306	66,033	433.467	

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment Boom" and Columns 10 to 13 include particulars regarding "Dining Car" and "Steamer" licenses. Besides the sales entered in the statement of Leile gallons of Denatured Spirit were

I STATEMENT B Spirits and Fermented Liquors in the Bombay Presidency the year 1929-30

	ors				SPIRITS	MADE Dis	IN INI	DIA IN PI	RIVATI	E	S	PIRITS MADE IN OUTSTILLS
S	etresi	ider Ra iment l icenses	ilway toom	s 	old unde Vend Lie	r Ret	ail s	Remo from under	l)istil specie	leries il per-	connected	
	Sale	es there	under		Quan	tity s	old	mits t	and pa	asses	8	
Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Spirits intended for human consumption	Denatured Spirits	Rectified Spirits	Rectified Spirits	Denatured Spirits	Spirits intended for human consumption	Number of vendors with the Outstill	Quantity sold by them
10	11	12	13	14	15	16.	17	18	19	20	21	. 22
	Gals.	Gals.	Gals.		Gals.	Gale.	Gals.	Gals.	Gals.	Gals.		Gals.
1	13	402	4,276		4,510	123	56	26,426	•			
•••	•				: 			***	***			!
1	5	67	511	***	: <b></b>	•••						
1	1,	22	187			***						
1	5	157	1,294	***	;			***	•••			!
1	5	143	2,878	•••		***			•••		•	
1	6	637	1,334	***		***		•••	•••			<u>.</u>
5	208	840	11,648	•••	39,613	•••	288		•••			* Includes 108 G1
2	1	57	531		464	•**		•••	•••			of rectified spirit
•••	•••	•••				***						of rectified spir
3	2	16	74		12	•••	•••	•••	•••			of Indian Beer.
9	3,	83	668		i	•••		***				
2	6	54	421		465	***			•••			
1	6	92	150						•**			
2	1	42	376		1,614	•			•**	•		
4	12	270	920		1,573		]		•			
4	33	410	5,493		5,265		20					
1	1	14	659		802	•••			***			
3	11	181	2,071		<sub> </sub>	•••		•••	•••			
1		8	187		!	•••			•••			
1		90	1,541			•••	•••	•	•••			•
35	325	3,585	35,619		54,318	123	364	26,426	•••			•
34	410	3,846	32,139		45,543	202	189	23,153			١	

<sup>&</sup>quot;Canteen Tenant" licenses.

sold during the year under reference.

J. P. BRANDER, Commissioner of Excise.

#### APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

	<u> </u>	,		Cor
Serial No.	District	the exclus	censed for sive sale of liquor	1928-
		•		40° U.P.
1	2		3	4
1	Ahmedabad	1928-29. 5	1929-30,	Gallons. 62,371
		26*		(30° U.P.) 288
3	Kaira .	26*	19*	22,847 (30° U.P.) 14,469
3	Panch Mabals	. 13	6	3,046
4	Broach	. 5	4	(30° U.P.) 2,335
*	Broacu	. 0	*	23,286 (30° U.P.) 11,509
5	Surat	. 37	21	£1,690
6	Thana	. 69	69	(30° U.P.) 27,313 14,218
7	Bombay Suburban District		6	4,670
8	Bombay			5,81,210
9	Kolaba	. 7	5	49,243
10	Ratnagiri	. 19	19	20,887
11	Kanara below Ghat	. 11	9	(30° U.P.) 13,601
11	above Ghat	. 9	. 5	6,421
40	DI.			(30° U.P.) 2,502
12	Dharwar	30	23	34,620 (30° U.P.) 3,466
13	Belgaum	20	14	24,369
!				(30° U.P.) 9,621
14	Bijapur	. 30	27	8,327
1	S1 -1	9		(30° U.P.) 3,534
15	Sholapur	2	1 ;	9,958 (30° U.P.) 2,162
16	Satara	9	4 .	9,355
				(30° U.P.) 554
17	Poona	. 18	17	51,217
18	Ahmednagar	1		12,250
			• •	(30° U.P.) 238
19	Nasik	. 54 . 64	5 <u>4</u>	11,092
20	West Khandesh	04	63	2,326 (30° U.P.) 1,180
į		•		•
21	East Khandesh	. 67	62 :	(30° U.P.) 3,172 470
	Total	502	432	9,86,875 (30° U.P.) 93,242
	* (1)	100 Tr D lies		A To the Almani treat o

<sup>\*</sup> These shops sell only 40° U.P. liquor.

<sup>†</sup> In the Akrani tract of

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1929-30

39,428       (30° U.P.)       95       (25° U.P.)       52          (30° U.P.)       2,524       (25° U.P.)       10,64         78,076       2,702       70,15       70,15         24,661       20,799       20,73       20,799       20,73         2,18,690       35,827       20,88       20,88         2,57,461       13,811       256,41       236,41         94,230       4,898       96,51       12,188       6,25,827       15,21         55,203       47,715       51,18       67,389       15,18         67,389       (30° U.P.)       179          10,188        9,17         2,943       (30° U.P.)       15,357          2,943       (30° U.P.)       15,357        9,17         10,189       (30° U.P.)       2,006       (25° U.P.)       75         40,310       18,61        12,68       25° U.P.)       75         40,611       9,072        13,84         10,65            9,22        <			1929-30
Gallons.         Gallons.         Gallons.         Gallons.         Gallons.         Gallons.         Gallons.         Gallons.         42,46         42,46         42,46         42,46         42,46         42,46         42,46         42,46         70,15         70,12         70,15         70,12         70,15         70,12         70,15         70,12         70,15         70,12         70,15         70,12 <t< th=""><th>60° U.P.</th><th>40° U.P.</th><th>60° U.P.</th></t<>	60° U.P.	40° U.P.	60° U.P.
39,428       (30° U.P.)       95       (25° U.P.)       52          (30° U.P.)       2,524       (25° U.P.)       10,64         78,076       2,702       70,15       70,15       70,15         24,661       20,799       20,73       20,88       20,51       20,68       20,71       20,68       20,71       20,68       20,71       20,68       20,71       20,68       20,71 <td>5</td> <td>6</td> <td>7</td>	5	6	7
(30° U.P.) 95   (25° U.P.) 52	Gallons.	Gallons.	Gallons
78,076       (30° U.P.)       2,524       (25° U.P.)       10,64         78,076       (30° U.P.)       2,486       (25° U.P.)       10,64         24,661       (20° U.P.)       2,486       (25° U.P.)       38         2,18,690       (30° U.P.)       7,640       (25° U.P.)       20,88         2,57,461       13,811       256,41       94,830       4,898       96,51         12,188       6,25,827       15,21       15,21       15,21         67,389       47,715       51,18       67,389       19,451       67,12         10,188       (30° U.P.)       179        9,17         2,943       7,168       2,16       (25° U.P.)       75,18         10,189       (30° U.P.)       15,357        9,17         2,943       7,168       (25° U.P.)       76,51         18,219       (30° U.P.)       2,006       (25° U.P.)       75,66         19,451       (30° U.P.)       4,503       (25° U.P.)       76,67         10,849       (30° U.P.)       14,994        10,65         10,849       (30° U.P.)       1,868       (25° U.P.)       26°         40,611       <	<b>39,42</b> 8	64,484	42,468
78,076         (30° U.P.)         2,524         (25° U.P.)         10,64           24,661         (30° U.P.)         2,486         (25° U.P.)         38           20,799         20,799         20,73         20,73         20,78           2,18,690         35,827         208,58         208,58         208,58         208,58           2,57,461         13,811         256,41         25° U.P.)         24,54         25° U.P.)         24,64         25° U.P.)         24,54         25° U.P.)         24,64         25° U.P.)         24,64         25° U.P.)         24,64         25° U.P.)         25° U.P.)         24,64         25° U.P.)         25° U.P.)         25° U.P.)         25° U.P.)         25° U.P.)         25° U.P.)         26,51         25° U.P.)         27,121         25° U.P.)         26,51         27,124         27,124         27,124         27,724         27,724         26,65         25° U.P.)         26         25° U.P.)         26° U.P.)         25° U.P.)         26° U.P.)	1	(30° U.P.) 95	(25° U.P.) 529
78,076         2,702         (30° U.P.)         2,486         (25° U.P.)         38           24,661         20,799         20,739         20,739         20,739         20,739           2,18,690         35,827         208,88         208,88         208,88         208,88           2,57,461         13,811         256,41         256,41         25° U.P.) 24,94         25° U.P.) 24,94           12,188         6,25,827         15,21         55,203         47,715         51,18         67,389         15,21         67,18         67,18         67,12         67,13         68,36         67,12         68,36         67,12<	******	22,144	44.149
24,661       (30° U.P.)       2,486       (25° U.P.)       38         2,18,690       35,827       (25° U.P.)       8,62         2,57,461       13,811       256,41         94,830       4,898       96,51         12,188       6,25,827       15,21         55,203       47,715       51,18         67,389       19,451       67,12         10,188       (30° U.P.)       179         2,943       7,168       2,16         (30° U.P.)       15,357       3,17         2,943       7,168       (25° U.P.)       75         18,219       40,310       18,61         (30° U.P.)       2,006       (25° U.P.)       75         18,219       40,310       18,61         10,649       (30° U.P.)       4,503       (25° U.P.)       2,66         10,649       9,072       11,34       10,65         40,611       30° U.P.)       1,868       (25° U.P.)       3,66         12,689       13,202       7,13       (25° U.P.)       1,86         11,856       14,072       4,59       (25° U.P.)       2,6         67,209       10,441       6,30       1,87,30	-0.0-0	(30° U.P.) 2,524	
24,661       20,799       20,739         2,18,690       30° U.P.)       98       (25° U.P.)       8,622         2,18,690       35,827       208,88       208,88         2,57,461       13,811       256,41         94,830       4,898       96,51         12,188       6,25,827       15,21         55,203       47,715       51,18         67,889       19,451       67,12         10,188       (30° U.P.)       179         2,943       (30° U.P.)       17,168         (30° U.P.)       2,006       (25° U.P.)       75         18,219       40,310       18,61         (30° U.P.)       2,006       (25° U.P.)       75         18,219       40,310       18,61         (30° U.P.)       4,503       (25° U.P.)       2,08         17,167       (30° U.P.)       14,994          10,849       9,072       11,34         40,611       9,863       (25° U.P.)       3,66         40,611       9,863       (25° U.P.)       3,60         12,689       13,202       7,13         (30° U.P.)       599          79,306	78,076		
2,18,690 (30° U.P.) 98 (25° U.P.) 8,62 208,88 (25° U.P.) 24,893 (25° U.P.) 26,81 (25° U.P.) 366	04 661		
2,18,690 (30° U.P.) 7,640 (25° U.P.) 24,94 2,57,461 94,830 4,838 6,25,827 15,213 55,203 47,715 51,18 67,389 19,451 10,188 (30° U.P.) 15,357 2,943 (30° U.P.) 2,006 18,219 (30° U.P.) 4,503 17,167 (30° U.P.) 4,503 17,167 (30° U.P.) 14,994 10,849 (30° U.P.) 1,868 40,611 (30° U.P.) 1,868 40,611 (30° U.P.) 1,868 40,611 (30° U.P.) 1,868 12,689 (30° U.P.) 869 12,689 (30° U.P.) 869 12,689 (30° U.P.) 599 79,306 11,856 (30° U.P.) 599 79,306 11,856 (30° U.P.) 599 67,209 10,441 11,856 (30° U.P.) 1,919 (25° U.P.) 2,68 181,825	24,001		(95° IT D \ 9.695
2,57,461	2 18 690	35.827	208 886
2,57,461 94,830 94,830 4,838 96,51 12,188 6,25,827 15,203 47,715 51,18 67,389 19,451 67,122 10,188 (30° U.P.) 179 2,943 (30° U.P.) 15,357 7,168 (30° U.P.) 2,006 (25° U.P.) 75 18,219 (30° U.P.) 4,503 (25° U.P.) 2,006 (30° U.P.) 14,994 10,649 (30° U.P.) 14,994 10,849 (30° U.P.) 1,868 40,611 (30° U.P.) 1,868 (25° U.P.) 3 66 40,611 (30° U.P.) 869 (25° U.P.) 3 66 11,856 (30° U.P.) 869 (25° U.P.) 1,868 (25° U.P.) 3 66 (25° U.	2,10,030	(30° H.P.) 7 640	(25° H.P.) 24.946
94,830         4,898         96,51           12,188         6,25,827         15,21           55,203         47,715         51,18           67,389         19,451         67,12           10,188          9,17           10,188          9,17           2,943         (30° U.P.)         15,357           2,943         7,168         2,16           (30° U.P.)         2,006         (25° U.P.)         75           18,219         40,310         (25° U.P.)         75           18,219         40,310         (25° U.P.)         18,61           (30° U.P.)         4,503         (25° U.P.)         2,08           17,167         27,724         10,65         (25° U.P.)         2,08           10,849         9,072         11,34         (30° U.P.)         1,368         (25° U.P.)         3 66           40,611         30° U.P.)         1,868         (25° U.P.)         3 66         39,22         7,13           12,689         (30° U.P.)         599         1         4,59           67,209         (30° U.P.)         599         1         4,59           (30° U.P.)         273	2.57.461		256,415
12,188			96,515
55,208     47,715     51,18       67,389     19,451     67,12       10,188			15,210
10,188 (30° U.P.) 179	55,203	47,715	51,186
10,188	67,389	19,451	67,128
2,943     (30° U.P.)     15,357     7,168     2,16       18,219     40,310     18,61       40,310     18,61       17,167     27,724     10,65       10,849     9,072     11,34       40,611     9,863     39,22       40,611     9,863     39,22       12,689     13,202     7,13       40,972     13,202     7,13       (30° U.P.)     599     57,475     96,14       11,856     14,072     4,599       181,825     2,111     1,87,30       † 39,931     (30° U.P.)     1,919     † 38,41       1,09,893     3,573     121,82		(30° U.P.) 179	
2,943       7,168       2,16         18,219       40,310       18,61         (30° U.P.)       4,503       (25° U.P.)       7,68         17,167       27,724       10,65         10,849       9,072       11,34         40,611       9,863       (25° U.P.)       3 ° U.P.)         40,611       9,863       (25° U.P.)       3 ° 0.P.)         12,689       13,202       7,13         79,306       13,202       7,13         11,856       14,072       4,59         67,209       10,441       68,36         181,825       2,111       1,87,30         † 39,931       (30° U.P.)       1,919       † 38,41         1,09,893       3,573       (25° U.P.)       44	10,188	*****	9,171
18,219 (30° U.P.) 2,006 40,310 27,724 17,167 (30° U.P.) 14,503 (25° U.P.) 2,08 17,167 (30° U.P.) 14,994 10,849 (30° U.P.) 1,868 40,611 (30° U.P.) 869 12,689 (30° U.P.) 869 12,689 (30° U.P.) 869 11,856 11,856 (30° U.P.) 599 79,306 11,856 (30° U.P.) 273 (25° U.P.) 26 67,209 10,441 1,856 181,825 2,111 1,87,30 † 39,931 (30° U.P.) 1,919 † 38,41 1,09,893	2010		
18,219	. 2,943	7,158	2,163
17,167 (30° U.P.) 4,503 (25° U.P.) 2,08 (25° U.P.) 2,08 (25° U.P.) 2,08 (25° U.P.) 10,65 (25° U.P.) 3 66 (25° U.P.) 3 66 (25° U.P.) 3 66 (25° U.P.) 3 66 (25° U.P.) 1,86 (25° U.P.) 26 (25°	19910 . '		
17,167     27,724     10,65       10,849     30° U.P.)     14,994        40,611     9,863     9,863     39,22       12,689     13,202     7,13       79,306     57,475     96,14       11,856     14,072     4,59       67,209     10,441     68,36       181,825     2,111     1,87,30       † 39,931     (30° U.P.)     1,919     † 38,41       1,09,893     3,573     (25° U.P.)     44       12,62     121,82	10,219		(25° IT D ) 9 089
10,849 (30° U.P.) 14,994 (25° U.P.) 3 66 40,611 (30° U.P.) 869 (25° U.P.) 1,86 (25° U.P.) 1,87 (25° U.P.) 26 (25° U.	17.167	97 794	10.658
10,849		(30° U.P.) 14.994	
40,611 (30° U.P.) 1,868 (39,22 (30° U.P.) 869 (25° U.P.) 1,868 (39,22 (25° U.P.) 1,868 (39,22 (25° U.P.) 1,869 (25° U.P.) 1,868 (39,22) (25° U.P.) 3,669 (25° U.P.)	10.849		11,347
40,611 9,868 39,22 12,689 (30° U.P.) 869 (25° U.P.) 1,86 13,202 7,13 13,202 7,13 13,202 7,13 13,202 7,13 14,072 4,59 67,209 (30° U.P.) 278 (25° U.P.) 26 67,209 10,441 68,36 181,825 2,111 1,87,30 † 89,931 (30° U.P.) 1,919 † 38,41 1,09,893 3,573 (25° U.P.) 44	1		(25° U.P.) 3 662
12,689 (30° U.P.) 869 (25° U.P.) 1,86° 7,13° 79,306 (30° U.P.) 599	40,611	9,863	39,225
79,306			(25° U.P.) 1,867
79,306 57,475 96,14 11,856 14,072 4,59 (30° U.P.) 273 (25° U.P.) 26 67,209 10,441 68,36 181,825 2,111 1,87,30 † 39,931 (30° U.P.) 1,919 † 38,41 1,09,893 3,573 (25° U.P.) 44	12,689	13,202	7,131
11,856	<b>50.93</b> 0		2000
67,209 (30° U.P.) 278 (25° U.P.) 26 67,209 10,441 68,36 181,825 2,111 1,87,30 † 89,931 (30° U.P.) 1,919 † 38,41 1,09,893 3,573 (25° U.P.) 44			96,143
67,209 10,441 68,36 181,825 2,111 1,87,30 † 89,931 (30° U.P.) 1,919 † 38,41 1,09,893 3,573 (25° U.P.) 44	11,856	14,072 070 (17 D.)	4,596
181,825 † 89,931 (30° U.P.) 1,919 † 38,41 1,09,893 3,578 (25° U.P.) 44	67 900	(au U.E.) 2/3	
† 39,931 (30° U.P.) 1,919 † 38,41 1,09,893 3,578 (25° U.P.) 44	181 895		
1,09,893 3,578 (25° U.P.) 44		(80° U.P.) 1 919	
1,09,893 3,573 121,32	. 00,002	(50 0.1.) 1,010	
(90° TT D) 900	1,09,893	3,573	121,329
(30 (3.5) 636	·- ·	(30° U.P.) 898	
	14,50,612	10,52,559 (30° U.P.) 56,308	14,43,154 (25° U.P.) 54,201

West Khandesh.

J. P. BRANDER, Commissioner of Excise,

## Revenue for: 1929-30.

[Figures in columns 2 to 43 and 47 are gross.]

	}		Countr	y spirits		
Name of District	Duty on distillery spirits	Fees from distil- leries	License fees for sale of distillery spirits	Total receipts from distil- lery spirits	Receipts from out- stills and other systems	Total receipts from country spirits
1	2	3	4	5	6	7
	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	6,08,408	***	6,22,372	13,25,780		12,25,780
	29,370		33,548	62 912		62,912
Kaira	97,906 1,001	•••	9,37,137 1,569	3,35,043 <i>2,570</i>		<b>3,</b> 35,043 <i>2,570</i>
Panch Mahals	1,12,362	•••	94,644	2,07,006		2,07,006
n	63,566		47,603	1,11,169		1,11,169
Broach	2,69,344	•••	3,16,124	4,85,468		4,85,468
Surat	9,34,725		3,78,814	13,13,599		13,13,539
Thána	33,668		13,073	46,741		46,741
1 11 2 2 2 2	11,24.725 46,491	:	7,34,381 <i>14,345</i>	18,59,126 60,836		18,59,126 60,836
Bombay Suburbe	4,71,742		2,08,901	6,80,643	*****	6,80,643
Distric <b>t.</b> Bomb <b>ay</b>	50,05,358	•••	23,91,094	73,96,459		73,96,452
Kolába	4,63,232		3,17,624	7.80.856		7,80,856
	13,547	. •••	8,146	21,693		21,693
Ratnágiri	2,50,569		1,83,193	4,62,782		4,62,782
Kánára	1,47,245	1	1,19,785	2,67,030		2,67,030
Dhárwar	4,09,805	i	2,91,368	7,00,173	1	7,00,173
	27,3%0	***	12,372	39,752		39,752
Belgaum	3,40,307	•••	2,06,311 37,900	5,46,518		5,46,518 1,16,276
Bijápur	79,376 1,57,960		72.114	1,16,276	·	2,30,074
	7.143		3,528	10,671	1	10,671
Sholápur	2,62,504		2,14,838	4,77,842		4,77,343 23,008
Sátár <b>a</b>	14.528 1,25,813	•	<i>8,460</i> 1,50,108	23,008 2,75,921		2,75,921
_	48,803		<i>5</i> 8 788	1,07,591		1,07,591
Poona	8,19,332 9,600		5,88,354 , 15,638	14,07,686 25,438		14.07,686 25,438
Ahmednagar	1,20,510		1,49,821	2,70,331		2,70,331
Nasik	3,14,393		4,07,617	7,23,010		7,22,010
West Khandesh	3,33,950		6,36,037	9,69,987		9,69,987
East Khandesh	4,86,798		4,53,467	9,40,265		9,40,265
			!		},	
(1929-1930			86,73,004	2,15.54.033		9,15,54,039 6,28,657
Total-	3,73,673		2,51,984	6,28,657	;	0,20,00/
1938-1929	1,92,83,293	,	84,93,878	2,07,77,171		2,07,77,171
į	3.51.950	:	2,34,502	5,86,752	1	5,86,752

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

## Revenue for 1929-30-contd.

	•	Country Ferm	ented Lique	ors	Malt L	iquors
Name of District	Tari—Trectax	Other receipts from tari (license fees. etc.)	Receipts from country fermented liquors. sll kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manu- factured in India	License fees for sale of beer manu- factured in India or else- where
1	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Re.	Rs.
Ahmedabad	800	3,875		4,675	******	
Kaira				*****	*****	******
Panch Maháls	422		;	422		: 
Brosch	8,051	75,359	******	83,410	i	
Surat	7,47,235	7,40,723	l	14,87,958	****	
Thána		2,55,868		5,41,530	*****	******
Bombay Suburban	3,747 88,392	1,884 71,762	: :	5,565 1,60,154		
District. Bombay	0.07.040	4,33,262		6,61,210	640	3,06,417
Kolába	9,644	14,748	; <u></u>	24,392		
Ratnágiri	2,105	2,439 1,69,433		<b>4</b> ,9 <b>44</b> <b>3</b> ,48,997		
Kánára	40,436	1,14,873	*****	1,55,309	******	
Dhárwár	96,720	4,20,616	******	5,17,336	*****	
Belgaum	5,226 48,852	31,163 2,34,391		36,389 2,83,243	11.880	3,109
Bijapur	18,474	47,826 1,39,401	*****	66,300 1,92,917	•••••	832
Sholápur	2,839	1,675 1,63,466		4,574 2,16,460		l
Sátára	5,889	15,988 1,580		21,877 3,058	*****	
Poons	484	2,600 3,28,673	• • • • • • • • • • • • • • • • • • •	3,084 3,60,142	******	960
4 b 3	159	367 16,558		556 19,011		200
		13,449		18,848	******	24
17-at 774-1-3-al-	9 995	34.811		87,699	******	
East Khandesh	4	851	••••••	1,436	*****	******
[1929-1930	18,84,538 38,947	32,32,669 1,04,292	*****	51,17,207 1,43,229	12,520	3.12,510 832
Total   1928-1929	17,07,519 34,631	28,65,359 80,691	*****	45,72,878 1,15,222	19,656	2.53,871 1,331

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

# Revenue for 1929-30-contd.

	Malt Liquors —contd.	other than	d spirits (foreign beer, medicated mmercial spirits	wines and	;
Name of District	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manu- factured in India	Total of columns 15 and 16	Total of columns 7, 11, 14 and 17
1	14	1 15	16	17	18
· ·	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedahad	149 (49	******	, 44,538	44,538	13,74,993 62,918
Kaira	*****	******	11,610	11,610	3,46 653
Panch Mahala	*****	*****	1,257	1,257	2,570 2,08,685
Broach	•	•	6,541	6,541	1.11,169 5,75,419
Surat		*****	16,872	16,872	28,18,369
Thána	471.00	*****	167 10,737	167 10,737	46,908 24,11,393
Bombay Suburban	*****	******	29,135	29,135	66,401 8,69,932
Bombay	3,09,057	8,13,646	13,69,460	21,83,106	1,05,49,825
Kolába	•1***	*****	4,361	4,361	8,09,609 26,637
Ratnágiri	******	******	, 1.112	1,113	8,12,891
Kánara	******	. 9	1,909	1,918	4,24,257
Dhárwár	*****	410	13,150	13,560	12,31,069
Belgaum	14,969	2+4300	, 102 17,687	102 17,687	76,243 8,62,437
Bijāpur	832	11	1,345 1,376	1,345 1,387	1,84,753 4,24,378
Sholápur	*****	******	16,587	16,887	16,185 <b>7,1</b> 0,68 <b>9</b>
Sátára	******		10.473	10,473	. 44,885 2,89,452
		· •••••	1,468	1,462	1,12,137
Poons	960	*****	83,969 <i>452</i>	83,969 <b>4</b> 52	18,52,75 <b>7</b> 26, <del>44</del> 6
Ahmednagar		*****	9,535	9,535	2,97,877
Nāsik ,	24	*****	15,733	15,732	7,56,614
West Khandesh East Khandesh	5 65	******	2,610 9,835	2,610 9,836	10,10,296 9,51,536
[1939-1930	<b>3,</b> 25,080 832	8,14,076	<b>16,7</b> 8,786 <i>3,528</i>	24,92,862 <b>3,</b> 528	2,94,99,131 7,76,246
Total 1928-1929	2,73,527 1,331	5,98,792	11,34,638 2,291	17,33,430 2,291	2,73,57,006 7,05,596

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

## Revenue for 1929-30-contd.

•		Receipts	from Comm <b>erc</b> i	al Spirits include medicated wine	ling denatured S s	Spirits and
Name of District		cines and on rectified spirits and absolute alcohol used for medicinal purposes		wines	for commercial Spirits	Total of columns 19 to 22
1		19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.
hmedabad	***	5,543	******	. 25	211	5,779
Kaira	***		•••••	******	54	5
ench Mahala	***		******	!	6	1
Broach				90 '	41	6
iurat		•••••		*****	483	48
Thána	•••	*****	******	******	*****	*****
Bombay Subur District.	ban		i			******
Bombay	•••	73,756	6,610	5,156	9,563	88,08
Kolába	•••		*****	25	32 .	57
Ratnágiri	•••	<b>\</b> ******			54	54
Kánara	***		******		******	******
)hàrw <b>á</b> r	•••			******	62	6
Belgaum	•••		***,**	145	78	22
Bijápu <b>r</b>	•••				19 28	15 21
Sholápur	***	26	40	80		96
Sátára	***		2	******	102	109
Poons.		513	*****	225	37 322	#3 1,060
Ahmednagar	•••		******	••••		******
Násik	••		*****	101		10:
West Khándesh Eas <b>t Khánde</b> sh		******		******	70	70
[1929-193	0	79,838	6,650 2	5,727	4,105 66	96,320 66
1928-192	9	77,778	717	2,975	3,189 34	84,659 34

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

#### Revenue for 1929-30-contd.

	Sale proceed Opi			Ор	ium	
Name of District	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)		Total receipts from opium
1	54	25	26	27	i 228	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	59,066	1,38,377	*****	63,686		2,61,129
Kaira	61,974	1,45,151		38,423 51×		2,45,548 51,040
Panch Mahála	43,668	6,854		13,027		13,027
Broach	24,012 18,848	56,260		1,216 25,074		1,216 1,05,346 18,848
Surat	9,218 2,019	21,599 921		12,549		43,366 2,940
Thána	1) - 5770	10.001		13,888		39,859
Bombay Suburban District.	7,770	18,201	******	10,125		10,125
Bombay	53,460 1,144	1,25,237 617		1,62,250		3,40,947 1,661
Kolába	904	9,204	******	8,595		18,708
Ratnágiri	•	1,012	******	1,468		2,912 4,0 <b>3</b> 0
Kánara		2,443	******	544		21,530
Dhárwár	718	10,401 320	711111	6,689	******	1,038 19,519
Belgaum	3,919 849	9,181 359		1		1,208
Bijápur	1,898 1,055	4,436 470	• • • • •	2,968		9,29 <b>7</b> 1,525
Sholápur	20,777	1,21,062 7,685	******	1,70,811		3,43,044 28,362
Sátára	99 G1 t	53,682 7,699		56,589		1,33,182 24,652
Poona	73,278 20,844	1,71,672 9,522		2,07,953		4,52,903 30,366
Ahmednagar	49 639	98,477		1,56,446		2,96,955
Násik	15,304 337	85,857 1×9		71,605		1,22,766 <i>526</i>
West Khándesh East Khándesh	9,891 84,202	22,001 80,183		32,85 <b>4</b> 1,07,651		64,246 2,21,986
[1929-1930	* 4,76,920 1,27,312	*11,24,386 34,336		11,69,114 1,734		27,70,420 1,63,342
Total - 1928-1929	5,12,586 169,229	11,46,930 65,793		11,20,646 1,048		27,80,162 2,36,070

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

opium mentioned in column 36 of this Imperial Return IV.

<sup>\*</sup>Opium exclusive of Rs. 34,251 {Cost price ... \$0,336 } in respect of the quantities of 34,351

## Revenue for 1929-30-contd.

			Hemp	drugs								
	Sale proceeds											
Name of District	Gar	ıja	Cha	ras	Bha	ng						
!	Cost price	Duty	Cost price	Duty	Cost price	Duty						
1	30	31	.32	33	34	35						
	Rs.	Rs.	Rs.	. Rs.	Rs.	Rs.						
Ahmedabad		40,833 41,072			100000	1,050 <i>1,458</i>						
Kaira		18,305 <i>140</i>		******		542						
Panch Mahals	*****	8,815		******	40111	102						
Broach	*****	17,570		******		261						
Surat	******	19,894 11,081		•••••		780 851						
Thána	*****	7,907		******	*****	186						
Bombay Suburban District.	•••••	****		*****	*** **	•••••						
Bombay		2,26,620 80,063		·····	*****	13,920 2,424						
adàloz	*****	12,775 280		*****	*****	192						
Ratnágiri		10,540		******		<b>24</b>						
Kànàra	*****	19,040		•••••	•••••	*****						
Ohárwár	·····	1,22,290 <i>10,290</i>	i	•••••	*****	6						
Belgaum	******	38,487 24,535		*****	******	18						
Bijápur	• ••	25,059 1,502	•	******	*****	9						
Sholápur		1,28,104 5,915		******		<i>9</i> 195						
Sátára		95.165		*,.***		114						
Poons		29,960 1,54,842				27 3,102						
Ahmednagar		12,110 80,955		******	******	36 1,475						
Násik	*****	59,710		******	*****	795						
West Khándesh East Khándesh	******	15,680 92,960	*****	*****		177 1,725						
[1929-1930		11,90,041 2,16,888		******		24,066 4,293						
Total   1928-1929	·····	12,62,595 2,05,248		******	****** :	27,719 <i>1,063</i>						

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

## Revenue for 1929-30-contd.

			Hemp d	rugs-contd.		
	License	fees, whole	etail, from	<del> </del>		
Name of District	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Drug- gists' per- mits)	Ware- house dues	Total receipts from hemp drugs
1	36	87	38	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad .	39,634				*****	81,517
Kaira .	. 12,051					42,524 30,898
Paoch Maháls .	. 5,488		1	· ·	******	140 9,406
Broach .	1,499 19,812				******	1,499 30,643
Surat .	12,549					83,91,3
hána .	20,288	,	1		******	11,372 25,381
Sombay Suburba	n 6,410				*****	6,410
District. Sombay .	93,038		*****			3.32,978
Kolába .	15,538					82,487 28,505
Ratnágiri .	<b>9,</b> 454			]		674 20,018
Kánára .	19 000					32,048
Obárwár .					****	1,87,645
Belgaum .	28,581		*****	******		22,014 67,036
Bijápur	23,087		******			<i>39,179</i> 48,148
Sholápur .	2,076					3,581 1,99,195
iatara .	6,777			******		12,699 1,31,900
Poona .	25,910				••••	55,897 2,59,076
bmednagar .	4,576				259	16,722 1,42,234
lásik .	C9 11 F				******	1,23,920
Vest Khandesh					*****	33,693
ast Khandesh	***					144,548
[1929-30 .	7,57,345 67,630	<b></b>			259	19,71,711 2,88,811
otal 1928-29 .	7,48,689 65,043	******			338	20,39,334 2,71,354

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

## Revenue for 1929-30-contd.

		, <b>*</b> ***		takings to v	nt commerc vhich Chapt unt Code ap	er 2 of the	
Name of District		License fees for the sale of cocaine ned its al- lied drugs	Fines and forfei- tures		Recoveries of indirect charges from—	Profits from	Miscel- laneous
1		43	43	44	45	46	47
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Munedabad			615 344				940 1.697
Saira	1		. 2,347				963
Panch Mahals			540 65		.,,,,,,		359 2.073
Broach	•••		210		******		659
Surat	•		410 7 944				2, <b>343</b> <i>23</i> 7,885
Tbána	•••			•••••	•••••		280
Bombay Subur! District. Bombay	san	·	182				1,896 11,018
·	•••		166			}	868
Kolába Ratnágiri			100 10 284				67 3,561
Kanara		*****	311			*****	4 794
Dhárwár			315		•••••	•••••	2,857
Belgaum	•••		840			•	2.185
Bîjápur	***	:	878		·····	******	574 1,889
Sholápur	•••		350		<b></b>	*****	1,390
Sátára .	•••		85 943			*****	844 491
Poona	***	******	20 695 - 42				47) 1,570 48
Ahmednagar		•••••	214	*****		*****	56:
Násik			1,456				2,75
West Khandesh	•••	*****	595			*****	62- † 65,49:
East Khándesh			118		<u></u>		1,18
<b>[1939-30</b>			11,069 573	• 23,659	* 79,188	*11,26,766	1,14,78 5,52
Total 1928-29			8,847 263	1,300 18,918	21,109 • 68,918	* 11,25,066	1,82 65 16 33

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

<sup>\*</sup> Recoveries, etc., from Nasik Distillery.

<sup>†</sup> Receipts from Dhadgaon Distillery.

## Revenue for 1929-30-concld.

		Deduct fro	m column 48		
Name of District	Grand Total of columns 2 to 47	Refunds	Expenditure as per Return II	Total net Excise Revenue in the year 1029-90	Remarks
. 1	4-	49	50	51	53
	Rs.	Rs.	Rs.	Rs.	
Abmedabad	16 24,973 1,07,477	4,316 25	,		
Kaira	6,26,4%	29			
Panch Maháis	53,750 2,32,032	24,179			
	1.16.022	25,951			
Broach	7,19,338	15,516			
Surat	18,848 28,98,18 <b>3</b>	2,641			
	61.250	7,545			
Thána	24,87,962	3,297			
Bombay Suburban	8,86,545				
District. Bombay	1,13,23,219 64,148	1,57,379		•	
Kolaba	9,57,9 <b>03</b>	1,378			
Ratnagiri	27,375 8,39,730	10,099 427	•		:
_		975	•		•
Eánára Dharwár	4,65,440 14,42,978	707 1,578			:
	99,55	23,469			
Belgaum	9,51,740	1,003			
Bijápur	2,25,733 4,83,55 <b>6</b>	5,094 1,069		•	
	20.291	.30			
Sholapur	12,54,764 86,37 <b>0</b>	447 172			1
Sátára	5,55,370	3,131		:	†
Poons	1,93,224 25,68,061	2,413 1,683		•	1
	73,6:5	756			
Ahmednagar Nasik	7,37,842 10,07,613	2,516 2,669			,
	526	1,076			ŧ
West Khandesh	11,74,949	1,230	1		ì
East Khandesh	13,19,739	9.631 2,843	1		<b>\$</b>
C1929-30	3,44,53,398	2,28,627	40,50,368	3,14,04,000	i
1	* 12,29,633	86,694	20,30,003	10,11,683	!
rotal - 1928-29	12,34 908	1,34,531	40.97.010	2,92,71,173	
1aze-za	3,24,75,071 12,12,897	1,79,585 65,340	42,37,210	10,54 507	1
	12.29.649	1,08,761	·	·	:

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

Mahikantha Baroda Banaskantha Rajkot Rs. ... 61,262 ... 56,361 ... 8,029

1,34,531

J. P. BRANDER, Commissioner of Excise.

<sup>\*</sup> Recoveries, etc., from Nasik Distillery.

<sup>†</sup> Refunds.-Other States as named below:-

# Expenditure for the year 1929-30

			Supplies as							-
Name of District	Pay of officers and establish- ment	Allowances other than rewards	Construc- tion and repairs of Buildings	Other charges	Contingen- cies and special charges other than rewards	Rewards	Cost of opium supplied to the Excise Department	Ganja	Cost of Charas purchased	Cost of Bhang purchased
ì	2	8	4	5	6	7	8	9	10	11
Presidency Proper, excluding Aden	Rs. 13,34,727	Rs. 8,24,921	Re. 531	Rs.	Rs. 1,04,217	Rs. * 57,412	Re 6,23,313	Rs.	Rs.	Rs.
1658-29	12,99,112	2,73,991	1,679	¥#>4++	93,135	79,958	7,81,201	ATT TO		******

\*Allowances ... Rs. 50,9°8
Contingencies ... " 36,424
87,412

1

## IMPERIAL RETURN II—contd.

	•		,			• .		
	1	Andgnmenta en	d compensation	18 ,	Government undertaking chapter 8 of Code a	ta to which		
Name of District	Compensation paid to Indian States in respect of their Abkart and Homp Drugs leases	Contribution	Compensation paid to Bombay Municipality	Componsation paid to private parties	Investments in	Ілови от—	Tobal charges	itomark <b>s</b>
1	19	18	14	15	16	17	18	19
Presidency Proper, excluding Aden	18#. 11,50,924	Rs. 1,55,048	ltu. 1,48,750	Rs, 6,107	lts. 1,98,188	Ru.	Ita.* 40,68,388	<b></b>
1054-80	12,97,457	1,55,048	1,48.760	4,878	1,07,506	******	42,87,210	

J. P. BRANDER, Commissioner of Excise. 5

IMPERIAL BETURN III

	í		anufactu or—Nun			•	Number of		license
Division and District		so Broweries.	& Government distil-	A Private distilleries.	g Outstill,	e. Country spirits.	Liquors other than Commercial spirite, imported or manufactured in India and classed as foreign liquor.	Commercial spirits, including dena- tured spirits and medicated wines.	& Opium.
		_							
Ahmedabad		•		•		•••	*** ***	23	-•.
Kaira		•••				1	******	18	***
Panch Mahals		***			***		*****	15	***
Broach		•••				•••	*****	7	***
Surat		***					!	24	***
Thana		***			,	•••			•••
	Suburban	***				•••	* *****		•••
District. Bombay'	!	***	ļ				61	81	***
Kolaba		***						7	***
Ratnagiri		***						5	•••
Kanara		***						•••	***
Dharwar		***						10 '	•••
Belgaum		***		***		i		13	***
Bijapur		***						4	•••
Sholapur		•••				***		7.	***
Satara	ļ	***			,	•••		13	•••
Poona	į	***					1	44	***
Ahmednagar		•••						7	***
Nasik	1		1						•••
West Khandesh					1	···		5	•••
west Khandesh East Khandesh	**	•••		•••			Ì	15 :	•••
eust Ahangesh	. "					***			<del></del> -
•	Total	•••	. 1	•••	1	•••	62	299	
Total of previou	ıs year		1	1	1		63	302	

<sup>(</sup>a) These are combined wholesale

<sup>(</sup>b) The consumption and sale

## III-SHOPS AND LICENSES

r the sale	of		tappera	Cou	ntry liq	uors—Ni reta	imber of	shop	s licensed i	icensed for			
Of Ganja.	п Срвука.	12 Blang.	Number of t	Spirits under distil-	Spirits under distil- dery system (tem- porary).	Spirits under out- g still system (per- misnent).	7 Fermented tarl.	E Unfermented tart.	Other country fer- nuented liquors 6 (pachwal, etc.) (Ordinary licens-	Other country fermented liquors (Homesterning)			
10)	(b)	<u>.                                    </u>			:	1				<u> </u>			
(a) 2	***	. •••	4	41			2						
!	***	•••	i	72				***	-				
•••		***	;	48				***					
***	•••	•••	. 57	31	•••		7	•••		•••			
1		•••	401	130			164	•••		,			
•••			1,148	179			199	•••					
	•••	•••	315	18	•••		15	•••		•••			
4	***	•••	434	234			127	***					
		•••	. 103	73			20	•••					
•••		•••	794	112		***	66	***					
	•••		179	58		***	93	***					
4	•••	***	122	103	•	1	111	•		•			
2	•••		. 78	70			71	•••		1			
•••	•••		101	47			92	•••		***			
1 ,	***		. 31	26	***	1	11	***		•••			
2			53	33	•••		10	***		•••			
3			95	41	•••	•••	24	•••		•••			
	<b>'</b>		3	15		•••	5	•••		•••			
	•••		67	72		•••	35	•••					
•••	•••		. 4	93	•••	7	9	•••	1	. •••			
1			6	104			3	•••					
20	•••		3,564	1,600		1 7	1,046	***		١			
20		- <del></del>	3,550	1,572		7	1,044						

licenses for the sale of Gania and Bhang. of charas is prohibited.

				Fo	reig <b>n</b> lie	luors—Reta	il licenses—
Division and District	Malt Hquors only.	Foreign liquors to be consumed on premises and on and off premises.	oreign liquors to be consumed off premises.	iquors in hotels.  r e s & e ur a n s .  Dosculint house.  and clubs sud  r e f re b in a n i  r of re b in a n i  other than rail.  way refreshmen:  way refreshmen:  eauteens,	Liquors in can-	refreshment refreshment rooms, dak bun galows, dining garows, dining garows and steam-	rary refreshment stells (including other temporary licen 8 e s for foreign liquors).
		E	įΞų .	3	te Lic	1 - 7 m 2 2	E S S C T T
1	. 21	22	23	24	25	26	27
	:	·	I				
Ahmedabad		·	7	11	1	1	
Kaira		3		1	•••	441	
Panch Mahais			2	3		1	, ",
Broach		j	3	1		1	•••
Surat			8	3		, <b>1</b>	7
Thans	1		12	5	***	1	13
Bombay Suburi	ben		8	. 14		1	37
District. Bombay	·	34	63	101	9	5	167
Kolaba		:	6	8		2	,
Ratnagiri		•	6	1		***	
Kanara		1	7	2		1	***
Dharwar		***	8	3	***	2	2
Belgaum	3		. 4	1	3	9	30 4
Bijapur	***	***	3	1		. 2	; <b></b>
Sholapur	•••	•••	. 7	. 5		3	8
Satara			9	6	•••	4	1
Poona	2	•••	24	34	12	4	187
Ahmednagar	9	•••	6	. 1	3	. 2	1
Nasik		•••	6	11	3	8	19
West Khandesh			. 3	1		1	
East Khandesh			5	3		1	
Total	8	37	197	216	81	37	473
Total of previous year	. 9	36	197	208	35	37	396

Note.—The increase in the number of licenses in Cols. Nos. 14, 17, 31 and 32 is due to the opening of some additional shops in some of the Districts as shown below:—

	Col. 14			Col. 17		Col. 31		Col. 82
Kaira Panch Mahals	5 3	Thana Bijapur		1	Bombay Suburban.	1	Bombay Saburban,	1
Kanara Nasik West Khandesh East Khandesh	1 5 12 2	2-9-2-	••••	-	Ahmednagar.	1	Sholapur	1
			•					
	ପୃତ୍			8	_	9		2,

III-SHOPS AND LICENSES-concld.

or	-Number	licenses- sale	Retail	nsed	ops lice sale of	er of shor retail	Numb	f		Number
& Cocaine. (Drug-gists' permits.)	Hemp drugs for medical purposes only. (Druggiets' permits).	Morphis. % (Special druggists: permits).	Opium and its pre- parations for ma- dieal purposes only. (Ordinary drug- gists' permits).	K Bhang.	g Charas.	g Ganja,	E Rew opium.	8 Denatured spirits.	Rectified spirits and medicated wines (Druggists: permits).	Foreign liquors—
44	•	·			(b)	(a)				
18		36	71	•••	•••	24	85	50	3	***
12		. 12	22		***	16	65	18		•••
20		10	11		***	5	36	15		•••
86		31	91		***	11	30	12		•••
19	•	36	36		***	14	20	31	8	***
15	•••	13	30		***	18	16	20	"	•••
391	•••	• 36	38		•	2	2	20		***
12	1	617	594		***	36	19	360	170	239
15	1	16	18			17	17	19	1	***
5	***	18	21		***	15	8	13	1	•••
23	•••	2	5		•••	16	11	11		•••
83		22	25		***	50	16	19	5	
4		31	35	•••	***	84	.14	24	2	3
23	•••	2	4			21	10	. 11		•••
23		17	19		***	28	46	16	3	•••
52	•••	3	17			23	42	23		•••
9		13	52		***	38	48	55	13	***
12		•••	9		•	40	54	17		•••
14		10	11	•••		35	39	- 28	"	•••
13	···	1	11			20	<b>\$1</b>	16	"	•••
		10	10			53	81	27	1	
771	2	936	1,070			516	683	802	207	249
759	2	986	1,081			514	681	790	192	281

<sup>(</sup>a) These are combined licenses for retail sale of ganja and bhang.

(Sd.) J. P. BRANDER, Commissioner of Excise.

<sup>(</sup>b) The consumption and sale of charas is prohibited.

						Country	spirits		
Name of District		lest	les in Imp	erial galle	ons				
Name of Property	At str- ength of 25° U. P.	At str- ength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4				
1	2		3	4	5	,	6		
	Gls.	Gls.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.		
l Ahmedabad	596 1,014	100 392	64,395 11.225	42,407 2.182	56,057 8,643	(25° U. P.) 5 10 0 (a-7) 3 7 0 (a-1) 4 13 0 (a-2) 2 15 0 (a-3) 3 7 0 (a-6) 90° U. P.) 4 8 0 (a-2) 2 13 0 (a-6) 3 3 0 (a-5) 3 12 0 (a-6)	(40° U. P.) 6 13° 0 (a-4); 4 8 0 (a-7); 3 13° 0 (a-1); 3 13° 0 (a-5); 9 4 0 (a-6); 4 0 (a-6); 4 0 (a-4); 1 13° 0 (a-7); 1 13° 0 (a-6); 1 6 0° (a-6); 1 6 0° (a-6);		
2 Kaira	11,660 243	1,948	21,316 800	•••	22,898 662	(25° U. P.) 8 3 6 (b) 8 2 0 (b-1) (30° U. P.)	(40° U. P.)		
3 Panch Mahais	1,155 2,894	1,780 435	9,758 <b>3,840</b>	71,060 31,501	32,191 17.379	3 0 0 (b-2) (25° U. P.) 2 15 8 (c) 2 13 0 (c-2) 2 16 6 (c-2) (30° U. P.) 2 12 0 (c-4) 2 13 0 (c-3)	2 8 0 (b-9) (40° U. P.) 2 4 0 (c-4) 3 4 0 (c-2) 2 4 0 (c-3) (60° U. P.) 1 6 0 (c-4) 1 6 0 (c-2)		
4 Broach	. 8,862	•••	20,817	20,635	27,390	(25° U. P.) 5 0 5 (d) (30° U. P.) 	(40° U. P.) 6 12 0 (d-1) 5 10 0 (d-2) (60° U. P.) 4 8 0 (d-1) 2 13 0 (d) 3 12 0 (d-2)		
5 Surat	26,588 3,075	8,015 <b>10</b>	36,778 620	213,242 4,315	139,915 4,411	(25° U. P.) 7 8 9 (e) 7 0 6 (e-3) 6 0 6 (e-3) 4 13 2 (e-4) 4 11 0 (e-5) 4 0 4 (e-8) 4 8 0 (e-10) 5 10 0 (e-11) (30° U. P.) 4 8 0 (e-13) 3 12 0 (e-14) 5 4 0 (e-15)	2 4 0 (e-26) 2 8 0 (e-6) 1 14 0 (e-7)		
6 Thúna		•••	14,309 308	258,484 13,325	111,979 5,515		(40° U. P. 6 12 0 (f) 5 10 0 (f-1) 4 8 0 (f-2) (60° U. P. 4 8 0 (f) 3 12 0 (f-1) 2 10 0 (f-2)		

## IV-Consumption (Rates of Duties and Prices)

		Foreign liquors										
Cost	Retail		Imported liqu	ors	Liquors manufactured in India and classed as foreign liquors							
price per L. P. gallon	per per L. P. gallon	Spirits in Imperial gallons, London proof (N)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallous, London proof (N)	Malt liquors in Imperial gallons						
7	8	9	10	11	12	13						
Rs. a. p.	•				·	•						
114 0		9,966	699	29,800	4,510	******						
1 14 0	ribed.	654	25	26	**1392	******						
1,14 0	No fixed selling prices have been prescribed.	492	50	991	*****	******						
1140	selling prices b	1,766	111	815	625							
	No fixed		•	·								
1 15 9		7,238	<b>450</b>	4,701	175	•••••						
2 0 0		2,345	192	9,584	* ******	•••••						

gallons but not L. P. in black type below the figures relating to British districts, and not included in those figures.

	<u></u> -	!					C	ountry spirits
Name of Distric	e <b>t</b>		Issue	s in Imper	ial gallon	8		
		At str- ength of 35' U. P.	atr- ength of 30° U. P.	At strength of 40° U. P.	At strength of 50° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4	Rates	of duty
1			2	3	4	5		6
<del>-</del>		Gls.	Glns.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
7 Bombay Subban	our-	***	•••	5,096	97,150	41,918	*****	\begin{cases} (40° U. P.) \\ 6 18 0 (f) \\ (60° U. P.) \\ 4 8 0 \end{cases} \end{cases}
8 Bombay	***	***	***	620,653	15,138	378,447	*****	\begin{cases} \{ \begin{cases} 40^o \ \text{U P.} \\ \text{7 19 0} \\ \( 60^o \ \ \text{U. P.} \) \\ \( 5 0 \ \text{0} \end{cases} \end{cases} \}
9 Kolaba	***	***	***	48,083 1,255	51,195 <b>1,730</b>	49,328 1,445	******** ********	\begin{cases} (40° U. P.) \ 5 10 0 \ (60° U. P.) \ 3 12 0 \end{cases}
10 Ratnagiri	<u></u>	•••	190	19,550	67,493	38,861	$\begin{cases} 30^{\circ}  \mathbf{U} \cdot \mathbf{P} \cdot P$	\begin{cases} \( (40^o \ U. \ P.) \\ 4 & 8 \ 0 \ (n-I) \\ (60^o \ U. \ P.) \\ 3 & 0 \ 0 \ (n-I) \end{cases} \end{cases} \end{cases}
	ow- 18\$		15,570		9,368	14,646	(30° U. P.) 3 6 0	(60° U. P.) 1 13 0
11 Kanara. Abo	70- 18\$	785	2,033	7,341	2,205	7,299	{ (25° U. P.) 7 4 0 (30° U. P.) 6 12 0	\begin{cases} \( \begin{cases} \( 40^{\circ} \text{ U. P.} \) \\ \( 6 \) \( 12 \) \( 60^{\circ} \text{ U. P.} \) \\ \( 4 \) \( 8 \) \\ \( 4 \) \( 8 \) \\ \( 1 \) \\ \( 1 \) \( 1 \) \\ \( 1 \) \( 1 \) \\\\\\\\\\
13 Dharwar	***	9,173	4,679 186	40,463 3,815	18,794 105	36,840 <b>2,461</b>	(25° U. P.) 8 7 0 (g) 7 3 9 (g-1) (30° U. P.) 6 12 0	60° U. P. 60° U. P. 4 8 0 (40° U. P.)
18 Belgaum	•••	•••	15,987 1,579	97,853 6,921	10,879 <b>4.667</b>	31,765 7,125	{ (30° U. P.) 6 19 0	6 12 0 (60° U. P.) 4 8 0
14 Bijapur	***	3,584	1,962	9,097 355	11,707 •1.084	14,427 647	(25° U. P.) 8 7 0 (h) 7 4 0 (h-I) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0
15 Sholapur		9,036 92	900 70	10,087 875	40,006 1,664	24,204 1,309	(25° U.P.) 8 7 0 (h) 7 4 0 (h-1) (30° U. P.) 6 12 0	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 3 6 0 (h-1)
16 Satara	•	***	615 <b>4,396</b>	13,250 2.833	7,158 	11,244 4,777	(30° U. P.) 6 12 0 (p)	(40° U. P.) 6 12 0 (p-1) (60° U. P.) 4 8 0 (p-1)
17 Poons	•••			57,465 900	96,160 905	72,943 902	******	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0
18 Ahmednagar	•••	284	280	14,289	4,345	10,720	(25° U. P.) 7 3 9 (j) (30° U. P.) 7 14 0 (j-I)	(40° U. P.) 6 12 0 (j-2) (60° U. P.) 4 8 0 (j-1) and (j-2) 3 6 0 (j)

IV—CONSUMPTION—contd.

		Foreign liquors										
Cost	Betail		Imported liqu	nors	Liquors ma in India a as foreig	nufactured nd classed n liquors						
price per L. P. gallon	price per L. P. gallon	Spirits in Imperial gallons, London proof (N)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof (N)	Malt liquors in Imperiál gallons						
7		9	10	11	19	19						
Rs. a. p.												
200		6,256	639	17,645	1,354	*****						
240		166,063	34,377	656,747	39,613	178						
R O O	•	861	101	1,785	464	******						
1 15 0	d.	410	33	206	******	411874						
1 15 0	reseribe	553	1.55	1,918	19	******						
1120	увеп р		,	*****	******	*****						
1 13 0	es have l	<b>3,</b> 680	263	9,764	19	14						
1 19 0	lling pric	3,093	858	13,728	465	<b>22,462</b>						
1 12 0	No fixed selling prices have been prescribed	492	39	. 589	4-24	<b>0</b> 00.000						
1 13 4		3,282	302	12,376	1,614	******						
1 13 4		2,030	282	4,590	1,578	******						
1 13 4		19,915	4,498	187,154	5 <b>,264</b>	<b>†</b>						
1 13 4		2,020	292	<b>5</b> 5,69 <b>3</b>	802	864***						

gallons but not L. P. in black type below the figures relating to British districts, and not included in those figures.

						Cour	ntry sp irits	
Name of District.		Issue	s in Imper	rial gallon	B. •			
	At strength of 30° U. P. U. P.		At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.			
1	9		3	4	5	• ,	5	
	Gls.	Gls.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.	
19 Nasik	***	<b></b>	10,560	<b>69,</b> 262	84,041	******	40° U. P. 6 12 0 (k) 2 13 0 (k-1) 5 10 0 (k-2) 60° U. P. 4 8 0 (k) 1 8 0 (k-1) 3 12 0 (k-2)	
20 West Khandesh	550	8,919	2,271	191,765 •39,173	95,699	25° U. P. 4 0 0 (l-1) 80° U. P. 2 8 0 (l) 8 12 0 (l-1)	40° U. P. 3 3 0 ( <i>l-1</i> ) 5 10 0 ( <i>l-3</i> ) 60° U. P. 1 0 0 ( <i>l</i> ) 1 8 0 ( <i>l-1</i> ) 3 12 0 ( <i>l-2</i> )	
91 East Khandesh	520	964	3,787	123,319	52,275	25° U. P. 7 10 (m-4) 30° U. P. 5 10 0 (m) 6 9 0 (m-2)	40° U. P. 1 5 10 0 (m.1) 6 12 0 (m.2) 5 10 0 (m.2) 5 10 0 (m.3) 60° U. P. 2 13 0 (m.1) 3 12 0 (m.1) 4 8 0 (m.2) 3 12 0 (m.3)	
Total	58,563 <b>7,3</b> 18	56,735 <b>7,068</b>	1,050,118 33.747	1,460,945 61,478	1,298,087 55,276	•••••		
1928-1929.	10 4,492	94,726 10,708	996,089 32,295	1,467,789 59.286	1,251,085 53,955			

Issues to Akrani out-still area.
(N) The figures in columns 9 and 12 are Imperial
Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV-Consumption-contd.

				Foreign liquo	rs	
Cost	Retail		Imported liquo	Liquors manufactured in India and classed as foreign liquors		
price per per L. P. gallon	Spirits in Imperial gallons, London proof N)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof (N)	Malt liquors in Imperial gallons	
7	8.	9	10	11	12	13
Rs. s. p.			-		•	
1 13 0	ave beon	3,754	575	31,300	477	3,83
1 13 0	No fixed salling prices have been prescribed.	677	47	622	157	•••••
1 13 0	No fixed s	2,604	223	<b>7,</b> 873	274	••••••
		938,011	44,207	997,907	47,398	25,99
	,	242,805	41,911	837,571	47,675	- 36,420

gallons but not L. P. in black type below the figures relating to British districts, and not included in those figures.

		Con	amercial spi	rits		Opium and
Name of District	8	Sectified pirits in mperial gallons	Denatured spirits in Imperial gallons (L)	Medicated wines in Imperial gallons	Issues in seers of excise Opium	Retail sales in seers of other Opium (e. g. Punjab grown. Punjab Hill States and Malwa)
1		14	15	16	17	18
1 Ahmedabad		56	(a) 14,533	******	2,632	*****
g Kaira		*****	1,657	*****	1,786	*****
3 Panch Mahals				******	420 976	
4 Broach		*****	1,696	******	1,526 1,070	*****
5 Surat		*****	5,515	*****	840 411	******
6 Thans		*****	2,814	******	90 203	******
7 Bombay Suburban		*****	8,817	******	5 144	*****
8 Bombay		396	173,498	*****	2,383	******
9 Kolaba	240	*****	1,977	*****	51 135	******
10 Batnagiri		*****	756		19	******
11 Kanara {Below-ghat Above-ghat	}}	*******	836	******	45	*****
12 Dharwar		*****	8,533		199 <b>32</b>	*****
13 Belgaum	}	******	7,643	••••	175 <b>38</b>	•••••
14 Bijapur	***	******	1,560	*****	84 <b>4</b> 7	******
15 Sholapur	***	******	9,597	*****	2,303 <b>926</b>	* *****
16 Satara	•••	******	1,657		1,021 <b>760</b>	******
17 Poona	***	90	16,020	*****	3,266 929	*****
18 Ahmednagar	***		9,834		1,873	******
19 Nasik	•••	****	3,769		682 10	*****
90 West Khandesh	***	2	1,298		419	******
91 East Khandesh	•••	*****	3,007		1,524	*****
1938-39		474	251,016		21,350° 5,674	******
Total 1927-28	***	359	235,741	*****	22,126 <b>6,608</b>	****

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are figures.

(a) In column 15 Betail sales are shown.

IV—Consumption—contd.

Vholesale Opium t vendors	price of to retail per seer	Average retail	Sales- of Morphia in Lhs. oz. grs.		Charas					
Cost price	Duty	price of Opium per seer			Sales in seers	Cost price per seer	Duty per seer	Retail price per see		
19	20	21		22		23	94	25	26	
Rs.	Rs.	1	Lbs.	OES	. grs.		Bs.	Ba.	Rs.	
65	10		5	12	250	••••		*****		
65	10		0	6	89	*****		*****		
65	10		0	10	393	*****		*****		
65	10		0	12	330	*****		*****		
65	10		0	3	357	*****		******		
65	10		1	10	243			*****		
65	10	1	4	12	259			*****	;   ••••••	
65	10		21	12	115			*** **	******	
65	10	bed	2	8	225	*****		*****		
65	10	Bori	0	3	313	•••••		*****	:   ••••••	
65	10	No fixed selling prices bave been prescribed.	0	0	11	*****	******	•••••• ·		
65	10	170 bc	` 0	8	208	******	•••••	******		
65	. 10	ces be	9	5	84	*** .==	•	*****		
65	. 10	og br	0	0	10	* ******	l	*****	•	
65	10	I selli	6	0	236	******	*****	******		
65	10	o fixed	9	8	454	*****	•••••	141045	· · · · · · · · · · · · · · · · · · ·	
65	10	Ž	0	13	273			*****		
65	10	1	0	0	192			*****		
65	10		0	8	117	*****		•••••		
65	10	1	0	13	109	*** ***	*****	*****		
65	10	]	0	8	329			*****	******	
******	******		51	1	222	*****	••• •	****		
<del></del> !		1	59	9	281		*****			

shown in black type below the figures relating to British districts, and not included in those

						Op	ium and
-			Ga	nj <b>a</b>			Bhang
Name of Di	strict	Sales in	Cost price	Duty per	Retail price per seer	Sales in seers of bhang and its preparations	Cost price per seer
1		. 27	28	29	30	31	32
1 Ahmedabad		1,062	Rs.	Rs. 35		305	Rs.
3 Kaira		551	*****	<b>35</b>		168	•
3 Panch Mahals	•••	160 145	******	35	ā,	88 97	
4 Broach	•••	550	*****	35	een prescribe	98	
5 Surat	4	522		35	rices have be	244	ļ. <del></del>
6 Thana		520		35	No fixed selling prices have been prescribed.	153	•••
7 Bombay Subu	rban	244		35	Noi	113	
8 Bombay	<b>574 64</b> 1	5,590		35		: 4,248	
9 Kolaba		. 511	<b></b>	35		. 85 2	o
10 Ratuagiri		344		35	!	10	

# IV-Consumption-concld.

other drugs-	-contd.		·
Duty per seer	Retail price per seer	Sales of Cocaine in lbs., cz. and grs.	Remarks
33	<b>34</b> .	<b>3</b> 5	36
Rs.		Lbs. oz. grs.	•
3		0 11 385	(a-1) Prantji Taluka except Agiol and Barodra. (a-2) Border shops of South Dascroi. (a-3) Border shops of Modasa Mahal and Agiol and Barodra. (a-4) Ahmedabad City, and Cantonment and 5 miles
3	•	0 0 306	round. (a-5) Katosan Táluka. (a-6) All the States and Tálukas under the Mahi- Kantha Political Agency except Katosan Táluka. (a-7) Rest of the District except Prantij and Modasa
3	sribed.	0 0 272	Talukas. (b) Mehmedabad, Ghodsar, Laldarwas of Mehmedabad Taluka; Nadiad (2shops), Bamroli, Andhaj of Nadiad Taluka; Anghadi in Thasra Taluka; Napad, Pansora, Anand 2 shops) Wasad, Karamsad, Boriavi of Anand Taluka; Kapadvanj (2 shops) Chhipdi, Sunda, Betawada, Khadai of Vandara Taluka; Taluka
3	No fixed selling prices have been prescribed	0 1 50	Kapadwanj Taluka; Borsad, Virsad Ras, Palaj Bhetashi, Kanwadi, Anklas, Alarsa, Kathana, Pandoli, and Umetta of Borsad Taluka. (b-1) Vanthwali of Mehemdabad Taluka, Chunal, Monolai, Keriavi of Nadiad 'ialuka; Rania of Thasra Taluka; Vehera Vadod of Anand Taluka; Kathlal, Salod, Badarpur of Kapadwanj Taluka; Dehmi, Dehwan and Salol of Borsad
3	ling prices h	0 1 240	Taluka.  (b-2) Kaira District.  (c) Tunki of Dohad Taluka; Kadval. Karambe, Garadu, and Mahudi of Halol Mahal;  (c-1) Garbada, Borkheda, Jesawada, Nawagam of Dohad Taluka; Jhalod, Pethapur of Jhalod Mahal, and Champaner of Halol Mahal.
3	No fixed sel	0 0 12	(c-2) Sankheda Mewas, (c-3) Pandu Mewas, (c-4) Panch Mahals District, (d) Border shops, (d-1) Broach City and five miles round, and Ankleshwar Town, (d-2) Rest of the District,
3		0 0 108	<ul> <li>(e) Nana-Varacha; saroli in Olpad Taluka and Puna and Saroli in Sachin State.</li> <li>(e-1) Surat City and Chorasi Taluka excluding Nana-Varacha; Bulsar Khatriwad, Shapurjiniwadi in Bulsar Taluka; and Udhna in the Sachin State.</li> </ul>
3		14 15 432	(e-2) Ochla and Olpad in Olpad Taluka; Pardi Kasba and Umbersadi in Pardi Taluka, Danti and Dholai, and Bulsar Taluka.
	. •		(e-3) Sayan in Olpad Taluka; Bhimpor and Dumas in Sachin State.
3		0 0 116	(e-4) Kim Kathodra in Olpad Taluka; Puni in Bardoli Taluka, Amalsad, Ashtagam, Att, Jalaipur, Kachholi, Madharbhat, Matwad, Onjal, Paner, Salej, Saribuzrag, Sisodra in Jalaipur Taluka; Chikhli, Degam, Endhal, Hond and Samroli in Chikhli Taluka; Undach Wagrech in Bulsar Taluka; Wasan and Vedechha in Sachin State.
3		0 0 842	(e-5) Amajsadi, Zab, Godawadi, Khareda Mandvi No, I and II in Mandvi Taluka; Kadod No. I II in Bardoli Taluka.

# IMPERIAL RETURN

				_				
	n			Gan	)B			Bha
Name of I	District.	, ,	Sale in	Cost price per seer	Duty per	Retail price per seer	Sales in seer of blang and its prepara- tions	Cost price per seer
1		!	27	28	29	30	31	32
_		1	•	Rs.	Rs.			Rs.
ll Kanara.{	low-ghat	····)	698	****	85		******	
19 Dharwar	***		2,86 <del>9</del> 791		35		9	
3 Belgaum	•••	*****	1,294 684	an : 380	35	ed,	11 2	
14 Bijapur			1,051 108	*****	35	oen presoribe	1 1	, •••
i5 Sholapur .	•••	•	3,080 <b>629</b>		35	prices have t	64	• . •••
6 Satara	***	•	2,199 1,593		, <b>3</b> 5	No fixed selling prices have been prescribed.	35 12	
lf Poons	***		3,647 348	enguag 1	25	ž	1,030 10	
18 Ahmednagar	***		1,853	** *** -	<b>35</b>		231	
i9 Nasik	***		1,711		35		396	

# IV—Consumption—concld.

her drugs-	concld.		÷
Duty per	Retail price per seer	Sales of Cocaine in lbs., oz. and grs.	Remarks.
<b>3</b> 3	34	85	<b>36</b> .
Rs.		Lbs. oz. grs.	(e-6) Amalsadi, Zab, Godawadi, and Khareda ir Mandvi Taluka; kadod Nos. I and II in Bardol
3	nochoosis i ripposada min de " -		Taluka; Maliadhra, Kaliari, Khergam Rankuwa, Sadadwel and Vad in Uhikhli Taluka Atgam, Bodisi, Chichai, Dulsad, Gumbi Kalwada, Kanjan, Kaparia and Gadaria i Bulsar Taluka. (c-7) Mandvi Nos. 1 and 2. Dadhwada, Devgad Bulsar Dadhwa Moticher Patal in Mandv
3	dergegge nanound to one o o over o	0 0 382	Borigala, Ladkuva, Moticher, Patal in Mandri Taluka; Balda, Manekpor aud Surali Bardoli Taluka; Ambatch, Bajipara, Buhar Kalamkuva and Valod in Valod Mahal; Bodwani Ranveri-Kalla in Chikhli Taluka. (c-8) Bodhan, Kamlapor, Patna, Tadkeshwa Dadhwada, Devgadh, Borigala, Ladkuv Moticher and Patal in Mandri Taluka, Bardo
3	rescribed.	0 0 372	I and II Khoi, Mota, Rajpura, Varad and Ako in Bardoli Taluka. (e-9) Bodhan, Kamlapor, Patna and Tadkeshwar i Manqvi Taluka: Barboli, No. I and II, Kho Mota Rajpura, Vasad, Akoti, Kikwad, Sarbhoi Vadoli, and Vankaner in Bardoli Taluka an
3	have been p	000400	Hathuka in Valod Mahal.  (e-10) Kansad and Lajpor in Sachin State.  (e-12) Bagwada, Dungra, Kolak, Lawachha and Vapi i Pardi Taluka; Bonand, Sachin, Traj and Un i Sachin State.  (e-12) The whole of Pardi Taluka except Pardi Taluka; Band Umersadi.
<b>3</b>	No fixed selling prices have been prescribed	0 1 278	(e-13) Supa in Bardoli Taluka, Nagdhara and Uga in Jalalpur Taluka. (e-14) Kikwad, Sarbhon, Vadoli, Vankaner, Bald Manekpur and Surali in Bardoli Taluka Hathuka, Ambateh, Bejipura, Buhari, Kalan Kuva and Valod in Valod Mahal; Kaliar Khergam, Rankuwa, Sedalvel, Vad, Bodwanl Banyerikalla in Chikhli Taluka, Atgan
3	No fixed	0 0 98	Bodlai, Chichai, Dulsad, Gusubi, Kalwad Kanjan and Kaparia in Bulsar Taluka. (e-15) Ambach, Chival, Goima, Karaya, Lakhmapo Rohina, Tarmalia and Vaghchhipa in Par- Taluka.
3		0 3 199	(e-16) Bhagwa, Dandi, Karanj and Suwali in Olpa Taluka, Hinglach, Kosemba and Untdi i Bulsar Taluka and Gaviar in Sachin State. (e-17) Maliadhra in Chikhli Taluka and Gadaria i Bulsar Taluka. (e-18) Obhia, Olpad, Bhagwa, Dandi, Karanj a Suwali in Olpad Taluka; Pardi—Kash Umbersadi in Pardi Taluka, Danti, Dhola Hinglach, Kosemba and Untdi Magal
3		0 0 51	Hinglach, Kosamba and Untdi, Magol Dungri, Parnera and Dhamdachi in Bulsı Taluka and Gaviar in Sachin State. (e-19) Sayan in Olpad Taluka, Bhimpor and Duma Bonand, Sachin, Traj and Un, in Sachin State (e-20) Kim Kathodra in Olpad Taluka, Puni Supa i Bardoli Taluka, Amalsad, Ashtagam, At
3		0 0 73	Jalalpor, Kachboli, Medharbhat, Matwa Onjal, Panar, Salej, Saribuzrag, Sisodr Nagdhara and Ugat in Jalalpur Taluke Chikhli, Degam Endhal, Hond, Samroli i Chikhli Taluka; Undach, Wagrech in Buls Taluka; Kansad and Lajpor in Sachin Stat (f) Bassein Taluka including Thana and Basse towns.

## IMPERIAL RETURN

		_			Op	ium sn
		Ga	nja.			Bhan
Name of District	Sales in seers	Cost price per soer	Duty per seer	Retail price per seer	Sales in seers of bhang and its prepara- tions	Cost price per seer
1 ,	27	28	29	30	31	33
		Rs.	. Rs.			Rs.
0 West Khaudesh	609		35		79	
1 East Khandesh	2,526		35	No fixed selling prices have been prescribed.	533	des annua a concessamente de se concessamente
1929-30	31,584 4,312			1	7,902 127	•
1928-39	32,881 4,062				8,043 118	

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are figures.

IV.—Consumption—concld.

other drugs-	-concld.	<del></del>		_	
Duty per	Retail price per , seer	of (		aine , oz.	Remarks.
• 33	34	<u>.</u>	<b>85</b>		36
<b>Rs.</b> 3	No fixed selling prices have been prescribed.	0 0	0 0	. grs. 20	(f.1) Rest of the District (except Umbergaon Petha). (f.2) Umbergaon Petha. (n) Pachal in Rajapur Taluka, Kharepatan, Kasarda, Ghonsari and Phonda in Deogad Taluka. (n-1) Rest of the District. (g) Naregol in Ron Taluka and Kot Umachgi in Gadag Taluka. (g-1) Ron. Gajendragad, Nidgundi and Sundi in Ron Taluka and Mundargi in Mundargi Petha. (h) Applicable to new border shops selling 40° U. P. liquor. (h-1) Applicable to old border shops which were selling 30° U. P. liquor up to the end 1928-29. (p) Border shops including shops in the leased States bordering on the Kolhapur State. (p-1) All interior shops. (j-2) Rest of the District. (k) Nasik City. (k-2) Rest of the District. (l-1) Rest of the District. (l-1) Rest of the District. (l-2) Butlia and Sindkheda Telukas. (m-1) New Border shops. (m-1) New Border shops. (m-2) Blusawal Town. (m-3) Ests of the District (excluding Border shops).
******	×	16	9	206	(m-4) Pal in Rawer Taluka.  * Aden Seers.  Exclusive of issues to—
· • • • • • • • • • • • • • • • • • • •		13	3	153	Baroda Cantonment 28 Sadra 1,289  Total 1,850

shown in black type below the figures relating to British districts, and not included in those

J. P. BRANDER, Commissioner of Excise. Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces
(a) on payment of duty and (b) in bond

	i I								In	aports									1
	  -  -			· ·	-				Du	ty paid									
Description of	From	Akolu	From	Unao	From /	Lansol	From	i Cal-	From	Rans-	From I	lydorabad ocan		Bhay-	From 3	lindras		Banga- ore	
ezeisablē articles	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quentity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantify	Amount of duty	Quantity	Amount of duty	Ouantity .	Amount of duty	
1	8 	. 8	4	<b>5</b>	6	7		9	10	11	12	18	14	15	16	17	18	19	
Rum	08	Ra. 1,722	<b>2,</b> 320	Rs. 40,591		Rs.	***	Rs.		Rs.		Rs.	•••	Rs.	4"	Rs. 	***	Re.	
Wines		<b></b>	•••	•••		<i></i>	•••			· · ···			•		68*		•••		
Spirite	198	9,418	1,028	17,902	1,187	19,889	•••			•••		***	•••		558*		•••	· •••	
Beer			•••	:   •••	•••		•••				,			,	9463*		25,920	* 12,960	
Spirituous Medi- cinal Prepara- tions,			•••		•••	<b></b> .	2,662	12,942	46	226	. 24	120	49	248	*	•••	<b>;</b> ;;		İ
Bhang		***			***	,	***				***	***	***	***		***	***	. ***	l

<sup>\*</sup> These imports are made by Messrs. Spencer and Company from Madras and the Custom duty thereon was paid at Madras at the time of import.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces
(a) on payment of duty and (b) in bond—contd.

					Lmports-	-contd.					Exp	orts	
		Duty paid	-oontd.	•		In	bond		·		Dut	y paid	
Dogodinki	ou of	Tob	al							T	o	To	tal
Description of excisable articles		S Quantity	2 Amount of duty	g From Resa	g From Amritear	From Cawnhore	G From Baroda	95 From Hoshiarpur	I Total	& Quantity	& Amount of duty	0s Quantity	g Amount of duty
		20 21		22	23		26	26	27	26	220	30	81
Rum	<b>400</b> ,	2,418 4 B.Gs.*	Rs. 42,313	11,028	1,056	•••••	1,798	••-	Rs. 13,876	******	Rs.		******
Wines	***	-68 B.G.*	•••••	******	3,886		2,204		6,090	•••••	<b></b>		
Spirits		2,303 558 B.Gs.*	40,294		•••••	15,700		******	15,700	*****			
Beer		26,863	12,960					,,,,,,,		*****	*****	*****	*****
Spirituous cinal P tions.	Medi- repara-	2,457	12,281		•••••	•••••	····· \	•••••		******	*****	* ******	
Phang	,							Mds. 279	Mds. 279	, ,	*****		

<sup>\*</sup> These Imports are made by Messrs. Spencer & Co., from Madras and the custom duty thereon was paid at Madras at the time of Import.

Import and Exports of excisable articles of different descriptions from and to other British Indian Provinces
(a) on payment of duty and (b) in bond—concld.

								Exp rts-	-contd.								
Í								In bo	nd .								
Description of excisable articles	•				•			То								. , ,	
axoisable articlea	g Hoshangabad.	c Balughet	Chindware	. Brindaban	98 Surat	25 Malwan	& Bundi	68 Garckpur	5 Banaswari	Panasda	E Bhopal	Idar	# Hyderabad	54 Jamkhindi.	& Kolbapur	Bikaner	2 Total
		00		85		31		39 (	40	41	42	43					30
um	<b></b>				•••				•••				•••	}	***		***
lines	***	!	<i></i>	<i></i>	•••		•••	··· ,	•••			•••	<b></b>		***		
pirits	***	•••		***	•••	***	•••	i !	•••		•••	•••	•••	***	•••		***
eer pirituous Medi- oinal Prepara- tions. hang	5	10	s	s	55	51	6	8	` 7	31	s	5	51	34	83	··· <sub>60</sub>	362

J. P. BRANDER, Commissioner of Excise.

## IMPERIAL RETURN V

																	·· · · · · · · · · · · · · · · · · · ·	
,m		Are	a in squ miles	are		opulatio thousan					Numl	or of so	luare m	il <b>es</b> per	shop			ļ
٠¢.	Division and District	Out-	Disti	illery	Out-	Dist	illery	Cor	ntry sp	irit		•						İ
Serial No.		still system	syst		still system		tem .	Ont- still area	Disti er		Opi	um	Ga	nja	Ch:	aras	Bh	ang
į	. 1	2		3	4		5	6	7			5		9 -		0		1
	***************************************		Urban	Rural		Urban	Rural		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Ahmednbad Kaira Panch Mahals Broach Surat Thana Bombay Suburban Bombay Kolaba Ratnagiri Kanara Dharwar Belgaun Bijapur Sholapur Statara Poona Ahmednagar Nasik West Khandesh East Khandesh	304	16 67 9 6 19 52 20 10 18 34 9 16 7 5 8 21 7	3,800 1,538 1,538 1,537 3,462 1,647 3,462 1,49 2,150 3,980 3,915 4,632 4,632 4,632 4,632 4,498 4,891 6,336 6,620 5,856 5,187 4,532	13	891 105 43 62 144 63 54 117. 42 48 54 165 78 169 92 288 58 119 74	640 695 331 245 696 100  711 1.106 348 348 779 771 771 771 771 771 771 771 771	45-4	1·0 5·2 9·2 9·8 0·4 1·7 0·8 0·08 1·4 3·6 4·3 1·1 1·9 0·6 5·8 1·3 2·7 2·1 0·9	152 25-2 36-3 58-5 14-22 20-4 12-4 37-2 76-3 48-8 75-9 146-2 250-8 50-4 61-0 60-4	0.9 7.2 4.0 8 4.0 9.1 1.8 4.5 1.9 2.4 1.9 2.1 1.5 2.3 1.0 6	55-9 27-0 47-0 60-9 126-7 283-5 995 995 996 661-7 950-3 118-4 157-8 222-3 132-4 195-3 216-1 85-7	2.1	492-3 102-2 502-3 208-9 205-9 248-0 149-0 215 361-8 435 176-2 376-2 338-5 169-1 320-3 100-5				
	Total (for 1929-80) Total of previous year	304	890-7	75,490	13	3,396	12,630	48-4	0.0	64.85	2.3	146-8	2.1	228-7		•••	•••	1
	(1928-29)	304	392-4	75,491	13	3,396	12,630	43.4	()-9	65.9	2.4	145.1	2.2	581-0	•	***  - 2.		

# IMPERIAL RETURN V-contd. · ·

			i			Ŋ	Sumber	of shops	per 10,0	00 of po	pulation	) 	<b>.</b> .			tion in	gailons	of the p or seem decima	
No.	Division and I	District	1	Co	u n <b>txy s</b> p	irlt	Opt		Ga	n la	Ch	Bras	Bb	<b>A</b> mit	Conn- try spirit	Onton	Gania	Chares	Hhans
Serial			ļ 1	Out- still area	Disti			,					-70	A11 <b>0</b>	(distil- lory area)				
	1			19	1	8	· 1	14	ļ 1	15	1	16	1	17	18	10	20	21	90
		en roper in the con-		•	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Gallons	Score	Boors	!	Heers
1	Abmodabad Kaira	***		***	0.5 1.04	0·5 1·0	0·5 0·75	1·8 0·94	0·4 0·75	0·9 0·18	•••			ļ <b>.</b>	8.54 8.50	0.70	0·19 0·07		0.03
8	Paneli Maliala Broadi Burat	•••	:::	•••	0.03 0.07 0.07	1.82 1.02 2.19	0-48 0-97 0-48	1·0·3 0·00 0·25	0.46 0.66 0.49	0.00 0.20 0.10	***		•••		8:45 8:87 19:14	0.84 0.74	0.04 0.17 0.08	:::	0.03 0.08 0.04
6	Thana Bombay Suburban	•••		•••	1·0 1·11	9·4 1·8	0.63	0.17	0.68 0.19	0.4 0.1	•••				14·63 26·79	0.03 0.09	0.07 0.18 0.48		0-03 0-07 0-86
0 10	Bombay   Kolaba   Ratnagiri	 		•••	9:0 1:7 1:04	1-24 0-97	0·1 1·67 0·89	0·10 0·04	0:81 1:67 0:88	0·19 0·1	••• .	•••			82:45 8:79 8:86	0.07	0.00		0.03
11 19 18	Kanara Dharwar Bolganni	•••	**	***	1:4H 0:5H 1:58	1:44 1:06 0:69	1-20 0-26 0-96	0.01 0.18 0.08	1-29 0-32 1-09	0.84 0.90	***	:::	•••	***	5-37 8-51 8-20	0.01 0.03 0.03	0:17 0:28 0:18		
14	Bljapur Bholapur	***	•••,	•••	1.02 0.65 1.4	0:54 0:96	0·51 0·47	0.08 0.00 0.03	0.61 0.41	0.94 0.37 0.14	***		•	•••	1·76 8·18 1·00	0:01 0:81 0:10	0·18 0·41 0·91	•••	ö;oı
16 17 18	Poons Ahmednagar	***		•••	0.83	0.84 0.81	1.01 0.60	0.81 0.74	1.0 0.93 0.9	0.81	: ::: }		•••	•••	7.93	0.88 0.88	0:36 0:26 0:21	•••	0·10 0·03 0·05
10 20 21	Nasik   West Khandesh   East Khandesh	***		 5·4	0·64 1·1 0·7	0.86 4.6 1.0	0.76 0.9 0.7	0·4½ 0·4 0·8	0.76 0.0 <b>0.7</b>	0·86 0·9 0·8	***	•		····	4·04 19·30 4·77	0.04 0.07 0.14	0.10	···	0-01 0-05
	Total (	or 1949-80)		5.4	1.8	0.8	0.5	0.4	0.8	0.8					8.08	0.18	0.80		0.03
	Total of previous ye			5-4	0.8	0.7	0.1	0.8	0-1	0.3			***************************************		7.78	0.14	0.40		0.06

ō.

## IMPERIAL RETURN V-concld.

				Aver	age taxa	tion per	proof g	allon or	seer in	Rupees	(to two	o places	of dec	imels)	~ .		Total Excise per head of on (based on S of Imperial	
ó	Division and District	Count	ry spirit lory <b>are</b>	t (distil- u)		Opium			Ganja			Charas		. •	Bhang			Romerks
Serial N		Duty	Veud fees	Total	Duty	Vend fees	Total	Duty	Vend fees	   Total	Duty	Vend- foes	Total	Duty	Vend- fees	Total	Average revenue populati column	
	1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	87	38	39
1 2 3 4 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Ahmedabad Kaira Paneb Mahals Broach Surat Thana Bombay Suburban Bombay Kolaba Ratnagiri Kanara Dharwar Belgaum Bijapur Satara Poona Ahmedasgar Nasik West Khandesh East Khandesh	3:54 9:66 7:24 10:15 11:37 13:12 9:43 7:26 6:83 11:24 10:83 11:25 11:12 11:23 11:29 9:85 4:29	Rs. 11·09 10·29 2·98 6·63 6·63 6·47 4·71 6·55 8·02 6·65 5·14 9·00 13·41 8·06 14·04 12·18 8·16 8·84	Rs. 21:84 14:58 6:52 17:77 10:17 16:78 16:40 19:39 11:97 12:38 19:26 17:38 16:39 20:20 24:65 19:20 25:38 21:46 18:33	Rs. 52:59 55:57 52:59 53:59 53:48 63:15 70:26 50:60 58:17 73:59 53:59 53:49 53:49 53:49 53:48 52:29 63:23 53:44 53:48	Rs. 24*21 21*83 15*29 23*54 81*14 68*41 73*37 68*87 65*61 73*40 12*96 34*65 84*56 106*71 81*88 70*92	Rs. 76'80 77'40 16'29 78'95 84'73 12'1'99 78'97 122'02 185'87 122'0 185'87 122'0 185'87 124'0 123'86'09 127'45 108'58 115'58 115'58 115'58 115'58 115'79 160'15'70 160	Rs. 8845 83322 2384 84 8195 8609 1521 40-54 42500 80-64 42729 441-59 481-41 42-69 34-90 25-75 86-80	Rs 28-99 21-87 34-08 39-02 24-94 39-02 24-87 16-64 22-78 22-06 22-78 22-06 23-02 16-71 28-78 33-5-69 29-29	Rs. 67-44 55-09 58-14 55-24 62-13 54-28 54-28 55-41 58-12 45-98 65-41 51-70 45-76 70-79 55-04 56-66	Rs.	Rs.	Ra.	Rs. 3-44 3-23 1-16 2-65 8-20 1-21 3-14 2-23 2-04  0-69 1-63 2-00 3-05 3-26 3-26 3-26 3-26 3-26 3-26 3-26 3-26	Rs.	Rs. 8'44 8-23 1-16 2-66 8-20 1-21 0-69 1-63 2-00 8-05 8-01 6-38 8-01 2-24 8-24	Rs. 1-82 0-68 2-91 4-99 3-98 5-74 9-63 1-52 0-73 1-16 1-99 0-61 1-69 0-54 2-54 1-01 1-20 1-83 1-92	
	Total (for 1929-30)	9.99	6.73	16.72	53.31	55-43	108-74	37.68	23.98	61-66	·		· · · ·	3-05		▼ 8-05	2.33	~. .!
	Total of previous year (1928-29)		6.86	16.78	51.84	<i>5</i> 0-6 <sub>5</sub>	102-49	38-40	22.77	61.17				3.44		8-44	2-10	.

J. P. BRANDER, . Commissioner of Excise.

#### No. P. 151 of 1930.

#### SIND SALT AND EXCISE DEPARTMENT.

### SUPERINTENDENT'S OFFICE:

Karachi, dated 10th/11th August 1930.

From

H. M. KIRKWOOD, Esquire, Superintendent of Salt and Excise, Sind;

To

### THE COMMISSIONER IN SIND,

Karachi.

Subject.—Excise Administration Report for the year 1929-30.

Sir,

Introduction.—I have the honour to submit the annual report on the Administration of the Excise (Abkari and Opium) department for the province of Sind for the financial year 1929-30.

2. Personnel of the department.—The charge of the department was held by Mr. H. M. Kirkwood, throughout the year.

Reconstitution of charges.—The Salt and Excise charges in Sind were reconstituted with effect from the 15th December 1929 by the Commissioner in Sind vide his Notification No. 217/VII-E, dated the 29th November 1929 in consequence of the reorganisation of the subordinate establishment of the Sind Salt and Excise department sanctioned by Government in their Resolution, Revene Department, No. 1609-C, dated the 24th October 1929.

- 3. Changes introduced during the year.—The following were the principal administrative changes during the year:—
  - (a) Amendment of rules 39 to 41 of the Bombay Opium rules (Government Resolution, Revenue Department, No. 647/28, dated the 28th May 1929).
  - (b) Amendment of rule 19 of the rules regulating the import, export and transport of hemp drugs in the Province of Sind (Government Resolution, Revenue Department, No. 279-C., dated the 23rd May 1929).
  - (c) Amendment of the form of club license authorizing Assistant Inspectors of Excise to inspect the accounts and premises of clubs licensed for the sale of liquor (Government Resolution, Revenue Department, No. S. 80/13495, dated the 14th August 1929).
  - (d) Prohibition of the transmission of Indian hemp, including (1) Bhang, charas, ganja and (2) extract and tincture of Indian Hemp (Cannabis Indica) by ordinary post between any two places in British

India (Government Resolution, Revenue Department, No. 8636 dated the 16th August 1929).

(e) Levy of duty on rum of Indian manufacture imported from othe parts of British India for supply to regimental canteens at the enhanced rate of duty, viz., Rs. 17-8-0 instead of at the reduce rate of Rs. 10 per proof gallon (Government Resolution, Revenu Department, No. 9188/24, dated the 21st August 1929).

(f) Amendment of the rules for the manufacture of spirituous medicinal and toilet preparations under bond (Commissioner in Sind

Notification No. 701-E, dated the 18th September 1929).

(g) Revision of bottling rates of masala liquor, viz., Rs. 1-8-0 for siquart bottles and Rs. 2-8-0 for a dozen pints (Government Resolution Revenue Department, No. 6486/24 dated the 24th March 1930).

(h) Reduction of duty on charas from Rs. 60 to Rs. 20 per seer from 1st April 1929 (Government Resolution, Revenue Department

No. 1531/28, dated the 17th January 1929).

- (i) Reduction of duty on ganja from Rs. 25 to Rs. 20 per seer from 1st April 1929 (Government Resolution, Revenue Department, No. 1531/28, dated the 17th January 1929).
- (j) Maximum selling price of charas was fixed at Re. 0-12 0 per tola and minimum price of charas and ganja was reduced to As. 7 and 6 per tola respectively (Commissioner in Sind's No. 3916-VI-E, dated the 25th January 1929).

### CONSUMPTION OF EXCISABLE ARTICLES.

4. Foreign liquor (imports).—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs in Sind:—

Year.		Fermented liquors.	Wines.	Liqueurs.	Spirits potable.	Spirits of wine (non-potable spirits).
		Gallens.	Gallons.	Gallons.	Gallons.	Gallons.
1927-28 1928-29 1929-30 Variation	••	810,026 857,153 906,065 +48,912	54,371 52,673 55,020 +2,347	3,293 3,786 3,428 -358	193,114 203,110 217,106 +13,996	39,727 43,056 58,313 +15,257

The increase under fermented liquors is attributable to a growing demand both for bulk and bottled beer. The taste for beer is said to be spreading particularly among the labouring classes. It is reported that German beer, which was much in evidence in recent years, is losing ground. Large imports of French vermouth contributed to the increase of 2,347 gallons under wines. The small decrease under liqueurs needs no comment. The rise in imports of potable spirits is accounted for by larger imports of brandy, the consumption of which is said to have been stimulated by intense cold weather and Epidemic of Cholera. It is,

however, probable that with the continuous rise in the price of whisky, the consumer is taking more and more to brandy which is comparatively cheaper. The increase of 15,257 gallons under non-potable spirits is due to the fact that large quantities of rectified spirit were imported from Java from denaturation at the Karachi Customs House for export to other Provinces. Some of the traders in the Punjab who formerly obtained their supplies from Calcutta are now making their purchases at this Port.

Foreign liquor consumption.—For sales at licensed shops see Imperial return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was, as usual, in the towns of Karachi, Hyderabad, Sukkur and Shikarpur where the population is denser. Variations in consumption are shown in the subjoined table:—

,			Sale.						
Year.		Fermented (Bulk ga		Potable spirits (Proof gallons).					
			Imported.	Indian.	Imported.	Indian.			
1928-29 1929-30 Variations	••	•	380,061 371,266 —8,795		48,157 53,713 +5,556	389 150 -239			

Slight variation in the consumption of beer needs no comment. The increased sale of potable spirits is due to competition of cheap imported spirits with the local country spirit on account of high selling price of the latter. The decline in the consumption of Indian made spirits is due to the inferior quality as compared to the foreign spirit.

5. Denatured spirit.—There were no imports by sea of denatured spirit during the year. The sales at retail shops compare as follows with those of the two preceding years:—

	Year.	•	:	Of foreign Origin gallons 50° O.P.	Of Indian Origin gallons 50° O.P.	Total gallens.
1927-28	••	••		17,826		17,826
1928-29	••			21,009	1	21,009
1929-30	• •			22,589		22,589
Variations	• •	••		+1,580	••••	+,1,580

It has been found that the figures of 62,831 reported last year included also the sale of wholesale to Retail licensees. The correct figures of consumption by the public in the last year were 21,009 gallons as shown now. As compared to this the consumption of the year under report has increased by 1,580 gallons which is due to the more extended use of the denatured spirit for domestic use, industrial purposes and during

social functions when the use of incandescent lights are a feature of such occasions.

6. Country spirit (Appendix A).—The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial return IV represent issues from Bonded Warehouses):—

District.	1926-27.	1927-28.	1928-29.	1929-30.	Variations, 1929-30.
	Pf. Gls.	Pf. Gla.	Pf. Gls.	Pf. Gls.	Pf. Cls.
Karachi .	. 41,455	46,811	50,453	42,435	-8.018
Hyderabad .	26,641	26,463	22,942	20.945	-1,997
Nawabshah .	. 10,180	8,545	9,075	9,251	+ 176
Thar Parkar .	4,512	3,822	4,828	4,322	- 506
Sukkur .	. 12,169	13,346	12,854*	13,671	+ 817
Larkana .	. 10,555	10,615	12,051	13,322	+1,271
Upper Sind From tier.	4,339	4,159	4,541	4,115	- 426
Total .	. 109,851	113,761	116,744	108,061	-8,683

<sup>•</sup> The last year's consumption of Sukkur District was 12,854 Pf. Gls. and it was incorrectly shown as 14,991 Pf. Gls.

There was a fall in the consumption in all Districts except Nawabshah, Sukkur and Larkana. The increase in Nawabshah is insignificant and needs no explanation while that of the other two districts is attributed to the prevalence of Cholera and the celebration of a large number of marriages having taken place in the end of the year in consequence of the passing of the Sarda Bill. The decrease of 8,018 proof gallons in Karachi District was the result of combination among the licensees who sold the minimum quantity for the maximum price and was partly compensated by an increase in the sales of imported spirits. In other districts, the decrease was due to the general trade depression, and unfavourable character of the year on account of abnormal rains and floods.

The per capita consumption (Appendix A, column 11) compares as follows with that of the previous three years:—

District.	1926-27.	1927-28.	1928-29.	1929-30.	
Karachi Hyderabad Nawabshah Thar Barkar Sukkur Larkana Upper Sind Frontier		2·23 1·17 0·55 1·14 0·85	Drams L. P. 4 · 15 2 · 22 0 · 98 0 · 46 1 · 26 0 · 85 0 · 83	Drams L. P. 4 '47 1 '92 1 '04 0 '58 1 '21* 0 '97 0 '91	Drams L. P. 3·76 1·75 1·06 0·52 1·29 1·07 0·82
	Total .	1.61	1.66	1.71†	1.58

<sup>†</sup> See remarks below statement under paragraph 6.

7. Toddy.—Toddy was sold at Karachi (and its suburb malir), Kotri, Hyderabad and Sukkur. The sales during the year under report compare as follows with those of the previous three years:—

COMPACT AND THE				
District.	1926-27.	1927-28.	1928-29.	1929-30.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	15,788	17,793	14,734	19,318
Hyderabad (Town)	1,748	1,341	1,673	1,894
Sukkur (Town)	613	602	758	722
Total	18,149	19,736	17,165	21,934

A succession of seasonal rains in Karachi and Hyderabad improved the yield of toddy. The increased consumption in Karachi and Hyderabad is attributable to the diversion of consumers of country liquor to toddy which was sold at comparatively cheaper rate. The variation in Sukkur is too small to require an explanation.

- 8. Opium.—(5,096) Five thousand ninety-six seers of opium were sold as compared with 5,290 in the previous year and 5,297 in 1927-28. The decrease is particularly noticeable in the four Districts of Karachi, Hyderabad, Thar Parkar and Nawabshah and may be attributed to high selling prices and poverty of the consumers on account of unfavourable character of the season owing to abnormal rains and floods. Three ozs. 6 drams and 53 grs. of opium were used for veterinary or quasi-veterinary purposes during the year under report.
- 9. Hemp Drugs—Ganja.—The sales of ganja amounted to 500 seers as against 582 in the previous year. The small decrease of 82 seers, needs no remarks.
- 10. Bhang.—The sales of Bhang during the year were 72,613 as against 81,481 in the previous year, a decrease of 8,868 seers. The decrease occurred in all the districts and may be attributed to general economic depression and unfavourable character of the year on account of abnormal rains and floods.
- 11. Charas.—The sales of charas amounted to 6,964 seers as against 2,858 seers in the previous year. The remarkable increase in the sale of charas is the direct result of the reduction of its duty from Rs. 60 to Rs. 20 and the fixation of its maximum selling price at a low rate of 12 annas a tola during the year under report.
- 12. Cocaine.—The licenses for the sale of cocaine for bona fide medical purposes numbered 56 during the year under report as against 65 in 1928-29 (Imperial Return III, Column 38).

Imports and issues in the Province.—The quantity of cocaine imported during the year amounted to 3 lbs. 10 ozs. 219 grs. as against 4 lbs. 3 ozs. 74 grs. in the previous year. The quantity sold under license was

6 lbs. 6 ozs. 215 grs. against 4 lbs. 10 ozs. 340 grs. The details of cocaine transactions are given below:—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confis- cated.	Total.	Quantity Clos consumed. bala	sing ance.
Lbs. Ozs. Grs. 4 14 253	Lbs. Ozs. Grs.	i	Lbs. Ozs. Grs. 9 0 472	Lbs.Ozs.Grs. Lbs.O	

<sup>\*</sup> Of this quantity, 2 ozs. 472 grs. were exported to other Provinces in India.
The increase has occurred in Karachi and Hyderahad towns or

The increase has occurred in Karachi and Hyderabad towns and it is accounted for by its use by the medical profession.

13. Cocaine cases.—One case of unlicensed sale and two of illicit possession of cocaine were detected at Karachi and Nawabshah during the year under report against two in 1928-29. The quantity of cocaine seized was 4 grains only.

### REVENUE (IMPERIAL RETURN No. 1).

14. Comparison with the previous years.—The following statement contrasts the excise Revenue realised during 1929-30 with that of the previous four years:—

Head of Revenue.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	Variations in 1929-30.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	. ,	3,51,205	4,76,058	5,23,299	5,30,629	+ 7,330
2. Country spirit.	22,23,087	21,86,064	23,30,481	23,46,437	21,75,829	-1,70,608
<ol> <li>Toddy</li> <li>Opium</li> <li>Intoxicating drugs.</li> <li>Fines, forfeitures and mis-</li> </ol>	10,350 5,80,763 7,83,656 2,10,702	5,199 5,71,448 7,13,488 2,31,021	4,769 5,40,002 7,17,067 4,51,829	5,854 5,47,972 6,84,583 5,03,857	7,952 5,37,423 6,27,205 4,78,184	+ 2,098 - 10,549 - 57,378 - 25,673
cellaneous. Total	42,60,990	40,58,425	45,20,206	46,12,002	43,57,222	-2,54,780

The causes of the variations will be dealt with under the various heads :-

<sup>15.</sup> Foreign liquors.—The increase of Rs. 7,330 comprises :-

<sup>(1)</sup> A decrease of Rs. 2,158 in the realizations from duty on Indian made spirits imported from other provinces and an increase of Rs. 9,488, under fees due to (a) the higher fees fetched by the beer shops at the auction, (b) the larger collection of vend fee (pass fee) on imported potable spirits.

- 16. Country spirit.—The decrease of Rs. 1,70,608 comprises:—
- (1) A decrease of Rs. 1,18,533 in the still head duty on account of decreased issues from the bonded Warehouses and (2) a decrease of Rs. 52,075 under vend fees owing to the absence of cut throat bids at the auction.
- 17. Toddy.—The increase of Rs. 2,098 is the result of higher bids offered for the right to vend toddy at the auction in Karachi and Sukkur.
  - 18. Opium.—The decrease of Rs. 10,549 comprises:—
  - (1) A decrease of Rs. 19,156 under sale proceeds of Excise opium owing to less issues, and
  - (2) An increase of Rs. 8,607 under vend fees owing to cut throat bids offered at the auctions.
  - 19. Hemp Drugs.—The decrease of Rs. 57,378 is made up of:—
  - (1) A decrease of Rs. 65,376 owing to less exports of charas to the Indian States and reduction in the rate of duty from Rs. 60 to Rs. 20 per seer.
  - (2) An increase of Rs. 7,841 in vend fees owing to cut throat bidding offered at the auction.
    - (3) An increase of Rs. 157 in the receipts of Warehouse dues.
- 20. Miscellaneous.—The decrease of Rs. 25,673 is mostly due to less receipts from the gain on the sale proceeds consequent on the fall in the issues of country spirit.

### EXPENDITURE AND NET REVENUE.

21. Expenditure.—The total expenditure on the combined Salt and Excise Department in Sind exclusive of (1) refunds (Rs. 1,46,739) and (2) Compensation to District Local Boards (Rs. 24,920) amounted to Rs. 4,48,168 (Imperial Return II). The share of this which is chargeable to "6-Excise" compares as follows with that of the previous year:—

1928-29 1929-30	••	•••	••	•	Rs. 3,49,839 3,41,306
Decrease in 1 The net decrease	is explaine	d as follow	vs :	••	8,533
Decrease under :	_	Rs.			

- (1) Contingencies and special charges other than rewards.
- (2) Supplies and services.
- (3) Cost of opium supplied to Excise Department.
- 339 Being an item of fluctuating nature calls for no remarks.
- 4,125 Due to less expenditure incurred on the works and repairs.
- 9,629 Due to the reduction in the cost price from Rs. 23-5-0 to Rs. 22-7-0 per seer (G. R., R. D., No. 3746/24, dated the 27th November 1928).

Increase under : ...

Rs. Salaries of Estab-3 The increase is insignificant and (1) lishment. calls for no remarks. (2) Allowances 4,240Though the item is of a fluctuating nature, the increase is due to the dismounted staff having been replaced by mounted one a fixed conveyance allowance at Rs. 15 per mensem each. (3) Rewards 1,317 Though the item is of a fluctuating nature, the increase is principally due to large seizures of the contraband.

Total .. 5,560

Net decrease .. 8,533

The decrease of Rs. 2,33,158 in the net revenue for the year under report is attributed to a decline in the realizations from duty on country spirit and on Indian made spirits imported from other Provinces. The lesser exports of charas to Indian States and the reduction in the rate of duty on the drugs from Rs. 60 to Rs. 20 per seer from 1st April 1930 were also largely responsible for the decrease.

22. Recovery of Excise Revenue by coercive measures.—During the year coercive process was resorted to for the recovery of arrears of vend fee in the case of one licensee in the Nawabshah District only.

#### GENERAL REMARKS.

23. Shops and licenses: Imperial Return III.—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year under report:—

Kind of license.	Increase.	De- crease.	Explanation.
Foreign liquor (Potable whole-sale).		3	Three licensees surrendered their licenses.
Denatured spirit (Wholesale)	••	4	Five licenses not renewed in Karachi and one new license issued in Thar Parkar District.
Hotel license	1	••	One new Hotel license granted in Karachi.
Canteen license	· 1	••	One new license granted in Karachi.

Kind of license.	Increase.	Dec- rease.	Explanation,		
Rectified spirit and medicated wines (Druggists permits).	5* :	••	One new license granted in Hyder- abad District and four in Karachi District.		
Opium and its preparations for medical purpose.	• • •	4	Four licenses not renewed in Karachi.		
Morphia (special Druggists permits).	\$	6	Six licenses not renewed in Karachi.		
Cocaine	•	9	Five licenses not renewed in Karachi. One in Nawabshah, two in Thar Parkar, one in Larkana and one in Upper Sind Frontier and one new license granted in Hyderabad.		

<sup>\*</sup>Note.—24 shown against rectified spirit and medicated wines licenses of Sukkur District in the previous year included 16 essence licenses.

Three licenses for the manufacture of perfumes were issued in Karachi town and 11 licenses for the sale of essences in Sukkur and Larkana Districts during the year.

Note.—This information is supplied in accordance with Government Memorandum, R. D., No. 4942-C/24, dated 8th May 1929.

24. Excise crime (Appendix F).—The total number of cases detected was 125 as against 477 in the preceding year. Of these 114 related to liquor, 237 to Hemp Drugs, 3 to cocaine as against 123,275 and 2 respectively in the previous year. Full details will be found in columns 8, 14, and 18 of Appendix F.

The number of offences relating to liquor fell by 9.7 important cases of Kelat spirit were detected during the year, the quantity seized being 106 gallons which include 3 big seizures of 48, 20 and 18 gallons the former two in Larkana and the latter in Upper Sind frontier Districts. There has been no doubt a falling off in the number of cases relating to Hemp Drugs but the total quantity of Kelat bhang seized during the year was 15 maunds and 17 seers which included 3 important seizures of 7 maunds and 13 seers, 6 maunds and 18 seers, and 3 maunds and 35 seers respectively made in the Larkana District besides unprecedented seizure of 1 maund 24 seers of charas in the Sukkur District. Several other cases of charas were also detected involving a seizure of 26 seers and 23 tolas in the aggregate. The number of hemp plants seized in 8 cases of bhang cultivation was 799.

The slight decrease in the detection of opium cases during the year calls for no remarks. The contraband opium seized during the year under report amounted to 4 seers and  $35\frac{1}{2}$  tolas.

Two cases of illicit possession and sale of cocaine and one case of illicit possession were detected by the Excise staff at Karachi and Nawabshsh respectively. No case of opium smoking was brought to light during the year.

A fall in the total number of cases may probably be due to the vigilance of the Excise staff and deterrent punishment awarded to the gang of notorious smugglers concerned in the unlawful traffic of excisable articles.

25. Hemp drugs cultivation and Warehouse transactions: (Appendix C).—The cultivation of bhang was permitted in Deh Bubak of the Sehwan taluka as usual. No necessity for hiring private godowns arose as the accommodation available in the Hemp Drugs Warehouse, Bubak was sufficient for the storage of the entire stock. The figures shown in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the return of 1930-31. The outturn of the crop sowed during the year cannot therefore be given but the following was the produce of the previous year's sowings warehoused in 1929-30 as compared with that of the previous year:—

	Year.	Quar of bl brou to acc	ang Ar	ea froi	n wh	ich produc	red.	Outtur	n per ac	re.
		Ж	is.				š	Mds.	seers.	
1928-29	••	1,		10WD	in	1927-28	50	· 24	22	
1929-30	••	2,		eres). own in	1928	-29 80 acr	es). ¦	29	28	

A force of 7 chowkidars was employed to guard the fields under Bhang cultivation at Bubak.

Charas and Ganja were imported in bond from Punjab and Ahmednagar respectively for consumption in Sind. The details of imports of hemp drugs are given in Appendix C.

26. Supply of country spirit.—The supply of country spirit was obtained from the Government Distillery at Kotri. The Distillery worked for 9 months and 1 day. It was closed for the overhauling of the plant and repairs for 2 months and 29 days. The coffey patent still continued to work, satisfactorily. The outturn per maund of molasses which was the only base used was the same as reported last year, viz. 3 9 gallons L.P. The low outturn is reported to be due to the inferior quality of molasses received from Batavia.

Extra superior flavoured spirit (Masala liquor) was manufactured in the steam heated pot still and issued in sealed bottles. It is of three descriptions, viz. Cardamun, Orange and Rose. The total quantity of spirit manufactured during the year ending 31st March 1930 was:—

					Gallons (L.P.)
Plain			• •		96,091
Ordinary flavour	red				27,226
Extra superior f	avoured	• •			44,108
Rectified apirit	••	• •		• •	1,918
			Total		169.343

The rates at which different kinds of country spirit are supplied by the Distillery contractors are shown below:—

Rates per L.P. gallon.		Rs. a.	<b>p.</b>
Plain Flavoured ordinary	••	1 13 1 14	0 0 } Government Resolution, Revenue Department, No. 65-C, dated the 25th July 1924.
Superior (quarts) Superior (Pints) Extra superior (quarts Extra superior (Pints)	7	3 5 1 4 3 3 12 1 4 10	Government Resolution, Revenue Department, No. 6486/24 dated the 7th June 1926.

The spirit is distributed to retail shops through the Warehouses at Kotri, Karachi and Sukkur. The first Warehouse receives its requirements by transfer either from the Distillery spirit store or direct from the receiver; the other two are supplied with spirit in bond. The stock of spirit at the Distillery and the Warehouses at the end of the year amounted to 58,264 gallons (L.P.) equal to about 6 months' demand. Of the total issues of 963 bulk gallons of rectified spirit during the year, 843 gallons were issued at the concession rate of duty (Rs. 5 per proof gallon) to local chemists for the manufacture of spirituous and toilet preparations, 100 gallons at the full rate of duty, 10 gallons free of duty and 10 in bond. Rs. 320 were realized as fees for Excise supervision over the manufacture of these preparations.

- 27. Toddy supply arrangements.—The trees are obtained on lease by the licensees from private owners. A succession of seasonal rains improved the yield of toddy and the increased consumption was due to the high prices of country liquor.
- 28. Drunkenness.—The number of convictions for drunkenness during the year under report was 26 as against 25 in the previous year (Appendix G column 3).
- 29. Hours of sales at liquor shops.—No change took place in the hours of sale at the liquor shops in Sind except that in the case of country liquor shop at Hyderabad midday closing was introduced from 1 to 3 p.m. (Commissioner in Sind's No. 3916/VI-E. dated 8th January 1929.)
- 30. Management of licensed shops.—Seventy-nine cases of various breaches of license conditions were reported during the year as compared with 69 last year. In 42 cases the licensees were dealt with under section 55-A of the Bombay Abkari Act, in 3 cases they were black listed and in 29 cases they were let off with a warning. In one case the licensee was prosecuted and convicted. Four opium licensees were fined by the Collectors for breach of their license conditions.
- 31. Excise Advisory Committee.—The number of Excise Advisory Committees existing in the province is 39. The activities of Advisory Committees were mostly confined to suggestions as to the reduction in the number of shops for the sale of liquor, their location and the

restriction of the hours of sale. The action taken on the important recommendations is summarised below:—

- (i) The Ercise Advisory Committee, Hyderabad.—On the recommendation of the Committee the midday closing of country liquor shops, Hyderabad town from 1 p.m. to 3 p.m. was sanctioned.
- (ii) The Excise Advisory Committee, Shahdadpur.—The recommendations of this Committee were:—
  - (a) that a foreign liquor retail "off" shop be opened at Shahdadpur;
  - (b) that liquor shops should remain closed on Guru Nanik's birth-day;
  - (c) that the issue strength of country spirit of 25° U.P. should be raised to 15° U.P.
- (iii) The Excise Advisory Committee, Tando Adam.—The recommendations of this Committee were:—
  - (e) that liquor shops be closed on Guru Nanik's Lirthday:
  - (b) that the issue strength of country liquor should be raised to

None of the recommendations of the above two Committees was accepted, vide Commissioner in Sind's Memorandum No. 3916/VII-E, dated the 23rd December 1929.

There is nothing of any special interest to mention as regards the other Excise Advisory Committees.

- 32. Temperance movements.—No temperance activities of note occurred, during the year.
- 33. Sind Excise Intelligence Bureau.—The Sind Excise Intelligence Bureau which is under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Town, continued to compile and disseminate useful information regarding methods of smugglers and offences against the Excise and Opium laws. There were 30 issues of the Excise Supplement to the Sind Police Gazette during the year as against 34 in the previous year.
- 34. Administration of opium to Children.—The practice of administering opium to children is not common in Sind. Villagers and panchayats were informed by Excise officers, as opportunities offered, of the evil effects of the habit and were advised to abstain from it.
- 35. Mr. Burhankhan Ismailkhan Lodi, Deputy Superintendent of Salt and Excise, Lower Sind. showed special skill in bringing to light two important cases of illicit distillation in Hyderalad. Also the Excise Officers, Messrs. W. K. Talpur, Excise Inspector. Bohri, Harjasrai G. Bhatia, Assistant Excise Inspector, Jacobabad and Abdul Razaqkhan Sher Zaman Khan, Assistant Excise Inspector, Kambar Circle, deserve special mention for their good detection work done during the year. Mr. Abdul Razaqkhan died in February 1930 and in him the department has lost a capable and energetic detective officer. Departmental

enquiries were held into the conduct of two Excise Officers of whom one was reduced and in the case of the other, the decision of the Commissioner in Sind is awaited. Besides one Assistant Excise Inspector is being prosecuted in court of law. The work of the rest of the staff has been generally satisfactory.

36. The following statements accompany:-

Appendices A, A(a), C, E, F, G, Provincial Statements A and B (Appendices H and I), Appendix J and Imperial Returns I to V.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) H. M. KIRKWOOD, Superintendent of Salt and Excise.

#### No. P.-475-E.

#### GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 23rd September 1930.

Subject.—Excise Administration Report for the year 1929-30. Memorandum.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1929-30.

- 2. The consumption of country spirit fell from 119,000 to 110,000 proof gallons. An increase is noticeable in the Nawabshah, Sukkur and Larkana Districts which is attributed to the prevalence of cholera and the celebration of a large number of marriages at the close of the year owing to the passing of the Sarda Bill. The Karachi, Hyderabad, Thar Parkar and Upper Sind Districts are responsible for a decrease of 8,018, 1,997, 506 and 426 gallons, respectively. In Karachi District the decrease is attributed to combination among the licensees and in the other districts it is due to the general trade depression and the unfavourable character of the year on account of heavy rains and floods.
- 3. There was an increase of 81,000 gallons in the imports by sea of fermented liquors, wines and spirits—potable and non-potable. The increase is accounted for by large imports of (1) bulk and bottled beer, the consumption of which has increased among the labour classes, (2) vermouth from France, (3) brandy on account of intense cold weather and the prevalence of cholera; in the case of non-potable spirits increase is shown on account of rectified spirit imported from Java for denaturation at the Karachi Customs House for export to the Punjab and other Provinces.

The consumption in the Province fell by 9,000 gallons under fermented liquors and rose by 5,500 gallons in the case of potable spirits. The increased sale is due to competition of cheap imported spirit with the local country spirit on account of the high selling price of the latter.

4. The consumption of intoxicating drugs during the year under Intoxicating drugs. report and the previous two years was as under:—

,	Year.		Bhang.	Charas.	Ganja.
1927-28 1928-29 1929-30	• •	 	Seers. 80,300 81,500 72,700	Seers: 3,000 2,800 7,000	Seers. 800 600 500

The decrease in the consumption of Bhang (viz. 8,800 seers) which occurred in all districts, is due to general economic depression and to abnormal rains and floods.

The remarkable increase in the consumption of Charas (viz., 4,000 seers) is the result of the reduction of its duty from Rs. 60 to Rs. 20 and the fixation of its maximum selling price at a low rate of 12 annas a tola during the year under report.

- 5. The consumption of toddy rose from 17,000 gallons in the previous year to 22,000 during the year under report. The increase is attributed partly to a succession of seasonal rains in Karachi and Hyderabad and partly to its cheapness in comparison with country liquor.
  - 6. The consumption of opium declined by 194 seers. The decrease is ascribed to the high selling price and the comparative poverty of consumers.
- 7. The gross revenue of the Department collected in the Province during the year under report amounted to Rs. 43,57,000 as against Rs. 46,12,000 in the previous year. The net revenue after deducting the total expenditure debitable to 6, Excise amounted to Rs. 38,70,000 showing a decrease of 2,32,000 due to short realization from—
  - (1) Still head duty and Vend fees of country spirit,
  - (2) Sale proceeds of Excise opium,
  - (3) Smaller exports of charas to Indian States and reduction of the rate of duty from Rs. 60 to Rs. 20 per seer, and
  - (4) Lower receipts from gain on the sale proceeds owing to the fall in issue of country spirit.
  - 8. There has been a decline in the number of crimes detected, as will Excise Crime. be clear from the sub-joined statement:—

					Of	fences detect	ed.	
	Ye	Раг.		Liquor.	Intoxi- cating drugs.	Cocaine.	Opium.	Total.
1927-28 1928-29 1929-30	•	••	•••	139 123 114	338 275 237	1 2 3	124 77 71	602 477 425

The decrease is attributed to vigilance of Excise staff and deterrent punishments awarded. Eleven important seizures—seven cases of Kalat spirit, three of Kalat bhang and one of charas were made during the year. The quantity of each article seized was 106 gallons, 15 maunds and 17 seers and 1 maund and 24 seers, respectively.

9. General.—The Department continued to be administered in an efficient manner by Mr. Kirkwood throughout the year.

G. A. THOMAS,

To Commissioner in Sind.

The Chief Secretary to Government, Revenue Department, Bombay.

APPENDIX A.

Statement showing the consumption of country spirit in proof gallons and the rate per head of the population in (1) Urban areas, (2) Rural areas and (3) each district of the Province of Sind during the year 1929-30.

	•			rters towns a		ing th	s (i.e., distri le towns sho lumns 3 to	wn in		the whole rict.	
Serial No.	District.	Number.	Popula- tion.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Total population of the District.
1.	2	3	4	5	6	7	8	9	10	11	12
1 2 3 4 5	Karachi Hyderabad Nawabshah Thar Parkar Sukkur Larkana Upper Sind Frontier	1 2 1 2	216,883 72,498 13,140 5,789 95,782 17,723 10,583	36,601 14,902 2,670 1,182 9,775 5,298 2,013	8·10 9·46 9·75 9·80 4·90 14·85	325,182 500,952 405,520 890,542 414,560 580,237 230,036	5,834 6,643 6,581 3,140 3,896 8,024 2,102	·86 ·63 <b>7·79</b> ·38 ·45 ·66 ·44	42,435 20,945 9,251 4,322 13,671 13,322 4,115	3·76 1·75 1·06 0·52 1·29 1·07 0·82	542,065 573,450 418,660 896,931 510,292 597,960 240,619
	Total { 1929-30 1928-29		432,348 482,848	71,841 77,642	7·05 8·62	2,847,029 2,847,029	36,220 41,239	·61	108,061 118,881	1.58	8,279,877 8,279,877

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX A (a).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1929-30.

		m.			!	Manual aktor	Consumption of Spirit in term 1929-	s of Proof,		izations (i.e., sued to shops	
Serial No.		•	vus.			Population.	Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total realizations 1929-30.
1			2		. !	8	4	5	6	7	8
					į	•	Gallons,	Drams (L.P.)	Rs.	Rs.	Rs.
1	Karaohi	•••	•••	•••		216,883	36,601	8-10	3,87,040	8,83,650	7,20,600
2	Hyderabad	•••		•••		72,498	14,302	9.46	1,52,391	1,01,521	2,53,912
8	Sukkur	***	•••	·		40,737	6,552	7.72	72,074	43,900	1,15,974
4	Shikarpur	•••		•••		54,995	3,223	2.81	34,298	20,550	54,848
5	Larkana	•••	•••	***		17,723	5,298	14:85	40,009	22,150	62,159
				. T	otal	402,836	65,976	7.86	6,85,812	5,21,771	12,07,583

# H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

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Statement showing the area under Hemp Drugs cultivation and the intoxicating drugs produced and lodged in, issued from and balance at the Hemp Drugs Warehouse in Sind during the year ending 31st March 1930.

, c					,	i .				1								
Name of	of Ga	·	ivation of Bb	ang.	Name of		toxicating d brought on account dur the year.	to ing	Excess during the year.		nce at the see on 1st 1929.		from ot	ought Warel	ovinces from	Total	columns 7	lo 16.
Taluka in which permit- ted.	Num-	Area cul- tivat- ed.	in which		house in which the drugs were lodged.	Gan- ja.	Bhang.	Cha- ras.	Bhang.	Ganja.	Bhang.	Cha- ras.	Ganja.	Bha- ng.	Cha-	Ganja.	Bhang.	Cha- ras.
1	2	! } 3	4	5	6	7	8	9	10	11	12	18	14	15	16	17	18	19 '
Sehwan			Deh Bu-	60 астев	Bubak		M. s. t. 2,876 36 40 (b)	M. s. t.	M. s. t. 12 18 10	M. s. t.	M. s. t. 291 0 0	M. s. t. 0 18 73	M. s. t.		М. в. t. 7 11 13	M. s. t.	M. s. t. 2,681 14 50	
			<b>!</b> !		Karachi				·	3 9 46		3 22 44	27 16 78 0 1 0		123 21 781 0 2 403	30 27 44		127 7 8
			i i	!	Hyder- abad,	 	•	•••		2 29 14	<b></b>	6 7 28	0 0 113 (c)		0 1 48 3	2 29 253	******	8 24 74
					Sukkur		s	***	•	0 37 79}		2116	0 23 70 0 0 16 (c)		66 1 59 0 0 56 (c)	1 22 53	*****	68 13 41
Total		•••	******	60 acres		ļ	2,376 36 40 (b)		12 18 10	6 36 5 <sup>9</sup> 3	292 0 0	12 19 66	28 2 153		199 15 58	34 38 75	2,681 14 50	211 85 44

<sup>(</sup>a) This is the area sown this year; the crop will appear in next year's return.

<sup>(</sup>b) This is the produce of 80 acres cultivated last year but stored during the year under report.

<sup>(</sup>c) This represents gain.

Š

	1			Intoxio	unge				ed Iroi year.	m tr	10 We	ira	nou40		,				la 1	neo it							ſ		Approximate	
The ware house to which the rugs we lodged.	i ro	duty vendo	n paymen by the lie ors in the riots and l States.	sensed British		or a	tite 1808	irovi t Wai In ti incy	110	H to	bang eods liven oul-		For d	leru Leru		a lio.	ing			60 OH		Mi			- h	nre- 511 <b>ne</b> 911 <b>t</b>		Þ	selling prices or mound exclus of duty,	ive
		Gauja,	Bhang.	Cha-	 (lai	ıju.	Hlie	ing.	Cha-	fr	ree of luty.	ť	Ganja.	; Blue	ng.		1116- 1116.	Gi	LIIJH.	. 131	#11 F		Chi ras					an-	Bhang.	Cha ras
1	i ,	20	*1	77.	2	3	2	4	45	1	26		27	2!	4	;	29		80	:	81		32			33	1	34	خاذ	86
		М. и. t,	М. в.	t. M. s. t	. M. e	, t,	М. 1	1. t. :	М. н. 1	t. M	. H. 1	b. 3	l. н. <b>t.</b>	M. s	ı. t.	NL.	s. t	. M.	н. t.	М.	и.	5. M	i. p,	, t.	lŧн,	a. 1	p	ks.	' .	Rs.
rbak	٠.	•••	1,814 10	0 7 H	u <sup> </sup>	•	81	<b>o</b> o	•••	16	8 9	$\mathbf{p}_{\mathbf{F}}^{i}$		18 95	30 4		1 50 d)		•••	806	6	10 (	50	30	209	5	o ;	•••	Ithore Rs. 25 to Rs. 35.	
rachi	:	26 8 0	•••••	109 83	o¦	•	• •				•••	2	27 4 (d)				6 : d)	3 1 35	2 40			11	7 8	0	159	8	6	•••		
yder sbad.	-	2 10 14		8 22 1	9  0 10 	3 0			•••			o	2 113 (d)				2 5! d)	50 I	0						600	0	o'	•••		
ıkkur	<b></b> j	1 9 60		64 28	i!		••	,			•••	0	0 45 (d)	·			7 37 1)	0 11	603	! . !	••	3	18	3	5จ์	9	6	•••	*****	•••
l'otal	3	20 27 74	1,814 10	0 190 11 2	0 16	3 0	32 (	) 0		15	3 2	0 3	(4) 50 60¶	13 35	20	0 1	7 71	2 5	201	H06	6 1	0 21	ß	93 1	,041	2	0			

(d) This represents Depôt loss.
\*Out of this 10 Md. 36 Srs. destroyed being useless and the remaining 2 M. 39 s. 20 t. represent depôt loss.

H. M. KIRKWOOD, Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1929-30.

	٠	•• ·		the year.	outstanding.	nd.	the ye	ons made ar agains column	t total	collections to the pre- sar against demand,	and written coverable.	balance 4 minus 7. 8 and	collections coming	(columns	
•	District.	•		Demand of	Arrearsout	Total dema	Current.	Arrears.	Total.	Advance c made in vious yes	Remissions amounts off as irrec	Realizable (column columns 9).	Advance c for the year.	Gross realing the year ( 7 and 11).	Remarks.
	1			2	3	4	5	6	7	8	9	10	11	12	13
-	1		•	Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Kurachi	•••		18,86,037	1,18,083	20,01,120	17,59,422	٠,,,,	17,59,422	1,26,615		1,18,088	1,08,345	18,67,767	
2	Hyderabad			<b>6,9</b> 5,098		6,95,098	6,29,204		6,29,204	65,694			62,603	6,91,807	
3	Nawabshah	•••		2,78,792	227	2,79,009	2,77,059	20	2,77,976			1.033		2,77,976	
4	Thar Parkar .		***	1,82,048		1,82,048	1,17,859	•••	1,17,859	14,189		*****	14,212	1,82,071	
5	Sukkur .	•••	•••	5,46,208		5,46,9)8	4,87,062	إ إ	4,87,062	58,146			56,173	5,43,235	İ
6	Larkana .	•••		4,04,535		4,04,505	8,78,062		3,73,062	31,448			30,647	4.03,709	1
7	Upper Sind F	rontier	•••	1,07,106		1,07,106	93,399	·	93,399	13,707	١		11,160	1,04,559	
٠		Total	•••	40,49,784	1,18,310	41,68,094	87,37,964	20	87,87,994	3,00,994		1,19,116	2,83,140	40,21,124	

H. M. KIRKWOOD, Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing (a) the number of offences against the Abkari and Opium Laws in each District of the Province of Sind during the year 1929-30.

		1						CARES	DETECTE	) (ABK/	MI).								5
			Offences :	elatin	g to li	juor.		01	fences re	lating t	o Hou	p Drage	ı.	Offences	relati	ng to C	oonia	,	800
District.		Illict distillation and possession of implements, etc., for the same.	Ulicit importation. exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Dlicit possession.	Unlicensed sale.	Other Miscellanecus offences.	Total.	Illicit importation. exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.	Total (Abkari).	Cases in which conviction
1		8	8	4	5	6	7	8	9	10	11	12	19	14	15	16	17	18	19
Karachi	•••			. 5	. 6	. 8	14	2		28	18		48	··· .	1	1	3	64	68
Hyderabad	•••	3	!	4	8	1	15,	• •••	1	9	11		91			•••	•••	86	. 81
Nawabshah		1		1	ļ <i></i> .	. •••	*	•••	1	7	4	يو	14	· . •••	1		ì	17	16
Thar Parker	***			· ···		***			<b>.</b>	4	8		7	· ··· .			·	7	6
Sukkur	•••	. <b>1</b>	46	9		8	64	8	39	25	10		77	'			•••	141	180
Larkana	•••	·	· · · ·	9		•••	9	3		: 28	1 ,		42	'		•••	•••	51	40
Upper Sind Frontier	•••		•••	10			10	•••		28	•••		28	••		•••		88	81
Total { 1929-80	٠.,	4	46	38	14	12	114	8	41	139	47	8.	237		2	1	8	854	(4) 317
10(41 1928-29		8	27	72	10	11	128	10	14	155	62	4	275		2		2	400	d 866

(a) Of the remaining 37 cases, 15 acquitted, 14 pending, 6 disposed of under section 173, C. P. C. 1 discharged owing to the death of the accused while under trial and 2 dropped.

	ı		* •	• •	CAS	ES DETECTE	D (OPIUM).		. •			
District.	Illegal cultivation of poppy.	Illegal manufacture of opium.	Elegal possession of opium.	lllegal transport of oplum,	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quanti ban	ty of c d opiu seized.	m
1	20	91	22	28	24	25	26	27	28		29	
	. 1	!			i			i	1	Monude.	Seers	. To.
Karachi		*****	8				4		. 12	2	0	253
Ayderabad		:	8	******	******				·	0	0	58
Nawabshah		******	: 4		2		1		7	0	0	42
bar Parkar		*****	26	*****		,			83	0	0	48
ukkur	·	*****	. 12		•••••			1	13	0	0	13}
arkana		•••••	4		*****		! . ••·•••		4	n	0	73
pper Sind Frontier			1	·····			1	•••••	2	.0	0	11
(19 <del>29-3</del> 0	******	*****	58	*****	1		6	1	71 (b)	0	4	35}
Total 1928.29		******	66	******	8	*****	8		77	0	9	30

(b) 69 convicted, one acquitted and one pending.

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

#### APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1929-30.

Dist	rict.		Cases in whice have been redrunkenness On licensed premises.	scorded for	Cases of conviction of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
Karachi		' — ' ا	_	26		
	•••			20	******	
Hyderabad	•••	•••	!	*****	******	*****
Nawabshah	•••	•'	,	·	******	
Thar Parkar	***	•		•••••	*****	*****
Sukkar	***			******	*****	*****
Larkana	***	!		******	*****	***.*
Upper Sind F	rontier	•		*******		******
• Total .	{1929-80			26 35		******

H. M. KIRKWOOD, Superintendent of Salt and Excise in Sind.

APPENDIX H.

### PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in the Province of Sind during the year 1929-30.

				Licenses impo	rted fer	olesale v mented l anufacti	lignors	and Mr	od spir sti liqt	rits and 10 <b>r</b> s	٠	Pale 111	nses for evend of anufactu Bind to the T	spirits red in	0	nses for form the lice or in land	ented r man	liquo ufactu brewe ed by	rs, red	,
Name of D	istrict				•	d ferme		4000000		reunde e Public			spirit	itity of is sold ounder.		lice	ther nsed lors.		the olic,	Kemurks.
			of licenses.	1	mporte	a,	de in India.		mport	sed.	ade in India.	of licenses,	er licensed	public	of licenses.	1		,	-	•
1		. :	se Number	z Wines.	Spirits	5 Beer.	с. Веег ша	7 Wines.	æ Spirits.	o Beer.		Number 11	To rother vendors.	To the n	aquan 14	15 Beer.	9 Wines.	. Beer.	8 Wines.	19
				Gals.	Gals.	Gals.	Gals.		Galy.	Gals.	Gals.	. 11	Gals.	Gals.	**	!	Gals.	1		1
Karachi Hyderabad Nawabshah		;	19 	84,200	(a) 139,594 	539,926	•••		8,928	98,466			••• •••	•••						(a) Includes 508 gallons Indian made spirit.
Thar Parkar Sukkur Larkana			•••	•••	•••	 	•••			***			•••			***	***			
Upper Stud F	routie: !otal	_	19	34,200	139,594	539,326	***	1,550	8,928	99,461			***			;	i		!	-

H. M. KIRKWOOD, Superintendent of Salt and Excise in Sind.

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## APPENDIX I. PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1929-30.

•					1			_	-						•••	*	- • -
						Foreign spirits and formented liquors.											
	-					Sold under shop licenses.								Sold under Hotel and Dak Bungalow licenses.			
· ·						On fixed fees.				On fees determined by auction.				Sales thereunder.			
Name of District.						censes.	Sale	Sales thereunder.			Sales thereunder.			of licenses.	:		
						Nuniber of li	Wines.	Spirits.	Beer,	Number of license	Wines.	Spirits.	Beer.	Number of li	Wines.	Spirite.	Beer.
	1					9	3	4	5	6	7	8	9	10	11	12	13
Karachi			,,,	***		(11)94	Gals. 5,537	Gals. 28,296	Gals. 114,284		Gals.	Gals.	Gals.	(b) 29	Gala.	Gale, 3,127	Gals. 68,414
Hyderabad	•••	***	***	***		(0) 13	946	20,279	52,903	•••		***		(d) 5	ļ ,	48	2,185
Nawabshah	***	•••		•••		2	51	1,020	1,040					***	· ·	•••	
Ther Parkar	•	•••	•••	•••	•••	-	86	1,475	1,929					•••			
Sukkur	***	•••		•••		ب ن ن	786	6,660	27,464			•••	•••	(e) 7	9	68	400
Larkana	***	•••	***	•••	•••	, ,	94	1,018	1,766	•••		•••		• •••		***	
Upper Sind Frontie		•••	,•••	•	•••	ъ.	23	864	2,291		j	•••	,	•••			
				Total	1	64	7,523 (f)	59,112 (f)	201,077 (f)	***		4	•••	41	993	3,233	70,999

<sup>(</sup>a) Includes 10 Foreign Liquor "OFF" 10 "ON" 1 Refreshment Room, 1 mait shop and 2 Theatre Bars.
(b) Includes 10 Hotels, 12 Clubs and 7 Canteens,
(c) Includes 5 Retail "OFF" 3 "ON", one beer and 4 Canteens licenses.
(d) Includes 1 Hotel and 4 Clubs.
(e) Represents club licenses only.
(f) Includes figures of sales of shops disposed of by auction also (C.B., R.D., No. 817/24, dated 2nd July 1977).

APPENDIX I-contd.

# PROVINCIAL STATEMENT B—continued.

		•	Ţ.		Foreig	n spirts s quors— o	nd ferm	ented		Spirits	made i	ı India i	n private o	distilleries	<b>).</b>		made in stills.
			, <del>-</del>		Sold und	er Railw Room Li		shment	So	lđ under licer	retail v	end		ved direct		connected	
						Sale	thereu	nder.		Qu	antity s	old.	pern	nits and pa	88868.	_	.
<b>N</b>	ame of I		* •		Number of licenses.	Wines.	9 Spirits.	. Beer.	Number of licenses.	Spirite intended for human sousump-tion.	S Denatured spirits	Bectified spirits.	Bectified spirits.	& Denatured spirits.	Spirits intended for human consumption.	Number of vendors with the outstill.	S Quantity sold by them
Karachi			•••		1	Gals.	Gals.	Gals. 180	22	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
Hyderabad	•••	•••	***	***	1	j 92	22	122	***	10	•••						
Nawabshah	•••		***	***	1	3	76	152		***			•••		***		
Thar Parkar	•••	•••	***					<b></b>	2	24	•••		***			•••	,,,
Sukkur	***	•••	***	•••	4	17	200	125		***			•••	·	:		•••
Larkana	***	•••	•••	***	1	7	29	145	•••	***	•••	***			•••		•••
Upper Sind Frontie	r	•••	•••	•••		i			•••	441	***	•••					
			Total	al	8	293	842	724	24	200	***	61	•••	***	<b>,</b> .		

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

#### APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. Spirit and the consumption in terms of prescribed sale strengths in each District of the Province of Sind during the year 1929-30.

			Shows lie	ensed for		Consun	aption.	,
Serial No.	District	•	the exclusion of 60°	isive sale U. P.	192	3-29.	1929	-80.
		;			30° U. P.	60° U. P.	40° U. P.	60° U. P.
1	2			3	4	5	6	7
			1928-29	1929-30	Gallons.	Gallons.	Gallons.	Gallons.
					25° U. P.	40° U. P.	25° U. P.	40° U. P.
1	Karachi	•••	4*	4*	49,638	22,041	88,438	22,675
. 2	Hyderabad	. ***	•••	٠.	29,141	1,810	26,942	1,232
3	Nawabshah	•••	*	•••	11,594	632	12,101	292
4	Thar Parkar	•••	•.•	***	6,306	165	5,532	289
5	Sukkur	•••	•••	•••	19,988		17,809	523
6	Larkana	•	***		16,023	57	17,631	166
7	Upper Frontier.	Sind	•••		6,054	<b></b> :	5,422	82
1	Tota	al	•••	•••	138,744	24,705	123,875	25,259

<sup>\*</sup> These shops sell exclusively 40° U. P.

U. M. KIRKWOOD, Superintendent of Salt and Excise, Sind.

# BOMBAY REVENUE DEPARTMENT

IMPERIAL RETURNS I-V

# IMPERIAL RETURN I—REVENUE FOR 1929-30.

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

				•	•	Country	y spirits.		,		Country fern	gented liquor	8,
, Nam	Name of District.			Daty on distillery spirit.	Fees from distilleries.	License fees for sale of distillery spirits,	Total receipts from distillery spirits,	Receipts from ontstills and other systems.	Total receipts from country spirits.	Tarf-tree tax receipts.	Other receipts from Tari (license fees, etc.).	*Receipts from country ferneated liquors, all kinds other than tari and malt liquors.	Total receipte from fer- mented liquors, other than malt liqv es.
•	1			8	8	4.	5	6	7 .	8	9	10	11
				Rs.	Re.	Rs.	, Rs.	Rs.	Rs.	Re.	Bs.	Rs.	Rs.
Karachi	•••	***	•••	7,84,697	,	3,42,800	10,77,497		10,77,497		7,397	*****	7,837
Hyderabad	***	•••	***	2,24,665		1,79,037	4,03,702	*****	4,08,702		865	*****	865
Nawabshah	***	***	***	98,505		49,249	1,47,747		1,47,747	•••••	·····	*****	b*****
Ther Parker	***	•••	***	27,687	*****	23,151	50,838		50,838	*****	******	******	•••••
Sakkar	•••	•••	•••	1,60,561	•	79,579	9,40,140	*****	2,40,140	*****	250	*****	250
Larkana	•••	***	•••	1,28,994	****	54,990	1,83,984		1,83,984	*****	*****	*****	*****
Upper Sind Fr	rontier	··· y ·	•••	44,136	*****	27,785	71,921	*****	71,921	*****	******	******	******
		Total	***	14,19,245		7,56,584	21,75,829		21,75,829	*****	7,952		7,952
To	Total of previous year		***	15,37,778		8,08,659	23,46,437	******	23,46,437	44.***	<b>5,</b> 85 <b>4</b>	*****	5,854

<u> </u>				1	Malt liquo	rs.	other th	spirits (fore an beer, me i commercia	dicated	and 17.	Receipts denst	from Cor ured spiri	nmercial :	spirits inc dicated wi	luding nes.
. Nan	ne of Dist	rict.		Duty on beer manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and classed as foreign liquors.	License fees for the sale of foreigning ors generally whether imported or manufactured in India.	Total of columns 15 and 16	f columns 7, 11, 14	Duty on spirits used in manufacture of medicines and on rectfied spirit and absolute alcohol used for medicinal pur- poses.	Duty on spirits used for other commercial, scientific or industrial purposes.	License fees for medicated wines.	License fees for commercial spirits.	Total of columns 19 to 23.
	1			12	19	14	15	16	17	8¢	19	20	91	22	28
				Rs.	Rs.	Rs.	Rs.	Rs.	Rø.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	•••	•••	***	2,413	1,366	8,779	•••••	4,49,828	4,49,823	15,87,986	******	•••	265		265
Hyderabad	•••	***	•••	***	4,795	4,795	*****	87,928	87,928	4,46,790		•••		897	837
Nawabshah	***	•••	•••	•••	•••	******	*****	2,000	2,000	1,49,747			<b></b>	83	83
Ther Parker	***	•••	•••		•••	*****	*****	2,019	2,019	52,867		•••		10	10
Sukkur	•••	•••	***	•••	16,531	16,531	*****	10,020	10,020	2,66,941	*****		•••	***	***
Larkens	***	•••	•••	•••	1	*****	*****	61	61	1,84,045				98	98
Upper Sind Fr	contier	***	•••	***	1,469	1,469	P*****	8,000	9,000	75,890	*****	84F ·	•••	81	81
,		Total	•••	2,418	94,161	28,574	*** **	5,03,851	8,08,951	27,18,708	414444		265	489	704
To	tal of pre	vious year		1,825	28,409	25,284	9,746	4,91,010	4,93,756	28,71,281	. ******		850	8,959	4,809

# IMPERIAL RETURN I-REVENUE-contd.

				Sale pro Excise	seeds of opium.		Oı	oium.			Hem	p Drugs.	
						than	or the sale (wholesale	senses is for isle of ations (gists'	pium.		Sale p	roceeds.	
Nan	ne of Dist	rict.	ļ			other n.	for th	his Hermit send e reper (drug	romo	Ga	nja.	Ch	aras.
•				Cost price.	Duty.	Duty on opium Excise opium	License fees for opium and retail).	Fees for morphia licenses and for permits for manufacture and sele of medicinal preparations of opium (druggists' permits).	Total receipts from opium	Cost price.	Duty.	Cost price,	Duty.
	1		{	94	25	26	97	28	29	30	51	83	83
				Rs.	Re.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra,
Karachi	•••	***	}	19,257	82,229	*****	76,376	******	1,27,862	*****	20,560	*****	84,419
lyderabad	***	***		24,704	41,356	******	42,444	*****	1,08,504	*****	1,214	******	41,200
Nawabshah	•••	•••		10,905	18,955	*****	17,284	******	46,544			•••••	11,468
har Parkar	***	***	]	11,772	19,683	*****	14,989	*****	46,444	** ***	593	******	8,025
Jakkar	•••	•••	•••]	19,879	41,056	*****	43,537	******	1,08,972	*****	1,497	*****	33,465
Larkhana	***	•••	•	24,524	32,651	*****	30,592	*****	87,767	*****	·	*****	19,660
Upper Sind F	rontier	***	•••	3,298	5,522	*****	7,510	******	16,330	••••	10	*****	4,640
		Tot	al	1,13,839	1,90,752	*****	2,82,832		5,37,423	*****	23,874	•	1,52,877
T	otal of pro	vious ye	ar	1,23,650	9,00,097	•••••	2,24,225		5,47,972		99,210	******	1,84,996

	_				T WIT 779 F/ I I			AVAN T AM	11023 00				
	-						Hemp Dr	ugs—contd.			*	cocaine	-
				Sale proc	eeds-contd.		License fees,	wholesale a	nd retail fron	1	ешъ	sale of	<b>e</b> :
Nam	e of Dist	rict.		Bi	leng.	Ganja.	Charas.	Bhang.	para- nemp gists'	<b>;</b>	from h	druge	, eiture
				Cost price.	Duty.				Medicinal prepara- tions of hemp drugs (druggists' permit).	Warehouse dues.	Total receipts from hemp drugs.	Licensa fees for the sale of and its allied drugs.	Fines and forfeitures.
	1			84	85	86	87	88	39	40	41 *	49	48
The second results to the second results and the second results are second results and the second results are second results and the second results are second result	era e esta en f <del>rancisco, per</del> a escere elegado.			Rs.	Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	•••	•••	***	*****	5,760		57,425		•••••	159	1,18,323	*****	870
Hyderabad	***	•••	***	*****	. 80,765		60,550		•	18	1,83,747	*****	660
Newsbahah	***	***	•••	*****	2,312		. 29,020		•••••	******	49,800	*****	896
Ther Parker	•••	•••		*****	8,000	l	16,398			*****	28,016	******	*****
Sukkur	•••	•••	•••	*****	54,220		76,684			56	1,65,922	*****	531
Larkhana	•••	***	•••	*****	44,580		52,729		*****	209	1,17,178	*****	836
Upper Sind Fr	ontier	•••	•••	*****	1,680		14,689				91,219	******	*****
		Tot	al	11*>>	1,42,817		8,07,695		*****	442	6,27,205	******	9,298
Tot	al of pre	vious yes	.r	*****	1,70,236		9,99,654		\$117.600	285	6,84,588	f=1004	8,248

#### IMPERIAL RETURN I-REVENUE-concld.

		•		undertaki	ment Com ngs to which coount Code	chapter 2		<b>.</b>	Deduct from	m column 48.	s in the	
	Name of District			Becoveries of investments in.	Becoveries of indirect c charges from.	& Profits from.	Miscellaneous.	& Grand total of columns 9 to	& Befunds.	S. Expenditure as per Return	Total net excise revenue	E Bemarks.
Carachi Hyderabad Nawabsha Thar Park Sukkur Larkhana Jpper Sin	d	····	***	Rs.	Rs.	Re.	Rs. 1,708 1,771 161 443 7745 21,764	Rs. 17.56,464 6.91,809 9.39,681 1.27,770 5.38,109 4.11,108 1.13,881	Rs. 1,43,818 1,014 478 38 595 796	Rs. 1,18,699 60,508 19,165 90,440 48,058 44,070 11,866	Rs. Rs. Rs. 15,23,947 6.59,247* 9.20,038 88,292 4.99,466 3.66,242 1,02,015	
			:				26,991 (4)4,48,900	\$9,08,322 (4)4,48,900	1,46,739	<b>8,41,8</b> 06	84,20,277 (a)4,48,900	
		Total	***	*****	*****	******	4,75,891	43.57,222	1,46,739	3,41,306 (b) 24,920	38,69,177	
	Total of prev	ious year	***	ded res	*****	*****	5,00,609	46,12,002	1,59,828	3,49,839 (b) 24,920	41,02,335	

Includes duty on Unfermented Tari.
 (a) Gain on sale proceeds of Country Spirit.
 (b) Contribution to District Local Boards, vide Government Memorandum No. 3042-C/24. dated 13th February 1926.

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind-

IMPERIAL RETURN II— EXPENDITURE

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# IMPERIAL RETURI

		Esta-	than	Suppli- other	es and s than re	wards.	Spe	ingencie cial chai than re	rges
Name of District.		Pay of Officers and blishment.	Allowances other rewards.		Excise.		Salt Manufacture.	Combined Salt and Excise.	Conveyance of Excise Opium.
1	[	2	3	4	5	6	7	8	9
-		Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.
Karachi		89,111	23,759	11,664	241	5,411	19,835	11,640	6
Hyderabad		24,544	8,715		5,398	17		3,914	9,12
Nawabshah	•	7,517	3,033				***	88	5
Thar Parkar		23,974	10,251	2,208	180	1,274	261	706	5
Sukkur		24,454	8,923	•••	113	211	75	1,371	20
Larkana		16,458	5,605		440	344	•••	640	14
Upper Sind Frontier		7,052	3,706		:-	<u></u>			
Total of the year 192	9-30	1,93,110	63,992	13,872	6,372	7,257	20,171	18,559	2,63
					•			ı	
Three-fourth portion o combined expen- chargeable to 6, Excis	liture	1,44,833	47,994		6,372	5,443		13,769	2,63
Total of previous	year, 228-29.	1,93,107	58,338	9,962	11,102	6,450	31,923	18,811	2,45
Phree-fourth portion of combined expendence chargeable to 6, Excitation	iiture	1,44,830	43,754	***	11,102	4,838		14,108	2,45

(a) Exclusive of the amoun

ear ....
ty on Unform

#### II-EXPENDITURE

			-		Assignm	en <b>te an</b> d		nsations	1 0010	rnment mercial	Total c	harges
	supplie	urchased	ригсраве	ourchased	paid to s in res- r Abkari drugs	to Local ou of one on Excise	paid to Munici-	Daid to	which of the	akings to Chapter 2 Account applies	Salt and	6,
Rewards.	Cost of opium supplied the Excise Department.	Cost of ganja purchased.	Cost of charas purchased,	Cost of bhang purchased.	Compensation paid Indian States in pect of their Able and hemp dr	Contribution Boards in lie anna cess c Revenue.	Compensation Bombay pality.	Compensation private parties.	Investments in.	Loss on.	Combined Excise.	Debitable to
10	11	12	13	14	15	16	17	18	19	20 -	91	22
Rs.	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rв.	Rs.	Rs.	Rs.
9,261	)	ſ			: •••	)	ſ		•••		1,63,979	99,44
524								•••	***	•••	45,234	35,80
305									•••	4	10,998	8,26
377	1,13,839	₹			•••	-24,920	d			•••	89,284	27,66
2,861	1		***		•••		ļ j			•••	38,209	28,67
2,235			•••							[	25,867	19,54
	<u> </u>	<u>i</u>	<u></u>		- :	J	<u>l</u>				10,758	8,06
8,563	1,13,839		•••			24,920	•	•	***	•••	3,34,329 Add cost price of opium as shown in column "11"	<b>9,27,46</b> 1,13,83
6,423	1,13,839	<b></b> .		•••	***	(a) 24,920		•••	· •••	***	***	3,41,506
6,808	1,23,650					24,920					3,38,952	3,49,83
5,106	1,23,650	***			***	24,920	gee	•		***	•••	3,49,83

shown in column 16.

H. M. KIRKWOOD, Superintendent of Salt and Excise in Sind.

			Upper Sind Frontier	Larkana	Sukkur	That Parkar	Newabshah	Hyderabad	Karaohi	Divisi	•
	Total		ntier				: •			Division and District.	-
	Total of previous year		:	ŧ	1	ŧ	Ē	1	<b>I</b> ,	a Dist	
	note	_		_			_			at lot.	•
	year	Total	:	ì	•	i	:	:	i		
	:	:	i	:	ŀ	ı	i	:	ŀ		
	;:	:	:	:	:	i	i	ì	i	po Breweries.	Мави
		<b>–</b>	:	ï	:	:	:	:	-	∞ Government distilleries.	factui
_	1		:	ŧ	ŧ	i	:	i	i	» Private distilleries.	Manufacture of liquor—
_	ì	:	:	:	i	:	;	1	:	c. Out-still.	-ront
	:	:	:	:		i	1	1	1	& Country spirits.	
-	<b>3</b> 2	19	ŀ	:	;	:	:	1	<b>5</b>	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor.	. X.
	28	19	:	:	<b>0</b> 0	w	;	i	<b>90</b>	Commercial spirits including constured spirits and medicated wines.	Number of wholesale licenses for the sale of
	:	:	:	:	:	i	1	:	ŧ	& Opium.	whole:
·	ŧ	•	:	:	i.	:	ŧ	i	i	5 Ganja.	Bale 14
	:	:	:	:		ţ	ŧ	:	i	♯ Charas.	0022908
_	13	ᇤ		10	4	-	1		, pa	Bhang.	•
-	į	:	;	ì	i	i	:	:	i	Number of tappers licenses.	
	102	102	-3	<b>1</b> 5	8	•	9	16	8	Formenent).	Country liquors. Number of shops licensed for retail sale of
	نا	:	;	1	i	į	i	i	ı	Spirits under distillery system (temporary).	of all
_	;		:	i	;	ŀ	ŀ	ı	:	Spirits under out-still system (per- manent).	Counts boys H
_	•		:	i	<b>—</b>	i	:	<b>~</b>	4	≒ Fermented tari.	oense
	:	;	i	:	i	1	ì	1	i,	Unformented tari.	d for r
	;	:	:	:	;	i	į	1	i	Other country fermented liquors (pachwai, etc.,) (Ordinary licenses).	etail s
_	:	:	:	. :	:	1	ı	ı	:	8 Other country fermented liquors (Home-brewing licenses).	ale of

IMPERIAL RETURN III-SHOPS AND LICENSES-contd.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

	То	٠	Karachi Hyderabad Nawabahah Thar Parkar Sukkur Larkana Upper Sind Frontier	•	Ді <b>та</b> іов	
	Total of previous year	Total		<b>11</b>	Division and District.	-
hie i	_ <b>:</b> _	:_	!!!!!!			
nelud	-7	7	,	12	Malt liquors only.	
es 16 es	18	13	::::: <sub>20</sub> 5	88	Foreign liquors to be consumed on premises and on and off premises.	
вопов	87	87		22	Foreign liquors to be consumed on premises.	
This includes 16 essence licences entered through mistake.	89	40	29	22	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Foreign Liquors. Retail licences—Number for sale of
red ti	10	=	11111	85	Liquors in canteens.	oreign
hrough 1	æ	æ	سس نوس	88	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers,	Liquor
nistake.	187	161	::::: <u>5</u>	27	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	for sale
Тъево	i	:	1111111	88	Foreign liquors—all other special retail licenses.	Ot.
These have now been omitted	48*	87		89	Rectified spirits and medicated wines. (Druggists permits).	:
w beer	96	8	33 37 37 38 38	8	Denatured spirits.	
n omit	169	169	25 25 25 29 25 26 25 29 26 26 26 26 26 26 26 26 26 26 26 26 26 2	81	Raw opium.	Nun
itted.	192	192	22 4 6 2 4 8 g	82	Ganja.	Number of shicensed for research
	14	14	85 85 85 85 85 85 85 85 85 85 85 85 85 8	88	Charas.	sho:
	203	208	2221222	22	Bhang.	list Iist
ا ا	<b>&amp;</b>	80	: 20 co. : : 25 co.	36	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Retail licences—Number for sale of
	40	34	55 49	36	Morphia. (Special druggista' permits).	icene for sal
	:	;	1111111	87	Hemp drugs for medical purposes only. (Druggists' permits).	es-Nu le of
	65	56	ක්දු ක්රිය	. 88	Cocaine. (Druggista' permits).	mber

# IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

					COUNTRY SPIRITS.				For	eegn Lag	DOMS.	
	lunues:	in Imper	rial Gall	# 5 5 #		~ .	London	Impo	rted Lig	uors.	Liquors factured and ol foreign	manu- lin India assed as liquors.
Name of District.	At strength of G.P.	At strength of U. P.	At strength of	Equivalent London proof of the total of columns 3, 3 and	Rates of duty.	Cost price per London Proof Gallou.	Retail price per Proof Gallon.	Spirits in Imperial gallons.	Wines in Imperial gallons.	Malt liquors in Imperial gal- lous.	Spirits in Imperial gallons,	Malt liquors in Imperial gal- lons.
1	2	8	4	5	6	7	8	Ð	10	11	1 12	13
					Rs. a. p.	Ка. а. р.						
Karachi	89,440	22,676	, <b></b>	49,436	) · · · ·	Strong plain 2 5 4	, te	80,274	8,074	2,81,344	125	***
Hyderabad	¥7,578	1,865	***	21,502	Por	Weak plain 9 11 4	g	15,265	948	55,210	13	
Nawabshah	11,779	596	•••	9,102	imperial gallon.	Strong flavoured 8 8 0	ice Yed.	822	613	1,192		•
That Parkat	5,900	498	•••	4,238	25° U.P. 8 0 0 1	Weak flavoured 214 8	lling prices prescribed.	1,106	86 '	1,820	12	,
Bukkur	17,605	646	•••	19,659		Superior flavoured 8 10 8 25 U.P.	Ling	5,188	819	27,989		
Larkana	17,681	166	•••	18,928	1	Extra superior 4 2 8 flavoured 25° U.P.	ed sell	785	101	1,911	,	•••
Upper Sind Frontier	5,872	•••	1119	4,179		Surerior flavoured 8 8 8 40° U. 1°. Extra superior 8 18 8 flavoured 40° U. P.	No fixed be	273	23	2,201		•••
Total	1,23,995	25,887	***	1,08,599			!	68,713	10,098}	8,71.266	160	
Total of previous year	1,85,518	84,946		1,16.606		Construction Manager & Street Street Street Street Street		4.1,157	9,210	8,60,061	369	

}	Сомм	ERCIAL SPI	RITS.				OPIUI	AND OTHE	R DRUGS.			
	[m <sub>D</sub>	,g	ů	excise	rs of unjab states.	Wholesal opium t vendors	o retail	Jo 95	1 lbs.		Charas.	A 11 man 5 m
Name of District.	Rectified spirits in rial gallons.	Denatured spirits Imperial gallons.	Medicated wines Imperial gallons.	Issues in seers of opium.	Betail sales in seers of other opium (e.g., Punjab grown, Punjab Hill States, and Malwa).	Cost price.	Duty.	Average retail price opium, per sesr,	Sales of morphia in oz. and grs.	Sales in seers.	Cost price per seer.	Duty per seer.
1	14	15	16	17	18	19	20	21	22	23	4	25
						Rs. s. p.	Rs. a. p.		Lbs. ozs. grs.			•
Karachi	119	14,997	590	858 82 <b>4</b>	1 { ••••••	1		162 de 3	5 6 10	1,554	•	)
Hyderabad	8	8,794	10	1,101 1,104	******			1 selling prices been prescribed f. No. 4042-C/24 27th August	0 7 404	1,950		
Nawabshah	*****	414		486 488				Pre d		613	•••••	İ
Thar Parkar		369	•••••	525 <i>636</i>	•••••	92 7 0	37 9 0	2 5 2 E		432		Rs. 90
Sukkur	12	2,446	49	1,094 <i>1,118</i>	•••••	!		No fixed bave be (G. M. dated 1927).	1 14 2	1,206		
Larkana		425	******	864 875	******			Bate	0 0 863	961		
Upper Sind Frontier		144	******	148 152	******	ا • ا		(ž	Į	248	•	J
Total	139	22,589	649	5,076 6,096			•		8 4 299	6,964	*****	
Total of previous year	144	62,831	614	5,309 6,290	*****				7 6 4422	. 2,858		

These figures wrongly included the sales made by whole sale to retail licences.
 Note—Figures in italics in column 17 represent retail sales.

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# IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—concld.

			,	C	PIUM AND OTHER	DRUGS-con	td.			•		
• •	Oharas-contd.		G	anja.				Bhang			ä	
Name of District.	Retail price per seer.	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per secr.	Sales in seers of bhang and its preparations.	Cost price per	Duty per seer.	Retail · price per seer.		Sales of cochine	•
ı	26	~ 27	28	29	30	91	92	3 <b>5</b>	84		35	
					maddharmann ar arm armadhanna gagagaga			Rs. a. p.		Lbs.	OZ8	. gra
Karachi	ו ו	317	•••••	n r		8,704		h 1	- rd	8 ا	8	448
Hyderabad		53	*****		d selling prices seb prescribed . No. 4042-C/24, 27th August 1927).	12,162	******		ig prices escribed 2-C/24. agust	1	6	426
Nawabshah	1	17	······.		ig D) 98657 42-C	9,128	*****		9 5 CV			•
Phar Parkar	- Re. 60 -	45	*****	Rs. 20	allin o. 46 ib A 927).	2,337	*****	2004	ixed selling e been pres- M. No. 4043- ted 27th Au 1927).	<b>i</b> l	••••	
Suk <b>kur</b>		61	******		13 (4) 90 (1) 10 (1) 11 12 11 11 11 11 11 11 11 11 11 11 11	23,248			beer beer No 19	1 1	2	86
Larkana		2			o fixed ave bec (G. M.) dated 2	19,869			Nofixe have b (G. M. dated	0	0	165
Upper Sind Frontier	]	. 5	******	}	No fi bay (G.	2,165	*****	i) (	Sag.	0	0	50)
Total	* ******	500	******	••••		72,613			277111	6	6	215
Total of previous year	*****	589	******			81,481		·	•••••		10	8403

H. M. KIRKWOOD,
Superintendent of Salt and Excise. Sind.

## IMPERIAL RETURN IV-A.

# Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

					I	nport						Exp	orte.				•	
			Duty-	paid.				In bond.			Duty-pa	id.				1	n bond	•
Description of excisable	Fr	0111	Fre	)IU —	То	tal				To *-		To	· ·	То	tal			
articles.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From-	From—	Total	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	To-	To	Total.
1	2	8	4	5	6	7	8	9	10	$\mathbf{n}_{\perp}$	12	13	14	15	<b>1</b> 6	17	18	19
Charas	     	•••					Hoshiarp 7094 Amri 735 Rawa secre 141.	ur seers taarmeers lpindi	Seers 7,970	Seera	ŀ	•••	:	Seers			****	
ianja				1		·{	Ahmed (Bomba dency) so	nagar y Presi- ers 1,1:0	}	******					•••	•••	***	
Cocaine					i					Afghanistan 875 Punjab } 557	1			Grs. 1,432	• • • •	***		
Morphis							Baluchis	Grs. tan. 774	•••	•••••	!		·	774	• •••			

				•	Imp	orts						E	xport	•				
•			Dut	y-paid				In bond			Duty-pa	id				1	In bond	ı
Description of excisuble articles	Fro	m-	Fro	m—	T	otal				7'0-		To	<b>-</b>	То	tal			
- -	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	From-	From-	Totel	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	То-	То	Total
1	2	8	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	. 19
or care in a sign of the sign	Beer Gis.	Wines Gla.	Spirits Gls.				arminer a count of the			Beer Gls.	Wines Gls.	Spirits Gls.	;   			Beer Gls.	Wines Gls.	Spirits GIs.
dian made, foreiga liquors	; 	 					) : 							;				
United Provinces			210		! •••				<b></b>	*****		: : •••		: : •••			·	""
iropean—											İ	ĺ			,	!		1
Punjab	•[ ••• 		•••		•••	¦ '				108,992	10,288	37,948	***				' 	
Baluchistan	.¦	! <b></b>			•••	. ••• '	•••			52,278	4,960	9,694	•••					1
United Provinces		!	•••			! !	•••	•••		9,534	1,930	8,162	•••			' <b></b>	` 	:
aj putana . W. F. Province		***		***	***		•••	•••	"	7,742 50,042	1,146 5,268	13,830		•••	•••	***	•••	: "

			1	1	:	1		í	1	1		1 (	ſ				,	
Bengal		***			 ·		***			******	46	32					]	•••
Columbo		•••			 ···				***	*****	¦	8						•••
Kashmir		•••			 	,				•••	•••			,		9,808	958	3,316
Persian Gulf					 : ***					•••••						712	204	1,310
Total	ĺ	***	1	210	 	·				228,538	23,638	73,736			·	4,520	1,162	4,626

H. M. KIRKWOOD, Superintendent of Salt and Excise, Sind.

# IMPERIAL RETURN V.

	Arc	A in squ	are miles.	(i	Populat in thouse	ion inds.)				Nun	iber of su	uare biil	es per shop	<b>.</b>		,	
				***************************************			i '	Country s	pirit.	 			- <del></del>			İ	<del></del>
Division and District.	ll system	Distille	e <b>ry</b> sys <b>te</b> m.	ll system.	Distille	'y system.	area.	Distille	ery area.	Op	iun.	G	anja.	Cha	rās.	Bh	ang.
	Out-still	Urbau.	Rural.	Outstill	Urban.	Rural.	Out-still	Urban.	Rural.	Urban.	Rural,	Urban.	Rural.	Urban	Rural	Urban.	Rural.
1	9	:	3	`4	l	5	6		7		8		9 .	1	0		11
		ı															
Karachi		33	11,731		840	*302		1.65	1.173-10	3.00	1.173-10	3.00	1,066-45	16-50		3.00	1,066-45
Hyderabad	•••	17-43	4,625.57		96	477		1.58	1,156-39	1.58	231-28	1.45	210-25	5-81		1.45	210.52
Nawabshak	•••	1.50	3,888-50	•••	23	896		0.30	972-13	0.30	176.75	0.30	259-23	0.75		0.30	155-54
Thar Parker	•••	1.00	13,635	•••	9	357	· '	0.50	1,948.00	0-50	563-17	0.50	852-25	1.00		0.50	852-25
Sakkur	•••	11	5,595		115	<b>3</b> 95		1-00	621-67	0.79	310-83	0.61	215-19	č·50	'	0.61	'
Larkana	***	14	5,037	***	37	561		2-38	839-50	2.33	265-11	3.00	132-55	7:00	•••	2.00	136-14
Upper Sind Frontier	•••	4	2,692	***	11	230	•••	2.00	558-40	4-00	448-67	2.00	384-57	2.00	•••	2-00	290-11
Total		81.03	47,205.07		581	2,748		1-44	1,049-02	1.64	396-68	1.44	349.67	5.85	•••	1:44	323/32
Total of previous year		81-93	47,205.07		531	2,748		1-44	1,049-02	1.64	396-68	1.44	349-67	5.85		1:44	823-33

						of shop popula		000,				Consum	ption per 1 seers (to 1	00 of the po iwo places o	pulation in a f decimals.)	gallons or
	C	ountry s	pirit.		·*····				e	!			n y man ar der gerenden e			
Division and District.	ill area.		illery ea.	Opi	um.	Ga	nja.	Cha	ras.	Bh	ang,	Country spirit (Distil- lery area.)	Opium.	Ganja.	Charas.	Bhang.
	Out-still	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban	Rural.			<u> </u>		<b> </b>
1	12	1:	3	1	4	11	5	! 1	16	. 1	7	18	19	20	21	22
and there is a March of 1973	١.							 !		! !		·			[	
Karachi		0.83	0.33	0-46	0.33	0-46	0.36	0.08	}	0.46	0.36	7.83	0.15	0-06	0.59	0.68
Hyderabad	•••	1.15	0.08	1.15	0.43	1.25	0.46	0.31		1 25	0.46	3.66	0.19	0.01	0.34	2.13
Nawabshah		2.17	0.10	2·17	0.56	2·17	0.38	0.87		2.17	0.63	2.21	0.15	0-04	0.15	2.18
Thar Parkar	•••	2.23	0.18	2.22	0.62	2.23	0.41	1.11		2.22	0.41	1.09	0.14	0.01	0.11	0.59
Sukkur		0.96	0.28	1.22	0.46	1.57	0.66	0.17		1.57	0.66	2.68	0.22	0.01	0-24	4.56
Larkana		1.62	0.11	1.62	0.34	1.89	83.0	0.54	*	1.69	0.66	2.23	0.15		0.16	3.92
Jpper Sind Frontier		1.82	0.23	0.91	0.26	1.82	0.30	1.82		1.82	0.39	1.71	0.06	•••••	0.10	0.89
Total		1.07	0.16	0.94	0.43	1.07	0.49	0.26		1.07	0.53	3.30	0.15	0.02	0.51	2.31
otal of previous year		1.07	0.16	0.94	0.43	1.07	0.49	0.26		1.07	0.98	8.56	0.16	0.03	0.09	2.48

## IMPERIAL RETURN V-concld.

-				Avers	igo taxat	ion per	proof g	allon or	scer in	rupees (	to two p	aces of d	ocimula)	•		1
		intry ap tillery a		C	pium.					~ ~~~	Hemp d	rugs.	mingri of the same was an and a same was a same was a same was a same was a same was a same was a same was a s		· mai vi. orchitale i se merchana.	Avorage total Excise
Division and District.				į	<b>i</b> .		G	enja.	_		Charas		1	thang.		head of population (based on
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Totel.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Daty.	Vend fees.	Total.	noturn 48 of Imperial Return I).
. 1	23	24	25	26	27	28	29	80	81	83	83	84	85	86	87	35
Karáchi Hydorabad Nawábsháh Thar Párkur Sukkur Lárkána Upper Sind Frontier	17-31 10-45 10-72 6-58 11-75 9-64 10-56	9:08 8:33 5:36 6:46 5:83 4:13 6:65	25-30 18-77 16-08 11-09 17-58 13-81 17-21	97:56 97:56 97:56 97:40 97:40 97:49 97:79	89-02 88-55 85-77 28-55 89-80 85-40 50-74	126-58 76-11 73-3 3 66-04 97-33 73-19 88-06			1	10-89 5-17 1-41 4-13 3-64 3-08 2-62	10-90 4-27 2-07 5-83 3-13 2-53 6-16	21·19 9·44 4·58 9·96 6·77 5·61 8·78				8-90 1-91 0-57 0-82 1-05 0-69 0-47
Total	19:08	69-71	82.70	37.57	45'87	83-44				3.03	3.84	7·H2				1.83
Total of previous year	19.17	6.93	20.10	87-83	42.39	80.53	<del></del>	-		4.53	3.53	8.06				141

H. M. KIRKWOOD, Superintendent of Salt and Excise, Sind.

#### No. 559 of 1930.

SALT AND EXCISE OFFICE: Aden, 1st September 1930.

From

CAPTAIN J. R. L. BRADSHAW,

Collector of Salt and Excise,

Aden;

To

THE COMMISSIONER OF SALT AND EXCISE, Aden.

Subject .-

Sir,

I have the honour to submit herewith a Report on the Administration of the Excise Department in Aden and Perim for the official year 1929-30.

I have the honour to be,

Sir,

Your most obedient servant,

J. R. L. BRADSHAW,

Captain,

Collector of Salt and Excise, Aden.

# REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1929-30.

I.—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Depart ment, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the local Police under the Government Agent.

#### II.—Financil Results of the Years Administration.

- 2. The principal sources of excise revenue are detailed in the appended statement—Appendix I—in which the realizations of the year under report are contrasted with those of 1928-29. The net receipts including the cost price of opium amounted to Rs. 2,02,389 against Rs. 2,26,638 in preceding year showing a decrease of Rs. 24,249. The decrease in duty on "Foreign liquors" is chiefly due to:—
  - (1) The replacement of about 2,500 troops by 650 at present;
  - (2) Prevalence of small-pox for over five months; and
  - (3) The closing of the port on that account for over two months.

The total expenditure on account of establishment and contingent charges amounted to Rs. 21,088 against Rs. 19,480 in the previous year as shown below:—

· T4	_			Amo	unts. ' ,
Item	<b>s.</b>			1928-29.	1929-30.
				Rs.	Rs.
Establishment Contract contingencies Countersigned contingencies		•••		18,208 1,119 153	19,812 1,120 156
		Tota	al	19,480	21,088

## III.—Imported Foreign Liquors.

3. Sixteen licenses were issued at Aden for the sale of foreign liquors, 4 licenses for the sale of foreign liquors under "Military Tenant System", 8 licenses for the sale of foreign and Indian made essences, 10 licenses for the sale of denatured spirits, 9 club licenses for the sale of foreign liquors, potable spirits and malt liquors of Indian manufacture, 2 licenses for the sale of country liquor, 2 licenses for the sale of hemp drugs, 2 licenses for the sale of opium, 2 licenses for the sale of cocaine (chemists) and 8 licenses for

the sale of dangerous drugs (medical practitioners). At Perim one license was issued for the sale of foreign liquors.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim, respectively, during the year under report and the previous year are shown in Appendix II.

#### IV .- Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following tabular statement:—

	Items.			1923-29.	1929-30.
				Gls.	Gls.
Date liquor (50° U.P.) Date liquor (30° U.P.)	•••	***	•••	8,700 300	8,145 332
	Total in terr	ns of 50° U.	P	9,120	3,609-800

#### V.—Intoxicating Drugs.

5. The quantity of Intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1929-30 and the previous year is as under:—

District.	:	Ga	nja.	Bh	ang.
Metrici.		1928-29.	1929-30.	1928-29.	1929-30.
	<del>-</del> !	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Danism		79 18 	40 12	0 63	0 64

The fall in the consumption of hemp drugs is mainly attributable to the removal of the Indian troops from Aden.

#### VI.—Cocaine.

6. The cocaine transactions during the year are shown in Appendix III appended to this report. Balance on 31st March 1930 was 3,362 grains.

#### VII.-Opium.

7. Forty-four seers and thirteen tolas of excise opium were sold by the contractor during the year under report against 39 seers and 65 tolas in the preceding year. The license fee for the retail vend of opium and the gain on sale of opium are shown in Appendix I, ride items 7 and 8. The details of opium transactions are given in the appended statement—Appendix III.

8. No quantities of opium were issued in 1929-30 for veterinary or quasi-veterinary purposes, vide G. R., R. D., No. 3494/24, dated 3rd April 1925.

#### VIII.—Incidence of Taxation.

9. The incidence of Abkari taxation per head of population for the year 1929-30 is constructed in the following statement with that of the previous year:—

			Population	192	8-29.		•	192	9-30.		
	District.		as per Census of 1921.	Realiza- tions.	Inc of to per	axa	tion'	Realiza- tions.	Inc of t	-	tion
			!	Rs.	Rs.	a.	p.	Rs.	Rs.	18.	p.
Aden Perim	•••	•••	54,497 2,070	2,21,538 5,100	4 2	1 7	1 5	1,96,544 5,845	3 2	9 13	8 2
	Total	**1	56,567	2,26,638	4	0	1	2,02,389	3	9	3

# IX.-Of fences.

10. During the year under report sixteen cases of illicit importation of liquor and perfumed spirits and three cases of illicit sale of liquor and hemp drugs were detected against twelve cases of illicit importation of liquor and perfumed spirits and three cases of illicit sale of liquor and hemp drugs in 1928-29.

## X.—Head of Department.

11. The following officers held charge of the office of the Collector of Abkari during the year:—

Captain F. E. Laughton, and Colonel B. R. Reilly, C.I.E., O.B.E.

## J. R. L. BRADSHAW,

Captain,

Collector of Salt and Excise, Aden.

No. A/476-5350.

THE RESIDENCY: Aden, 13th September 1930.

Submitted to Government in the Revenue Department, Bombay.

(Signed) B. R. REILLY,
Acting Resident and Commander-in-Chief,
Aden.

#### APPENDIX I.

# Comparative statement showing sources of Excise Revenue realised in Aden and Perim during the financial years 1928-29 and 1929-30.

Items.	Ad	en.	Per	rim.	То		
	1928-29.	1929-30.	1928-29.	1929-30.	1928-29.	1929-30.	Remarks
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Duty on imported Foreign liquors.	1,70,219	1,45,344	4,847	5,623	1,75,065	1,50,967	
2 License fees for the sale of foreign liquors.	10,054	10,290	253	223	10,307	10,512	
S Still head duty on country liquor.	34,200	<b>3</b> 0,525		•••	34,200	<b>3</b> 0,525	
4 License fee for the manufacture and sale of country liquor.	1,616	1,576	•	***	1,616	1,576	
Duty on intoxicat- ing drugs.		2,800				2.800	
6 License fees for the manufacture and sule of intoxi- cating drugs.	450	260		•••	450	260	
7 License fees for the Opium Farm.	726	450		•••	726	450	
Gain on sale of opinus.	1,823	2,068			1,833	2,068	
Miscellaneous	8,441	2,195	•••		2,441	2.195	
Total	2,21,538	1,95,508	5,100	5.845	<b>2</b> ,26,6 <b>38</b>	2,01,353	
Befunds	1,568:	196		***	1,568	196	,
Net Total	2,19,970	1,95,812	5,100	5,845	2,25,070	2,01,157	

J. R. L. BRADSHAW,

Captain,

Collector of Salt and Excise, Aden.

#### APPENDIX II.

Comparative statement of quantities of imported Foreign Wines,
Spirits and Malt Liquors passed for consumption in
Aden and Perim during the financial years
1928-29 and 1929-30.

	Aden.		Perim.		Total.		. Aden.		Perim.	
Items.	1928-29.	1929-30.	1928-29.	1929-30.	1928-28.	1929-30.	Inorease.	<b>Decrease.</b>	Increase.	<b>Decrease</b> .
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls,	Gls.
Ale, porter, beer, cider and other fermented liquors.	1,13,241	77,815	1,625	2,050	1,14,866	79,365	***	35,926	425	. • • •
Denatured Spirits	593	843			593	843	250			
Perfumed Spirits	-63	78		;	63	78	15	! ! ••• !		
Liqueurs, Cordials mix- tures and other prepa- rations containing spirits.	99	38	1	3	100	41	***	61	3	•••
All other sorts of spirits.	4,457	4,236	179	199	4,636	4,434	i	221	19	
Champagne and all other sorts of wines not containing more than 42 per cent. of proof spirit.	178	123	***	2	178	125	411	55	- 23	***
All other sorts of wine not containing more than 42 per cent. of proof spirit.	2,058	1,806	18	33	2,076	1,839		259	15	
Total	1,20,689	84,439	1,823	2,286	1,22,512	86,725	265	36,515	463	

J. R. L. BRADSHAW,

Captain,

Collector of Salt and Excise, Aden.

184 APPENDIX-HI.

# Statement showing the transactions in Opium and Cocaine during the year 1929-30.

Name of drugs.		Opening balance on		арс	rted	Ex-	Con-	Balance on	
preparations, admixtures, etc.	lat A1	ril	From.		Quantity.	ported.	sumed.	31st March 1930.	
l. Crude opium	Seers Tolas	1 84}	India	•••	Seers 60		{Seers 44 {Tolas 13 Grains	Seer 1 Tolas 2 Grains	
i. Opium medi-	Grains	22,6812	London		Grains 11,268		3,856		
Liq. Morph. Hydro, Chlor,		212}		•••	15,360		" 11,890 <u>1</u>	., 3,69	
Morph. Hydro.		1,080	21	•••	240		,, 554	., 76	
5. Liq. Morph.	**	1,400						., 1,40	
6. Morph. Acetas.	**	<b>2,63</b> 5}			*****		Grains	., 2,635	
f. Cocains		3,291	London	•••	Grains 243		1,1727	., 3,96	
8. Heroin	,,	31						3	
9. Hemp drugs		11,208			******		••••	,, 11,20	

J. R. L. BRADSHAW, Captain,

Collector of Salt and Excise, Aden.

Annual Reports.

Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the financial year 1929-30.

#### GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/282.

Bombay Castle, 20th April 1931.

Read Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the year 1929-30 submitted by the Commissioner of Excise, the Commissioner in Sind and the Resident and Commander-in-Chief, Aden.

RESOLUTION.—In the Presidency (excluding Sind) there was an increase during 1929-30 of 51,300 proof gallons in the consumption of country spirit as compared with the preceding year. The increase occurred in the districts of Ahmedabad, Surat, Bombay Suburban, Kanara, Dharwar, Belgaum, Bijapur, Satara, Poona, Nasik and Eastand West Khandesh and the Town and Island of Bombay. The remaining districts showed a decrease in consumption. In Bombay the increase was due to the absence of industrial trouble which had reduced consumption in the previous year. In other places the increase was due to (1) the lowering of selling prices by licensees in certain places on account of competition, (2) the large number of marriages celebrated amongst the drinking classes with a view to evading the Sarda Act which came into force from 1st April 1930, (3) the increase in the limit of possession of country spirit and (4) the sale of 25° U.P. spirit at many border shops. The main decreases in consumption were in the districts of Broach, the Panch Mahals, Kolaba and Ahmednagar and are ascribed to general trade depression and high selling prices. The rations fixed for the year 1929-30 were the same as those for the year 1928-29, but the former include in all cases the extra ration of 20 per cent, allowed to border shops in case of necessity. In spite of an increase in consumption as compared with the previous year, the total consumption fell below the allotted ration by 476,500 proof gallons. In Sind the consumption of country spirit decreased from 116,700 proof gallons in 1928-29 to 108,100 proof gallons in 1929-30. In the districts of Nawabshah, Sukkur and Larkana an increase in consumption is attributed to the prevalence of cholera and the celebration of an unusually large number of marriages

- at the close of the year owing to the passing of the Sarda Act. The decrease in the district of Karachi was due to a combination among the licensees, while that in the districts of Hyderabad, Thar Parkar and Upper Sind Frontier was the result of the general trade depression and the unfavourable character of the year on account of heavy rains and floods.
- 2. In the Presidency (excluding Sind) the number of shops for the retail vend of country spirit increased from 1,579 in 1928-29 to 1,607 in the year under report. Twenty-eight additional shops were opened or reopened on the recommendation of the Excise Advisory Committees concerned in places where they were required to meet the legitimate needs of the drinking public. The number of shops in Sind remained stationary.
- 3. The revenue from country spirit (i.e., still-head duty, license and vend fees) in the Presidency (excluding Sind) increased from Rs. 2,07,77,000 to Rs. 2,15,54,000 while in Sind it decreased from Rs. 23,46,000 to Rs. 21,76,000. For the whole Presidency therefore there was an increase of Rs. 6,07,000.
- The consumption of toddy in the Presidency (excluding Sind) increased by 1,335,600 gallons and in Sind by 4,800 gallons. The number of trees tapped in the Presidency (excluding Sind) increased by 52,900 and the number of licenses decreased by 517. The increase in consumption is shared by all the districts except Ratnagiri, Kanara, Belgaum, Sholapur, Satara, Poona and Ahmednagar and the Town and Island of Bombay. The increase of 762,100 gallons in consumption and of 17,124 in the number of trees tapped in the Thana District was due to the fact that in the previous year on account of the boycott of the toddy auctions in the Umbergaon Petha there was an abnormal fall in consumption as also in the number of trees tapped. The increase in consumption of 548,600 gallons and of 23,607 in the number of trees tapped in the Surat District was due to the fact that in the year 1928-29 many shops and booths had remained undisposed of for want of bids, resulting in a considerable decrease in consumption as compared with that of 1927-28. The celebration of a large number of marriages during the year on account of the passing of the Sarda Act was also responsible for increased consumption. The decrease in the number of licenses in spite of the rise in consumption was mainly due to the decrease in the number of domestic consumption licenses in the Panch Mahals District owing to restrictions imposed on their grant. In Sind the increase in consumption was caused partly by a succession of seasonal rains in Karachi and Hyderabad and partly by the diversion of consumers of country spirit to toddy which was sold at a cheaper rate. The total revenue from toddy increased from Rs. 45,79,000 to Rs. 51,25,000.
- 5. There was an all-round increase in the consumption of foreign liquor. The imports increased by 355,342 gallons in the Presidency other than Sind and by 80,154 gallons in Sind. A large part of the imports is, however, exported to other provinces, and the figures of sales,

as indicating consumption, are alone important. These show an increase in consumption. The notable increase in the sales of fermented liquor, i.e., 149,900 gallons, in the Presidency (excluding Sind) is explained by the popularity of cheap foreign beers among the Bombay millhands. The consumption of Indian-made spirits in the Presidency other than Sind showed a large increase due to their cheapness as compared with imported spirit. The sales of denatured spirits show an increase of 16,855 bulk gallons, due mostly to the use of this spirit for stoves and in arts and industries. In some districts the increase is attributed to the use of denatured spirit for potable purposes by the poorer classes owing to high price of and restrictions on country spirit.

- The consumption of ganja decreased from 32,900 seers to 31,600 seers in the Presidency other than Sind and from 582 seers to 500 seers in Sind. The decrease was mainly in Bombay City and the districts of Poona, Sholapur, Ahmedabad and Nasik. In Bombay City the decrease is reported to be due to the diversion of ganja addicts to illicit charas, while in the districts it is attributed to high selling prices charged at the shops. The consumption of bhang also showed a decrease of 141 seers in the Presidency (excluding Sind) and 8,868 seers in Sind. The large decrease in Sind is attributed to the general economic depression and unfavourable character of the year on account of abnormal rains and The remarkable increase of 4,106 seers in the consumption of charas in Sind was the result of the reduction of duty from Rs. 60 to Rs. 20 per seer and the fixation of the maximum selling price at the low rate of 12 annas a tola. The total revenue derived from the sale of hemp drugs throughout the Presidency was Rs. 25,98,916 as against Rs. 27,23,917 in the previous year.
- 7. The sales of opium decreased from 22,100 seers to 21,350 seers in the Presidency other than Sind and from 5,300 seers to 5,100 seers in Sind. The decrease in the Presidency excluding Sind was due to trade depression and the high selling prices charged by licensees as a result of heavy vend fees which they had to pay on account of keen competition. In Sind the decrease in consumption is attributed to high selling prices and the unfavourable character of the season owing to abnormal rains and floods. The revenue derived from opium decreased from Rs. 29,02,000 to Rs. 28,09,000 in the Presidency other than Sind and from Rs. 5,48,000 to Rs. 5,37,000 in Sind.
- 8. The gross total expenditure on administration, exclusive of (1) refunds (Rs. 2,28,627) and (2) compensation to (a) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (b) the District Local Boards in the Presidency (excluding Sind) in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was in the Presidency (excluding Sind) Rs. 26,09,000 as against Rs. 26,41,000 in the previous year, and in Sind Rs. 3,41,000 as against Rs. 3,50,000. The net excise revenue increased from Rs. 3,15,80,000 to Rs. 3,33,36,000 in the Presidency other than Sind. In Sind there was a decrease of Rs. 2,33,000