Chapter IV

FINANCIAL RESULTS
Alcohol was a prominent business in Tamil Nadu. The income derived by Government by means of various duties and taxes from alcohol was considerably high. There was great progress in the revenue, even after prohibition.

**Meaning of Abkari Revenue**

Practically any revenue derived by any method from spirituous and fermented liquors or intoxicating drugs was regarded as 'excise revenue' or 'Abkari revenue'.

It was derived in various ways like duties, taxes, licences, fines or confiscation. In Tamil Nadu, the Akbari Revenue was realized from the following main heads, viz., country spirit, duty on country spirits excised at tariff rates, country beer, vend fees on imported liquors, toddy etc.

In Madras 'the excise system' had a special meaning viz. the system under which a still-head duty, determined with reference to strength, was levied on each gallon of liquor issued for consumption from a central or private distillery. It was always carefully distinguished from a farming or

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1 ABKA, p 37.
2 Madras Act-I, 1886, p 212.
renting system under which no such still-head duty was imposed on liquor. In Madras, therefore, the word 'excise' had a technical and limited signification, which must be always borne in mind. The 'excise districts' were those in which an excise system as above described had been introduced.⁴

A renting system denotes merely a farming system. It was only in force, with respect to arrack in districts or parts of districts where spirit was manufactured from toddy, and was adopted because concentration of manufacture was difficult. The toddy revenue was also formed out and in Madras town into which the tree-tax system had been introduced. The words 'renters' and 'farmers' were identical in sense. Rented or farmed districts were those in which the rights or privileges of manufacture and vend were leased for lump sums for certain periods.⁵

**SOURCES OF ABKARI REVENUE**

The Abkari Revenue was realized under the following main heads: i) country spirit, ii) duty on country made spirits excised at tariff rates, iii) country beer, iv) vend fees on imported liquors etc., v) toddy, and vi) intoxicating drugs.⁶

In addition to the above in Tamil Nadu Abkari Revenue was also derived from:

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⁴ ABKA, p 37.
a) The receipts from fees for manufacturing licences for the distillation of spirits by the European process and for the establishment of breweries.
b) The sale of auction on the farming system and the monopoly of the manufacture as defined by the Abkari Act.
c) The pass duty on, and rent of farms.\(^7\)

The revenue from the taxation of country liquor, including spirits and toddy, was collected under the following heads:

**Country Spirits**

1) Licence fees of
   a) Private distilleries
   b) Private warehouses
   c) Wholesale vend depots

2) Excise duty on country spirits

3) Vend rents
   a) of rural forms
   b) of independent town shops

4) Rent for the privilege of manufacture and vend of country spirits combined.

5) Revenue derived in agency tracts from:
   a) Licence fees
   b) Rentals
   c) Direct Government manage

**Country Spirits and Toddy Combined**

6) Joint rents of country spirits and toddy farms

7) Tree-tapping licence fees.

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\(^7\) ABKA, p 38.
**Toddy**

8) Rents of: 
   a) Toddy farms
   b) Independent toddy shops

9) Tree tapping licence fees

10) Licence fees of toddy sops.\(^8\)

Besides the revenue from country spirits and toddy, revenue was also derived from tax upon foreign spirits, wines and beer. Another source of revenue was the receipts from fees for manufacturing, licences for the distillation of spirits by the European process, and for the establishment of breweries.\(^9\)

Considerable amount of revenue was derived from duties. A duty should, if the Governor in Council, so direct, be levied on all liquor and intoxicating drugs –

a) permitted to be imported,

b) permitted to be exported,

c) manufactured under any licence,

d) manufactured at any distillery,

e) permitted to be transported, or

f) sold in any part of Tamil Nadu.\(^10\)

Such duty might be levied in one or more of the following ways:

a) by duty of excise to be charged in the case of spirits or beer either on the quantity produced in or passed out of the distillery or brewery, as

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the case might be; or in accordance with such sale of equivalents, calculated on the quantity of materials used or by the degree of attenuation of the wash or wort, as the case might be, as the Governor in council might prescribe;
b) in the case of intoxicating drugs by a duty to be rateably charged on the quantity produced or manufactured;
c) by payment of a sum in consideration of the grant of any exclusive or other privilege –
   1. of manufacturing or supplying by wholesale, or
   2. of selling by retail, or,
   3. of manufacturing or supplying by wholesale and selling by retail any country liquor or intoxicating drug in any local area and for any specified period of time;
d) by fees on licences for manufacture or sale;
e) in the case of toddy, or spirits manufactured from toddy, by a tax on each tree from which toddy is drawn, to be paid in such instalments and for such period as the Governor in Council may direct; or
f) by transport duties assessed in such manner as the Governor in Council may direct.\(^\text{11}\)

When duty was levied by way of tax on toddy trees, the Government in Council may, or notification, direct that the licence should be granted only on the production by the person applying for it of the written consent of the owner, or person in possession, of such trees the licence being

\(^{11}\text{Ibid.},\text{p16.}\)
granted to such person so applying for it; and when such notification has been issued such tax shall, in default of payment by the licencee, be recoverable from the owner or other person in possession who has so consented.

When, in like case, trees were tapped without licence, the tax due should be recoverable primarily from the tapper or in default by him from the occupier, if any, of the land, or if the trees did not belong to the occupier of the land or if the land was not occupied, from the person, if any, who owned was in possession of the trees unless he proved that the trees were tapped without his consent.

1. When a tapper had been convicted of illicit tapping and the tree-tax had been subsequently collected, the trees shall not be marked either on his or any other's application, except upon payment of the full fees. If he continues to tap the trees without having them marked, he will be liable to be arrested a second time.\(^{12}\)

2. Collectors had been requested to instruct subordinate Magistrates, in whose Courts offenders might be convicted for unlicenced tapping, to forward copies of calendars or other information of the cases to the Tahsildars concerned to enable them to collect the fees on the revenue side.\(^{13}\)

All or any of the duties leviable under this Act in any local area might, with the sanction of the Governor in Council, be farmed subject to

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\(^{12}\) BP, Abk. No.62/559, R., 5\(^{th}\) April 1905, p 16.

\(^{13}\) BP, No.200, 12\(^{th}\) May 1893, p 16.
such payment and on such other conditions as the Governor in Council should prescribe. Farmers of duties under this section should take out licences as such from the Collector.

When the exclusive privilege of manufacturing toddy had been granted, the Governor in Council might declare that the written permission of the grantee to draw toddy should have, within the area to which the privilege extends, the same force and effect as a licence from the Collector for that purpose.14

In the absence of any contract or condition to the contrary, any grantee of any exclusive or other privilege might let or assign the whole or any portion of his privilege or farm. But no such lessee or assignee should exercise any rights as such unless and until the grantee or farmer, as the case might be, should have applied to the Collector for a licence to be given to such lessee or assignee, and such lessee or assignee should have received the same.

This section applied to independent shops also, in as much as it refers to all grantees of any privilege under the Act, and there was not objection to the holder of an independent shop transferring his licence to another with the approval of the Collector. If the licence was not transferred, the person actually working the shop, even though he himself a sub-lessee or was appointed by a sub-lessee, must be regarded as the agent of the licencee who

would continue to be held liable for any infringement of the conditions by the individual in charge of the shop.\textsuperscript{15}

It should be lawful for any such grantee, farmer, lessee or assignee as aforesaid to proceed against any person holding under him for the recovery of any money due to him as if it were an arrear of rent recoverable under the law for the time being in force with regard to landholder and tenant.

Provided that nothing contained in this section shall affect the right of any such grantee, farmer, lessee or assignee, to recover by civil suit any such amount due to him from any such person as aforesaid.\textsuperscript{16}

**Revenue from Toddy**

Different systems of realizing toddy revenue were kept in force in the same district in order to suit local peculiarities and also for protecting revenue. No toddy revenue was raised in the Nilgiris district. In other parts different systems like renting system of farms, renting of independent shop system, tree tax system and fixed annual licence-fee system were in existence.

The ordinary method of farming the toddy revenue separately from the arrack farms was in force throughout Tamil Nadu, except the town of Madras and the districts in which toddy spirit was consumed, in which the arrack and toddy farms were rented jointly. No toddy revenue was raised in

\textsuperscript{15} BP, No.295, 2\textsuperscript{nd} June 1892, p 17.

\textsuperscript{16} Ibid., p 17.
the Nilgiris. In Madras and the suburbs it was then managed on the free tax system.\(^{17}\)

Success of the tree-tax system depends on the preservation of trees, because: (i) A tree well preserved would yield the full quantity of juice on which the tree tax had been based, and the licencee not be a loser, (ii) there would be no want of trees for tapping, (iii) the trees would not die by over tapping, (iv) now that the owners got more rent they pay more attention to the trees, and they appreciate the tree-tax system.\(^{18}\)

The revenue from toddy was collected from the following sources:

1. Rents of – (a) Toddy farms and (b) Independent toddy shops
2. Tree-tapping licence-fees
3. Fixed licence-fee of toddy shops as in the Madras town.
4. Arrack and toddy farming
5. Toddy-drawers’ licence fees.

The toddy revenue was thus derived from shop rents and the tree tax, chiefly from the former.\(^{19}\)

According to the tree tax system, a fee of Rs.1.8 half yearly was charged for each coconut tree tapped, and one rupee for each palmyra and date for the season of yield, i.e. for about three months.\(^{20}\)

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\(^{17}\) ABKA, p 54.

\(^{18}\) ABKT, p 12.

\(^{19}\) Ibid., p 17.

\(^{20}\) Ibid., p 53.
A fixed licence fee was charged for each toddy shop according to its class. There were four classes of shops graded according to the amount of business transacted therein. The shopkeepers employ their own servants as toddy drawers, paying the tree tax for them.\(^1\)

Until the 1\(^{st}\) of October 1887, the toddy revenue of the town of Madras was raised under a very peculiar system, which had been in force since the beginning of the century. The fee for each tree was two paise per day, and the total fees for the number of trees assigned to a shop constituted the rent, which the shopkeeper had to pay. It was collected daily. The trees from which toddy was allowed to be drawn were all stamped with distinctive marks for each season and registered by the Abkari Department half yearly. The shopkeeper was allowed not only to have fresh trees marked every year, but also to exchange those, which had proved unproductive during the course of the year. Extra shops were licenced during the palmyra season at two paise for each tree per day. This old system was abolished, and the tree-tapping system introduced with a view to get rid of the low-paid collecting establishment and the malpractices, which formerly prevented. Though the shopkeepers were limited nominally to a certain number of trees, they really tapped or larger number, without paying. For the same cost a well paid, though numerically reduced, establishment had been substituted for the ill behaved and inefficient subordinates entrusted with making the collections of the town.\(^2\)

\(^{21}\) Ibid., pp 53-54.

\(^{22}\) ABKA, p 14.
The new arrangements had been successful in educing system and method from the previous state of disorder. The tree-tapping tax system, on its introducing, caused a strike of the toddy shop keepers which lasted nearly two months but was eventually defeated.\(^{23}\)

Since the introduction of the tree-tax system the owners of trees were gradually raising the tree rent. Formerly the tapper used to pay the landlord in kind, i.e. toddy. The large renters under the old system held lands in the villages, exercised considerable influence in the district and could get trees without difficulty, but difficulty was being experienced in some places under the tree tax system by independent vendors, who were generally men of small means, had little or no influence.\(^{24}\)

Tree-tapping licences should not be issued for tapping trees, which were not accessible both for marking and for subsequent inspection by Abkari Officers.\(^{25}\) The rates vary in different places and according to the circumstances of the owner. A rich man could hold out, but a poor man could not, so a poor man’s trees were obtained at a cheaper rent. The rent originally paid by the licencee at the time of the first introduction of the tree-tax system was the standard, which was followed in fixing rent. The rent was increased gradually. It was popularly believed that constant tapping destroys a tree, and the licencee demands higher rent.\(^{26}\)

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\(^{23}\) Ibid., p 54.

\(^{24}\) ABKT, p 12.

\(^{25}\) BP No. 174, 24\(^{th}\) April 1895.

\(^{26}\) ABKT, p 12.
In the majority of districts Government trees of the full size might be tapped by toddy shop keepers on payment of tree-tax ‘plus’ a fee of twenty five paise per tree, or such other rate not exceeding fifty paise as might be sanctioned by the Board of Revenue subject to conditions which appear in the Board’s annual toddy sale notification.27

In other districts the trees were leased out in groups annually and toddy licences must made their own arrangements with the renters of the trees or the persons who enjoy the right to the usufruct. As date and coconut trees should had rest from tapping every other year, officers should refrain from marking the same date or coconut palms for two years running. Collectors were likewise empowered to give any particular group complete rest from tapping, if required, by not leasing it out for a year.28

Some changes were introduced in the farming of toddy revenue in the financial year 1885-86. The principal change, namely, the sub-division of farms so as to correspond with revenue inspectors ranges and, in some cases, with existing sub-rent areas and the sale of independent toddy shops in certain towns had been already adverted to. The result was a considerable increase of revenue. The demand under toddy during the year under review was Rs.27,98,374 against Rs.22,84,021 in the preceding year. The toddy farms were sold separately from the arrack farms in all districts. No toddy

27 BP No.373, LR, 21st July 1892.
28 BP No.513, LR, 14th September 1892.
revenue was raised in the Nilgiri district. In Madras town, it was managed by Government who deal with the shopkeeper's direct.29

The tree tax system had been in force in the Madras Town circle since the 1st October 1888. The rates of tree-tax continued the same, viz. Rs.3 per half-year for each coconut tree and Rs.2 per annum for each palmyra or date tree; and the shops were licenced on fixed fees as usual. There was a steady progress in the income, year after year. The table shown in the pages from 144 to 147 would prove the increase of the income.

There was a satisfactory increase in the number of coconut and palmyra trees for which licences were issued, which was due to the more efficient check exercised over the illicit drawing of fermented toddy under the cloak of drawing sweet juice.

The tree-tax on the trees shown in the foregoing statement amounted in all to Rs.4,74,121, of which Rs.4,44,693 fell due during the year. The demand on account of licence fees for shops was Rs.68,458. Including Rs.21,761, representing the instalments of the tax on palmyra and date trees licenced in 1894-95 which fell due in 1895-96, and including also Rs.6368, the amount of revenue derived on account of the changes ordered for the lease 1895-96, the total demand under toddy was Rs.5,41,280, against Rs.4,98,033 for 1894-95. As compared with 1886-87, the year immediately preceding the introduction of the tree-tax system, the revenue shown an increase of Rs.1,56,450.30

In the Chengelput district, the tree-tax system had been in force in the Kanchipuram taluk since the 1st October 1890, in the Chingleput and Madurantakam taluks and the Tahsildar’s division of the Tiruvallur taluk since the 1st October 1893, and in the Ponneri taluk and the remaining portion of the Tiruvallur taluk, including the Maderpauk division (transferred from the North Arcot district from the 1st April 1894) since the 1st October 1894. The toddy revenue of the district amounted to Rs.2,59,820 against Rs.1,89,215 for the previous year, showing an increase of Rs.70,605. The increase was found both under rentals and tree-tax, and was due to keen competition at the sales and efficient departmental work.  

In the North Arcot district, the tree-tax system, which had been in force in the Walajapet taluk since the 1st October 1888, in the Gudiyattam taluk since the 1st October 1890, in the Arcot and Vellore taluks since the 1st October 1893, and in the Wandiwash taluk and the Polur and Arni divisions since the 1st October 1894, was extended to the Tiruttani and Puthur divisions from the 1st October 1895. The toddy-revenue of these tracts amounted to Rs.3,75,398 for the year under report against Rs.3,23,331 for the previous year. The increase was found both under rentals and tree-tax, particularly under the latter.  

In the South Arcot district, the tree-tax system had been in force in the Cuddalore taluk since the 1st October 1888, in the Chidambaram taluk since the 1st October 1889, and in the villupuram and Tindivanam taluks since the 1st October 1890. It was extended to the rest of the district, viz. the

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31 Ibid., p 27.
32 Ibid., p 29.
Tiruvannamalai, Vriddhachalam, Tirukkoyilur and Kallakurchi taluks from the 1st October 1895. The toddy revenue of the district amounted to Rs.2,39,125 against Rs.2,40,306 for 1894-95.\(^{33}\) The success of the tree tax system was due to the adequate establishment.\(^{34}\)

In Tanjore district, the tree-tax system was introduced into the marginally noted nine taluks of the district on the dates mentioned against each. The toddy-revenue of the district rose from Rs.8,68,823 in 1894-95 to Rs.8,91,447 in the year under review, the increase being noticeable under tree-tax.

In Trichinopoly district, the tree-tax system had been in force in the taluk with the exception of the fifteen villages forming the ‘Illuppur Mahanam’ since the 1st October 1888, in the Musiri taluk since the 1st October 1889, in the Udaiyarpalayam and Kulitalai taluks since the 1st October 1890, and in the ‘Illuppur Mahanam’ of the Trichinopoly taluk and in the Perambalur taluk since the 1st October 1891. The toddy-revenue of the district increased from Rs.1,92,514 in the previous year to Rs.2,06,110 in the year under report, the increase being remarkable both under rentals and tree-tax in the Trichinopoly taluk.\(^{35}\) Due to the prevention of illicit tapping and illicit sale, tree tax system was successful.\(^{36}\)

In Madura district, the tree-tax system had been in force since the 1st October 1890, in the Sivaganga, Tiruppattur and Tiruppuvanam divisions of

\(^{34}\) *ABKT*, p 60.
\(^{36}\) *ABRT*, p 60.
Sivaganga zamindari from the 1st October 1891, and in the Melur taluk from
the 1st October 1894. It was extended to the rest of the district, viz. the
Periyakulam, Dindigul, Palni and Tirumangalam taluks, the whole of the
Ramnad Zamindari and the remaining portion of the Sivaganga Zamindari
from the 1st October 1895. There was a decrease of Rs. 18,834 under rentals,
which was, however, more than counter-balanced by the increase under tree-
tax which rose from Rs. 51,402 in 1894-95 to Rs. 85,875 in the year under
report. The total revenue of the district for 1895-96 amounted to
Rs. 2,50,751 against Rs. 2,35,112 for 1894-95. The increase in the revenue
was mainly due to the prevention of malpractices.

In Tirunelvelly district, the tree-tax system, which had been in force
in the Ambasamudram taluk since the 1st October 1892 and in the Tenkasi
taluks since the 1st October 1894, was extended to all the remaining taluks of
the district from the 1st October 1895. The toddy revenue of the district fell
from Rs. 1,54,548 in 1894-95 to Rs. 1,51,979 for the year in question.

In the Coimbatore district, the tree-tax had been in force since the 1st
October 1889, in the Erode and Palladam taluks since the 1st October 1891,
and in the Karur, Dharpuram and Pollachi taluks since the 1st October
1894. It was extended to the Udumalpet, satyamangalam (except the
Talavadi firka) and Bhavani taluks from the 1st October 1895. The rentals

38 ABKT, p 60.
decreased from Rs.2,87,771 in 1894-95 to Rs.2,72,301 in 1895-96 but the total revenue rose from Rs.3,66,787 to Rs.3,91,517.  

In the Salem District, the tree-tax system had been in operation, since the 1st October 1888, in the Nāmakkal taluk since the 1st October 1889, in the Tiruchengōdu, Atur and Hosūr taluks since the 1st October 1890, And in the Krishnagiri and Tiruppattūr taluks since the 1st October 1894. It was extended to the Dharmapuri and Uttangarai taluks from the 1st October 1895. The total revenue of the district amounted to Rs.5,03,776 for the current year against Rs.4,39,044 for 1894-95. The increase was distributed among all the taluks, being most noticeable in the Salem, Hosūr, Tiruchengōdu, Krishnagiri, Tiruppattūr, Dharmapuri and Uttangarai taluks. It was due to keen competition at the sales and to the successful working of the tree-tax system in the district.

During the financial year 1897-98, the shops in the Madras town circle were licenced for fixed fees instead of being auctioned year by year. The scale of fees was revised with reference to the annual consumption of the shops with effect from 1st October 1897. The number of shops licenced for the lease amounted to 473 and the licence fees rose under the revision from Rs.70,548 to 82,684.

The tree tax system continued and there was increase in the revenue during the first decade of the twentieth century. However during the later

40 Ibid., p31.
41 ABK Report, 1897-98, p 21.
years of the first decade of the twentieth century, there was decrease in the number of shops. There was an average of one shop to 2,266 persons and 7.5 square miles on the tree tax areas against 2,140 persons and 70 square miles in 1908-09. The figures for whole Tamil Nadu were:

<table>
<thead>
<tr>
<th>Year</th>
<th>Square miles per shop</th>
<th>Population per shop</th>
</tr>
</thead>
<tbody>
<tr>
<td>1905-1906</td>
<td>6.5</td>
<td>1961</td>
</tr>
<tr>
<td>1906-1907</td>
<td>6.5</td>
<td>1,965</td>
</tr>
<tr>
<td>1907-1908</td>
<td>6.5</td>
<td>1,980</td>
</tr>
<tr>
<td>1908-1909</td>
<td>7.0</td>
<td>2,140</td>
</tr>
<tr>
<td>1909-1910</td>
<td>7.5</td>
<td>2,266(^{43})</td>
</tr>
</tbody>
</table>

There was further decrease in the number of shops. The figures for whole Tamil Nadu were:

<table>
<thead>
<tr>
<th>Year</th>
<th>Square miles per shop</th>
<th>Population per shop</th>
</tr>
</thead>
<tbody>
<tr>
<td>1910-1911</td>
<td>7.6</td>
<td>2,504</td>
</tr>
<tr>
<td>1911-1912</td>
<td>7.8</td>
<td>2,563</td>
</tr>
<tr>
<td>1912-1913</td>
<td>8.3</td>
<td>2,742(^{44})</td>
</tr>
</tbody>
</table>

Even though the number of shops decreased, the income increased due to the increase in the rentals.\(^{45}\) The tree-tax system was also extended to more villages.\(^{46}\)

\(^{43}\) ABK Report for 1909-10, p 10.
\(^{44}\) ABK Report for 1912-13, p 9.
\(^{45}\) ABK Report for 1915-16, p 10.
\(^{46}\) ABK Report for 1917-18, p 4.
In determining the rates of tree-tax on the different kind of palms, the yield of a palmyra was taken to be equal to that of a date and that of a coconut to be three times and that of a sago palm six times that of either. For palmyra and date trees, the licences were annual and for coconut and Sago trees they were half-yearly. Therefore, three palmyra or date trees and the sago were taken to be equal to two coconuts. The number of trees tapped was reduced in the 1920's. Reduced to terms of coconuts, i.e., taking two coconuts as equal to three palmyras, three dates or one sago tree, the number of trees tapped in 1919-20 amounted to Rs.2,493,432. Upto July in 1920-21 and in 1919-20, 2,275,266 and 2,471,949 trees were tapped. The fall in the number of trees tapped was partly due to the bad season in certain places and partly to picketing by the agitators.

There was considerable increase in the rates of tree tax in the later years. From 1st October 1925, tree-tax was raised by 25 per cent. Again it was enhanced from 1st October 1927. During 1944-45, the rates of tree-tax were enhanced by 33.5 per cent.

Even though the tree tax system existed in the continuing years and in the financial year of 1946-47, the numbers of trees tapped were reduced and there was considerable reduction in the income also. All these were due to

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48 Ibid. for 1920-21 p 2.
49 Madras Administration Report for 1925-26, (hereinafter referred to as MAR), p 156.
50 MAR, 1927-28, p 162.
51 MAR, 1944-45, p 20.
52 Excise Report for 1946-47, pp 4-5.
the prohibition movement. However on the whole the liquor income had
increased considerably.

In areas in which the tree-tax licence fee system was not in force, the
exclusive privilege of the sale of toddy was sold in rent or vends areas by
auction to the highest bidder. In places in which each shop was not sold
separately, the privilege of vending toddy in all the sanctioned shops in a
taluk or in a Revenue Inspector’s firka was sold by auction. The renter paid
the Collector a lump sum for the year, and he was free to obtain his supplies
from trees within the area leased, and, under certain circumstances, with the
Collector’s permission, from trees outside the farm, without further payment
to Government. The renter had the exclusive privilege of selling and
subletting within his vends area. The renter might not sell toddy below two
annas per gallon within his rent area.53

There were certain rules for renting of independent shops in non-tree-
tax areas: Each shop was sold separately to the highest bidder, and the
licence might tap any number of trees. The purchaser of auction had power
to tap trees, sell toddy, and to sell, transfer or sub-rent his privilege or any
portion thereof with the consent of the Collector. The minimum retail price
was three annas a gallon.

Some rules were there for the sale of independent toddy shops in tree-
tax areas. The distinctive feature of these licences was that a licencee might
not draw the toddy he required for sale without a separate tree-tapping
licence. He had to pay a tax on each tree tapped and had to conform to the

53 ABKT, p 17.
rules issued by Government under the tree-tapping licence-fee system. He should make his own arrangement with the owners or lessees of trees. The minimum retail price of toddy was fixed at four annas a gallon.\textsuperscript{54}

**REVENUE FROM COUNTRY SPIRITS**

The excise method for arrack differed from the farming method. The manufacture of spirits was restricted to one or at most two distilleries in a district. At these a government-gauging establishment was maintained. The revenue was levied by a still head duty on the quantity actually passed out for consumption, instead of by a lump payment calculated irrespectively of the quantity of spirits consumed.\textsuperscript{55}

Under the farming system the farmer had always the monopoly both of supply and of vend. Under the excise system, the two monopolies were disposed of separately; though the same contractor might take up both. In the South Arcot District, the monopoly both of the supply and of the vend of country spirits was held by a single firm. In the rest of the excise districts, except what were known as the 'free-supply' districts, the monopolies of supply and vend were separated; the former being held by single persons or firms for the whole district and the latter had been sold by auction, generally by the taluk, but in a few instances by the shop. In the 'free supply' districts, while the vend monopolies had been similarly disposed of, the vend monopolists had been left free to procure their supplies whence they please, subject to the payment of duty on the quantity which they


purchase. The guaranteed minimum revenue system was in practice formerly. The monopoly, both of manufacture and of sale throughout a whole district, was assigned to a single contractor who had to pay duty at a certain rate on each gallon of liquor issued from the distillery, and who further guarantees to Government a certain minimum revenue settled by competitive tenders. Minimum and maximum prices were fixed, within which the contractors' licencees were bound to sell to consumers. The work of prevention of illicit practices was supposed to be undertaken by the contractor, and in adjusting the prices fixed by Government, allowance was made for the cost of prevention as well as for the cost of manufacture, excise duty, cost of distillation and sale and profits of venders and retailers. This system failed mainly because the venders looked entirely to their own profits and wholly disregarded the interests of government by neglecting the preventive measures for which allowance was made and by not affording sufficient facilities for supply in the outlying tracts and owing to absence of competition amongst the large capitalists who alone can embark in a business of such magnitude.\(^57\)

As a result of this, 'the guaranteed minimum revenue system' was introduced and it yielded more revenue.\(^58\) What was known as the 'free supply' system of excise was theoretically as perfect a system as could possibly be devised. The consumption of every locality could be accurately ascertained by registration of the issues. The taxation could be regarded

\(^{56}\) Ibid., p 453.

\(^{57}\) ABK Report for 1885-86, p 4.

\(^{58}\) ABK Report for 1886-87, pp 7-9.
generally by variation of the still-head duty, whilst its closer adjustment to
the circumstances of the population in different tracts was provided for by
taking a portion of the revenue in the form of vend rents, the incidence of
which depends on the bids of those concerned in the trade who were best
qualified to estimate the capabilities of the areas for which they compete.
Concentration of manufacture leads to economy in production, whilst the
option, which was given to the vendors to procure their supplies from any
licenced distiller, leaves them free to suit the tastes of their customers and
fosters competition amongst the manufacturers.\(^{59}\)

Shops were opened for the sale of country spirits. The following table
shows the number of country liquor shops opened during the seven years
from 1891-92 to 1897-98:\(^{60}\)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Arrack</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>shops</td>
<td>12072</td>
<td>11974</td>
<td>11402</td>
<td>11362</td>
<td>11261</td>
<td>10636</td>
<td>10383</td>
</tr>
</tbody>
</table>

The statement shows decrease in the opening of arrack shops. The
decreases were due to the shops not having been sold at the yearly auctions.
The Policy of Government in the matter of keeping down the number of
liquor shops and limiting them to the reasonable requirements of the people
had been continuously kept in view.\(^{61}\)

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\(^{60}\) ABK Report for 1897-98, p 25.

One important change in the Excise Administration of the Presidency took place during the year 1900-1901. This was the abolition of the renting system in certain districts and its replacement by the excise system. The revenue collected per gallon of country spirits exceeded the tariff rate of Rs.6 per gallon throughout the excise tracts except Chingleput, South Arcot, Tanjore and Tiruchirappalli. In these districts, the excise duty was Rs.5 per gallon. The system of separate sale of shops remained in force throughout the excise tracts of Tamil Nadu.

There was also another system of imposing revenue known as the combined country spirits and toddy rents. It was otherwise known as arrack and toddy farming system. It was same as the rented system with the additional privilege of distilling arrack from toddy. Under that system arrack and toddy were sold together in the same shop. It was difficult to ascertain the quantity manufactured or sold and the revenue derived from each source. Hence, this system had been abolished in most of the districts. Like Toddy shops, the number of shops opened for country spirits was also reduced in the last years in the first decade of the twentieth century. The reduction of shops continued throughout the period upto 1947. The main reason was the same Temperance Movement and

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63 ABK Report for 1901-1902, p 5.
64 ABK Report for 1906-07, p 1.
65 ABK Report for 1908-09, p 4.
66 ABKT, p 23.
Prohibition. But regarding revenue matters, there was steady increase due to the enhancement of duties.

**REVENUE FROM FOREIGN LIQUOR**

The term 'Foreign liquor' as used in Tamil Nadu, includes country-brewed beer, and spirits manufactured in the country, which had been excised at the full rate of duty chargeable on spirits imported into British India from foreign countries by sea. The revenue from the sale of ‘Foreign liquor’ was derived from rentals determined by auction in the case of tavern licences, and from fixed fees. There was heavy increase in the licence fee during the financial year 1892-93. From 1st April 1981, shops for the retail sale of beer only were established in the marginally noted localities and were sold by auction as taverns, the upset price being fixed at Rs.100. On the Nilgiris, however, the retail sale of beer was not permitted in ordinary foreign liquor taverns. It would be observed that there was a considerable increase in the quantity and value of liquors imported during the financial year 1894-95 from the United Kingdom, Ceylon, Austria, Holland and Portugal, while the imports from Germany and Belgium show decreases. The quantities of locally made ‘foreign’ spirits also increased and there was increase in the amount of Excise Duty collected thereon.

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68 Tavern Licences means, licences for the retail sale of foreign liquor to be consumed on the premises.


71 Ibid., p 9.

72 ABK Report for 1994-95, p 38.

73 Ibid., p 39.
The following table shows the annual fees for various licences:

(Amount in Rupees)

<table>
<thead>
<tr>
<th>Description of licences</th>
<th>Annual Licence Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In Madras</td>
</tr>
<tr>
<td>1. Licences for Wholesale sale (i.e. sale in quantities not less than two Imperial gallons in each transaction).</td>
<td>25</td>
</tr>
<tr>
<td>2. Retail licences for the sale of liquor not to be drunk on the premises (minimum quantity permitted to be sold – one reputed pint)</td>
<td>100</td>
</tr>
<tr>
<td>3. Hotel licences for the supply of liquor to residents in hotels and boarding-houses.</td>
<td>175 or 100</td>
</tr>
<tr>
<td>4. Refreshment room licences</td>
<td>175 or 100</td>
</tr>
<tr>
<td>a) Ordinary Refreshment rooms</td>
<td>175 or 100</td>
</tr>
<tr>
<td>b) Refreshment rooms under the supervision and control of Railway (or Dak line Companies)</td>
<td>25</td>
</tr>
<tr>
<td>5. Occassional licences such as licences for the sale of refreshment stalls is connection with race-meetings and public entertainments</td>
<td>At the discretion of the Collector for a period not exceeding 10 days at one time and at fees not exceeding Rs.100 on each occasion.</td>
</tr>
<tr>
<td>6. Special licences</td>
<td>To be granted by the Board of Revenue on such terms and conditions and for such periods as they may on each occasion determine.</td>
</tr>
<tr>
<td>7. Auctioneers’ licences</td>
<td>5</td>
</tr>
</tbody>
</table>

The beer brewed in India also yields handsome revenue. The amount realized for the year 1905-06 was Rs.29615. The beer imported from Bangalore also yields revenue.\textsuperscript{75} Regarding 'Foreign liquor' also, the Temperane and Prohibition affected the number of shops, but the revenue has increased. The reasons were the increase in the duty and taxes. In March 1931, the duty on imported spirits and beer was raised.\textsuperscript{76} In April 1936, duty on beer was again increased.\textsuperscript{77} Duty was again increased from April 1945.\textsuperscript{78} Hence, the prohibition movement did not affect the revenue.

**Measures for the Protection of Revenue**

Various measures were taken to prevent tax evasion and protect the revenue. Officers were entrusted with the work of prevention of malpractices. Regular returns had been submitted of the work done by officers of the Department.\textsuperscript{79}

Regular inspection of arrack and toddy shops had been a feature of the work of the department. An attempt had been made to obtain some trustworthy information regarding the yield of trees tapped for toddy and the yield of nearly five lakhs of trees had been tested by the officers of the Department.\textsuperscript{80}

\textsuperscript{75} ABK Report for 1905-06, p 11.
\textsuperscript{76} MAR, 1930-31, p 158.
\textsuperscript{77} MAR, 1936-37, p 16.
\textsuperscript{78} MAR, 1945-46, p 16.
\textsuperscript{79} ABK Report for 1985-86, p 39.
\textsuperscript{80} ABK Report for 1985-86, p 40.
Penalties were imposed for default in payment of fees. They were as follows:

1. The licence was cancelled.
2. Deposit equal to two months’ rent held by the Collector was forfeited
3. The shop was resold at the risk of the defaulting bidder, who forfeits all gain, and in the event of a loss by the resale had to make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale for the same period.
4. All arrears due were recovered as if they were arrears of land revenue.

Action was taken under section 28 of the Madras Abkári Act-I of 1886.\(^{81}\)

However, Abkari crimes happened in the succeeding years. During the year 1988-89, 14503 cases affecting 15645 persons, of whom 13328 cases with 14311 persons were reported, came before the officers of the Department; and 132 cases in which 192 persons were concerned came before the magistracy direct without the intervention of the Department. The figures show an increase compared with those of 1887-88 of 422 cases and 412 persons reported during the year and a decrease of 52 cases and 162 persons sent to the magistracy direct. Of the cases which came before Inspectors, 4514 cases in which 5076 persons were concerned were released departmentally; 8490 cases with 9284 persons were set for trial; and 1054 cases with 1080 persons were pending at the end of the year. Of the cases sent for trial 492 with 665 persons were acquitted; 7372 with 7950 persons

\(^{81}\) ABKT, p 60.
were convicted; and 1804 with 1933 persons were pending trial at the end of the year. Of the cases sent to the magistracy direct 110 with 131 persons were convicted, 21 with 60 persons were acquitted, and one case with one person was pending trial at the end of the year. Compared with the figures of the previous year the total number of cases reported shows an increase of 3.4 per cent; the number dealt with an increase 4.2 per cent; the number sent for trial an increase of 11.19 per cent; the number pending before Inspectors at the end of the year a decrease of 11.9 per cent and the number pending before the magistracy at the end of the year an increase of 51.3 per cent.\footnote{ABK Report for 1888-89, p 47.}

Of the cases released departmentally, 232 with 280 persons fell under the first head, slight dilution, against 621 with 683 persons in the previous year. This decrease was the natural result of a more perfect knowledge of the law among shopkeepers. 1548 cases with 1685 persons were released under the second head, petty breaches of section 56 of the Act, against 1571 cases with 1731 persons. Under the third head, ignorance or inadvertence, there was an increase from 1712 cases with 1886 persons in 1887-88 to 1906 cases with 2089 persons. This increase might be accounted for by the change in the system of granting licences for the drawing of toddy. Up to October 1, 1888, toddy renters were empowered to grant licences to draw toddy, a duty subsequently entrusted to Revenue officers only. The renters, however, for some time continued to grant written permits, and the toddy-drawers were liable to arrest for drawing toddy without valid permits. Under the fourth head, want of proof, 828 cases with 1022 persons were released, against 1126 cases with 1394 persons. This decrease was satisfactory. There
was an actual decrease in every Sub-division, except Masulipatam, Nagapathnam and Tinnevelly, and in proportion to the number of cases disposed of there was a decrease also in the Negapatam and Tinnevelly sub-divisions. The increase in the Masulipatam Sub-division is unsatisfactory. It was general through all the circles and implies that sufficient attention is not paid to the instruction of the subordinate officers. The actual results are not quite so bad as would appear from the figures, for out of the 146 cases released under head IV, 30 were reported by the Police, 5 by Village Munsifs, and 13 by Abkári renters and others. Many of these cases were taken up upon summons under section 48 of the Abkári Act, no arrest being made. Of the total number of cases disposed of by Inspectors, 6.1 per cent were released under the fourth head against 8.7 in the previous year. The total number of cases acquitted was 492 against 680 in the previous year, the percentage of acquittals to the total number of cases tried being 6.3 against 8.7 in the previous year. The percentage of acquittals is lower in all the Sub-divisions, with the exception of Masulipatam, Chingleput and Negapatam, in each of which the increase is very small.

The decrease of detections in Merkánam was due to the formation of the Villupuram Circle, owing to which the Pondicherry frontier no longer touches the Chingleput Sub-division. The decrease in Covelong and Ennore is due to the formation of the Madras Town Circle. As the law because better known, a decrease of the petty offences, which occur in this Sub-division might be expected. In the Arcot Sub-division there had been an increase in every circle. In Negapatam Sub-division the increase in

Villupuram Circle was due to the fact that it was working only for three months in the previous year. The increase in Tranquebar was due to the energy, and the decrease in Vedarniem to the apathy, of officers newly posted to the charge of these Circles. In the Tinnevelly Sub-division there was an increase in all Circles, except Tuticorin. The cases were, however, as a rule of a petty nature. The Inspector of Tuticorin died after a long illness during the year. A large number of cases regarding illicit manufacture of toddy were reported and the Inspector took the orders of the Assistant Commissioner before disposing of them. This reference was imperfectly worded, and the Deputy Commissioner, to whom the question had been referred by the Assistant Commissioner, understood that the toddy had fermented, and ordered the prosecution of the cases. The Collector reported the matter to the Board and the cases were withdrawn after the close of the official year. This accounts for the large number of cases shown to be pending before the Magistrates in this Circle of the end of the year.\(^{84}\)

Smuggling continues to be principally carried on in the same localities as formerly. In Chingleput there was none, the Sub-division now having no foreign frontier. There was a satisfactory improvement under 'illicit manufacture of toddy' and 'unlicenced sales'.\(^{85}\) In Arcot Sub-division there was a considerable decrease. Owing to the formation of the Villupuram Circle and the lowering of the duty in the frontier taluks, smuggling from Pondicherry into Cuddalore appears to have ceased, but the incentive would again arise if the price of liquor on the French side was


\(^{85}\) ABK Report for 1890-91.
reduced during their next lease. There had been some falling off in the
detection of this class of offence in the Tranquebar and Adirampatnam
Circles. The Tinnevelly Sub-division shows some improvement, especially
in the Madura Circle. The increase in Coimbatore was due to more careful
patrolling. The decrease in South Trichinopoly is the natural result of the
large number of convictions obtained in the previous year for this offence.\textsuperscript{86}

Illicit drawing of toddy was very common in the Circles in which the
tree tax system was in force. It can be practiced without great risk of
detection under cover of tapping for the manufacture of jaggery, especially
where it was the custom not to coat the inside of the pots with lime. In these
localities a toddy-drawer has only to carry lime with him and drop it into a
pot when he sees the Abkāri peons approaching. Unlicenced sales show a
slight falling off. There was also a decrease in the use of false measures.
Dilution has again decreased. There was also a considerable reduction in the
number of other offences. Adulteration was seldom detected, only two cases
being reported during the year. The Madura case was not really one of
adulteration, but some enemy of a shopkeeper rendered a bottle of liquor
unit for human consumption during the absence of the owner. In Madura it
is stated that certain barks were used to increase the intoxicating qualities of
toddy, but no specimens of toddy adulterated with them had been analyzed
as yet.\textsuperscript{87}

The Arcot Assistant Commissioner states that dilution was
extensively practiced, only small quantities being diluted, and then only just

\textsuperscript{86} ABK Report for 1889-90, p 49.
\textsuperscript{87} Ibid., p 50.
as the liquor was being sold, and that the shopkeepers almost invariably by some trick or other give short measure. The Tinnevelly Assistant Commissioner draws attention to the increasing frequency of riots and suggests that many of them occur through the villagers not knowing who the Sub-Inspectors and peons.\(^{88}\)

The Collector states also that there was smuggling from Cumbum taluk. He considers that there was no undue interference with the people and that the law worked well. The Collectors of North Arcot and Tanjore consider that the Abkári officers worked satisfactorily. Abkári crimes had decreased.\(^{89}\) The Collector of Trichinopoly thinks that smuggling from Pudukóta is decreasing, the quantities being small and chiefly brought into the regimental lines. The Collector of Tinnevelly states that there had been more frequent resort to prosecutions than was necessary, but that the evil appears to be decreasing.\(^{90}\)

The officers of this Department responsible for these arrests had been suitably dealt with. The Police and other officials have been reported to their own departmental superiors. A good many of these arrests were made in good faith, the officers not being aware of changes in the terms of the licence, new rulings of the High Court. The percentage of illegal arrests was unsatisfactory.\(^{91}\)

\(^{89}\) ABK Report for 1890-91, p 74.
\(^{90}\) ABK Report for 1889-90, p 51.
In the Tirunelveli sub-division there was an increase of crimes. Many cases of illicit distillation, transport and manufacture of toddy were registered.\textsuperscript{92}

Inspections of shops and depots were regularly carried out in every Circle. The following statement shows the number of inspections in each Sub-division during 1886-87, 1887-88 and 1888-89:\textsuperscript{93}

<table>
<thead>
<tr>
<th>Division</th>
<th>1886-87</th>
<th>1887-88</th>
<th>1888-89</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Shop</td>
<td>Depot</td>
<td>Total</td>
</tr>
<tr>
<td>Chingleput</td>
<td>3629</td>
<td>2831</td>
<td>4701</td>
</tr>
<tr>
<td>Arcot</td>
<td>9316</td>
<td>13316</td>
<td>17698</td>
</tr>
<tr>
<td>Negapatam</td>
<td>2932</td>
<td>5868</td>
<td>11123</td>
</tr>
<tr>
<td>Tinnevely</td>
<td>3611</td>
<td>3550</td>
<td>8241</td>
</tr>
<tr>
<td>Calicut</td>
<td>11802</td>
<td>25390</td>
<td>25985</td>
</tr>
<tr>
<td>Madras Town Circle</td>
<td>--</td>
<td>4855</td>
<td>*8617</td>
</tr>
<tr>
<td>Total</td>
<td>31290</td>
<td>55810</td>
<td>76365</td>
</tr>
</tbody>
</table>

*Includes depots, separate information not being available.

Taking all the subdivisions together, there was very large increase in the number of offences. It was due to the extension of the tree tax system over a very considerable area.\textsuperscript{94}

\textsuperscript{92} ABK Report for 1890-91, p 75.
\textsuperscript{93} ABK Report for 1888-89, p 52.
\textsuperscript{94} ABK Report for 1890-91, p 76.
Tests of toddy-yielding trees continue to be made, but as yet it was impossible to do more than guests at the approximate yield of each kind of palm tree. For some time the results were collected in such a haphazard way that no conclusions could be drawn from them and it was not until June 1888 that systematic tests of the same trees began to be made. As yet the statistics hardly cover a single tapping season, and many more observations will be necessary before reliable conclusions could be drawn.\textsuperscript{95}

In the following years also the offences had increased.\textsuperscript{96} However, the government punished them, confiscated the articles, imposed fines and improved its economic position. Throughout the period from 1858 to 1947, whatever might be obstacles, the government overcomes them and their revenue was increased. The following graph would prove this.\textsuperscript{97}

\begin{itemize}
\item \textsuperscript{95} ABK Report for 1889-90, p 52.
\item \textsuperscript{96} MAR, 1925-26, p 153; MAR 1927-28, p 162; MAR 1933-34, p 150.
\item \textsuperscript{97} MAR, 1944-45, p 41.
\end{itemize}
Thus the Government did not worry about the welfare of the people and continued to raise revenue from the alcohol.
### Statement showing the progress of the Toddy revenue since 1887-88 in the tracts where the Tree-tax system had been introduced (amount in Rupees)

<table>
<thead>
<tr>
<th>Districts</th>
<th>Taluks</th>
<th>1887-88</th>
<th>1888-89</th>
<th>1889-90</th>
<th>1890-91</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rentals</td>
<td>Tree-ta</td>
<td>Total</td>
<td>Rentals</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>x</td>
<td>Revenue</td>
<td></td>
</tr>
<tr>
<td>Chingleput</td>
<td>Conjevaram</td>
<td>65373</td>
<td>--</td>
<td>65373</td>
<td>52409</td>
</tr>
<tr>
<td></td>
<td>Madurantakam</td>
<td>28470</td>
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<td>28470</td>
<td>26795</td>
</tr>
<tr>
<td></td>
<td>Tiruvallur</td>
<td>15406</td>
<td>--</td>
<td>15406</td>
<td>18132</td>
</tr>
<tr>
<td></td>
<td>Chingleput</td>
<td>25126</td>
<td>--</td>
<td>25126</td>
<td>24272</td>
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<tr>
<td>Total</td>
<td></td>
<td>134375</td>
<td>--</td>
<td>134375</td>
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<tr>
<td>North Arcot</td>
<td>Walaqapet</td>
<td>37717</td>
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<tr>
<td></td>
<td>Gudiyattam</td>
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<td>53391</td>
<td>53923</td>
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<tr>
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<td>31271</td>
<td>35321</td>
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<td></td>
<td>Vellore</td>
<td>29326</td>
<td>--</td>
<td>29326</td>
<td>32791</td>
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<tr>
<td>Total</td>
<td></td>
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<td>--</td>
<td>151705</td>
<td>151561</td>
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<tr>
<td>South Arcot</td>
<td>Cuddalore</td>
<td>69276</td>
<td>--</td>
<td>69276</td>
<td>53255</td>
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<td>40962</td>
<td>44388</td>
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<tr>
<td></td>
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<td>18065</td>
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<tr>
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<td>10433</td>
<td>2108</td>
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<tr>
<td>Total</td>
<td></td>
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<td>--</td>
<td>138736</td>
<td>125629</td>
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<tr>
<td>Tanjore</td>
<td>Tanjore</td>
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<td>90709</td>
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<tr>
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<td>111792</td>
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<td></td>
<td>Nagapatnam</td>
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<td>85090</td>
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<td>60181</td>
<td>--</td>
<td>60181</td>
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<tr>
<td></td>
<td>Shiyali</td>
<td>32875</td>
<td>--</td>
<td>32875</td>
<td>44375</td>
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<td>37058</td>
<td>40605</td>
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<tr>
<td></td>
<td>Mannargudi</td>
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<td>--</td>
<td>66952</td>
<td>61114</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>574196</td>
<td>--</td>
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<td>627942</td>
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<tr>
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<td>Kulittai</td>
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<td>--</td>
<td>8890</td>
<td>3637</td>
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<td></td>
<td>Perambalur</td>
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<td>5575</td>
<td>6811</td>
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<td>99985</td>
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<td>99985</td>
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</tr>
<tr>
<td>Districts</td>
<td>Taluks</td>
<td>1891-92</td>
<td>1892-93</td>
<td>1893-94</td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>-------------------------</td>
<td>---------</td>
<td>---------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rentals</td>
<td>Tree-tax</td>
<td>Total Revenue</td>
<td>First half year</td>
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**Note:** The table continues with similar data for each district, showing the revenue details in rupees for the years 1887-88, 1888-89, 1889-90, and 1890-91.
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(continued...)

(amount in Rupees)

Source: ABK Report for 1893-94.