CHAPTER V

EXCISE ADMINISTRATION IN TRIPURA

Section I : Background

The excise as a potential source of revenue was not recognised in the State till 1886 when the Abkari (Excise) Ain, Act II of 1896 T.E. (1886 A.D.) was promulgated in a bid to tap its unexplored capability to yield excise revenue. A resume of its position previous to 1886 will provide us a general background to understand the revenue administration on the matter of the excise in a better way.

Towards the close of the last quarter of the nineteenth century the practices that had crystallized were to farm out the monopoly right of the manufacture and sale of country liquor on an annual Jama which often yielded no significant amount of excise revenue. In 1873-74 a sum of Rs 322 only accrued to the State exchequer from the monopoly of the Abkari Mahal, the total excise revenue during the year being Rs 627. In the following year it presented no better picture in consideration of its capability. A sum of Rs 970 annas 8 was returned as excise revenue during 1874-75. If these

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returns signified, according to the contemporary report, that the excise revenue had largely increased over the preceding years, \textsuperscript{1} it can be said without hesitation how badly this source of revenue had been neglected in the State during the last quarter of the nineteenth century.

One of the principal reasons why the excise revenue had been far below the mark of its capability to yield was its absorption by the unauthorised manufacturers. Almost all the residents in and around Agartala prepared liquor for their personal consumption; only five private families were granted licenses to manufacture country liquor in 1874-75.\textsuperscript{2} This practice reduced the sale of liquor from the authorised agencies. The auction purchasers would naturally bid the price of the Abkari Mahals or shops on the basis of prospective sale, and the result was a foregone conclusion for any sizable excise revenue. This follows that even if there had been any excise rules restricting private manufacturers, those were not strictly adhered to. The excise administration was operationally too ineffective to plug the drainage.\textsuperscript{3} In 1873-74 the State was just administratively divided into three


\textsuperscript{2} Ibid, p. 508.

\textsuperscript{3} Ibid, p. 512.
Divisions as the basic unit of revenue administration.¹

In the year 1874-75 the population of the State was estimated to be 74,242. The people living in the hills constituted 42,345 or 65.3 per cent while the population segment in the plains had been 31,897 or 47.2 per cent.² As the Rajah's excise rules and regulations were operative only in the plains, the excise revenue was further limited by the demographic factor. It was partly recompensed by the coming down of the hill people to plains for different purposes.

In the life of the hill people the spirituous drug had its unique place. Apart from its ritualistic character, it got interwoven with their way of living in the hills. On consideration of well-trenched traditions, the hill people were not brought under the operation of the existing excise rules, and they were free to manufacture indigenous liquor for their home consumption.⁴

Apart from the practice of farming out the monopoly

² Hunter, W.W., op.cit., p.481.
Mahal, there had been other practices still in vogue. People were granted licenses to manufacture and retail country liquor on a monthly tax system. A duty was levied upon the manufacturers and vendors for their shops at the rate of annas twelve per mensem. There had been 84 such shops reported during 1874-75. Shops held by those who were licensed to manufacture and sell native spirits as also imported liquor, both wholesale and retail, were taxed differently. The manufacturing and vending right of these shops were sold to the highest bidder on an auction, and this bidding price was settled as the annual tax, payable in quarterly instalments. The number of these shops was very limited. There had been only six such shops in 1874-75. The maximum and minimum revenue realised during that year for a single shop ranged between Rs 100 annas 8 and Rs 6. The other practice in vogue was to grant licenses to the private families to manufacture native liquor for home consumption. A duty of annas eight per mensem was levied for the private family during 1874-75.

As we have already noted that there had been only five private families licensed to manufacture country liquor for home consumption during the year 1874-75, and that most of the residents in and near the capital prepared liquor for their

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1 Ibid, pp.507-08.
own requirement, it was all probable that clandestine home

distillery thrived not only in the
capital town and its neighbourhood,
but also in other parts of the plains in the State. The flow
of customers to licensed shops, and its sale were therefore
considerably limited. The licensed manufacturers and vendors
eagerly waited to find a sale for their stores among the hill
people coming down to the plains, and others who were unable
to distil for themselves.¹

In order to cater to the tastes of the customers
different varieties of country spirits were manufactured in
the plains of the State. The principal varieties were of three
kinds, known as Doasta, Golapi, and 'brandy'. Doasta was dis-
tilled from rice mixed with herbal ingredients, Golapi was
merely Doasta re-distilled, and 'brandy' again was distilled

Different varieties for a third time. The vendors
derived profit margins at varying
rates of 37½% for Doasta and Golapi, and 50% for 'brandy' over
the wholesale price offered by the manufacturers. The 'brandy'
was sometimes coloured with burnt sugar, but both the coloured
and the colourless varieties were sold with no difference in
prices.²

¹ Ibid, p. 512.
Excepting liquor, native and imported, there had not been other exciseable commodities under rules till 1886. With this general background we propose to examine the excise revenue and administrative practices in post-1886 period in the next section.

Section II: Excise revenue and its administrative practices

In late eighties of the last century it was first attempted to codify the existing excise rules and regulations, and prevalent practices under the enactment known as the Abkari Ain, Act II of 1296 T.E. (1886 A.D.) and systematised the excise administration in the State. The Act was amended by the Abkari Ain Sangshodhan Bishayak 1326 Tributar V Ain, Act V of 1326 T.E. (1916 A.D.) which made some precise provisions in regard to the use of country liquor by the hill people. The other important excise rules and enactment were the Ahiphen Amdhan O Bikray Sambandhiya Niyamsabali, 1327 T.E. (1917 A.D.) and the Opium And Intoxicating Drugs Act, Act III of 1332 T.E. (1922 A.D.), besides the Proceedings No.11 dated 31st Jyaistha, 1303 T.E. (1893 A.D.) on the prevention of the Bijnara in connection with the intoxicating drugs (Madak Drabya Bijnara Nibaran). All these enactments, rules and proceedings formed the gamut of excise literature for the State.

It was only after 1886 the exciseable items were clearly spelt in the State which included all prohibited
intoxicating drugs, namely \textit{Ahiphon} (opium) \textit{Madira} (wine) and \textit{Ganja} (dried hemp plant used in smoking),\footnote{Abkarl Ain, Act No.II of 1296 T.E. (1886 A.D.), Section 5, p.1 (Abkarl Ain here-in-after).} \textit{Pachai Madya} (country liquor prepared by decomposing rice or \textit{Muli}, a soft local variety of bamb\textendash). was later added to the list to distinguish it from \textit{Madira}.\footnote{Abkarl Ain Sangshodhan Bishavak 1326 Tripurar V Ain. Act V of 1326 T.E. (1916 A.D.), Sections 3,6, p.2 (Abkarl Ain Sangshodhan here-in-after).} \textit{Modak} and \textit{Chandu} (prepared from opium), morphine, hereine and their salts and derivatives and every other alkaloid of opium, and all parts of the cocoa plant, cocaine and all alkaloids, salts and derivatives were declared exciseable in the State\footnote{Opium And Intoxicating Drugs Act, Act III of 1332 T.E. (1922 A.D.), Section 2(b)(c)(1),(ii), pp.1-2. (Intoxicating Drugs Act here-in-after).}, and the list was thus made considerably broadbased in 1922. And with this declaration of exciseable items, the issue of manufacture and sale of prohibited intoxicating drugs came to the fore more urgently than ever felt by the State administration.

The manufacture included every recognised ingredient with or process by which any intoxicating drug was wholly or partly prepared for consumption or sale. The ingredients used other than the recognised ones either to increase the price of the intoxicating drugs or to exceed the permissible degree of intoxication as to relish the taste of the addicts, producing

\footnote{Abkarl Ain, Act No.II of 1296 T.E. (1886 A.D.), Section 5, p.1 (Abkarl Ain here-in-after).}
ill effects upon their health, would violate excise rules in manufacturing the intoxicating drugs.

Till 1923 the cultivation of poppy plant was open and unrestricted. But as soon as the plant had grown mature to bear fruit, it became obligatory on the part of its grower to keep the local excise authority regularly informed of the quantity of the land under the cultivation, the condition of the crop and the expected outturn of opium therefrom. The raw opium derived from spontaneously coagulated juice of the capsules or the derivative of the raw opium obtained by a series of special operations, was sold off to the State within two months from the very day of harvesting the crop. The cultivators were paid Rs 20 a seer (approximately 0.94 Kg) of opium for labour, 20% above the usual rate prescribed in 1873-74. The State gave a cash incentive of Rs 50 to the cultivator raising opium for five consecutive years in addition to the price of the opium for the fifth year. But in 1923 the poppy cultivation as also the cultivation of any narcotic plant such as cocoa was seriously restricted in the State. Cultivators only under license were allowed to cultivate the poppy

1 Adarsha Samagraha, op.cit., p.15.
3 Ibid, Section 11(C), p.3.
4 Ibid, Section 11(e), p.4.
6 Abkari Ain, Section 11(c), op.cit., p.3.
In order to exercise close administrative control and supervision the manufacture of these prohibited intoxicating drugs was allowed only at a place specified by the State.  

Like the manufacture, the sale of these intoxicating drugs was controlled by the State. The country spirits had been sold by the manufacturers to the retail vendors on the basis of their license while opium was sold to them by the State. The vendors were not allowed to sell them at any place other than that specified by the State. Nor were they permitted to sell at a time to a purchaser any quantity of intoxicating drugs beyond the ceiling of 2 seers of wine, one Poa (\frac{1}{4} of a Seer) of Ganja and 2 Tolas (a Tola weighing \frac{1}{60} of a Seer) of opium. But this restriction could easily be evaded by the addicts.

Towards the last decade of the nineteenth century when the excise revenue showed no sign of expansion, the usual practice was to grant the lease of the Abkari Mahal on an annual Jama to the person interested in the manufacture and sale of any intoxicating drug. On the basis of the Kabuliyat being executed, registered and exchanged as also one-fourth of the Jama deposited as a security deposit, a Patta

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2 *Abkari Ain*, op.cit., Section 6, p.2.
3 Ibid, Sections 6, 10, pp.2-3.
was granted to him for the Abkari Mahal with the area of operation precisely defined in the document. He could neither manufacture or sell intoxicating drug at any site otherwise specified, nor could he open more Abkari shops than those were stipulated in the Patta, nor could he find a sale for his stores among other Pattadars (licensed dealer of intoxicating drugs or vendors). The lease-holder required authorisation of the excise authority for any import of foreign liquor, ganja and opium from outside the State. The usual excise duty was levied upon the imported drugs.

But the existing practice of the periodic lease had undergone a little change at the beginning of the present century when the excise field tended to become competitive. The lease by negotiation was replaced by the practice of farming out the Abkari Mahal on a competitive rate of annual Jama. One of the outcome of the new practice was the emergence of the absentee lease-holders in a large number who used to sub-let the Mahal or Abkari shop to the Dar-Ijaradar (sub-lessee) or Kat-Ijaradar (holder of a conditional lease) with the sanction of the excise authority. The coverage of the whole

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1 Ibid, Sections 12-14, p.4.
4 Adarsha Samagraha, op.cit., p.15.
State by big-sized Abkari Mahals on heavy Jama was no doubt designed as a matter of administrative convenience, but this arrangement made it well-nigh impossible for the petty leaseholders to compete in the farming deal with their big counterparts. As a result, many of them turned to be Dar-Ijaradars or Kat-Ijaradars under this new class of farmers. This farming system continued till the close of the period under our discussion, side by side with the licensing system.

The other system in vogue was the licensing system, attuned to the needs of the petty business. The license was granted to any interested person either in the manufacture or in sale of the prohibited intoxicating drug on payment of Rs 5 as a fee. It was in practice to grant him licenses for sale of more than one intoxicating drug and at more than one site. Only separate fee was required for each kind of the jobs. The period of validity of the license was only for one year. The introduction of license covered the home manufacture of native liquor in the plains under its effective administrative control, and yielded a good amount of revenue 1886 onward to the State exchequer. The revenue which had always remained very insignificant because of widespread tax evasion during the seventies of the last century began to show the sign of expansion.

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1 Abkari Ain, op. cit., Sections 15, 16, 17, p.5.
With the enactment of the Abkari Act of 1896 T.E. (1886), a separate Abkari Department was organised during the reign of Birachandra Manikya. The Chief Excise Officer acted as the principal executive in the matter of administration, supervision and collection of excise revenue under the orders and advice of the Minister-in-Charge. He was assisted by the excise officer, and officers operationally subordinate to him. In the administrative re-organisation in 1896 there had been no separate existence of the Abkari Department and it was amalgamated with the State Revenue Department. The subsequent re-organisations in 1904, 1907, 1929 and 1939 envisaged no alteration of its position. The excise functions were performed by the officers of the Revenue Department at different operational levels. The Naib Dewan of the Revenue Department acted as the Chief Excise officer in his ex-officio capacity. The Divisional Officer exercised his administrative control and supervision over all excise matters at the

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1 Rajgi, op.cit., p.115.
2 Abkari Min, op.cit., Sections 19-22, pp.5-6.
3 Abkari No.5 dated 15 Poush, 1306 T.E. (1886 A.D.).
Divisional level. He was empowered to settle Abkari Mahals with an annual Jama not exceeding Rs 300. The Divisional Officer was assisted in the excise matters by the Assistant Collectors, Deputy Collectors\(^1\) and Revenue Inspectors.\(^2\) At the grassroot level the Tahsildar was the key man in the excise administration. He was to supervise all Abkari Mahals or shops under his jurisdiction and keep the Divisional officer regularly posted with all matters connected with excise.\(^3\) The opening of any shop was dependent upon his report. Besides this organisational pyramid for the purpose of administration, supervision and collection of excise revenue, all police, revenue, customs, and forest officers were required to aid officers in the due execution of the excise enactments and administrative orders.\(^4\)

The effect of the excise administration in post-1886 was not slow to manifest in the rise of excise revenue in the succeeding years. The excise revenue of Rs 627 and Rs 970 annas collected in 1873-74 and 1874-75 respectively rose to Rs 3945 during 1890-91 just within 15 years of the re-organisation of excise administration. The triennial average

\(^2\) T.S.G., Part VI, No.5 dated 31 Bhadra, 1317 T.E. (1907 A.D.).
\(^3\) Paridarsan, op.cit., pp.28-29.
\(^4\) Intoxicating Drugs Act, op.cit., Section 18, p.5.
of the selected periods shown below will indicate how the excise gradually occupied a place of importance in the scheme of the State revenue.

Table No. 23: The triennial average of excise revenue in some selected periods

<table>
<thead>
<tr>
<th>Triennial periods</th>
<th>Average of excise revenue (in rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1902-03 to 1904-05</td>
<td>9,166</td>
</tr>
<tr>
<td>1910-11 to 1912-13</td>
<td>10,499</td>
</tr>
<tr>
<td>1918-19 to 1920-21</td>
<td>27,239</td>
</tr>
<tr>
<td>1926-27 to 1928-29</td>
<td>85,852</td>
</tr>
<tr>
<td>1934-35 to 1936-37</td>
<td>40,867</td>
</tr>
<tr>
<td>1942-43 to 1944-45</td>
<td>1,36,137</td>
</tr>
</tbody>
</table>

Source: Tripura Administration Reports for those years

From the table it may be seen that there was a marked increase in the excise revenue from the beginning of the twentieth century and continued its steady upward trend, excepting with occasional fluctuations in some years. In 1945-46 the revenue under general excise shot to Rs 2,16,158, partly because of equalisation of rates with British India, and partly due to the establishment of a distillery in the year 1945-46.¹ Thus the excise revenue that had been far below the mark of its capability in 1873-74 showed its capacity to expand under proper

¹ T.A.B. (consolidated), 1353-55, T.E. (1942-46 A.D.), op.cit., pp.57-
management and supervision.

The collection of excise revenue improved in the State with the stringent measures adopted in post-1866 to plug the areas of tax evasion, namely the areas in the cultivation of narcotic plant, import, export, transport, manufacture, possession and sale of prohibited intoxicating drugs.

Penalty The measures were both administrative and penal, although there were considerable elements of overlapping. Anything that contravened the existing excise rules in any of these areas or that violated the terms and conditions stipulated in the Patta or licence was deemed to be an offence of Bihara committed by the Ijaradar or Pattadar or licensed cultivator or even the purchaser, which accompanied punishment of varying degrees according to the nature of such offences.

The attempt to increase potency of intoxication by the admixture of ingredients other than the recognised ones or the mixture of any adulterants to the intoxicating drugs with a motive of deriving extra gain was considered an act of Bihara, and that intoxicating drug adulterated or otherwise was liable to be confiscated to the State.¹

The export or sale of any intoxicating drug outside the limits of the State or the import of any such drug from another State or province to this State was strictly prohibited, except with the express sanction of the Chief Excise Officer. Even the attempt by Laradar or Pattadar to exercise sale to any person, knowing that the latter could export the said drug out of the limits of the State, was deemed to be an act of Bijnaha, punishable by imprisonment, simple or rigorous, for a term extending to six months or by fine to the extent of five hundred rupees.¹

The other Bijnaha practices included illegal growing of plants, manufacture, sale, transportation and possession of prohibited intoxicating drugs. The Bijnaha growing of narcotic plants, manufacture or sale of intoxicating drugs required no authorisation for the police or excise officer to undertake search of the spot, arrest the offender and also seize and detain the Bijnaha articles and the implements employed for and in their manufacture.² It was obligatory on the part of the Talukdar, Laradar, Dar-Laradar, Kat-Laradar, Tahsildar, village headman and Choukidar (village watchman) in the neighbourhood to bring the Bijnaha practices to the notice of the competent authority.³

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¹ Ibid, Sections 26, 30-31, pp.7,9.  
² Ibid, Section 33, p.9.  
³ Ibid, Section 28, p.8.
This measure was administratively expedient in view of the State's limited capacity to exercise effective administrative control and supervision in its hilly terrain. The system of reward to the people in the detection of the Biyhara practices was corollary to it.

The purchase of sale in excess of the ceiling fixed for each kind of prohibited intoxicating drug was another act of Biyhara which made the purchaser as well as the vendor liable to imprisonment, rigorous or simple, for a term extending three months or to fine to the extent of two hundred rupees or both. Almost similar penal measures were spelt for any person being found in unauthorised possession of any intoxicating drug in excess of the permissible limits. The transfer of any quantity by the Liaradar was prohibited by the executive order and punishable for its violation.

The excise administration was extremely particular in realising its dues from the Liaradar. Any default in payment in violation of terms and conditions of the Patta would prompt the administration to deduct the amount from his security deposit and make adjustment to the payment in arrears. An interest at the rate of 2% was simultaneously charged on the arrear amount.

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Any increase in the quantity of the intoxicating drug proportionately enhanced the Jana. But he was given immunity in one matter which deserves special mention. The intoxicating drugs in possession of the Liaradar was not liable to seizure, attachment or sale for a rent or money decree or any other debts. This immunity was also extended to the licensed vendor or cultivator.

What would appear Bijnasa for the people of the plains meant differently for the hill people of the State. Because of spirituous drugs being interwoven with their way of living, some relaxations were allowed to the hill people in the matter of its manufacture for home consumption as also in the possession of the quantity of home-brewed liquor.

The liquor or Pachai wine which the hill people would prepare daily for the use of their respective families fell outside the pale of excise rules. They had only to obtain simple pass in the name of their Choudhuri or in the name of the head of the family from the Collectors of the Divisions. The pass was issued free of fees. A ceiling was

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1 T.S.G., Part XVI, No. 19 dated 15 Magh, 1327 T.E. (1917 A.D.);
    Abhiphen Amdhari O Bikray Sambhandiya Niyamabali, 1327 T.E.
    (1917 A.D.), Rule 4, p. 2.
2 Abkari Ain, op. cit., Section 36, p. 10.
3 Abkari Ain Sangshodhan, op. cit., Savings after Section 5, p. 2.
fixed for the quantity of native liquor a tribal family could store in the house. Ordinarily the possession of such quantity was not to exceed half a Mound or more than four Hadi (earthen vessel) of Pachai wine. Any attempt to possess liquor beyond the ceiling or transport or export any quantity for sale was deemed to be an act of Bihar for the hill people.

In case any larger quantity of liquor or Pachai wine was required to be stored in the house on the occasion of marriages, invitations or other festivals, the concerned family had to make its requirements known to the Collector before the manufacture was actually undertaken. Assessing the requirement, a special permit was issued free of costs for the purpose.

These concessions were the official recognition of the traditional place of the indigenous liquor in the tribal life, not clearly spelt in the first Abkari enactment of the State. The said enactment and the administrative arrangement could hardly prove to be too deterrent to dissuade the hill people from their age-old practices, and the Bihar manufacture

3 Ibid, f.n. (4), p.3.
of native liquor for home consumption continued unabated, making the excise rules virtually obsolescent in the hills. The later amendment, embodying these liberal concessions, was an attempt to bring the tribal people to the fold of excise rules, to all intents and purposes.

With the above discussion on general excise, we now propose to examine special excise in the next section.

Section III: Special excise

The establishment of a separate organisation for introduction and levy of 'Special Excise' duty on all the commodities liable to duty of Central Excise opened up a new revenue potential. It was denominated as 'Special Excise' in order to distinguish it from the excise already in force in the State. Though in the beginning of the year 1355 T.E. (1945 A.D.), Acts and Rules were promulgated on the model of Central Excise Acts and Rules for levy and collection of 'Special Excise' duty, but these Acts and Rules were introduced retrospectively since 1354 T.E. (1944 A.D.) in the matter of revenue collection.

The excise duty on tea for the year 1354 T.E. (1944 A.D.) could not be collected during the year. The Tripura State Tea Excise Rules dated 25th Baishakh, 1355 T.E. (1945 A.D.) was promulgated under Order No. 7 of 1354 T.E. (1944 A.D.) in
this connection to facilitate collection of arrear duties for 1354 T.E. (1944 A.D.). As a result, the summary assessments were made on the basis of the declarations made by the tea estates about their transactions in 1944, and collections had practically been effected from the second quarter of 1355 T.E. (1945 A.D.). The subjoined table shows the total collections realised through the 'Special Excise' establishment during the period in 1944-45 to 1945-46.

Table No. 24: 'Special Excise' on tea

<table>
<thead>
<tr>
<th></th>
<th>Special Excise duty realised</th>
<th>License fee</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1944-45 (Arrears)</td>
<td>1,92,964</td>
<td>-</td>
<td>1,92,964</td>
</tr>
<tr>
<td>1945-46 (Current)</td>
<td>2,57,891</td>
<td>3,280</td>
<td>2,61,171</td>
</tr>
</tbody>
</table>


From the table it may be seen that the total collection of "Special Excise" duty on tea showed the immense potentiality as a source of revenue. It exceeded tea royalty to the State several times, which had been only Rs 33,515 and Rs 54,471 in 1944-45 and 1945-46 respectively.

Even before the introduction of "Special Excise" in

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1944 the State had share in the proceeds of the pool of excise duty on matches levied by the Government of India in accordance with the Excise Agreement concluded between them in 1934-35. The quinquennial average (1938-39 to 1942-43) of the State share in the excise duty on matches was Rs 36,348. In the triennium 1943-44 to 1945-46 the match excise duty was realised by the sale of match banderols from the State treasury since 1943, and yielded a revenue of Rs 32,556, besides the State share in the proceeds of the Central pool of excise duty on matches for the period.

Although the extension of operational area of 'Special Excise' to tobacco, betelnut and other commodities was intended in 1944, but it could not be made effective till the close of the period under review. The reasons are not far to seek. Like many other excisable items, the cultivation of tobacco and betelnut was sparse and scattered, and it had not been possible to take up the work prior to collection of authentic survey data. The absence of a suitable tax organisation made it more challenging. A scheme of survey was undertaken during the later part of

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the year 1945-46 for an accurate estimate of the yield of tobacco and betelnut in the State at the first instance. An idea about tobacco and betelnut cultivation in the State can be gathered from the table below.1

Table No. 25: The tobacco and betelnut survey of Tripura in 1945-46

<table>
<thead>
<tr>
<th>(a) Percentage of villages under tobacco cultivation</th>
<th>...</th>
<th>39</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) No. of tobacco growers</td>
<td>...</td>
<td>10,630</td>
</tr>
<tr>
<td>(c) Total acreage under tobacco cultivation</td>
<td>...</td>
<td>472.68</td>
</tr>
<tr>
<td>(d) Percentage of villages under betelnut cultivation</td>
<td>...</td>
<td>20</td>
</tr>
<tr>
<td>(e) No. of betelnut growers</td>
<td>...</td>
<td>2,763</td>
</tr>
<tr>
<td>(f) Total acreage under betelnut cultivation</td>
<td>...</td>
<td>110.93</td>
</tr>
<tr>
<td>(g) No. of fruit-bearing betelnut trees</td>
<td>...</td>
<td>94,301</td>
</tr>
</tbody>
</table>

Hunter in 1876 reports that the Manipuri settlers of the State inhabiting the low lands under the hills reared a small quantity of tobacco for their own use.2 In the State

1 Ibid, p. 28.
2 Hunter, W. M., op. cit., p. 500.
Census Report of 1340 T.E. (1930-31 A.D.) tobacco as one of the agricultural produce in the State was not returned on account of its insignificant yield. From the above table it can be seen that the tobacco cultivation had expanded significantly in 1945-46 to grow as a potential source of excise revenue. Similar comment can be made about the betel-nut cultivation. As an independent item of farm output it never found favour in the plains of the State. It was in practice to grow betelnut trees around home-estead land which was generally elevated from the agricultural fields. The acreage under the betelnut cultivation probably suggests to the progress of immigrant settlements in the State till 1945-46. Through the years the betelnut cultivation grew potentially not only as one of the items of cash crop but also as a source of excise revenue.

With the compilation of prices of various manufactured tobacco products, the State contemplated to extend the operation of "Special Excise" to tobacco, betelnut and other exciseable commodities, but it was not possible to give effect to it until 1948.

Although the financial potentiality of "Special

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1 State Census, op.cit., p.108.
3 Tripura Rajya Amdarni O Raptani Sulka Sambandhiya Ain, Act III of 1358 T.E. (1948 A.D.), Section 20, p.4.
"Excise" has sparingly been hinted in the previous pages, a global view of it may be helpful to understand how 'Special Excise' carved out, by and large, a place for itself in the total scheme of State revenue and the following table is set out for the purpose.

Table No. 26: Revenue statistics of Special Excise¹ during the period in 1943-44 to 1945-46.

<table>
<thead>
<tr>
<th></th>
<th>1943-44</th>
<th>1944-45</th>
<th>1945-46</th>
</tr>
</thead>
<tbody>
<tr>
<td>State revenue</td>
<td>32,67,567</td>
<td>32,48,919</td>
<td>40,63,782</td>
</tr>
<tr>
<td>Revenue on</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Excise</td>
<td>1,21,163</td>
<td>1,89,366</td>
<td>2,16,158</td>
</tr>
<tr>
<td></td>
<td>(3.6%)</td>
<td>(5.7%)</td>
<td>(5.3%)</td>
</tr>
<tr>
<td>(b) Special Excise</td>
<td>36,490</td>
<td>2,54,432</td>
<td>3,43,181</td>
</tr>
<tr>
<td></td>
<td>(1.1%)</td>
<td>(7.8%)</td>
<td>(8.4%)</td>
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It may be seen from the table that 'Special Excise' had progressively increased over the preceding years in the triennium when it was attempted to introduce 'Special Excise' in a phased manner into the State. Considering the elusive character of its initial growth in this virgin field, it may not be too inappropriate to say that the revenue on Special Excise had showed its capability to expand even in the initial

years under proper organisation and management, and it was poised to overtake the excise under general head.

We have already seen that even fully aware of the potentiality of the revenue under "Special Excise", the State's effort was largely confined to match excise duty till 1943, primarily for want of any suitable tax organisation. "Special Excise" being novel in its character, negotiations were continued during 1944-45 with the Government of India for adequate assistance in the shape of deputation of some trained officers to the State. An organisation for the collection of 'Special Excise' was given an humble start towards the close of 1944-45, with an officer from the Calcutta Collectorate of Central Excise who took over the special assignment under the designation of Special Excise Officer. In the following year four more officers from the Central Excise Collectorate joined on deputation as Circle Inspector.¹

In the administrative hierarchy the portfolio of Special Excise was held by the Revenue Minister, the Revenue Officer being the Secretary. The technical assistance was provided by the Special Excise Officer in co-operation with the Circle

¹ Ibid, p.28.
Inspectors. He was entrusted not only with the responsibility to organise this newly established unit on the model of the Calcutta Collectorate of Central Excise but also to develop technical manpower capable of taking over the functions of collection of duties in different points of the State. As many as seven Range Officers were trained under the supervision of the Special Excise Officer in 1945-46. Supported by ministerial and inferior staff, the Special Excise Organisation was constituted with a handful of technical staff, namely a Special Excise Officer, four Circle Inspectors and seven Range Officers, to carry on its function. Incidentally it may be mentioned that the Special Excise organisation was placed under the State Finance and Accounts Department towards the close of 1946-47.  

**Section IV : Place of spiritous drug in the tribal life**

Spiritous drug or Pachai liquor occupies a unique place in the tribal life. From the cradle to the grave every important occasion of the tribal life is connected with this spiritous drug. The trickle of liquor into the tongue of a newborn tribal baby signifies the traditional belief that the babe would grow sweet-tongued in the later life. This reminds

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1 Memo No. 7 of State Finance and Accounts Department dated 16 Falgun, 1357 T.E. (1947 A.D.).
one of a similar practice extant in the life of the plains people, particularly in the eastern part of Bengal (now Bangladesh), where honey instead of wine is used. The liquor which has once remained blended with the mundane life could not be missed in the last journey of the dead for the other world. We propose to examine the role and importance of the spiritous drug on the broad canvas of the tribal life in the following pages.

The geographical constraint of rugged configuration and hilly terrain condition the life and way of living of the hill people of the State. Their hopes and aspirations, dreams and imagination, centre round the Jhum cultivation where life and living get intermingled in the sylvan shadows.

Nestled in forests and jungle-covered hills a temporary location of village huts forms the village residence, and the families, having selected a suitable hill slope, where the angle is not too steep, proceed to cut down all bamboos and smaller vegetation, killing the larger trees by ringing or girdling. The stuff is collected in heaps during the early hot season and allowed to dry thoroughly. Just before the rains set in, the whole is fired, and the ash heap is raked up, the half-burnt stuff is collected and re-burnt. The ashes are spread over the Jhum field, and seeds of various crops mixed together are dibbled into the rain-soaked soft forest-soil with hoes.
The only further care, which involves heavy labour, is the weeding of the undergrowths, and sometimes fencing it strongly against the depredations of wild denizens. Mostly two or three crops are taken off, and then the site is abandoned.

The Jhum cultivation is extremely dependent upon the vagaries of nature. Unseasonable rains and the spell of drought as also the flowering of bamboos to multiply rodent population introduce elements of uncertainty to the life of the hill people, who care very little to lay by something for the rainy day. The failure of crop means starvation looming large in their face and getting them into the toils of the money-lender. Subsidiary to the Jhuming, firewood is brought down and sold to the marts of the plains. As paid forest labourers they work for the traders during the lean season in order to supplement their income. All these show that the life in the hills is not a bed of roses. It is challenging, hard and arduous. The hard labour in the land jhumed over a year is no investment as the lands are in the plains and in the settled form of cultivation. These hard facts of life the hill people have to reckon with as a grim ordeal with no grumble against their fate.

The staple foodgrain that is grown by the hill people in their Jhum fields is rice. The yield is hardly commensurate with the amount of labour put in. But the yield
of rice falling below the mark of the total annual consumption constitutes no cause of serious concern for the family. Nor does it dissuade them from preparing the country liquor for home consumption so long as Jhum rice is available as a chief ingredient of the liquor.

In their typical epicurean pursuit, the life is not allowed to be inhibited with the sickening thought of uncertain tomorrow. The experience in the Jhum life teaches them one practical lesson that as no amount of human efforts could reverse the global uncertainty that permeates in the nature, it is in the truest of the spirit to breathe through it. The native liquor in the life of the hill people may, therefore, be considered the external manifestation of internalising that spirit.

Jhum rice, whatever there may be the quantity procured with the favour or frown of Nature, is within their easy reach. As a substitute for rice, Mulî (a soft variety of bamboo) that grows in abundance in the hills of Tripura is also used in the preparation of the country liquor. But the rice beer is no match for its taste and flavour, particularly the beer prepared out of Mami or Binni rice (a superfine variety of rice) grown in the Jhum. It is an age-old tradition that every Jhumla must raise some Mami crop in his Jhum field. In fact, Mami represents a symbol of excellence for the Jhumla on which he can easily lay his hand and the best thing he can offer within his
means. Immediately after the Jhum harvest, the presiding deities of Jhum are worshipped; the Mamita or harvest festival is also celebrated with a ritualistic overtone. In all these ceremonies, religious or social, a vessel of rice beer prepared out of Maud, among many other things, must be offered to the deities, and with such offerings, the ceremonial use of the country liquor prepared simultaneously with the new year's crop is inaugurated.

But rice or Mull alone cannot make the country liquor. There are some other things, namely, leaves, barks and the roots of certain jungle trees that constitute equally important ingredients for it. These are mixed with the country liquor not only to make it tasty and intoxicating but also to preserve it. The availability of ingredients within easy reach has provided no less incentive to the hill people to build the 'liquor tradition', silently entrenched with their life and culture.

The life in the hills is taxing, strenuous and fatiguing. The Jhumias brave the scorching sun and drenching shower, and dibble seeds into the forest-soils with hoes, weed out and prune the undergrowth to nourish and nurture the young seedlings, and fight away wild denizens and protect the Jhum fields from their depredations. The dawn-to-dusk work in the Jhums is not always a guarantee to secure them a bare living and two square meals.
for their family. The life of the Jhumias is hard and exacting, an object of relaxation is all the more felt urgent by them.

The sylvan shadows of Tripura comprise of picturesque jungle-clad hills and evergreen forests. The baseland abounds with lush vegetation, bamboo thickets, cane-brakes and swamps, imparting a look of verdant undulation. The sigh of reeds, the symphony of gushing rills and the calm of deep vales and forests create the pitch and measure of Nature's music. But these sights and sounds have no meaning for hard bread-earners. They have no time to stand and stare or regale in the sylvan music. Their work begins at daybreak and finishes at sundown with the wearied homeward journey. The home-made liquor provides the hill people a ready opportunity to refresh and relax. It gives them a feel of well-being immediately and hallucinogenic effect is produced with the relish of larger quantity of the native liquor. The time and space holding the eventless and unruffled life are transcended under its magic spell, at least for the night. After the day's toil the whole family join in the spree.

To the hill people the home-brewed native liquor is not regarded just as an alcoholic drink as is understood in the modern sense of prohibition, nor is any social taboo attached to it as is the case in the non-tribal societies of India. The native liquor occupies a place of sanctity in their life. The thing which is offered
to the deities cannot be an object of inhibition for the young and womenfolk in the midst of the elderly people, joining the spree either in the close family group or in the broad social occasion. The elderly member is given the honour to inaugurate the sip in all these occasions and then only others follow suit, as sanctioned by social norms. To maintain its place of sanctity it is tabooed that the country liquor, worth of offering to the deities, is desecrated by drunkenness leading to an amorous or pugnacious direction. It is perhaps due to this taboo that drunkenness among the tribal people does not take a violent turn, and the spell of exuberance finds expression in vehement dancing which often accompanies social functions.¹

Country liquor enjoys an enviable position in all ceremonies of the hill tribes of Tripura, whether social or religious. They cannot afford to do anything without it.

Religious and social ceremonies are so interwoven with the tribal life that it is practically impossible to distinguish one from the other. From the cradle to the grave every important occasion of life is connected with spirits whose ill-will the hill people try to avert. The religious ceremonies consist of nature worship and offerings to the ghosts or

¹ Lewin, T.H. (Captain), The Hill Tracts of Chittagong And Dwellers Therein, p. 80.
spirits of their ancestors. There are spirits of their forefathers, river-spirits, forest-spirits and mighty host of unseen beings whom they require to keep in good humour. Offerings of the country liquor, and sacrificial birds and animals, namely cock or duck, goat or pig, constitute among things, principal items for their propitiation. In most cases social festivities follow religious overtone. The Mamita of the Tipras, Maitagamani of the Rungkhal and Wanggala of the Garus\(^1\) which are primarily the harvesting festival under different names, may be cited for instances.

In marriages or in marriage negotiations where religious overtone do not predominate, the character of social ceremonies almost in its natural form can be discovered. Reverting to the role of the native liquor in the social ceremonies it may be said that in marriage negotiation of the Biangs, the parents or guardians of the bride invite their counterparts through the medium of the Barbad (match-maker), and the response of the latter depends upon how they have been entertained with the offer of pig, bowls of wine and other things. As soon as the negotiation is finalised, the guardians of the bride are reciprocated with similar offer

\[\text{\textsuperscript{1}}\text{Ganchoudhury, J : Tripurar Loukik Debdevi, Gomati, 1st year, IIIrd Issue dated 15 July, 1974, pp.5, 22.}\]
which must include vessels of wine for conviviality. In the actual ceremonies of the marriage a Riva (breast garment) and a bowl of wine are kept on a mat. The groom pays his respects to the elders, offering bowls of liquor to them. The priest pours auspicious water upon the heads of the bride and the groom, and chants Mantras. Offering Puja to the deities Ganga (presiding deity of the river) and Sangrangma (deity protecting the earth), all present in the marriage revel in conviviality and drink to the lees.

The Tipra marriage is a bit different from that of the Biangs just discussed. At a marriage there is no particular ceremony, but a great deal of drinking and dancing. The bride's mother pours out a glass of liquor and hands it over to the daughter, who goes and sits on the lap of the groom, drinks half and gives him the other half. They afterwards crook their little fingers together and the wed-lock is established. In the marriage of the Kookles and the Hallams drinking and feasting constitute the chief ceremonies.

In social intercourses the distinguished guests are offered with the best kind of liquor, preferably rice beer prepared out of Mami rice, to sip which is a mark of the very

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1 Monograph on the Biangs, 1968, p. 25 (Biangs here-in-after).
2 Ibid, pp. 27-29.
3 Lewin, T.H. (Captain), op.cit., p. 80.
4 State Census, op.cit., pp. 85, 89.
greatest honour done to them. The other guests are too entertained with the liquor.

The refusal of the liquor by the guests, particularly by the plainsmen, is regarded as an act of affront to the hill people because the sip is offered to them in the same godly spirit as they ritually do to their deities, and the indigent people have perhaps nothing best to offer to the mortal guests, strongly believed to be the embodiment of divinity.

The most privileged person in the ritual-ridden tribal society is the Achai (priest), who endlessly receives bowls of liquor from his share in the Puja from the rich and the poor alike, and gives in return nothing but sermons. But even the Achai has to entertain the persons escorting him to his house, with potful of liquor as a matter of social etiquette.

All these as discussed above show clearly how the liquor plays its role in marriage ceremonies and social etiquette. It is not just an alcoholic drink as is understood in the non-tribal societies but an element that forms the part of tribal life and culture.

Whatever items may constitute the Puja offerings, the liquor cannot be dispensed with. As one of the must items, the liquor is needed to contact the Achai for his formal engagement in the Puja. The Ker Puja in the tribal

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1 Ganchoudhuri, J., op. cit., p.6.
villages bears out this fact. The howl of liquor and the head of the sacrificed he-goat as his Puja dues must be carried by the hill people, accompanying him to his place of residence.

The worship of Lampra, the Divine Duality, forms the prelude to all religious ceremonies and rites. Lampra is the most benefic deity, worshipped and propitiated for the individual and collective good of the hill people. No Puja either held collectively or individually is sanctioned without first worshipping Lampra. In the Maikatal festival (festival upon first gathering and eating the winter crop), Lampra is worshipped along with Mailuma and Khaluma (presiding deities of rice and cotton). The Lampra worship precedes the community worship as in Ker or Garia Puja. In any auspicious event of life whether it is the construction of the house or the ceremonial entry into the house or the marriage or the new lease of life envisaged out of social uncleanliness (Ashoucha) on account of new birth or death, Lampra is traditionally worshipped along with two other deities Tulma and Sangrama (presiding deities of the water and the earth). The offerings to Lampra must constitute liquor, besides parched rice, fruit and flowers, and the cock for sacrifice.

In analysing the pattern of offerings made to different deities benefic or malefic, and the numerous spirits, one would immediately discover the liquor as one of the...
principal items. Thumnairak and Banirak (representing the deity of death) Budachha (a malefic deity in the forest) are all propitiated with the offerings of liquor, eggs and sacrificial birds or animals. Mataikatar (benefic deities representing the traditional Hindu god and goddess Siva and Durga) is too worshipped in a similar manner, with the minor difference being the increased proportion of the offerings for the twin divinity. Either in the Mataikatar Puja or in the Maikatal festival, the ceremony of killing the evil spirits is observed as an offshoot. Bamboo splits tied in a bundle are set fire and extinguished by the priest or his associates with sprinklings of liquor and Ksharpani (alkaline water prepared out of bamboo ashes and water). It is believed that evil spirits are killed by the priest for the good of the tribal family. He is therefore heroically honoured with the treat of meat and liquor, which is followed by drinking and feasting in the family quarters. The rites performed for the dead must include the liquor (which has been so fondly relished by him in his mundane life), and other items of estables in the offerings.

All these religious ceremonies and rites zealously followed in the tribal community show how the spiritous drug or liquor occupies a unique position in their life. In fact, the tribal life begins with the taste of liquor and ends with the offer of liquor in the journey of the dead for the other
world. Only some social injunctions restricting the use of liquor are laid upon the sons in the event of the death of the parents, and this is also for the brief period of social uncleanness varying from three to thirteen days.¹

The liquor is brewed at home by the womenfolk. The class preparation is considered an art in the tribal community and a few of the womenfolk only excel in that art. Just as food components cannot alone make the cooked food tasty and palatable but their proportion, timing, and boiling acting in concert make it different in taste, the flavour of the liquor tastes entirely different at the masterly touch of its maker. The very taste of liquor can tell the persons sipping it as to whose master minds are behind its preparation. These master liquor-making women are given a social recognition in the tribal community and their services are very much in demand in big and important social and religious festivities.

In order to add taste and flavour they have their own trade secrets not only in mixing with special types of leaves, barks and roots, but in the characteristic way of doing it which the master makers closely guard against the diffusion of their know-how.

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¹ Biangs, op.cit., p.43.
In the preparation of the liquor brewed at home some rituals are strictly observed by the womenfolk. Any violation of these social injunctions is believed to bring the wrath of the divinity as well as the evil spirits whom the home-made liquor as one of the Puja items is offered to propitiate. All seriousness, cleanliness and purity warranting any religious ceremony must find place in its preparation. They must have the clean bath, wash ingredients as clean as possible as also the utensils in which the liquor will be prepared and kept for use. The oven must be given a face-lift. No woman in her menstrual cycle can either undertake the preparation or touch it. With the offerings to the deities the country liquor is put to its daily use.

As in religious and social occasions, the liquor has a role to play in inflicting social punishments. Social offences in the tribal communities are adjudicated by a jury of village elders headed by the Sardar. The trial is a simple process. The offender swears by the hill-oath upon the basic things of the tribal life, namely the hill-knife, rice, cotton and river-water, and often admits the guilt. Depending upon the gravity of the offence, a fine is generally inflicted upon the convict which varies from a few bowls of liquor to the cost of drinking and

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1 *State Census, op.cit.*, p. 85.
feasting for the community. The fine involving hard cash is extremely rare. The equity being the basis of justice, both the aggrieved and the offender are given a share in the fine in this novel practice. Whatever may be the nature of fine, the bowls of liquor must accompany it. The abduction of a man's wife may carry a fine to the tune of Rs 120, and twelve jars of the liquor in the Hallam community.¹

It would not be incorrect to say that social offence are measured in terms of vessels of liquor to be offered to the community. This practice of adjudication was codified by the rules of the Tripura Kshatriya-Mandali generally known as the Pahari Adalat (Hill Court) in 1932. But the form and content remains practically unaltered, the accent upon the measurement of social offences in term of vessels of liquor being lessened.²

However ritualistically the home-made liquor is interwoven with the life and culture of the hill people, its intoxicating effect upon them cannot be denied. The whole of life is an open invitation to drinking, nay to excessive drinking, and the addiction is therefore common to most tribes of Tripura. But the Blangs and Kookies proverbially outbeat³

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¹ State Census, op. cit., p. 85.
³ State Census, op. cit., pp. 73-88.
all others in the drinking bout.

The excessive drinking makes heavy demand upon the yearly provision of Jhum rice. One seer of rice roughly yields a bottle of the country liquor\(^1\) which is too smaller a quantity for the daily consumption of an addict. Without least consideration for the future, a huge quantity of Jhum rice is exhausted in making the country liquor, often leading them to the state of semi-starvation. The position turns extremely precarious when the Jhum yield is unfavourable due to the vagaries of nature. But the small ingathering of rice generates no strong will to diminish the ever-increasing thirst for the liquor. Home economics has hardly any role to play in the tribal life. The result is disastrous and appalling poverty stares in their face. The seasonable crop in the face of excessive addiction presents no different picture.

The State is fully aware of their abject poverty and analyses its causes. The excessive drinking habit prevalent among the tribal population is reckoned as one of the potent factors of their miseries according to the analysis of the State. While the remedial measures including the establishment of co-operatives, the rural institutional credits and the

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\(^1\) Hunter, W.W., op.cit., p.501.
encouragement to the settled form of cultivation are suggested for their economic rehabilitation, the drive to combat the evils of drinking does not find its due importance. It is only through the social institution of the Tripur-Kshatriya-Mandali and its network a positive thrust is launched in the State to combat it socially in 1932. The task is herculean and the success is not really easy in such a sensitive area.

In the foregoing pages we have seen how the spirituous drug or home-made country liquor is interwoven with the tribal life and culture. Whether the ritual requiring the rice beer in all religious and social ceremonies is the local variation of the tradition of rice ritualized as a symbol of auspiciousness in the rice-growing areas, and expressed in the harvesting ceremony of Bhogali Bibu (in Assam) Wanggla (in Garo Hills), Navanna (in Bengal), Maikatal (in Tripura), Pongal (in Tamil Nadu) and Onam (in Kerala) cannot definitely be established without the comparative study in depth. But the relationship may not appear to be remote in view of their commonness in the basic element as also of their ritualistic importance in the life and culture of different ethnic groups of people. The tribal society of Tripura is ritual-ridden and the rites are more numerous than those of the Hindus of the plains. Believing

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2 Bibaran Sangrah, op.cit., p.67.
that the earth swarms with spirits, good or evil, the hill people have to keep the evil spirits in good humour and propitiate the deities with offerings which must constitute, among other things, the bowls of liquor. It is tempting to suggest that the rice beer is ritualized as a convenient variation of rice in which the tribal customs and usages are inter-mingled to give it a different look, but still with the underlying unity of purpose.¹

¹ Except the references quoted in this section, the materials are based upon the author's selective field studies in Champaknagar and Taisu areas of Tripura. No doubt the modernisation silently creeps into their lives and they are largely exposed to outside world, yet the basic structure and character of the traditional society remains practically the same as it had been long long before. The hill people of Tripura could somehow retain a distinctive character even today against the onslaught of modernism.