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Volume 3: Appendices. Miscellaneous.

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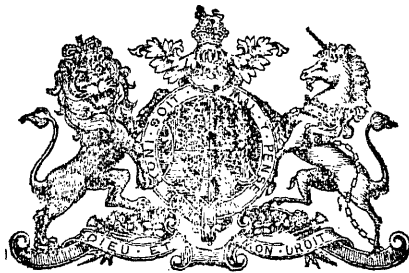
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Indian Hemp Drugs Commission.

VOL. III.

APPENDICES.

MISCELLANEOUS.



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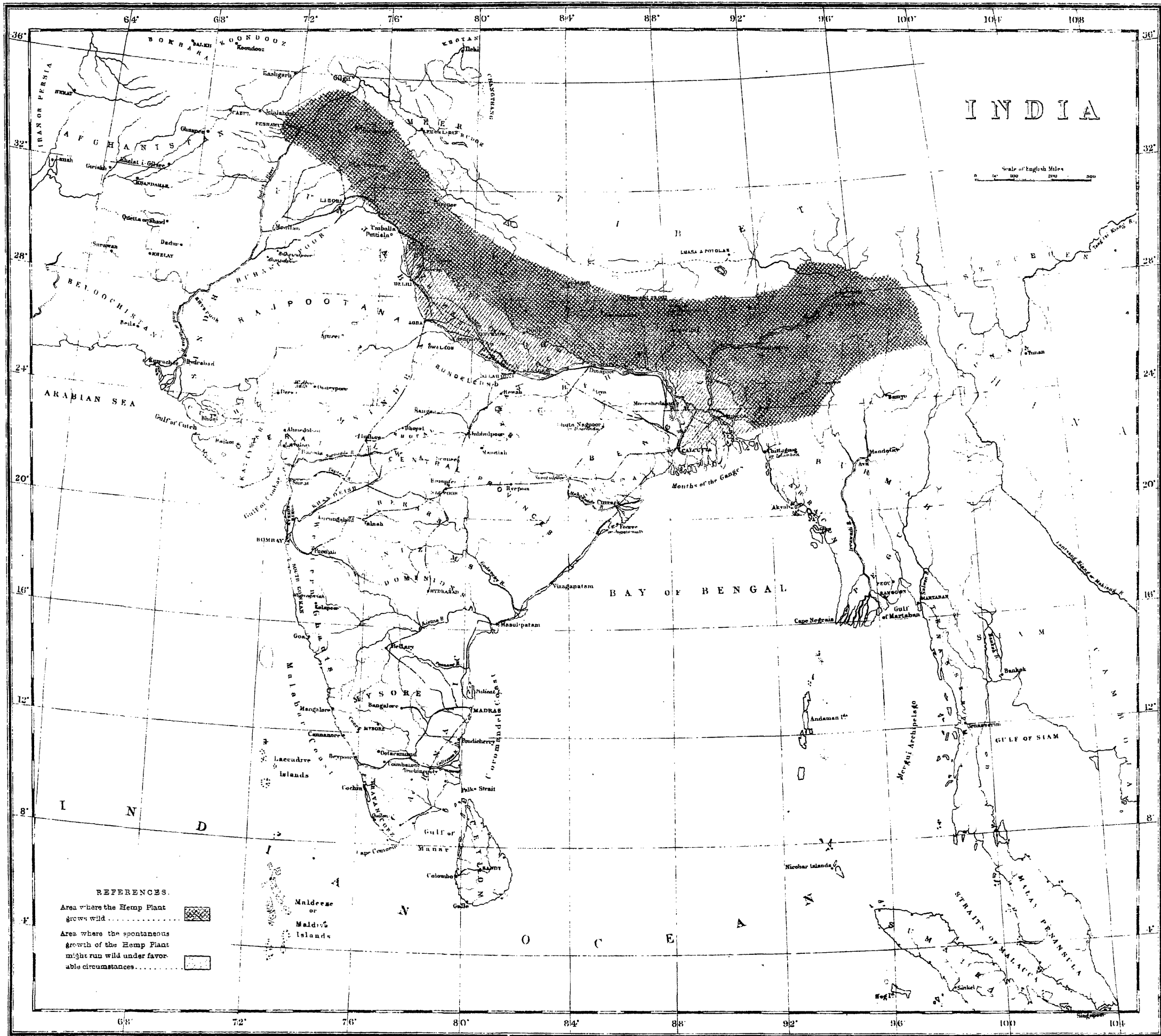
1894.

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VOLUME III.—APPENDICES.

No. 2792-Ex., dated 3rd July 1893.

Resolution by the Government of India, Finance and Commerce Department.

READ—

Despatch from Her Majesty's Secretary of State for India, No. 36 (Revenue), dated 16th March 1893, forwarding a copy of a question asked in the House of Commons, and of the answer given thereto by the Under-Secretary of State, regarding the appointment of a Commission to enquire into the production and consumption of hemp drugs in India.

Read also—

Correspondence ending with Despatch from the Secretary of State, No. 99 (Revenue), dated 20th October 1892, regarding the consumption of ganja in India.

RESOLUTION.—In the despatch recited in the preamble, Her Majesty's Secretary of State informed the Government of India that, in answer to a question put in the House of Commons, he had expressed his willingness to request the Government of India to appoint a Commission to enquire into the cultivation of the hemp plant in Bengal, the preparation of drugs from it, the trade in those drugs, the effect of their consumption upon the social and moral condition of the people, and the desirability of prohibiting the growth of the plant and the sale of ganja and allied drugs. In accordance with the announcement thus made, Lord Kimberley requested the Government of India to appoint a Commission for the purposes stated, and to issue such instructions as would ensure that the enquiry should be thorough and complete. His Lordship is of opinion that the investigation can hardly be confined to Bengal, but should extend to the whole of India, and that the Commission should be instructed to ascertain to what extent the existence of the hemp plant all over India affects the practical difficulty of checking or stopping the consumption of ganja, as distinguished from other narcotic drugs prepared from the hemp plant, and whether there is ground for the statement that bhang is less injurious than ganja to consumers.

2. In accordance with these instructions, His Excellency the Governor-General in Council¹ has been pleased to appoint a Commission to conduct the enquiry desired by the Secretary of State. The following gentlemen are appointed to form the Commission :—

President :

The Honourable W. Mackworth Young, M.A., C.S.I., First Financial Commissioner, Punjab.

Members :

1. Mr. H. T. Ommaney, Collector, Panch Mahals, Bombay.
2. Mr. A. H. L. Fraser, M.A., Commissioner, Chattisgarh Division, Central Provinces.
3. Surgeon-Major C. J. H. Warden, Professor of Chemistry, Medical College, and Chemical Examiner to Government, Calcutta, Officiating Medical Storekeeper to Government, Calcutta.
4. Raja Soshi Sikhaheswar Roy, of Tahirpore, Bengal.
5. Kanwar Harnam Singh, Ahluwalia, C.I.E., Punjab.
6. Lala Nihal Chund, of Mozaffarnagar, North-Western Provinces.

3. His Excellency the Governor-General in Council desires that the enquiry should be thorough and searching, but he leaves to the Commission full discretion to determine the best means of securing that result. Certain instructions are given in the following paragraphs; but these are not intended to be exhaustive, and the Commission have full authority to take up any branch of enquiry which in their opinion is likely to elucidate the subject and to aid the Government of India and the Secretary of State in deciding on the policy to be adopted in regard to hemp drugs.

4. It is desirable that the Commission should visit and take evidence in all or most of the Provinces of India: there are political objections to their holding sittings in Native States, but any information similar to that required regarding British India, which can be obtained regarding Native States, should be included in the Report.

5. The Commission should ascertain with as much precision as possible the extent to which the hemp plant is cultivated in each of the provinces of India in which it is grown. They should collect full information as to the manner in which the plant is cultivated for the production of drugs, and the methods of preparing the manufactured drug from the raw product, whether of the wild or the domesticated plant. Little is known at present as to the extent to which the wild plant can be used for the preparation of drugs, whether in the milder or the more noxious forms. This point has an important bearing on the possibility of introducing restrictive measures, and will require careful investigation. Full particulars should be obtained regarding all the different forms of the drug which are commonly used, especially ganja, charas, and bhang; and regarding the classes of the people by whom, and the extent to which, each is used. The physical and other effects of the use of hemp-drugs should be

thoroughly investigated, each variety of the drug being separately treated so far as that can be conveniently done. In conducting this branch of the enquiry, the Commissioners should avail themselves freely of the evidence of medical experts. They should endeavour to ascertain what proportion of the population habitually consumes hemp-drugs, and should thoroughly examine the testimony in support of the commonly received opinion that the use of hemp-drugs is a frequent cause of lunacy. They should ascertain whether, and in what form, the consumption of the drugs is either harmless or even beneficial, as has occasionally been maintained.

6. Full information should be compiled regarding the administrative arrangements in force in each province for controlling the growth of the plant, the manufacture and sale of the drugs, and their importation from other provinces or from Native States, and for imposing duties on cultivation and sale. It is understood that charas is imported into the Punjab on a considerable scale from foreign territory, and the question of the importation of hemp-drugs generally from foreign territory should receive the special attention of the Commission. The various systems employed for taxing the drug or the cultivation of the plant should be reviewed, with especial reference to the comparative incidence of this taxation in different parts of India, and to the comparative efficacy of the taxation imposed in restricting consumption, whether by the mere weight of the tax, or by the method and stage of imposition. It is known that the rates vary considerably in different provinces, but the precise effect of the variations is not fully understood. In this connection the Commissioners should notice any case in which the proximity of a Native State affects the production or consumption of the drug in British territory.

7. There are two points connected with the subject-matter of the enquiry which call for special investigation. The first of these is the danger lest prohibition, or restrictive measures of a stringent character, may give rise to serious discontent, and be resented by the people as an unjustifiable interference with long-established social customs. In some parts of India the use of hemp-drugs is, it is believed, common among fakirs and ascetics held in veneration by large classes of the population. In Bengal it has been stated that an infusion of the leaves of the plant is commonly offered to every guest and member of the family on the last day of the Durga Pujah: it has no ill effects, and its use is not considered reprehensible in any way. The Governor-General in Council desires that the Commissioners will endeavour to ascertain to what extent these and similar customs prevail in Bengal and other parts of India, and how far the use of hemp drugs forms a part of social, or possibly religious, ceremonial or observance, and they should, if possible, take the evidence of witnesses drawn from the classes among whom the use of hemp-drugs is chiefly prevalent. The Commissioners should state their opinion whether the prohibition of the use of hemp-drugs or any restrictive measures which they may deem practicable would be likely to give rise to political discontent in any parts of India or among any classes of the population. It is believed that in some parts of the country bhang is, in a special degree, the poor man's narcotic, and the possible unpopularity of a measure which would deprive the very poorest of the population of the use of a narcotic to which they have always been accustomed should not be overlooked.

8. Another point to which the attention of the Commissioners should be directed is the probability or possibility, that if the use of hemp-drugs is prohibited, those who would otherwise continue to use them may be driven to have recourse to alcohol, or to other stimulants or narcotics which may be more deleterious.

9. Finally, the Governor-General in Council requests that the Commissioners, if they should be of opinion that the prohibition of the consumption of any hemp-drug should not, or could not, be enforced, will indicate, for the consideration of the Government of India, any reforms and improvements which their investigations may lead them to recommend in the existing arrangements of each province for controlling the cultivation of the hemp plant, and the manufacture, sale, and taxation of hemp-drugs. In framing their recommendations regard should, of course, be had to the considerations which have been stated in paragraphs 7 and 8 of this Resolution. Absolute prohibition, or repressive measures of a stringent nature, may involve inquisitorial proceedings of an unpopular character, and afford opportunities for the levy of blackmail; and in framing regulations for the prohibition or for the restriction of the use of hemp-drugs these considerations should be borne in mind.

If the Commission should be of opinion that the cultivation of the hemp plant for the production of drugs, or the consumption of any hemp drug, should be absolutely prohibited, it will be their duty to state the regulations which should be adopted for this purpose.

10. All Local Governments and Administrations have been requested to render every assistance to the Commission, to collect and place at its disposal whatever information may be available, and to make to the Commission any suggestions regarding the enquiry which local knowledge and experience may suggest.

11. The Governor-General in Council directs that the Commission shall assemble in Calcutta on the 1st August 1893.

J. F. FINLAY,

Secretary to the Government of India.

BENGAL MEMORANDUM.

1. There is a uniform system throughout the Lower Provinces.

2. Hemp drugs, of which ganja is the principal, constitute one of the chief sources of excise revenue in Bengal.

3. In excise matters there is one central controlling authority, which is vested now in the Commissioner of Excise, acting under the general control of the Board of Revenue. The excise department of each district is managed by a selected Deputy Collector under the personal supervision of the Collector, who is primarily responsible for the administration of the excise of his district. In the more important districts there is a Special Deputy Collector mainly for excise work. With the appointment of a Commissioner of Excise under section 33 of the Bengal Excise Act, VII of 1878, from the 4th April 1889 the connection of Divisional Commissioners with excise ceased, but recently (from 1st April 1893) they have again been brought into touch with the department by executive arrangement, in accordance with which annual and other reports and proposals involving any change in principle and policy pass through them.

4. The Excise Commissioner is assisted in the work of inspection by two Deputy Collectors under the designation of Inspectors of Excise. The subordinate district agency consists of Superintendents, Deputy Inspectors, Sub-Inspectors, clerks, jamadars, and peons, who are variously employed in the management of central distilleries, in the inspection of shops, in the collection of revenue, and the compilation of statistics, and in the detection and prevention of excise offences, and who are controlled by the Excise Deputy Collector acting under the orders of the Collector.

Regulation II of 1793, section 7, and clause 10 of section 8.

Act II (B.C.) of 1866, sections 18 to 24.

Act IV (B.C.) of 1866, sections 35 to 41.

The system of excise on hemp-drugs is based on the Bengal Council Act, VII of 1878, and the Regulation and Acts noted on the margin, as well as on the Board's Excise Manual and the circulars issued by the Board from time to time.

5. The following sections or parts of sections of the Bengal Excise Act relate specially to hemp-drugs :—

4, 15, 16, 35, 54, 62, and 63.

The following Board's rules have special reference to those drugs :—

Sections XIX, XX, and XXI of the Board's Excise Manual, 1891.

6. The wild hemp plant is found in nearly every district, and it grows abundantly in several places. No ganja or charas is made from the wild plant, as the narcotic element, which is essential to the preparation of either drug, is entirely absent or very imperfectly developed in the uncultivated plant. But the green leaves of the wild plant are dried and, under the name of bhang, extensively consumed, especially in Bihar. The cultivation of hemp plants, except under a license, is strictly prohibited, so are unlicensed sales of hemp drugs, including bhang, and their unlicensed possession in any quantity in excess of 20 tolas. (In the case of charas and Garhjat ganja the limit is 5 tolas.) The use of untaxed bhang is general, and the facility with which bhang can be made from wild plants baffles all effort to bring it under adequate taxation. Most of the licensed shops are situated in the urban areas, but, excepting in about half a dozen districts, the townspeople also would seem to use untaxed bhang. For instance, in the Rajshahi Division not a single license is taken for the sale of the drug. It is also suspected that licensed shops do not always confine their business to the duty-paid drug. An attempt was made lately to get the wild plant extirpated with a view to bring the cultivation of bhang under proper control, if possible; but the plant grows so abundantly that the attempt was considered impracticable, and has since been abandoned under the order of Government. Although wild hemp is so very common everywhere, bhang is prepared for the market in only three districts, *viz.*, Monghyr, Bhagalpur, and Purnea, where the plant growing luxuriantly in the alluvial char lands of the Ganges is considered to yield a superior quality of leaves. Wholesale dealers are allowed to collect the leaves under permits granted by the Collector. They next bring the drug in bags to the licensed golas, where it is weighed and stored in the presence of a responsible officer. It is then allowed to be exported to other districts or issued for retail sale under the same rules as ganja.

7. It will be seen that bhang does not really come under excise control until it is collected and stored in golas, and the rules so far are defective. But the difficulty of introducing a stricter system lies in the fact that the plant, as it stands on the ground, has very little marketable value. If it is growing on waste land, any one can have it; on the other hand,

the cultivator on whose land it is found is only too glad to get any one to remove this troublesome weed, and all that the collector of the drug has to pay are wages for gathering and drying the leaves and cartage to the gola.

8. The cultivation of the hemp plant for the production of ganja is permitted under special licenses. Prior to the passing of Act II (B.C.) of 1876 persons engaged in the cultivation of ganja apparently were not required to take out licenses, though by section XXIII of Act XXI of 1856 the Board of Revenue were empowered to "place the cultivation, preparation, and store of the drugs under such supervision as may be deemed to be necessary to secure the duty leviable thereon," and by section L of the same Act the cultivators of ganja and bhang were prohibited from selling the drug to any one other than a licensed vendor or other duly authorized purchaser. Unlicensed cultivation was prohibited under section 13 of the Bengal Council Act, No. II, 1876. The same provision has been retained in section 54 of the present Act, VII (B.C.) of 1878, and every cultivator has to take out a license for which no fee is charged.

9. During the first half of the present century the district of Jessore was celebrated for its ganja, and large quantities of the drug were prepared there for the market. The cultivation in Jessore was entirely suppressed in 1875. Ganja is now cultivated in a compact tract of country with a radius of about 16 miles lying in three districts, *viz.*, Dinajpur, Rajshahi, and Bogra. The whole tract, though situated in three districts, is for the purposes of ganja administration, placed under the jurisdiction of the Collector of Rajshahi, who is styled the Superintendent of the Ganja Mahal, the Sub-divisional Officer of Naogaon, who is in immediate charge, being designated Deputy Superintendent. The cultivation and manufacture of ganja and its sale by cultivators are regulated by clauses 3 to 27, section XX of the Excise Manual, pages 154 and 158.

10. Any person who intends to cultivate the hemp plant for the purpose of making ganja must first apply in writing to the Sub-Deputy Collector at Naogaon, who is also the supervisor of the Ganja Mahal, for a license authorising him to cultivate. The license is ordinarily granted, unless there be any valid objection, and remains in force for one working season only.

Clause 3, section XX, Excise Manual.

Clause 4, section XX.

11. In February and March the supervisor or one of his three assistants visits each manufacturing yard or *chatter* as often as possible to take note of the outturn, and to see that the drug as manufactured is forwarded to the public gola or stored in some secure authorized place in the premises of the cultivators, or of such wholesale dealers as purchase the standing crop and prepare their own drug.

Clause 10, section XX.

12. The manufacturer of the drug, whether a cultivator or a wholesale goladar, is bound to give notice three days before he commences to cut his crop to the supervisor or to an assistant supervisor; the rule also requires him to send into the public gola all the ganja he manufactures, unless he has a secure private place of his own. But hitherto the rule regarding storage in the public gola has not been enforced owing to practical difficulties, and the cultivators have been permitted to keep the manufactured drug in their own houses. A cultivator has to obtain a license from the supervisor to retain ganja in his own private gola until it is disposed of to a licensed purchaser. This license shows the quantity and the kind of ganja covered by it, and has to be returned to the supervisor endorsed with the names of the purchasers to whom the ganja may subsequently be sold, and the quantity sold to each.

Clause 11, section XX.

Clause 12, section XX.

13. A cultivator may sell his standing crop to a duly licensed wholesale purchaser, but not without the written sanction of the supervisor of ganja cultivation. Every purchaser licensed to purchase ganja for export is bound to keep for the inspection of the supervisor, or other excise officer, a statement of his purchases and sales on pain of forfeiture of his license.

Clause 14, section XX.

Clause 25, section XX.

14. Owing to the area within which cultivation is permitted being extremely limited, and to the close supervision exercised there, there is every reason to believe that unlicensed cultivation has been all but suppressed. The manufacture of the drug entails a series of elaborate processes, and cannot be successfully carried on in secret, at all events to any appreciable extent, and it may be safely affirmed that the manufacture of ganja is now confined in these provinces to the very limited tract which has been specially set apart for the purpose. Isolated cases of one or two plants being grown in the inner courtyards of houses are occasionally detected, but these only show how effectually unlicensed cultivation has been put down.

15. But much remains to be done to bring the manufacture of the drug, and more especially its storage in private houses, under more effective control than is exercised at present. Manufacture begins almost simultaneously in every part of the tract, and it is physically impossible for the limited excise staff to visit the *chatters* or manufacturing yards with sufficient frequency and to check the outturn.

16. Again there is no Government monopoly in ganja as there is in opium, and Government is not concerned with either the wholesale or the retail trade beyond seeing that the drug pays duty before passing into consumption. The difficulty of having a public warehouse is that the ganja stored in it would consist of numerous small parcels, all belonging to different individuals, and this would lead to much confusion. Again, the drug has to be frequently aired, turned, and handled in order to keep it in good condition, and it is next to impossible to secure this periodical examination when the ganja is stored in public golas situated at a distance from the houses of the cultivators. It is mainly owing to these difficulties that cultivators have so long been allowed to keep the ganja in their own houses, but the so-called private golas are often mere open sheds, and are not the secure warehouses that the rules contemplate. A properly built gola would be beyond the means of the average cultivator. But even with suitable buildings there would be no security unless one key remained with a Government official, whose presence would then be necessary every time the gola had to be opened.

17. The present system of storage is admittedly defective, and it cannot be denied that some ganja is smuggled or otherwise illicitly disposed of. But owing to the comparatively bulky nature of the drug there is reason to think that the extent of smuggling is not large. The small number of cases detected also point to the same conclusion. The privilege of growing ganja is valued, and the cultivators, who are generally well-to-do men, are averse to doing anything that may cause forfeiture of their licenses, not to speak of other penalties; and it is the general opinion of those who have any experience of the ganja tract that the cultivators as a class honestly and faithfully carry out the engagements.

18. Garhjat ganja, as its name implies, comes from the Garhjat or Tributary States of Orissa, and is in use only in the three districts of the Orissa Division. Its cultivation and manufacture is apparently under no control. Small quantities of Garhjat ganja are imported into Puri under excise rules, but more is smuggled there as well as in the other two districts, the extended frontier and the jungly nature of the country affording great facilities for such illicit dealings and rendering detection extremely difficult.

19. The resin from which charas is manufactured is not produced in abundance in the plant in Bengal, and charas is not made here. It is obtained from Amritsar and Mirzapur, where again it is imported from Yarkand and other places in Central Asia. Charas used at one time to be imported from Nepal also, but the trade has apparently died out.

20. The importers of ganja and other hemp drugs are the wholesale dealers of those drugs. They are licensed.

As regards ganja the following procedure is observed :—

A licensed wholesale merchant or retailer of another district who wishes to purchase ganja from the cultivators has in the first place to apply for a pass to the Collector of his own district, which is granted on payment of a fee of Rs. 2. The pass having been granted, a duplicate of it is sent by the officer granting it by the same day's post to the Collector of Rajshahi, who on receipt of it prepares a license to purchase, and transmits it to the supervisor of the ganja cultivation at Naogaon for delivery to the purchaser. The license is granted subject to the condition that the purchaser shall, when he has made his purchases, collect the whole of the ganja in a place to be approved by the supervisor until it is ready for export. The importer on reaching the place of purchase has to give up to the supervisor the original pass granted to him by the Collector of his own district, and receives the license authorizing him to purchase. He then makes purchases and stores the ganja in the place approved by the supervisor. The ganja purchased for export is weighed, first without straw or covering, and then with the covering, and both the aggregate and net weights of each package are entered on the back of the license or permit and on the importer's original pass. The ganja is packed and sealed in bales or bags in the presence of the supervisor or one of his assistants.

Choor ganja from which all the woody fibre has been removed is packed in bags only which are sealed on each seam and at the mouth. No small or detached twigs of ganja are inserted in the bundles of flat ganja, but any such twigs as may be detached in the process of preparation are made up into separate bales or bags and charged with the duty leviable on round ganja. When the drug purchased has thus been weighed, packed, and sealed and made ready for despatch, the supervisor returns to the exporting merchant the original pass after having endorsed on it all the particulars as regards the weight and number of bales, the name of the purchaser and of the charandar or person in whose charge and custody it is conveyed, the mode of conveyance by which the ganja is to be transported, the places, warehouses, or shops to which the transport is made and the period for which the pass is current. The supervisor at the same time sends the license or permit with the necessary entries endorsed on the back to the Collector of Rajshahi for entry of the weights on the duplicate pass, which is then forwarded to the Collector of the importing district. A report of these particulars is at the same time made by the supervisor to the Collector of Rajshahi, a duplicate of this report being forwarded by him by post to the

Collector of the importing district. Any ganja found on weighment by the supervisor to be in excess of the quantity entered in the import pass is kept in the public gola and warehouse, a rent of Re. 1 per maund being charged for the first month, and 4 annas per maund for subsequent months. This quantity is not allowed to be exported without a fresh import pass, but the cultivator may sell the same to other goladars.

Clause 33, section XX.

Siddhi or Bhang.—No person is permitted to purchase siddhi for export to another district or obtain siddhi for sale without a pass on payment of a fee of two rupees, and a license from the Collector of the district to which the siddhi is to be conveyed or in which it is to be stored. The pass and the license must be countersigned by the Collector of the district in which the siddhi is bought or obtained. Siddhi, whether obtained locally or imported from another district, must be stored in a warehouse in the same way as ganja is stored. A licensed wholesale merchant or retailer of another district who wishes to purchase siddhi in the producing district is bound to purchase it from the wholesale dealer of that district

Clause 6, section XIX.

Clause 7, section XIX.

in the same manner as ganja is purchased. But when he wishes to obtain his supplies from any local fields or places where the siddhi-yielding plant grows wild, he is allowed to do so in the presence of an excise officer deputed by the Collector for the purpose. Such officer is bound to weigh the drug before it is removed, and to report to the Collector its weight, condition, quality, &c. As a matter of fact, however, wholesale dealers of other districts always obtain their supplies from the licensed golas of Monghyr and Bhagalpur.

Clause 8, section XIX.

21. *Charas*.—No person is allowed to import charas into Bengal excepting under a pass from the Collector of his district. No fee is required for the pass. The importing merchant on arrival presents the pass to the Collector of the exporting district, who returns it to him after endorsing on it the quantity of charas to be imported; similar entries are made by him on the back of the duplicate copy of the pass sent to him by the Collector of the importing district, and it is then returned direct by post. When charas is imported from Nepal the pass need not be endorsed except in the importing district.

Clause 1, section XXI.

The charas, on its arrival in the district from which the pass was issued, is produced for examination and comparison with the pass before the Excise Deputy Collector. The whole consignment is liable to confiscation, and the importer is liable to other penalties of the Excise law for each of the following offences:—

Clause 2, section XXI.

Clause 4, section XXI.

(1) Selling any portion of a despatch before arrival at the Collectorate from which the pass was given.

(2) Being in possession of a quantity greater or less than that shown to be the quantity covered by the pass, unless the difference is fully explained and full duty paid.

22. *Garhjat ganja*.—Any licensed wholesale or retail vendor of ganja wishing to purchase Garhjat ganja from the cultivators in the Tributary Mahals has to apply to the Collector of his own district for a pass, stating the locality or localities and the Tributary State in which the ganja is to be purchased and the quantity for which the pass is required. It has lately been ordered by the Board as an experimental measure that the sources of export of Garhjat ganja should be confined to those States which are under the immediate control of Government.

Clause 65, section XX.

Board's No. 1618-B., dated 11th September 1893.

A pass is granted for any quantity not less than one maund on payment of a fee of Rs. 2. A duplicate copy of such pass is sent to the Superintendent of the Tributary Mahals, who issues instructions to such authorities as may be subordinate to him in the specified locality or localities to superintend the weighment, packing, sealing, and despatch of the drug. The local authority, on production of the pass as aforesaid, weighs the ganja, superintends its packing, and seals the bales or bags in which it is packed in such a manner that they cannot be opened without breaking the seals.

Clause 66, section XX.

Clause 67, section XX.

When the bales are ready for despatch, the local authority returns the original pass to the importer after endorsing on it the locality in the Garhjat Mahals from which the ganja is transported, the weight and number of the bales or bags of ganja transported, the distinguishing marks by which the bales or bags may be known, the name of the purchaser and of the person in whose charge and custody it is conveyed, the mode of conveyance, the route to be taken, the point of crossing the frontier and such other particulars as he may think it desirable to note. He is required to submit at the same time a copy of the endorsement to his immediate superior. Every pass must be surrendered to the Collector of the importing district or to the sub-divisional officer (if the ganja is consigned to a

Clause 68, section XX.

Clause 69, section XX.

sub-division) within three days of the expiration of the period of its currency. After crossing the British frontier, the importer is bound to take the consignment to the first police-station for inspection. The importer is not authorized to make sales during the journey, and any police or excise officer may challenge and examine consignments during transit. The rules as to storage and levy of duty on Rajshahi ganja apply *mutatis mutandis* to Garhjat ganja.

Clause 71, section XX.

Clauses 70 and 72, section XX.

Clause 73, section XX.

Clause 74, section XX.

Any vendor licensed to retail Rajshahi ganja may sell Garhjat ganja under the same license.

23. Both the wholesale and retail dealers are under control and are licensed. The wholesale licenses are granted free and the retail licenses are annually sold by auction.

24. Before ganja is allowed to be stored in a warehouse the Excise Deputy Collector of the importing district, or where the gola is situated in a sub-division, the sub-divisional officer, is required to ascertain by personal inspection of the consignment that the seals of the bales or bags are unbroken, and that the weight and sorts correspond with the weight and sorts noted on the pass given in the producing district. He opens some of the bags, and having ascertained that they contain flat, round, or choor ganja as invoiced, reseals them. He examines the general quality and the condition in which the drug is received, whether dry or damp or in process of deterioration or decay. If any of the particulars do not agree with the entries in the pass under which the ganja is imported, the circumstance is reported to the Collector. The full duty, at the rate chargeable on the sort of ganja in which the deficiency or defect is found, is at once levied on any deficiency of weight and on any broken bundles. Any bale or bag received without the original seal may, if the Collector thinks fit, be confiscated.

Clause 43, section XX, Excise Manual.

A wholesale dealer can sell ganja only to another duly authorized wholesale dealer, or to a retail dealer duly licensed. Stock is taken annually in each ganja and siddhi warehouse between the 25th and 31st March at the head-quarters of the district by the Excise Deputy Collector, and at the sub-divisions by the sub-divisional officer. The ganja and the siddhi goladars are held responsible for any deficiency in excess of $2\frac{1}{2}$ per cent., and duty is levied on such excess on or before the 31st March of each year. Each warehouse is secured by two reliable locks, the key of one of which remains with the goladar, and that of the other with the officer in charge of the warehouse. No gola can, therefore, be opened except in the joint presence of the goladar and the officer in charge.

Clause 51, section XX.

Clauses 52 and 53, section XX.

Clause 55, section XX.

25. Every importer of charas is bound to keep an account of the quantity received and expended, and if he wishes to dispose of the drug to the public, he must take out a separate license for retail vend.

Clause 5, section XXI.

26. Ganja and siddhi golas are liable to periodical inspection by the Collector, the Excise Deputy Collector, and the sub-divisional officer. The inspecting officer is required to test the stock in hand and to examine the ganja registers and the treasury receipts to ascertain that the duty has been properly levied on all ganja issued, and finally that the collections have been duly credited to Government.

Clause 75, section XX.

27. Retail licensees are bound to act according to the excise law and rules, and licenses are granted to them under certain conditions, which they must observe on pain of forfeiting the license.

(Vide forms of licenses Nos. 63, 116, and 124, pages 267, 312, and 318, respectively of the Manual.)

28. Retail shops are also liable to inspection by Excise officers. Retail vendors pay duty according to the prescribed scale at the time of obtaining their supplies from the golas, and the drug is issued in the presence of a responsible officer (generally a gazetted officer), and the consignment is protected by a pass during its transit from the gola to the licensed shop.

29. The excise revenue from ganja and other hemp drugs is levied in two ways, *viz.*, (1) in the form of license fees, and (2) in the form of duty at a fixed rate per seer on the quantity issued for retail vend.

30. *License fees.*—For some time prior to 1860, no fee was taken on licenses for the retail sale of ganja. Duty only was charged at the rate of Re. 1 per seer. During the year 1860-61 a fee was imposed on licenses for the retail vend of ganja, and licenses were issued at a fixed rate of monthly fees till the introduction of the auction system in 1876.

Excise Report, 1860-61, paragraph 39.

Licenses are now put up to auction and sold to the highest bidder at or above the upset fee. The term of a license is one year, except in Calcutta, where it is three years. The Sadar Excise Deputy Collector

Clause 14, section III.

generally presides at the annual auction sales. A shop is put up to auction at an upset price approved by the Board. In the event of the upset price not being obtained in any particular case, a lower offer may be accepted with the sanction of the Commissioner. A sum equivalent to the fee for two months is taken at the time of sale as advance fees, and one month's fee is paid on the date on which the currency of the license commences, and one month's fee on the first day of every succeeding month until the whole of the fee due on the license has been realized. In cases of siddhi, charas, and majum (a sweet preparation of siddhi) shops, however, only one month's fee is taken in advance.

A brief account of the earlier laws and rules for regulating the sale of hemp drugs is given in Appendix A.

31. *Duty*.—The different rates of duty on ganja, bhang, and charas levied from time to time are given in paragraphs 36—38. No duty is levied separately on majum as duty is paid on the siddhi used in its preparation.

The present rates of duty as well as those that will come into force from 1st January 1894 on different sorts of ganja and bhang and charas are shown below:—

	Present.	Rate per seer from 1st January 1894.
	Rs. A.	Rs. A.
Ganja, choor	8 0	9 0
„ round	7 4	7 8
„ flat	6 0	7 4 (small twigs).
„ Garhjat	3 8	6 0 (large „).
Charas	8 0	8 0
Bhang	0 8	0 8

In the Orissa Division, however, owing to the competition of Garhjat ganja, the duty on different sorts of the Rajshahi ganja is leviable at the following reduced rates:—

	Present.	Rate per seer from 1st January 1894.
	Rs. A.	Rs. A.
Choor	6 8	7 8
Round	6 0	6 4
Flat	4 8	4 8

32. *Exportation of ganja*.—Exportation from the producing district, or from one district to another, or from one licensed warehouse to another in the same district by wholesale vendors is allowed without prepayment of duty within the Lower Provinces of Bengal or Assam, as, according to the system in force in these provinces, duty is levied on the drug as it passes into the hands of the retailers.

But before the exportation of ganja is allowed to foreign territory or to any district not within the Lower Provinces of Bengal or Assam, full duty is levied in the exporting district. Ganja when exported by sea to a country beyond the boundaries of British India is not liable to duty, and rebate is allowed on proof of export.

Licensed retail vendors are required to pay duty at the prescribed rate before removing the ganja from the wholesale dealer's warehouse. The duty is calculated upon the actual weight of the drug issued.

33. *Siddhi*.—Duty is realized on siddhi in the same way as on ganja. A retailer, when he applies to supply himself locally, is required to prepay the duty on the quantity applied for.

34. *Charas*.—Duty on charas is levied at the rate of Rs. 8 per seer, of which one-half is levied at the time of taking out the pass for the importation of the drug. The payment of the second moiety is made on the arrival of the drug in the district in which it is to be sold or stored, as the case may be.

35. To provide against evasion of payment of duty as regards ganja and siddhi, the following precautions are taken:—

- (1) The warehouse must have only one door, which is secured by two locks, one of which at least is Chubb's; the key of one is kept by the owner, and that of the other, which must be Chubb's, by the excise officer in charge of the warehouse.

- (2) No delivery of the drugs is made except in the presence of an excise officer (generally a Deputy Collector), and under an order from the Collector or from an officer duly authorized by the Collector to grant passes, and no pass is granted until the full amount of duty has been levied, as evidenced by the treasury chalan.
- (3) A ticket is attached to each bale or bag showing the actual quantity contained in it, and whenever ganja is taken out of a bag, the quantity so taken out is noted on the ticket and the balance struck after each transaction. These entries are made by the officer issuing the drug and initialled by him.
- (4) The gola licensee is not allowed to sell any quantity of ganja by retail vend under his license.
- (5) The goladar is bound to give access to the store whenever required by the excise officer in charge or his official superior.

Besides, as already stated, at the end of each year stock is taken of the quantity of ganja or siddhi in the gola by the Excise Deputy Collector or the sub-divisional officer, as the case may be, and duty is levied on all deficiency in excess of 2½ per cent.

Clauses 52-55, section XX, Excise Manual.

36. Rates of duty on Rajshahi Ganja from 1853-

KINDS OF GANJA.	From 1853 to December 1859.	From December 1859 to February 1861.	(a) From February 1861 to 1871-72.	(b) From 1872-73 to 1877-78.	(c) From 1878-79 to 1881-82.	(d) From 1st April 1882 to 31st July 1887.	(e) From 1st August 1887 to 31st December 1887.	(f) From 1st January 1888 to 19th September 1889.	(g) From 20th September 1889 to 31st March 1891.	(h) From 1st April 1891 to 21st March 1893.	(i) From 22nd March 1893 up to the present date.
	Rs.	Rs.	Rs.	Rs. a.	Rs. a.	Rs. a. Rs. a.	Rs. a. Rs. a.	Rs. a. Rs. a.	Rs. a. Rs. a.	Rs. a. Rs. a.	Rs. a. Rs. a.
Choor ...	...	...	4	4 0	4 0	5 0 4 0	6 8 4 0	6 8 5 0	7 0 5 8	7 0 5 8	8 0 6 8
Round ...	...	...	3	3 0	4 0	5 0 4 0	6 4 4 0	6 4 5 0	6 4 5 0	6 4 5 0	7 4 6 0
Flat ...	1	2	2	2 8	3 8	4 8 3 8	4 8 3 8	4 8 3 8	4 8 3 8	5 0 3 8	6 0 4 8

Note.—The figures in italics show the different rates of duty sanctioned for the Orissa Division since April 1882.

- (a) Board's Circular Order No. 14 of May 1884.
- (b) " " " " No. 8 of November 1871.
- (c) " " " " No. 6 of January 1878.
- (d) " " " " No. 10 of ditto 1882.
- (e) " " " " No. 9 of August 1887.
- (f) Board's Circular Order No. 24 of February 1888.
- (g) " " " " No. 7 of September 1889.
- (h) " " " " No. 60-B, dated 10th December 1890.
- (i) " " " " No. 13 of March 1893.

Duty on Garhjat Ganja.

- (a) Vide paragraph 139 of the Excise Report for 1876-77.
- (b) Vide paragraph 93 of the Excise Report for 1878-79.
- (c) Vide Board's Circular Order No. 14 of January 1891.
- (d) Vide Board's Circular Order No. 7 of July 1893.

	Rs. A.
Duty before 1st January 1877 (a)	... 0 8 per seer.
" raised on 1st January 1877 (a)	... 1 0 "
" raised in December 1878 (b)	... 4 0 "
" fixed from 1st January 1891 (c)	... 2 8 "
" raised from 1st April 1893 (d)	... 3 8 "

Garhjat ganja is not manufactured with as much care as Rajshahi ganja. It contains more leaves and seeds and less resin, and is much inferior to the Rajshahi drug in quality. A lower rate of duty is, therefore, fixed on it. It is only of one variety—flat.

37. Duty on charas.—The duty was fixed at Rs. 8 per seer under Government order, No. 3347, dated the 25th October 1880, referred to in paragraph 104 of the Excise Report for 1880-81.

38. Duty on siddhi or bhong.—It appears from paragraph 123 of the Excise Administration Report for 1874-75 that a duty of 4 annas per seer was levied in Calcutta in that year for the first time. It further appears from paragraph 82 of the Excise Report for 1879-80 that a duty of 8 annas per seer was fixed on siddhi from 1st April 1879 for the entire province.

39. The number of retail licenses for the sale of hemp-drugs is determined according to the *bond fide* demand of the drug at a place. This may be regarded as the guiding principle in opening a new shop. But the vast majority of the shops are of old standing, and the question in recent years has been one rather of elimination than of augmentation. In 1873-74 the number of ganja shops was 4,398, while in 1892-93 it was only 2,672. The object that the department has kept steadily in view is to do away with unnecessary places of vend. There is no fixed rule based on area or population, as the demand varies largely in different districts and in different parts of the same district. In December every year the Collector decides the number and sites of retail shops to be licensed during the next official year. As a rule no new shop is allowed to be opened unless there is a sufficient demand for the drug at the locality. An upset price is fixed as regards each license, based generally on the average fees paid in the last three years, any increase or decrease in sales being also taken into consideration. The Collector's proposals are reviewed and finally sanctioned by the Commissioner with the approval of the Board of Revenue. All the licenses are sold by public auction in March for the ensuing year.

40. As regards sites local opinion is not formally consulted, but attention is paid to any reasonable objection raised against any particular site, though most of the sites being old ones, it is seldom that they are objected to. Moreover, shops for the sale of hemp-drugs are not considered a nuisance, and are often accommodated in the same room where other business is carried on.

41. No rate is fixed at which any of the hemp-drugs must be supplied by wholesale to retail vendors. The retail price of each of the drugs varies considerably in different districts. The average retail price of each is shown below :—

						Rs. A.
Ganja	...	...	...	...	...	20 0 per seer.
Siddhi	...	...	...	...	...	2 8 „
Charas	...	...	...	...	...	40 0 „
Majum	...	...	...	...	...	3 0 „

42. The retail selling price of each of the drugs in the following districts is shown below :—

NAMES OF DISTRICTS.				RETAIL SELLING PRICE PER SEER.			
				Ganja.	Siddhi.	Charas.	Majum.
				Rs.	Rs.	Rs.	Rs.
Dacca	...	...	...	16	3-12	40	3
Mymensingh	...	...	...	16 to 25	3	...	...
Rajshahi	...	...	...	25	...	...	...
Purnea	...	...	...	14 to 20	...	...	...
Bhagalpur	...	...	...	12-8 to 20	1-8	...	...
Calcutta	...	...	...	12 to 16	1-12 to 2	35 to 40	2-8 to 4
Burdwan	...	...	...	20	2-4 to 2-8	36	...
Patna	...	...	...	12	1	...	...
Muzaffarpur	...	...	...	15 to 18	1	...	...
Lohardaga	...	...	...	15	5	...	...
Cuttack	...	...	...	12 to 16	5 to 6	...	...
Chittagong	...	...	...	12 to 18	3	...	...

43. Yes, a maximum amount is fixed for retail sales to, and possession by, the ordinary consumer, as regards each of the articles as shown below :—

Rajshahi ganja, siddhi, and majum or any preparation or admixture of the same, one quarter of a seer (20 tolas); Garhjat ganja (5 tolas experimentally); charas or any preparation or admixture of the same, 5 tolas.

Section 15 of Act VII (B. C.) of 1878.

No minimum price is fixed for any of these drugs.

44. A statement is given below showing the number of ganja cases during 1892-93 :—

NATURE OF OFFENCE.				1892-93.	
				No. of persons.	
				Arrested.	Convicted.
Smuggling of ganja or siddhi	...	...	...	90	83
Illicit cultivation of ganja or siddhi...	...	...	...	86	71
Unlicensed sale of ganja	...	...	...	154	128
Illicit possession of ganja	...	...	...	77	64
TOTAL				...	...
				407	346

Of the 90 arrests shown under the head of smuggling, no less than 80 were made in Puri. Of the remaining 10, 5 took place in Bhagalpur, 4 in Dinajpur, and 1 in Shahabad. These figures give a fair indication of the extent of smuggling as also of the localities where it prevails. Some ganja is smuggled from Nepal into the districts bordering on that State, but the evil is not widespread, and does not appreciably affect the revenue. The drug is of inferior quality, so much so that considerable quantities of duty-paid Rajshahi ganja is annually exported to Nepal from the North Gangetic districts.

Garhjat ganja, on the other hand, is largely smuggled into Orissa. The drug is in great demand with the priests of the famous shrine of Juggernath, and is affected by the attendants of other Orissa temples. It is usually brought in small quantities by pilgrims, mendicants, and others as an acceptable offering to the priests. The offence is most rife in Puri, and also prevails in Cuttack and Balasore, though no cases were reported from either district in the past year.

There are thus two distinct sources of illicit supply—Nepal and the Garhjat States of Orissa. The extent of smuggling from Nepal is small, and no special measures are taken

to check it; in fact none could be effectively taken, regard being had to the length of the frontier to be guarded.

Various attempts have from time to time been made to stop smuggling from the Garhjat and with varying success.

The chief difficulty lies in bringing the excise administration of these petty States under some sort of control. Some of them are now under the direct management of Government, owing to the minority of the Chiefs or other causes, and it is in contemplation to make a beginning with them.

In 1878 cultivation of ganja was prohibited within three miles of the frontier, and this was followed by a considerable increase in the consumption of the Rajshahi drug in all the three districts. The order was withdrawn in 1889, and consumption has since decreased considerably in Cuttack, though this result is not so apparent in Balasore or Puri.

At one time the importation of Garhjat ganja or siddhi was entirely forbidden (*vide* notification of 21st June 1882), but this is now allowed (*vide* notification of 23rd March 1892) under separate rules framed for the purpose, though little advantage has yet been taken of them to import the Garhjat drug. With a view specially to prevent smuggling, the limit of possession of Garhjat ganja has been experimentally reduced to 5 tolas.

45. Arrests for illicit cultivation were made in 25 districts, but all the cases were for growing a few plants (very often only a single plant) in the courtyards of houses more for the purpose of using the leaves as bhang than for manufacturing ganja, and the fact that not a single case occurred in Dinajpur, and only one in each of the districts of Rajshahi and Begra, shows clearly that unlicensed cultivation for the manufacture of ganja is all but unknown even in the ganja tract.

46. Similarly, cases of unlicensed sale of ganja, though comparatively numerous, generally represent sales of the excised drug by petty dealers who obtained their supplies from licensed vendors, and are often the outcome of the licensed shops being too few to supply the local demand, or, in other words, these unlicensed men distribute the drug to a larger circle of consumers. This is particularly the case in the Dacca Division, where the consumption of ganja is large and where nearly a third of the arrests were made.

47. Nearly half the arrests for illicit possession were made in the Rajshahi Division, and of these all but two occurred in the three ganja-growing districts. In these cases the ganja was doubtless obtained clandestinely from the cultivators, but the quantities seized were not large.

48. It may be said generally that, except in Orissa, where there is smuggling of Garhjat ganja, in some of the north Gangetic districts, where Nepal ganja is introduced, and in the immediate neighbourhood of the ganja tract, where there is some consumption of untaxed ganja, in the rest of the province most of the drug consumed has paid duty, and that the majority of the cases of illicit cultivation and unlicensed sale do not mean any serious threat to the revenue.

The police and the excise detective staff are encouraged in their efforts to put down excise offences by the grant of liberal rewards in all important cases of seizure.

49. No material modifications of the present system are actually under consideration at the present moment.

The question of bringing the excise of the bordering Garhjat States in Orissa under some control so as to protect our own revenue, more especially with reference to the smuggling of Garhjat ganja, has been for some time under consideration.

50. *Column 3.—Area under ganja cultivation.*—It will be observed that, except in the past year, there has been no material increase in the area under ganja cultivation during the last twenty years. The column shows the quantity of land in which the crop finally matured, excluding such land as was cultivated, but in which the plants failed altogether, and therefore, although it would appear that cultivation was greatly curtailed during the years 1875-76, 1878-79, 1879-80, 1885-86, and 1891-92, this was not really the case in all the years excepting 1885-86, as the plants on large areas under cultivation were destroyed in those years by heavy floods, and such lands were not taken into account. The decrease in the area cultivated in 1885-86 was due to the smaller profits of the cultivators in the preceding two years. The high price which the drug had realized in 1891-92 owing to wholesale failure of the crop in the previous year, caused by inundation, induced a large number of raiyats to take up lands for ganja cultivation during the following year. Some raiyats are regular growers of ganja and annually set apart a portion of their holdings for the purpose; others are induced to take to ganja cultivation by the high profits of one year, to abandon it again when prices fall.

51. *Columns 4, 5, 7 and 8.*—These columns are blank, as no land is cultivated for the production and manufacture of bhang and charas in these provinces.

52. *Column 6.*—In this column the number of raiyats engaged in ganja cultivation, and not the number of licenses issued, has been shown. Cultivation did not require a license before the year 1876-77, when licenses were for the first time introduced under section 13 of Act II (B.C.) of 1876. Each cultivator has to take out a separate license.

53. *Columns 9, 11 and 12.*—These columns are blank except for 1878-79. Ganja and bhang are not as a rule imported from any other province. It, however, appears from the

Board's Excise Administration Report for the year 1878-79, from which extracts are given below, that ganja was actually imported during that year from Bombay and the Central Provinces :—

“During the year under report 10 maunds of flat choor ganja were for the first time imported into Calcutta from Bombay under a pass granted by the Excise Superintendent. The Commissioner states that the Bombay drug, though good-looking, is less narcotic than Rajshahi ganja, and has not therefore come into much repute on this side of India.”
 Paragraph 89, Excise Report, 1878-79.
 As regards the Nimar ganja imported, it is stated as follows :—

“In consequence of short supply of ganja from Rajshahi, 8 maunds of Nimar ganja were imported into Monghyr from the Central Provinces and 32 maunds 34 seers of the same description of ganja were brought into Shahabad by a dealer. Of the latter quantity, 17 maunds 25 seers were sold locally, and the balance at Monghyr. The ganja produced in Nimar is inferior in quality to Rajshahi ganja, and does not meet with ready sale. Its wholesale price is cheap. On importation into Bengal, it is dealt with like Rajshahi ganja, and duty on it is levied at the rate of Rs. 4 per seer.”
 Paragraph 96, Excise Report, 1878-79.

54. *Column 10.*—No information as regards the quantity of charas imported can be furnished prior to the year 1880-81, when a duty of Rs. 8 per seer was for the first time imposed on this drug under Government order No. 3347, dated the 25th October 1880. Before this year charas used to be imported free, and apparently no account of the quantity imported was kept. This remark also applies to the figures in columns 33 and 43.
Vide paragraph 104 of the Excise Report for 1880-81.

55. *Column 13.*—Complete information for this column is not available. The figures for the first four years show only exports to the North-Western Provinces, as exports to other places were not separately shown in the reports of those years. Similarly, the figures for some succeeding years represent exports to North-Western Provinces and Assam only. The figures for the last few years only represent the quantities exported to North-Western Provinces, Assam, Kuch Bihar, and Nepal.

56. *Columns 14 to 16.*—No information.

57. *Columns 17 to 21.*—Wholesale vendors who are the goladars pay no license fees, and their number is not reported.

58. *Columns 22 to 26.*—It will be observed that the number of licenses for the retail sale of ganja, charas, and majum has fallen off appreciably, while there has been very little fluctuation in the number of licenses issued for the retail sale of bhang. The number of ganja retail licenses issued in 1873-74 was 4,398, while 2,672 licenses only were issued in 1892-93, the average license fee being Rs. 55 and Rs. 413 respectively. The largest reduction in number was made in 1875-76 : since then there have been considerable fluctuations, but the object steadily aimed at has been to keep the number down as much as possible.

59. *Columns 27 to 31.*—In spite of the great falling off in the number of licenses, the revenue from license fees has remarkably expanded—that from ganja licenses from 2½ lakhs of rupees to 11 lakhs, that from charas licenses from Rs. 3,000 to Rs. 5,000, and that from bhang licenses from Rs. 13,000 to Rs. 33,000. The fees derived from majum licenses, however, show no improvement, but rather a slight decrease owing doubtless to a falling demand. The total license fees show an increase of nearly 9 lakhs of rupees, or 340 per cent.

The great increase in ganja license fees in 1875-76 and subsequent years was due to the introduction of the auction system and to keen competition at the time of settlement. In recent years much care has been bestowed in fixing the upset fee of each shop, so as not to leave everything to the chances of auction.

The sudden increase of revenue on account of license fees for charas shops in 1880-81 was owing chiefly to the better settlement of shops in Calcutta on account of an increased demand for the drug, and to the opening of 14 new shops in the district of Shahabad. It will be seen that the imposition of a duty of Rs. 8 per seer in 1880-81 seriously affected the total revenue : it decreased till the year 1884-85, from which time there was a slow, though steady, increase till 1889-90, followed by a rapid rise in the past three years.

The rate of duty on ganja has been several times enhanced since the year 1873-74, and this with the augmented license fees has caused a decrease in consumption from 8,125 maunds in 1873-74 to 5,451 maunds in 1892-93 ; but the duty receipts have risen from Rs. 8,36,355 in 1873-74 to Rs. 12,80,631 in 1892-93. The great increase under the head of license fees has already been noticed. It is satisfactory to note that though the consumption of ganja has been reduced in 20 years by nearly one-third, the total revenue has during the same period been more than doubled. The taxation on each seer of ganja was represented in 1873-74 by license fee Rs. 7 plus duty Rs. 2·5 = Rs. 3·2, while the figures for 1892-93 are—license fee Rs. 5 plus duty Rs. 5·8 = Rs. 10·8, or a rise of more than 3½ times. In view of the above facts it may be justly claimed for the department that the administration of excise on ganja has fully realized the principle of a maximum of revenue with a minimum of consumption.

The consumption of charas shows a large increase, though the quantity is still small, and it will be necessary ere long to raise the duty on it. The rate is the same as for choor ganja, while the proportion of narcotic matter is much larger in charas.

The great increase in the consumption of bhang is more apparent than real, and is due to larger use of the duty-paid drug.

60. The importance of hemp-drugs in these provinces will be apparent from the fact that out of a total excise revenue of 115 lakhs in 1892-93, ganja and its congeners contributed 24½ lakhs, or about 21 per cent., and occupy the second place, being next only to country spirits. Of the four varieties that are taxed, ganja, bhang, charas, and majum, ganja alone yielded more than 23¾ lakhs. The revenue from majum, a sweet preparation of bhang in the form of confection, is insignificant, being under Rs. 2,000. The consumption of majum is practically confined to Calcutta, Patna, and Cuttack. The revenue from charas was under Rs. 10,000. It is consumed in the urban areas of a few districts in Central and Western Bengal. The revenue from bhang exceeded half a lakh. Its consumption is general, and the quantity (1,034 maunds) that paid duty represents but a small fraction of what was illicitly consumed.

61. The cultivation and manufacture of Rajshahi ganja that not only supplies the Lower Provinces, but is also exported to Assam, Nepal, North-Western Provinces, &c., is confined to a small well-marked area. It is a paying crop, and a year of good prices usually leads to extended cultivation in the next. From the time the drug is brought to the Naogaon head office, to be weighed, packed, and despatched to the consuming districts, the safeguards against fraud provided by the existing rules appear to be ample, and it may be safely affirmed that there is little room for evasion of duty during transit or in the subsequent stages, including storage in golas, issue to retail vendors and sale to consumers. There is likewise good reason to think that there is no unlicensed cultivation, and that no ganja is made for the market outside the recognized tract.

62. The weak points of the system may be said to be all connected with the process of manufacture and the storage of the drug in private golas prior to disposal to wholesale dealers. Manufacture begins simultaneously at different places, and its progress is not watched as closely as it ought to be. The outturn is not checked then and there, but a rough estimate is subsequently made by merely counting the number of bundles of each sort, which can hardly supply the place of an accurate weighment. Then the drug is stored in private houses, in mere sheds which are sometimes open and always insecure, and there is ample opportunity for petty pilfering by outsiders, even supposing the cultivators were all above suspicion.

63. The difficulty of working a scheme of public golas without a Government monopoly has been adverted to under section (c). In the case of opium the cultivator sells his produce outright to Government at a fixed price and has no further concern with it. The entire quantity purchased from the different cultivators is dealt with as one stock. In the case of ganja, however, the drug remains the cultivator's property and in his charge until he disposes of it to a licensed purchaser. It has therefore been found impracticable to introduce public warehouses where all the drug could be stored immediately after manufacture. In view of the attacks made against the Government monopoly in opium, it is not likely that any proposal to establish a similar monopoly in ganja would be received with favour. But with a larger establishment the existing checks on manufacture might be rendered more effective.

64. Four sorts of ganja are now made, flat large twigs, flat small twigs, round, and choor, and these distinctions are observed for the levy of duty and for the purposes of the wholesale trade but no twigs or woody matter are taken by the retail purchaser, and for retail sale the other varieties are also reduced to choor by the retail vendor. It would therefore be a good plan to have only one sort and abolish flat and round. Particular localities are said to favour particular sorts, but the fact that the consumption of choor increased very largely (from 424 maunds to 1,369 maunds) during the past year owing to the discovery that it was more lightly taxed in proportion to the amount of narcotic matter present in it, would seem to show that there can be no great objection to its general adoption. To the wholesale dealer this would reduce cost of carriage and save storage room; to Government it would simplify accounts, and remove all chances of fraud to revenue for which differential rates afford some room.

65. The cost of daily average allowance of ganja is 3 to 6 pies, while the cost of liquor to the habitual consumer is much higher. The cost of liquor is almost prohibitive to the poorer classes in Eastern and Central Bengal, but even in Bihar, where liquor is cheap, the daily cost is seldom less than 9 to 12 pies. In this view ganja may be said to be insufficiently taxed. Competition, however, is annually raising the license fees, and the duty is also enhanced from time to time.

66. Under the present system the wholesale dealers (goladars) make very large profits in some districts. They pay no license fees and combine to create a monopoly. It would perhaps be a better plan to recognize the monopoly, but to obviate its evil effects by fixing a maximum price for sales to retail vendors. Government might also appropriate a portion of the profits by giving the wholesale license for a given area to the person who agreed to pay the largest amount for each seer sold, in addition to the duty.

CALCUTTA ;

The 27th November 1893.

K. G. GUPTA,

Commissioner of Excise, Bengal.

Statistics relating to Hemp Drugs in the Lower

Year.	Total population.	CULTIVATION OF HEMP PLANT FOR NARCOTICS.						AMOUNT OF IMPORTS FROM OTHER PROVINCES IN MAUNDS AND SEERS.				AMOUNT OF EXPORTS TO OTHER PROVINCES IN MAUNDS AND SEERS.				NUMBER OF LICENSES FOR WHOLESALE VEND.					NUMBER OF LICENSES FOR RETAIL VEND.				
		Area under cultivation.			Licenses for cultivation.			Of ganja.	Of charas.	Of bhang.	Of other preparations of the hemp plant (majum).	Of ganja.	Of charas.	Of bhang.	Of other preparations of the hemp plant (majum).	Total.	Of ganja.	Of charas.	Of bhang.	Of other preparations of the hemp plant (majum).	Total.				
		Ganja.	Charas.	Bhang.	Ganja.	Charas.	Bhang.																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
		B.						Mds. s.	Mds. s.			Mds. s.													
1873-74 ...	Not known.	2,407	...	...	2,410	...	...	...	...	...	...	581	17	...	...	...	...	...	...	...	4,398	74	293	79	4,844
1874-75 ...	Ditto.	2,278	...	...	2,003	...	...	...	...	...	...	632	15	...	...	...	...	...	...	...	4,394	65	276	75	4,810
1875-76 ...	60,398,117	1,290	...	...	1,269	...	...	...	...	...	...	633	6	...	...	...	...	...	...	...	3,340	64	250	80	3,734
1876-77 ...	60,398,117	1,816	...	...	1,908	...	...	...	...	...	...	743	26	...	...	...	...	...	...	...	3,128	64	248	70	3,510
1877-78 ...	60,415,224	2,102	...	...	1,877	...	...	...	...	...	...	1,561	32	...	...	...	...	...	...	...	3,247	65	273	76	3,661
1878-79 ...	60,432,487	1,446	...	...	1,308	...	...	50	34	...	...	568	17	...	...	...	...	...	...	...	3,244	61	277	72	3,654
1879-80 ...	60,486,398	1,388	...	...	1,493	...	...	...	...	...	...	964	24	...	...	...	...	...	...	...	3,210	68	237	67	3,582
1880-81 ...	65,958,258	2,235	...	...	2,075	...	...	...	0	17	...	948	2	...	...	...	...	...	...	...	3,411	100	263	63	3,837
1881-82 ...	66,589,859	2,861	...	...	2,301	...	...	...	3	5	...	1,037	28	...	...	...	...	...	...	...	3,488	94	257	64	3,903
1882-83 ...	66,589,859	1,991	...	...	1,739	...	...	...	1	36	...	1,043	15	...	...	...	...	...	...	...	3,271	69	255	55	3,650
1883-84 ...	66,589,859	2,494	...	...	1,973	...	...	...	2	29	...	1,545	20	...	...	...	...	...	...	...	3,298	55	259	58	3,670
1884-85 ...	66,589,859	2,014	...	...	1,525	...	...	...	1	24	...	1,370	14	...	...	...	...	...	...	...	3,196	36	258	58	3,548
1885-86 ...	66,589,859	1,861	...	...	1,036	...	...	...	2	15	...	1,446	14	...	...	...	...	...	...	...	3,033	34	257	58	3,382
1886-87 ...	66,591,453	2,191	...	...	2,333	...	...	...	3	32	...	1,677	28	...	...	...	...	...	...	...	3,046	21	265	62	3,394
1887-88 ...	66,703,481	1,780	...	...	1,942	...	...	...	4	35	...	1,673	9	...	...	...	...	...	...	...	2,949	19	260	51	3,279
1888-89 ...	66,703,481	2,433	...	...	2,449	...	...	...	4	36	...	1,779	0	...	...	...	...	...	...	...	2,922	18	272	49	3,260
1889-90 ...	66,703,481	2,408	...	...	2,480	...	...	...	5	36	...	1,688	17	...	...	...	...	...	...	...	2,819	17	253	41	3,130
1890-91 ...	66,703,481	2,669	...	...	2,882	...	...	...	7	84	...	1,624	0	...	...	...	...	...	...	...	2,586	22	242	37	2,887
1891-92 ...	71,069,643	1,315	...	...	2,517	...	...	...	11	18	...	1,579	38	...	...	...	...	...	...	...	2,578	26	271	32	2,907
1892-93 ...	71,271,080	3,540	...	...	3,429	...	...	...	11	26	...	1,510	19	...	...	...	...	...	...	...	2,672	31	288	33	3,024

NOTE.—In column 6 the number of men.

Provinces for the years 1873-74 to 1892-93.

AMOUNT OF LICENSE FEES.					AMOUNT OF FIXED DUTY.					TOTAL REVENUE.					QUANTITY SOLD (RETAIL).					Remarks.	
On ganja.	On charas.	On bhang.	On other preparations of the hemp plant.	Total.	On ganja.	On charas.	On bhang.	On other preparations of the hemp plant (majum).	Total.	From ganja.	From charas.	From bhang.	From other preparations of the hemp plant (majum).	Total.	Of ganja.	Of charas.	Of bhang.	Of other preparations of the hemp plant (majum).	Revenue per head of population, column 41 + column 2.		Population per retail license, column 3 + column 26.
27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46		47	48
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Mds. s.	Mds. s.	Mds. s.		Pie.		
2,41,494	3,103	13,387	2,282	2,60,266	8,36,355	...	...	...	8,36,355	10,77,949	3,103	13,387	2,282	10,96,621	8,125	27	...	...	...	...	...
2,52,634	2,750	10,150	2,101	2,67,635	8,05,544	...	2,405	...	8,07,949	10,58,178	2,750	12,555	2,101	10,75,584	7,930	11	...	240	20	...	...
3,59,690	2,593	9,438	2,261	3,73,982	7,60,659	...	2,508	...	7,63,167	11,20,349	2,593	11,946	2,261	11,37,149	7,389	8	...	250	32	...	3 16,175
4,23,658	2,671	10,901	2,551	4,39,781	7,73,458	...	2,541	...	7,75,999	11,97,116	2,671	13,442	2,551	12,15,780	7,458	22	...	254	4	...	3 17,207
5,11,766	3,141	10,616	2,818	5,28,341	8,73,891	...	2,140	...	8,76,031	13,85,657	3,141	12,756	2,818	14,04,372	8,198	34	...	214	0	...	4 16,502
5,41,436	3,657	13,278	2,684	5,61,055	8,04,291	...	2,986	...	8,07,277	13,45,727	3,657	16,264	2,684	13,68,332	5,461	25	...	298	21	...	4 16,538
5,23,669	4,547	10,040	2,279	5,45,535	7,61,494	...	10,314	...	7,71,808	12,90,163	4,547	20,354	2,279	13,17,343	5,137	17	...	518	26	...	4 16,886
6,26,557	8,552	13,003	2,578	6,50,690	8,28,117	136	13,607	...	8,41,860	14,54,674	8,688	26,610	2,578	14,92,650	5,600	11	0	680	13	...	4 17,190
7,55,632	6,482	15,643	2,423	7,80,180	9,58,159	1,083	16,251	...	9,75,493	17,13,791	7,565	31,894	2,423	17,55,673	6,431	9	3	811	9	...	5 17,061
7,95,223	3,481	16,104	2,543	8,17,351	10,65,274	1,212	15,693	...	10,82,179	18,60,497	4,693	31,797	2,543	18,99,530	5,645	36	1	782	39	...	5 18,243
8,44,776	2,118	16,478	2,232	8,65,604	11,28,937	792	16,800	...	11,46,529	19,73,713	2,910	33,278	2,232	20,12,133	5,881	0	2	639	36	...	5 18,144
8,62,417	995	17,645	2,339	8,83,396	11,25,183	624	16,719	...	11,42,526	19,87,600	1,619	34,364	2,339	20,25,922	5,798	4	1	634	33	...	5 18,768
8,60,991	898	17,199	2,347	8,81,435	10,85,636	748	17,224	...	11,03,608	19,46,627	1,646	34,423	2,347	19,85,043	5,717	25	2	859	0	...	5 19,689
8,90,646	967	18,708	2,459	9,12,780	11,85,033	995	19,240	...	12,05,268	20,75,679	1,962	37,948	2,459	21,18,048	6,264	6	3	963	38	...	6 19,617
9,35,894	1,199	21,874	2,202	9,61,169	13,09,126	1,573	20,192	...	13,30,891	22,45,020	2,772	42,066	2,202	22,92,060	6,550	14	4	1,009	38	...	6 20,343
9,52,064	1,166	22,267	2,092	9,77,539	13,66,289	1,589	20,404	...	13,88,282	23,18,353	2,755	42,671	2,092	23,65,971	6,413	10	4	1,020	12	...	6 20,461
9,70,613	1,623	23,074	2,067	9,97,377	12,89,077	1,912	20,067	...	13,11,056	22,59,690	3,535	43,141	2,067	23,08,433	6,101	9	5	1,003	20	...	6 21,311
10,01,628	3,902	25,544	1,910	10,32,984	13,10,085	2,692	19,303	...	13,32,080	23,11,713	6,594	44,847	1,910	23,65,064	6,095	37	7	964	25	...	6 23,104
10,44,503	4,144	27,179	1,962	10,77,788	12,48,065	3,424	21,285	...	12,72,774	22,92,568	7,568	48,464	1,962	23,50,562	5,677	31	11	1,064	10	...	6 24,447
11,05,435	5,341	32,877	1,984	11,45,637	12,80,631	3,756	20,681	...	13,05,068	23,86,066	9,097	53,559	1,984	24,50,705	5,451	14	11	1,033	28	...	6 23,560

engaged in cultivation has been shown.

APPENDIX A.

(SEE PARAGRAPH 30 OF MEMORANDUM.)

Brief historical sketch of the modes of taxation of ganja.

It will appear from paragraph 1, section XI of Harrington's Analysis, Vol. III (1817), that with a view to check immoderate consumption, and at the same time to augment the public revenue, it was judged expedient to continue and extend the duties levied on liquors and drugs, when the sayer collections were resumed from the landlords in the year 1790. Rules and orders were accordingly issued from time to time which were subsequently enacted with modifications in Regulation XXXIV, 1793, as regards the Lower Provinces. It was enjoined in section XVIII of this Regulation that "no person shall manufacture or vend any such drugs (' bhang, ganja, charas, and other intoxicating drugs ') without a license from the Collector of the zillah."

2. In section II of Regulation VI of 1800 the following daily rates of duty on the sale of intoxicating drugs were laid down :—

Daily rates of license fees.	Rs. A.
For cities (Dacca, Murshidabad, Patna, and Benares)	1 0
Towns or villages (1st class)	0 12
" (2nd ")	0 8
" (3rd ")	0 4

It is noteworthy that the manufacture and vend of " charas " (as well as that of madak) were prohibited by section 8 of this Regulation as " being of a most noxious quality."

Unlicensed sale of intoxicating drugs was again prohibited by section 17 of Regulation X of 1813, and vendors were enjoined to pay a daily tax for their licenses. The sale of charas was again prohibited.

3. Section 8 (1st clause) of Regulation VII of 1824 authorized the Board of Revenue to sanction the grant of leases of the duties leviable on the manufacture and sale of spirits, drugs, &c. Section 15 permitted the retail sale of charas under the same rules and restrictions as ganja, &c.; it was said that the restriction was withdrawn, as this drug was found on examination to be not more prejudicial to health than ganja or other intoxicating drugs.

4. In section 5 of Act XI of 1849 (I.C.), which was passed "for better securing the abkari revenue of Calcutta," the present limits of retail sale of ganja, bhang, charas, and other hemp-drugs, &c., were fixed. This provision was extended to the whole of Bengal by section 35 of Act XXI (I.C.) of 1856.

5. From the beginning of British rule up to the year 1853, hemp-drugs were taxed by means of a daily tax on its retail sale, and it appears from section 4 of Regulation VI of 1800 that it was paid monthly and on the last day of each month of the Bengali (or fasli) year. With the introduction of the farming system in 1824, it was usual to farm out the excise revenue of entire districts. This continued till 1847.

6. From 1853 the daily tax was abolished and a duty at Re. 1 per seer was imposed, and the retailer had to pay the full amount on a certain specified quantity in each month, whether he took it all or not. A series of rules called " Abkari Series " were subsequently framed by the Board in 1857, from which extracts are given below, which will show how the revenue was collected during the period of the fixed duty system :—

(Settlements—Ganja—clauses 16 to 20.)

" 16. Retail vendors will engage to take supplies sufficient for a specified daily consumption and to pay tax at the rate of one rupee per seer upon such specified quantity."

" 17. Retail vendors will pay their tax at such fixed intervals, not exceeding twice a month, as the Collector may determine, and will take their supplies from any registered golah or from a despatch in transit, under passes or delivery orders which will be granted by the Collector to the extent specified in their pattahs."

" 18. If any extra quantity be required, a pass or order for such extra quantity will be granted on payment of duty at the rate of one rupee per seer."

" 19. No tax or fee in excess of the one rupee per seer will be required from retail vendors. The settlement of the ganja mahal will thus be on the same principle as that of the spirit mahal under the sadar distillery system, the license specifying the quantity of ganja to which the retail vendor is entitled at the rate of one rupee per seer, with the privilege of taking further supplies under extra passes on payment of extra duty."

“20. Ganja vendors, who are unable to dispose, within the month, of the whole quantity of ganja to which their jama entitles them, may be permitted to draw the balance in the succeeding month without further payment of duty.”

7. The fixed duty system continued up to 1860-61, or for about seven years, when a fixed fee of Rs. 4 per mensem was prescribed for each ganja license in addition to the duty at the prescribed rate on all quantities passed to the shop for retail sale, the previous rule regarding the quantity to be taken by each shop being at the same time withdrawn. A revised form of ganja license, necessitated by these changes, was issued with the Board's circular order No. 26 of 1st June 1860.

Combined duty and fixed monthly license-fee system.

8. Thus there was a daily tax system from 1790 to 1853 (with farming system from 1824), fixed duty system from 1853 to 1860, fixed license-fee and duty system from 1860 to 1876, when the present system came into force.

Summary.