

In the settled Districts the ordinary rates of assessment apply to the whole extent of the holding; but in the unsettled Districts only the cultivated area of a holding is assessed, and the revenue of the uncultivated portion is remitted on both 'wet' and 'dry' lands. Special rules have been made for encouraging ryots to plant mango groves, and land is given at 10 annas per acre for this purpose.

The ryot is free to transfer or sell his right of occupancy, and in this way much land has been acquired by professional money - lenders in the Maratha Districts. The Telingana ryot is just beginning to realize the value of occupancy rights.

Miscellaneous Revenue Opium and Drugs

Under Miscellaneous Revenue are included opium and drugs, customs, excise and stamps. In accordance with the terms of an agreement made with the Government of India, the cultivation of poppy was prohibited in 1881, and all opium for consumption has since been imported from Malwa under passes issued by the Opium Agent. The duty levied amounts to Rs. 15 per seer, of which Rs. 10 is paid on issue of the pass and the balance on the arrival of the opium. Contracts for the monopoly of retail vend are sold in each District and in the city circle. The right to sell hemp drugs (*ganja* and *bhang*) is also sold by auction.

	Average, 1882-90	Average, 1891-1900	1901	1903
<i>Opium</i>	Rs. 2, 19, 730	Rs. 3, 15, 232	Rs. 4, 25, 590	Rs. 5, 16, 001
<i>Ganja</i> and <i>bhang</i> and other intoxicating drugs	64, 328	74, 949
Total	2, 19, 730	3, 15, 232	4, 89, 918	5, 90, 950

The number of chests of opium, containing 70 seers each, imported in 1901 was 249. The gross value of the opium imported during the decades 1881-90 and

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1891-1900 (averages) and in 1901 was Rs.2, 49, 630, Rs. 1,60, 898, and Rs. 1,86, 830 respectively. The net revenue realized from opium and hemp drugs since 1882 is given in the table on the preceding page.

Customs

Customs duty is levied on imports and exports at the rate of 5 per cent. *advalorem*, which is the maximum fixed by treaty with the Government of India. British gold, silver, and copper coins, vegetables, certain seeds, wool, books and maps, building stone (except Shahabad stone), dry and green grass, and firewood are all exempt from both export and import duty. Since 1885 the duty on bar silver has been raised to 10 per cent., to check its import for illicit coinage. Salt is imported from Bombay and Masulipatam by railway, and a duty of Rs.2 per *palla* or three maunds (120 seers) is collected by the Customs department. The total (quantity of salt imported and consumed in 1881-90, 1891-1900 (averages), and 1901 was 41, 840, 43, 910, and 46, 810 tons respectively; and the consumption per head in 1881, 1891, and 1901 was $9\frac{1}{2}$, $8\frac{1}{2}$ and $9\frac{1}{2}$ lb.

The following table shows the customs receipts for 1901 and 1903, including the duty on salt :-

	1901	1903
	Rs.	Rs.
Import duties	18, 07, 528	19, 43, 324
Export duties	25, 32, 100	28, 13, 552
Octroi *	1, 92, 372	2, 39, 719
Salt	8, 73, 782	8, 59, 760
Duties on wines and spirits	37, 523	17, 276
Miscellaneous	20, 437	24, 192
Total	54, 63, 742	58, 97, 823

* This duty is levied at Hyderabad, Secunderabad, and Bolarum on produce and manufactures of the State brought into these towns, the tariff being the same as for Customs duty.

Excise

The excise revenue is farmed at auction, by contracts for periods ranging from three to ten years. The chief sources of income are country spirits, toddy, and *mahua* flowers. In the Districts country spirits are manufactured in out-stills, and there is no restriction as to the quantity or strength of liquor. At Secunderabad there is a State distillery. Contracts for drawing and selling of today are sold by *taluks* in the Districts, while in the city circle, including Secunderabad and Bolarum, similar arrangements are made, besides which a *nazarana* is levied on toddy shops, and a duty of 4 annas per pot of 20 seers. The duty on *mahua* flowers is Rs.16 per *palla* or three maunds.

The total receipts from excise for 1901 and 1903 are shown in the following table:-

	1901	1902
	Rs.	Rs.
Country liquor	6, 37, 592	10, 83, 730
Toddy	19, 61, 366	18, 43, 355
<i>malua flowers</i>	7, 10, 251	9, 70, 804
Secunderabad contract	4, 19, 000	4, 60, 000
Total	37, 28, 209	43, 57, 889

Licences are granted for the sale of European liquor on payment of Rs. 30 a month. A private distillery has been licensed at Chadarghat for the manufacture of rum after European methods from raw sugar and treacle

Toddy is largely consumed in the Telingana Districts, where the two kinds of toddy-palm (*Borassus flabellifer* and *Phoenix sylvestris*) are cultivated. In the Maratha Districts the palm is rare, and the people use *mahua* liquor to a much greater extent. There is a growing taste for European liquor

in the city and suburbs and some of District head-quarters. No special efforts have been made to restrict the consumption of intoxicants, though their increased cost, owing to better methods of administration, has had some effect. The incidence of excise revenue per head of population for the years 1901 and 1903 was respectively R.0-5-7 and R.0-6-3.

Stamps

Postage and other stamps, post-cards, embossed envelopes, and stamp paper are all made at the Hyderabad Stamp Office. A discount of 5 per cent is given to the vendors of all kinds of Stamps. Until recently all the stamps paper used in Berar was also supplied from the Hyderabad Stamp Office, but since 1902 this has been discontinued. Most of the large *jagirdars* who have their own courts are supplied with stamp paper at 25 per cent. of the full value of the stamp. Up to 1892 there were separate judicial and non-judicial stamps, but since that year all the stamps have been marked 'revenue.' Bad seasons affect the sale of stamps in a marked degree. The table on the next page shows the net revenue derived from the sale of stamps since 1881.

Local boards

In 1887 a cess of one anna per rupee of land revenue was imposed. It was at first levied only in settled Districts, but was subsequently introduced into Warangal District, in anticipation of settlement. An Act was passed in 1899 to legalize the levy of other cesses, such as lighting and cart and carriage tax; but these cesses have not yet been imposed. The Local Board department was first created in 1887, and was placed under a Central board at Hyderabad, composed of high officials. This *Sadr* or Central board was, however abolished in 1894, and the Subahdars were empowered to sanction works up to Rs. 5,000, the general control being vested in the then Revenue Board, with powers to sanction up to