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PUNJAB
INCOME TAX REPORT,
1883-1884.

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PUNJAB
LICENSE TAX REPORT

FOR THE YEAR

1883 - 84.



Lahore:

THE "CIVIL AND MILITARY GAZETTE" PRESS,
Contractors to the Punjab Government.

1884.

READ—

The Report on the Collection of the License Tax during the year 1883-84.

REMARKS.—The main features of the administration of the license tax in the Punjab have been noted at length in the Reviews of the last two years, and it will be sufficient to deal with the present Report more briefly. The Lieutenant-Governor has read the Report with pleasure, as it shows that many of the faults and omissions which have been observed in the past are now rapidly being corrected, and His Honor agrees with the Financial Commissioner in considering that the general results of the year may be regarded as satisfactory. The inequalities of assessment which must always be expected in a new form of direct taxation of income seem to be tending to a condition of equilibrium in the case of the great majority of districts, and the permanence and certainty so desirable in any such system appear to have been fairly attained in many instances. These satisfactory results are doubtless due to the greater interest taken by District Officers in this portion of their work. His Honor trusts that the closer personal attention to the scrutiny and correction of the assessment which has been observed during the last two years will be steadily maintained in future. The attention of Commissioners of Divisions is again specially invited to the administration of the tax in the few districts of the Province in which the results still appear to be unsatisfactory in certain respects.

2. Following the arrangement which was prescribed in the first Review of the subject, the present Report is divided into two parts, showing first the general results of the collection of the license tax during the past year, and secondly the details of the operation of the tax in each district. The District Reports appear as a whole to have been carefully and intelligently prepared, and they will repay study by all officers interested in the improvement of this branch of the revenue. It is not necessary, however, that such Reports should be printed annually in the case of those districts in which the assessment and collection of the tax is considered satisfactory, and in such cases the separate district accounts may be omitted till the Report of the year 1885-86 is prepared. But in all instances in which shortcomings have been specially noticed by the Financial Commissioner on the present occasion, a separate and full District Report must be submitted next year, and the contents should be published as usual for information.

3. The collections of the license tax in 1883-84 amounted to Rs. 4,60,473. This is the largest income that has ever been obtained since the passing of Act VI. of 1880, and shows an increase of Rs. 27,493 over that of the previous year. The balance outstanding, *viz.*, Rs. 1,267, is slightly larger than that at the close of the preceding twelvemonth; the greater part of the balance is due to the late disposal of petitions of objections in Peshawar and to the suspension of collections until orders had been passed thereon. In 24 districts the whole demand finally assessed was completely realized. The total expenditure on collection is stated by the Financial Commissioner to have been only Rs. 1,390, which is less than that of previous years; but according to the returns of the Accountant-General, the cost amounted to Rs. 1,930, and this discrepancy should be explained. Owing to the enhancement of the tax in certain districts the number of objections rose from 6,434 to 8,708, and the number of appeals from 251 to 274. The difference between the demand as originally framed by collectors, and the sum due after the hearing of objections and appeals, was 10 per cent., and the number of persons whose names were at first entered on the lists was reduced in about the same proportion. So long as great variations occur between the collectors' lists and the final demand, the classes liable to taxation are hardly likely to view the assessment of the tax with satisfaction, and the attention of all officers is invited to the remarks on this subject contained in paragraph 7 of the present Report and

in paragraph 4 of the Review of the Report of 1882-83. From an explanation subsequently submitted by Mr. Coldstream, it appears that the extraordinary results of the assessment of the tax in the Simla District which were noticed last year were due to the fact that the Deputy Commissioner considered it desirable to replace on the list every season the names of those tradesmen who were exempted from payment of the tax in the Punjab on their producing certificates that they were assessed at their principal place of business outside the Punjab. In a town like Simla this procedure does not perhaps cause much inconvenience to the persons concerned, although it has the appearance of being clumsy; and the Lieutenant-Governor, in accepting Mr. Coldstream's explanation and withdrawing the censure implied by the Review of last year, left it to that officer to continue or change his practice as he might see best. His Honor agrees, however, with the remarks of the Officiating Financial Commissioner on this point, and he trusts that the plan adopted in Simla will not be followed in other districts, where the persons to be exempted might be put to much unnecessary trouble by having to proceed long distances to appear before the assessing officer.

4. The increase in the collection of the tax has been general, and only in three districts, *viz.* Gurgaon, Rawalpindi and Jhang, has there been any marked decrease. In the first of these districts the depressed state of the agricultural population accounts in a great measure for the diminution; and the demand, which has been reduced from Rs. 20,157 in 1880-81 to Rs. 9,985 in the year under report, will doubtless be raised again gradually with the return of more favourable seasons. In Rawalpindi the decrease amounted to Rs. 1,442, which is not a large one in itself; but the violent fluctuations which have been noticed in the Rawalpindi assessment during the past four years, and the high percentage of successful objections lodged during the year under report, show that there has been some want of discrimination in the administration of the tax, and the Lieutenant-Governor will be obliged if the Commissioner of the Division will give his special attention to the subject during the ensuing cold weather. The decrease in the Jhang District cannot be regarded as otherwise than satisfactory, and His Honor thinks that there can be no doubt that the incidence for the year 1883-84, *viz.* Rs. 36 per mille of population, more fairly represents the capabilities of the District than the former assessments, which have always appeared to rule very high.

5. The most remarkable increase in the proceeds of the tax has occurred in the Gurdaspur and Peshawar Districts. In the former great care was taken during the year under report to make an adequate assessment, and the objections filed to the number of 525 were all heard by the Deputy Commissioner himself. The results achieved by diligent enquiry and careful testing are very striking, and the conclusions arrived at by Colonel Harcourt are interesting and instructive. The total number of tax-payers in the Gurdaspur District is now 758 as against 476, and the sum collected amounted to Rs. 15,135, showing an increase of Rs. 7,380 on the previous year. After a thorough investigation of the working of the tax Colonel Harcourt is of opinion that it is not an unsuitable form of taxation, that when properly administered it is easy of realization, and that it is not true that it allows the wealthy to escape, while it presses hardly on the poor. These conclusions which have been arrived at after careful personal enquiry into the whole subject are very satisfactory, and bear out the view of the Punjab Government, that when once the tax has been placed on a sound basis by a thoughtful and exhaustive investigation, its realization will be contentedly accepted, as is already reported for the Ludhiana District. The plan adopted by Colonel Harcourt, of keeping a rough record of his enquiries, appears to the Lieutenant-Governor to be a very useful one, and it might be adopted with advantage in all districts of the Province. In the Peshawar District the increase, as was anticipated, has been very large, amounting to Rs. 6,165, but the method of assessment has not been marked by the same care as in Gurdaspur.

The original lists showed an assessment of Rs. 28,865, against which no less than 1,264 objections were preferred, with the result that the final demand was reduced to Rs. 17,080. Such excessive fluctuations between the collectors' lists and the final demand cannot fail, as above noted, to cause distrust in the general administration of the tax, and it is to be regretted that the energy of the district officials was not tempered with more discretion in this case. His Honor trusts that measures will be taken this cold weather to place the matter once for all upon a sound foundation, and he will be obliged if the Commissioner of the Division will give his personal attention to the subject. In the Muzaffargarh District also there has been a large increase, the final demand having been raised by Rs. 3,110 to Rs. 12,760. In this district great pains have been taken by the District Officers to test the assessments, and the difficulties which beset the matter are well illustrated by Mr. Benton's report. The Lieutenant-Governor agrees with the Officiating Financial Commissioner in thinking that the only way of arriving at the truth is to meet the people concerned at their own homes, to examine their books on the spot, and bring public opinion to bear upon objections raised by objectors.

6. The incidence of taxation in the various districts of the Province is conveniently stated as usual in a table contained in paragraph 8 of the Report. From this it will be seen that Jhang has receded from class A to class B; that Lahore, Peshawar, and Hissar have risen from class D to class C; that Dera Ismail Khan, Gujrat, Ferozepore and Gujranwala have risen from class E to class D; and that Gurdaspur has risen two classes, to class D.

The remarks made in past years regarding the comparative lowness of the assessment in Hoshiarpur, Gurdaspur, and Ferozepore are to a certain extent borne out by the fact that there has been an increase in each of these districts, but except in Gurdaspur the increase is not so large as might have been expected. Mr. Roe, the late Deputy Commissioner of Hoshiarpur, has again expressed his opinion that this district cannot be fairly called under-assessed. The Lieutenant-Governor does not doubt that Mr. Roe's assessment was made carefully, but he sees no reason in the arguments put forward by that officer to change his conclusion that the assessment is decidedly low in comparison with that of other districts which have been treated with equal care. Mr. Roe admits that there are probably a number of traders in Hoshiarpur as elsewhere whose real profits are far in excess of their ostensible means and who escape their proper share of the tax; but if so, it is obviously the duty of the District Officer to remedy this state of things as far as may be possible. His Honor does not understand the statement of the Commissioner of the Jullundur Division that he is unable to accept the figures of other districts as absolute standards of comparison. No such absolute standard of comparison has ever been proposed. Colonel Young has obviously overlooked the remarks contained in paragraph 5 of the Review of last year. It is not necessary, however, to add further to the comments of the Officiating Financial Commissioner on the assessment of the Hoshiarpur District, which should be included among those for which a separate Report is to be printed next year.

In Ferozepore there was an increase of Rs. 760, and this would no doubt have been larger if the administration of the tax had not been left almost entirely in the hands of the Tahsildars. With the opening of the Rewari-Ferozepore Railway and the consequent expansion of the grain trade, a still further increase in the receipts from the license tax in this district may fairly be expected; and the Lieutenant-Governor will expect the Deputy Commissioner to go thoroughly into the matter during this cold weather.

The same observations apply to the districts of Gujrat and Shahpur in which the supervision exercised by former Deputy Commissioners over the assessment of the tax appears to have been very perfunctory.

7. In the remarks of the Lieutenant-Governor on the Report of last year it was stated that it appeared to His Honor that the assessment in the Lahore District was abnormally low, and that the return of the small number of tax-payers in the capital itself was hardly credible. The assessment has now been carefully revised,

with the result that the revenue from the license tax has been increased by Rs. 1,865 during the past year, and that the demand for 1884-85 has been raised from Rs. 19,250 to Rs. 28,010. The District Officer has contended that the city of Lahore cannot be fairly compared with Delhi and Amritsar, as a large number of its residents do not follow commercial pursuits, and this is no doubt true. But the animadversion made on the Lahore assessments has been fully justified by the results above noted, and the Lieutenant-Governor is disposed to think that, if attention is carefully bestowed on the subject for a few years to come, the Lahore District will rise still further in the classification of incidence of taxation.

No explanation is offered of the comparatively low pitch of assessment in the Dera Ghazi Khan District, and the Lieutenant-Governor will be obliged if the Commissioner of the Derajat and the Financial Commissioner will notice this specially in the Report of 1884-85.

8. On the whole the Lieutenant-Governor, as already said, considers the present Report a satisfactory one. The most glaring faults which have been noticed in past years have been removed, and in several districts officers have once more shown that it is not impossible to arrive at a fairly accurate estimate of the incomes of traders by the exercise of patience and good judgment. It is satisfactory also to learn that a further improvement in the revenue realized from this source may be looked for in 1884-85. Sir Charles Aitchison has no desire to urge upon District Officers any enhancement of the license tax which is not fully justified by facts. But the tendency in the case of direct taxation of this kind is almost inevitably to lower the lists and the assessments, and it is necessary therefore that supervising authorities should insist firmly on a proper consideration of both sides of the case. During the past two years the harvests enjoyed by the Province, with the exception of the districts of the Hissar and Delhi Divisions, have been unusually good; and there is no doubt that, owing in a large measure to the extension of railway communications, the Province is developing very rapidly, and that with this development trade also must necessarily expand. The Lieutenant-Governor is far from saying that due weight has not been given to these circumstances by most officers in the Punjab, but in some cases at least the full bearing of them does not appear to have been wholly realized. It is quite as important that the Local Government should call for reductions of assessments where it considers their pitch too high, as that it should point to facts which seem to indicate the inadequacy of the returns from the tax; and the action taken in the districts of Jhang and Gurgaon in accordance with the remarks contained in the Reviews of former years, shows that the Punjab Government has not been indifferent to its duty in this respect. But it must never be forgotten that at present the trading classes pay very little towards the support of the Government, under which they have benefited so much, and that to deal with the assessment of the license tax in a spirit of undue leniency must result in injustice, not only to Government, but to the principal taxpayers of Government.

9. In conclusion, Sir Charles Aitchison desires to thank the Financial Commissioner for the present Report, which was received in excellent time and is written in a careful and instructive manner.

ORDER.—Ordered that the above Review be printed and circulated with the Report as usual.

Also, that it be forwarded to the Government of India in the Financial Department, with the usual number of copies of the Report, and also to the Financial Commissioner, Punjab.

Also, that it be published in the *Punjab Government Gazette*.

By order of the Hon'ble the Lieutenant-Governor,
H. C. FANSHAWE,

Offg. Junior Secretary to the Government of the Punjab.

FINANCIAL COMMISSIONER'S OFFICE,
Dated LAHORE, the 2nd August 1884.

FROM

E. B. FRANCIS, ESQUIRE,

Officiating Junior Secretary to Financial Commissioner,
Punjab.

To

C. L. TUPPER, ESQUIRE,

Officiating Secretary to Government, Punjab.

SIR,

I AM directed by the officiating Financial Commissioner to submit the report on the administration of the License Tax for the year 1883-84 with the usual tabular statements.

License Tax Report, 1883-84.

2. With the exception of the report for the Jullundur division, which was a fortnight late, the reports of Commissioners, accompanied by those for the districts of their divisions, were all submitted with punctuality, and the provincial report will consequently be ready before the date on which it is due to Government.

Date of receipt of district and divisional reports.

3. As before, the report is divided into two parts, the first relating to the results of the past year's administration of the License Tax in the Punjab as a whole, and the second containing brief notices of the main points worthy of comment in its operation in each district.

Form of report and statements.

The tabular statements which accompany the report are in the same form as in previous years.

PART I.

4. The marginal table exhibits for this and for the preceding year the amount of the final demand after the disposal of objections and appeals, the collections, and the balance outstanding at the close of the year.

Demand, collection, and balance.			
	Final demand.	Collections.	Balance.
	Rs.	Rs.	Rs.
1882-83 ...	4,34,220	4,32,980	1,240
1883-84 ...	4,61,740	4,60,473	1,267
Difference ...	+27,520	+27,493	+ 27

In addition to the demand as shown in the margin, Rs. 1,860 were recovered in 1882-83, and Rs. 578 in 1883-84, on account of penalties imposed by collectors for failure to pay the tax. The gross collections for these two years were therefore Rs. 4,34,840 and Rs. 4,61,051 respectively, showing an increase of Rs. 26,211 in the year under report. Penalties excluded, the increase in the demand amounts to 6.34 per cent. and the income is higher than has been obtained in any year since the passing of Act VI of 1880. The only districts in which the amount of fees collected has been seriously lessened are Gurgaon, in which the decrease is Rs. 2,835; Rawalpindi, in which it is Rs. 1,442; and Jhang, in which it is Rs. 2,945.

The following districts show remarkable increases:—

	Rs.		Rs.		Rs.
Jullundur ...	3,470	Sialkot ...	1,635	Montgomery ...	2,825
Hoshiarpur ...	1,283	Lahore ...	1,865	Muzaffargarh ...	3,110
Kangra ...	1,530	Jhelam ...	1,325	Peshawar ...	6,165
Gurdaspur ...	7,380	Gujrat ...	2,255		

The causes of these fluctuations will be fully examined in the second part of this report, and need not therefore be entered upon here, further than to remark in passing that the large deduction effected in the Jhang district and the large enhancement in the Gurdaspur district are the direct result of the orders

passed by Government upon previous reports, that a large increase in Peshawar has been for some time called for and expected, and that the enhanced demands of the year 1883-84 are generally due to increased care and attention in the preparation of the assessment lists, and are therefore in every way satisfactory. In Lahore, Hoshiarpur and some other districts, the income might have been, and in future years no doubt will be, still further developed.

In twenty-four districts the whole demand was completely collected, and the only balances of any importance are those of Rs. 405 in Simla and Rs. 625 in Peshawar. The former of these sums is, most of it, irrecoverable, being due from persons who have left the station. The latter was caused by the late disposal of some petitions of objection during the trial of which the petitioners were not pressed for payment.

5. The only direct expenditure connected with the administration of this tax consists in a small sum allowed to each district to cover the cost of stationery and other contingencies or for the employment for a short time of vernacular writers. The amount so expended in 1883-84 was only Rs. 1,390-11-4, which is less than in former years.

6. The following table shows the number of tax-payers in each class and grade and the distribution of the amount paid :—

Year.	FIRST CLASS.					SECOND CLASS.					GRAND TOTAL.	
	1st grade.	2nd grade.	3rd grade.	4th grade.	Total.	1st grade.	2nd grade.	3rd grade.	4th grade.	Total.		
Number of tax-payers.	1882-83	22	62	55	214	353	290	1,014	4,597	19,384	25,285	25,638
	1883-84	21	64	62	222	369	290	1,072	4,853	21,030	27,245	27,614
Amount of tax.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1882-83	11,000	12,400	8,250	21,400	53,050	21,750	50,680	1,14,900	1,93,840	3,81,170	4,34,220
	1883-84	10,500	12,800	9,300	22,200	54,800	21,750	53,600	1,21,230	2,10,300	4,06,940	4,61,740

There are thus 16 more persons assessed in the first class and 1960 more in the second class, and of these last, 1646 are in the lowest grade of the second class. With this increase of 1976 in the number of names on the list, the income as stated above has increased by Rs. 27,520, or on the average about Rs. 14 for each new name. The average fee for each license was previously Rs. 17. It appears therefore that the larger income of the year under report has been obtained rather more by bringing upon the lists, in the Rs. 10 grade, persons not hitherto assessed, than by enhancing the rates levied from those already enrolled. The ratio of persons taxed to the whole population of the province is now 1.46 *per mille*, as against 1.36 in the preceding year.

7. In the fourth paragraph of the review of last year's report His Honor the Lieutenant-Governor commented unfavourably upon the large differences between the collectors' lists and the final demand, and declared it to be an indication of bad management when so much as 9 or 10 per cent. of the amount originally charged had to be abandoned upon hearing objections and appeals. The officiating Financial Commissioner therefore regrets to observe that in the year 1883-84 there has, in some districts, been anything but an improvement in this matter.

The collectors' lists framed in the beginning of the year 1883 included 30,716 persons, and gave a demand of Rs. 5,22,615 on 5,078 persons, and Rs. 88,395 more than in the final lists of the year preceding. In Simla and Kangra the total of the new schedules was more than 50 per cent. higher than that of the former ones, and in Muzaffargarh the proposed increase was nearly in the same proportion. In Dera Ghazi Khan the enhancement, though not absolutely so large as in some other districts, fell at the rate of about 90 per cent. on the former assessment. But the most striking instances of development of license taxation occurred in Gurdaspur and in Peshawar. In the former of these districts a demand of Rs. 7,755 was raised to Rs. 18,430 : in the latter a demand Rs. 10,470 was raised to Rs. 28,865. Even when completely justified by the circumstances of the tax-payers, a large and sudden increase in the sums imposed on them will of course elicit many complaints, and the revision of 1883 was not in all cases made with so much care and consideration as was desirable. The

number of objections filed was 8,708 against 6,434 in the year before, and the reduction in the demand amounted to Rs. 58,250 against Rs. 43,725. In the one district of Peshawar the demand was reduced on objections by Rs. 11,680, being about 40 per cent. of the original demand. Appeals were slightly more numerous (274 against 251) than in the year 1882-83, but the amount remitted at this stage by Commissioners of divisions was rather less, being Rs. 2,585 against Rs. 2,705. The whole difference between the original and the final demand was thus Rs. 60,835, or 10·1 per cent. on the former of these two amounts. The number of tax-payers was also reduced by 3,102 persons. Of the 8,708 objections 4,934 were rejected, and in 27 of these cases an actual enhancement was ordered; in 790 cases a reduction was allowed, and in 2,984 cases the objector was wholly exempted. The proportion of successful objections was therefore much larger than in the two preceding years.

8. The incidence of the final demand for each thousand persons of the whole population of the province was Rs. 24·8-1 or Rs. 1-7-5 more than in 1882-83. In the several districts the incidence was as follows, the districts being, as in former reports, classified according to the magnitude of the ratios which their assessments bear to their population:—

Class A.—Over Rs. 40.—Simla, Rs. 187; Delhi, Rs. 74.

Class B.—Between Rs. 40 and Rs. 30.—Muzaffargarh, Rs. 37; Jhang, Rs. 36; Amritsar, Rs. 35; Mooltan Rs. 35; Umballa, Rs. 31; Rohtak, Rs. 30.

Class C.—Between Rs. 30 and Rs. 20.—Ludhiána, Rs. 29; Pesháwar, Rs. 28; Ráwalpindi, Rs. 27; Montgomery, Rs. 26; Jullundur, Rs. 25; Dera Ismáil Khán, Rs. 25; Sirsa, Rs. 21; Lahore, Rs. 21; Hissar, Rs. 20.

Class D.—Between Rs. 20 and Rs. 15.—Jhelám, Rs. 18; Gurdáspur, Rs. 18; Siálkot, Rs. 18; Sháhpur, Rs. 18; Dera Gházi Khán, Rs. 17; Karnal, Rs. 17; Hoshiárpur, Rs. 17; Gujrat, Rs. 16; Ferozepore, Rs. 16; Gurgaon, Rs. 15; Gujranwála, Rs. 15.

Class E.—Between Rs. 15 and Rs. 10.—Kángra, Rs. 11.

Class F.—Below Rs. 10.—Bannu, Rs. 9; Hazára, Rs. 6; Kohát, Rs. 6.

The district of Jhang has thus receded from class A to class B, and has been surpassed in that class by the district of Muzuffargarh, which was before in class C. The three districts of Peshawar, Lahore, and Hissar have risen from class D to class C. The four districts of Dera Ismail Khan, Gujrat, Ferozepore and Gujranwala, which were before in class E are now in class D, but Bannu has declined from class E to class F. Gurdaspur has risen two classes, viz., from class F to class D, and Kangra has risen from class F to class E.

9. Adopting the plan which was followed in the report for last year, and which was accepted by Government, of taking for the standard of comparison the total number of persons shown in table XII A of the census returns under the two classes distinguished as *Commercial* and *Industrial*, the incidence of the taxation in each district upon every thousand of these sections of the population is as follows, the districts being again arranged in classes in the order of their incidences:—

1st Class.—Over Rs. 400.—Simla, Rs. 1423; Delhi, Rs. 623; Muzaffargarh, Rs. 457; Ludhiana, Rs. 406.

2nd Class.—Rs. 300 to Rs. 400.—Umballa, Rs. 389; Jhang, Rs. 369; Pesháwar Rs. 339; Multan, Rs. 336; Sirsa, Rs. 331; Dera Ismáil Khán, Rs. 330; Amritsar Rs. 318; Rohtak, Rs. 309; Ráwalpindi, Rs. 308.

3rd Class.—Rs. 200 to Rs. 300.—Montgomery, Rs. 280; Hissar, Rs. 270; Jullundur, Rs. 259; Ferozepore, Rs. 250; Jhelam, Rs. 220; Lahore, Rs. 219; Sháhpur, Rs. 212; Gurdáspur, Rs. 208; Siálkot, Rs. 207; Gujrat, Rs. 207; Gurgaon, Rs. 204.

4th Class.—Rs. 150 to Rs. 200.—Dera Gházi Khán, Rs. 190; Karnal, Rs. 189; Kángra, Rs. 179; Hoshiárpur, Rs. 178; Gujranwála, Rs. 169; Bannu, Rs. 159.

5th Class.—Under Rs. 150.—Hazára, Rs. 117; Kohát, Rs. 116.

The changes which have taken place in the relative positions of the various districts in this table are of course in correspondence with those already noticed as occurring in their classification in the preceding paragraph, and it seems therefore unnecessary to review them separately.

10. The inhabitants of towns having a population of 5000 and upwards have in the year under report paid Rs. 206,585, or 44·7 per cent. of the whole taxation, as against 45·3 per cent. in 1882-83.

Taxation in towns and villages.

Of tax-payers of the first class, however, about three-fourths are found in the larger towns. The incidence of the taxation in towns entered in Form B has risen from Rs. 95-2-9 to Rs. 99-8-4, both the number of persons assessed and the average amount of tax having slightly increased. It does not seem necessary to remark *seriatim* on the figures for the less important of these towns. It is sufficient to observe that where there has been a marked difference in the assessment in any district the towns usually bear their proportionate share in it. But the following changes may be noticed. In the city of Delhi the number of tax-payers has fallen from 1,021 to 676, but the demand has been kept up almost to its former level by an increase in the average charge for each license, which has risen from Rs. 28 to Rs. 41. There has been a great reduction in the income derived from the towns of Balabgarh and Faridabad, which shows itself in columns 7, 13, 15 and 16 of the statement. In Karnál and Pánipat the incidence remains very low, and so also does the ratio of the taxation to the municipal income of these towns. In the towns of the Hissar district this ratio has been lessened, not by a decrease in the license tax, but by an increase in the municipal revenues. The very high incidence in Bheri and Fázilka occurred in the previous year also, and is due to the number of opulent traders who have their head-quarters in these towns. In Umballa the incidence has risen from Rs. 106 to Rs. 121. In Jullundur city the incidence has risen about Rs. 10 per thousand, while in the Jullundur cantonments it has decreased to the same extent. Phillour shows a decidedly higher rate than before. In Hoshiarpur town the rate per thousand has risen from Rs. 90 to Rs. 114. In Amritsar city there has been little change. The towns of the Gurdaspur district now yield on the average Rs. 142 for every thousand of their population, instead of only Rs. 58 as in the previous year. In Lahore Rs. 520 more have been obtained, but the incidence is still only Rs. 54 *per mille*, and the proportion between the license tax receipts and the municipal revenue is only Rs. 2-12-7 per cent. The towns of the Gujranwala district, which were before apparently under-assessed, now show a decided improvement. In the city of Ráwalpindi the average rate of fee for each license has gone down from Rs. 22 to Rs. 13, and the receipts have been diminished from Rs. 3,840 to Rs. 2,385, the incidence thereby falling from Rs. 143 to Rs. 89 *per mille*. There has been a change in the same direction, but to a much less extent, in the cantonments. The town of Jhelam, which was already lightly assessed, has been allowed a further abatement. The city of Mooltan and the rich town of Shujábad have neither of them been so highly assessed as before, and in the former the incidence, Rs. 85 *per mille*, seems rather too low. The towns of Jhang, Maghiána and Chiniot have participated in the relief afforded to the district in which they are situated. Dera Gházi Khán now pays, in proportion to its population and municipal income, a fair assessment, the amount being nearly double what it was in 1882-83. In Peshawar city the demand has been raised from Rs. 6,450 to Rs. 10,695; the incidence *per mille* has risen from Rs. 108 to Rs. 180, and the ratio borne by this assessment to the municipal income is now Rs. 5-14-10 per cent. In the cantonments, however, there has been no change.

The number of towns and villages in the Punjab having populations of less than 5000 each is shown in the returns of the year under report as 34,187, which is fewer by 151 than was stated last year. The difference is due to uncertainty in the definition of a village in some of the frontier districts. Persons liable to assessment were found in 5549 of these villages: they were 17,616 in number, and paid on the average Rs. 14-7-9 each.

11. Reasons were adduced in the report for last year for considering any detailed examination of the distribution of the tax among the various classes of traders distinguished in Form No. III, as of little value. The ordinary small trader in this part of India is by turns a money lender, a dealer in agricultural produce, a broker, a seller of cotton goods, of grain, salt, sugar, and tobacco, and of miscellaneous goods, and he may be classed in one year under one of these heads and in another year under a different one. In the census returns, when each person himself elected how he should be described, he would perhaps be found under quite another designation from that given to him in the tax returns. Broadly speaking, it may be said

that by far the greater number of tax-payers are traders who combine buying and selling agricultural produce, or general shop-keeping with the business of advancing money at interest to their producers and to other persons who have need of loans. Both those from whom these dealers buy, and those to whom they sell, are frequently in their debt, and their profits as shop-keepers are believed to be much surpassed by what they obtain directly or indirectly as interest on money lent.

12. In the second part of this report mention has been made, wherever Assessment lists for the year 1884-85. the necessary information was contained in the district report, of the amount of the demand for the year now commenced, but, though their attention to this point was specially requested by a circular memorandum, several Deputy Commissioners have omitted to state the result of the last revision of the lists.

On the whole the data furnished are satisfactory, and go to show that most of the blemishes which may yet be observed in the administration of this branch of the revenue will soon be removed. The assessment lists were as a rule published in good time. The majority of district officers appear to have interested themselves in this branch of their work, and some conspicuously so; in a few cases, however, Deputy Commissioners do not appear to have given as much close personal attention to the scrutiny and correction of assessment lists as seems desirable.

13. A comparison has been made between the figures stated in this report Comparison with treasury accounts. and those contained in the accounts which are submitted by district treasuries to the Accountant-General, and in accordance with the wishes of Government the results of the comparison are here entered. The Accountant-General's office shows the amount of collections on account of the License Tax during the year 1883-84 as Rs. 5,61,680, or Rs. 1,00,629 more than the aggregate of the amounts shewn by Deputy Commissioners in their reports. The cause of this difference is that the treasury accounts relate, not to collections made *on account of* the year under report, but to collections made *during* that year, whether they be on account of the current demand, or of arrears, or of payments made in advance; and that the treasury accounts show gross receipts, without the deduction of sums afterwards refunded. The deductions to be made from the Accountant-General's Office are as follows:—

Amount realized in 1883-84 <i>in advance</i> on account of the demand for 1884-85	Rs.
... ..	1,07,700
Amount realized in 1883-84 on account of <i>arrears</i> of 1882-83	275
Amount <i>refunded</i> during 1883-84	18,657
	<u>1,26,632</u>

There is then to be added a sum of Rs. 26,075 on account of collections made in 1882-83 on account of the demand for 1883-84. A difference of Rs. 1,00,557 between the two totals is thus accounted for. The actual discrepancy is only Rs. 72, and this seems to be due to excess items of that amount having been credited to the License Tax in the treasury accounts by errors of classification.

PART II.

14. Having thus reviewed the subject of the License Taxation for the year in its general aspect the Officiating Financial Commissioner proceeds to notice in order the prominent features in its administration in each of the districts of the province.

15. It is not stated in the report for the Delhi district by what agency Delhi division. the lists of demand for the year under report were revised. Delhi district. The original demand amounted to Rs. 50,875 or Rs. 2,020 more than the collections of last year. The number of tax-payers was less by 26, as some persons in the lower grades were exempted upon enquiry. Objections however were numerous, and by the result of these and of appeals the demand was reduced to Rs. 48,195. The whole of this final demand was collected with the exception of Rs. 40, which sum was found to be irrecoverable, as the persons

from whom it was due had left Delhi; Rs. 90 were levied as fines. There is thus a decrease in the collections as compared with last year of Rs. 610, and as compared with 1881-82 and 1880-81, a decrease respectively of Rs. 3,195 and of Rs. 7,505. The causes of this falling off in the final demand are not sufficiently explained by the Deputy Commissioner. The objections were disposed of by Khán Bahádúr Sayad Amír Ali, Extra Assistant Commissioner. They appear to have been brought principally by persons assessed in the higher grades. It is not stated whether they proceeded as a rule from the persons newly brought on the list for the year 1882-83, or whether any large proportion of the objectors were traders who had heretofore paid the rate of tax which is now considered to be too high for them. In the towns of Balabgarh and Farídabad the taxation has been reduced from Rs. 655 and Rs. 650 to Rs. 405 and Rs. 230 respectively. The assessment lists for 1884-85 were published in fairly good time, excepting that for the Sonepat tahsil, which was delayed until the 12th of March. The lists were prepared by the Tahsildárs with the assistance of zaildárs and other leading men, and were tested by Sayad Amír Ali, Extra Assistant Commissioner, when on tour. The Deputy Commissioner has omitted to mention the amount of the assessment now fixed; he states that the number of objections is much less than in the year under report, which, he considers, gives reason for supposing that the assessment is now fairer and more equable, though the tax, he says, is still very unpopular. As there has been a steady decrease in the collections for the past three years, the figures do not appear to the officiating Financial Commissioner to afford ground for congratulation and seem to suggest that there has been some undue leniency in the assessment of the tax, or in the hearing of objections or in both.

In the year 1882-83 there was a decline in the proceeds of the license tax in the Gurgáon district of Rs. 5,801 as compared with the year 1881-82; in the year under report a further fall of Rs. 2,900 has taken place, the collections amounting to only Rs. 9,985 as against Rs. 18,696 in 1881-82 and Rs. 20,157 in 1880-81. In the original lists 27 fewer persons were charged, while there was a small increase of Rs. 110 in the amount assessed. Mr. Stogdon, the present Deputy Commissioner, is not able to explain very fully the causes which led to so heavy a reduction in the demand during the stage of hearing petitions of objection, as he was not in charge of the district at the time. The objections numbered 410. The disposal of them was divided between four different officers.

Mr. Stogdon refers to the remark made by Mr. Roberts in the report for last year that the demand for that year, Rs. 12,820, should not be taken as the normal figure for the future, as the district was in an exceptionally depressed condition, and he remarks that this condition still continues. He cannot, he however adds, think that the demand for the year under report represents the amount that can fairly be claimed from the traders of the Gurgáon district. Mr. Stogdon's own enquiries have led him to the conclusion that very few persons who ought to be taxed escape taxation, but that the wealthier traders are often under-assessed, while the poorer ones are taxed too highly. Both past and present district officers are agreed that in the town of Rewári the upper class of traders was not paying as much as it should. It is satisfactory to learn that in the lists for 1884-85 the necessary reforms in this respect have been made and that the demand for Rewári has been raised from Rs. 2,335 to Rs. 4,490. In this town the incidence *per mille* for the present year is Rs. 72-6 and the proportion which the license tax bears to the municipal income is Rs. 4-9-9 per cent., figures which, when compared with the corresponding averages for the province, certainly seem to support the opinion that the assessment of the town is too low. The Deputy Commissioner remarks, however, that the municipal income of Rewári is excessive and that much of it has now to be surrendered in the form of refunds. The other towns of this district are not important. The demand for next year is slightly lower throughout the district, excepting in the town of Rewári, and amounts to Rs. 12,045. Nevertheless, 287 objections have been filed and 144 of them accepted, so that the final demand for 1884-85 will probably be little higher than that for 1883-84. The lists were published in good time except in the Gurgáon tahsil.

In the Karnál district as a whole the assessment has been very free from fluctuations during the last four years, though in the Karnál tahsil a large enhancement was once attempted and afterwards

abandoned. In Pánipat there has been a steady rise. The final demand for the year 1883-84 was Rs. 10,700, which is almost exactly the same as that of the years 1880-81 and 1882-83, and it is expected that these figures will be repeated with scarcely any alteration for 1884-85. The lists for the coming year were published in the middle of January, and were carefully revised by the Deputy Commissioner and an Extra Assistant Commissioner in the cold weather, with the result that remarkably few objections were filed and the whole of the demand was collected before the close of the financial year 1883-84.

Major Roberts has evidently studied with attention the subject of the license tax and has acquired considerable insight into the tax-paying capacity of his district.

Major Nisbet, the officiating Commissioner of Delhi, considers that the general unpopularity with which the tax was first received is gradually subsiding, year after year all unfair assessments are being gradually eliminated, and the tax does not now press hardly on any class. Still there are many, he believes, who are taxable, but successfully contrive to evade the assessment, and there are others among the wealthier traders who are very often under-assessed. It is in this direction, he thinks, that we must look for improvement.

16. In the Hissar district an increase in the assessment was rendered feasible by the improvement in trade due to the opening up of the country by the Rewári-Ferozepore railway; and after the disposal of objections the final demand stood at Rs. 10,225, which is more by Rs. 560 than that of the preceding year. The incidence *per mille* of the whole population is now somewhat above Rs. 20. For the current year there is a further increase amounting to Rs. 795.

Hissar division.

Hissar district.

With regard to the process of revising the lists, Mr. Ogilvie repeats his statement of last year that the lists were revised by the Deputy Commissioner personally, through (or with the assistance of) the tahsildárs, that in municipal towns, and especially Bhiwáni, the committee gave much assistance, and in villages the services of lambardárs and patwáris were utilized.

He adds:

"This practically sums up what is done every year; and no other method of revision appears possible under the provisions of the existing act. The assessment under the act is personal, and revision must be personal. The improvement or deterioration of trade and agriculture as a whole, or apart from their effect on the incomes of particular individuals cannot be taken into account."

These remarks probably have some reference to a suggestion made by Colonel Grey in a memorandum, which, with notes thereon by the Deputy Commissioners of his division, he forwarded to the Financial Commissioner, to the effect that it would be an improvement if the tax could be assessed in a lump sum on a town or tract of country, a system under which it would be possible to make a reduction or enhancement in the total demand on general grounds, and then to leave it to the people themselves to arrange the distribution of the altered demand by modifying individual assessments. Mr. Ogilvie's meaning is that the existing law imposes on the collector the duty not only of determining when a general modification of the demand is desirable but also of discovering which persons should pay more or less than they have hitherto paid, and that unless and until he obtain such information as will enable him to deal with individual cases he cannot make a practical application of general conclusions.

The Financial Commissioner was not able to take any practical action upon these proposals of Colonel Grey, as the system which he advocates is not one that could be put in force under the License Act as it now stands.

In the Rohtak district the final demand has declined from Rs. 17,610 to Rs. 16,780. This decrease has been brought about by the reduction of the tax on a number of wholesale grain dealers in towns whose business has slackened in consequence of bad agricultural seasons. In the villages, on the other hand, the demand has been raised. Ample opportunities, it is stated, were daily afforded by the Deputy Commissioner when on tour for the presentation of objections, and it was, Mr. Steel believes, from the knowledge that immediate enquiry would be made that so few objections were filed. There were 85 objections, of which only 17 were accepted.

Rohtak district.

In the Sirsa district the collections for the year under report were less by Rs. 465 than in 1882-83. The Deputy Commissioner explains that the trade in grain was dull during the past year, and that money-lenders, from a want of confidence in their clients, restricted their dealings. This explanation is not accepted by the Commissioner, who remarks that the harvests in Sirsa were better than in Hissar and Rohtak, and that Colonel Grey had expected a much larger income from the tax in 1883-84 in the Sirsa district than in 1882-83. He has therefore directed further enquiry to be made. For 1884-85 the demand has been increased by Rs. 230, and up to the date of the Deputy Commissioner's report only Rs. 10 had been remitted on objection.

17. The original lists in the Umballa district were framed for a slightly lower amount than in 1882-83; but objections were less numerous, and the final demand was higher than before by more than Rs. 300. Nothing is said as to the manner in which the lists were revised. For the new year, however, it is mentioned that the Tahsildárs had instructions very carefully to revise the previous assessments on the spot during the winter, and that the Deputy Commissioner also went into the subject in many places during his cold weather tours. The result, after disposing of objections up to the date of the Deputy Commissioner's report, was an increase of Rs. 445 over the final demand for 1883-84.

There are no changes of importance to notice in the distribution of the tax, except that in Rupaṛ the proportion which the license tax bears to the municipal income has risen considerably. This is due to the fall in the municipal income caused by the cessation of the Sirhind canal works.

The Deputy Commissioner of Ludhiána, Mr. G. E. Wakefield, gives the following account of the mode in which the lists for the year were prepared and checked:—

"A list of tax-payers is first prepared through the Mír Muhallás, Bazár Chaudrís, and Lambardárs of villages, which is verified through Tahsildárs by summoning the parties, and objections, &c., are disposed of, after which the demand is fixed. Subsequent objections are filed before me and decided on their merits. * * * * I made quiet enquiries during my camp tour, and was, as is my rule, very accessible to the people, and I was surprised at the very few complaints made regarding the license tax. The tax-payers of this district appear to have fallen into the groove, and the fact of payment of tax is not uncommonly brought forward as a proof of dignity and position. The tax, being a direct one like the income tax, from which it differs but in name, can never be popular. We can only expect a sort of chronic contentment, which, I think, exists."

The Deputy Commissioner considers that assessments have been made very judiciously by the Tahsildárs, who have avoided both the extremes of indifference and of too inquisitive a scrutiny into private affairs. In cases where a trader attempts to conceal his profits, a comparatively high assessment is put upon him, giving him the option of paying accordingly or of proving the amount of his real income. As Mr. Wakefield remarks, this is much like the procedure adopted in similar cases in England by the income tax assessors. Frequently a dealer who has been trading above his capital prefers to accept a somewhat high estimate of his receipts rather than exhibit his accounts, and there are even, Mr. Wakefield avers, a number of people who court over-assessment in order to support their credit. There seems no objection to such persons being allowed to pay what they wish.

In the demand for 1883-84 as compared with that for 1882-83 there has been hardly any change. The Deputy Commissioner has omitted to state the amount of the demand for 1884-85.

Mr. Coldstream, who was in charge of the Simla district when the lists for 1883-84 were prepared, adopted the same policy as in the preceding year of placing on the list all firms having branches in Simla, leaving it to the merchants concerned, if their business had been already assessed at some other place, considered to be the head-quarters of the firm, to prove this fact by producing their certificates. The result, as before, is that a very large reduction is shown as made upon petitions of objection. The orders passed by Government and by the Financial Commissioner left it open to Mr. Coldstream to follow the procedure which he considered most

expedient as to placing the names of firms on the list subject to their satisfying him that they had already been taxed elsewhere; but the Financial Commissioner at the same time stated that, in his opinion, the proceedings so taken might better be regarded as forming a part of the enquiry incident to the preparation of the collector's lists, and that cases where a firm was exempted immediately upon the production of a certificate of assessment in another district need not be included among the number of remissions made upon petitions of objection. The system thus preferred by the Financial Commissioner should have been adopted in compiling the returns for the year under report. Of 311 persons included in the original lists and assessed at Rs. 13,610, sixteen persons, assessed at no less than Rs. 4,675, are stated to have been exempted on proving payment of the tax elsewhere. Finally, the number of tax-payers was reduced to 266, chargeable with Rs. 8,045. Rupees 405 of this last sum were left in balance, and are considered to be irrecoverable, as the persons concerned have quitted the station. Colonel Beadon, the present Deputy Commissioner, is not confident that the district has yielded all it should under this head of revenue; he is making a careful revision of the lists, and will be able to give a more decided opinion at the end of the year.

18. In the Jullundur district an entirely new list of demand was prepared with considerable pains by the Deputy Commissioner (Mr. Bullock), Mr. Silcock, and Shekh Ghulám Muhay-ud-dín. The assessment was raised from Rs. 17,795 to Rs. 23,310; and after the disposal of objections and appeals the final demand stood at Rs. 20,105, against Rs. 16,635 in the previous year, an increase of Rs. 3,470. Mr. Silcock, it is stated, summoned before him all the principal traders and money-lenders of the Phillour tahsíl, examined their books and valuable securities, and formed his estimate of each man's income therefrom. The result was to raise the assessment for this tahsíl from Rs. 3,875 to Rs. 9,500. In the Nakodar tahsíl Mr. Silcock proposed an enhancement of the demand from Rs. 3,290 to Rs. 6,585; but Mr. Bullock revised this part of the work and reduced the amount to Rs. 4,040. In Nawashahr and Jullundur tahsíls more moderate increases were made by Shekh Ghulám Muhay-ud-dín and by Mr. Bullock. From the Phillour thána, assessed by Mr. Silcock, there were 143 objections preferred, and on hearing these Rs. 1,725 were remitted. The whole number of objections for the district was 386, while in 1882-83 there were 213. But for the large number which proceeded from the Phillour thána the total would not have been excessive. Of 48 appeals to the Commissioner, 25 were successful. Mr. Roberts, the present Deputy Commissioner, doubts whether the license tax can ever be assessed upon a sound basis, owing to the absence of *data* for estimating a native trader's income with any approach to certainty or accuracy. The assessing and revising officers, he says, have to depend almost entirely on oral reports and opinions of municipal Commissioners, zaidárs, lambardárs, and others, whose reports are not unfrequently influenced by personal feelings of friendship or enmity. He proceeds:—

"An objector to an assessment made under such conditions has nothing to lose, and as he can always bring friends to bear testimony in his favour, which the revenue officers have no means of rebutting, he is generally master of the situation, and comes off successful. When all these facts are considered, besides the ordinary fluctuations in business, it is not surprising that objections are numerous, and that the original demand is often considerably modified. The tax is highly unpopular as well as unproductive, and I believe the great mass of the people, as well as revenue officers throughout the country, would rejoice to see some form of indirect taxation substituted for it."

Mr. Roberts remarks that, with the exception of Rs. 435, the whole of the tax was paid by Hindus, who are nevertheless a minority of the population of the district. Of 1,158 persons taxed, no less than 921, paying Rs. 15,440, were sugar manufacturers or money-lenders. These occupations are generally combined: the sugar grower always works on borrowed capital, and the whole produce of his crop, it is said, is often less than the amount of the advances which he has received. The only other trade of any importance as regards the license tax is that of the timber merchants of Phillour. The incidence of the tax has risen from Rs. 21 to Rs. 25, which, as the Deputy Commissioner remarks, is very slightly above the average of the whole province, and is rather below that of the somewhat similarly situated districts of Umballa and

Ludhiana, though considerably above those of Hoshiarpur and Gurdaspur. The increase in the assessment was spread over all the grades of taxation, and was common to both towns and villages where the tax is levied principally on money-lenders and not on commercial dealers. Mr. Roberts observes that any conclusions drawn from the proportion between the proceeds of the tax in a town and the municipal income of the town would be utterly fallacious, and in this remark the Commissioner concurs. The demand for 1884-85 was originally fixed at Rs. 20,475, but was reduced upon hearing objections to Rs. 19,505. A further abatement of Rs. 85 was made by orders in appeal, and some appeals were still pending when the report was written. This decrease is due to the sugarcane crops having suffered from the drought of last year.

Mr. Roe, before giving up charge of the district of Hoshiarpur, left the following memorandum with reference to the remarks recorded by His Honor the Lieutenant-Governor in the review of last year's report, as to the under-assessment of this district:—

"In my last year's report, and more especially in those parts of it which were published at page 3 of the Financial Commissioner's remarks, I endeavoured to point out that the Deputy Commissioner had to base his assessments, not on any general view of the district as a whole, but on whatever evidence he could collect that definite individuals were in receipt of incomes from certain definite trades which rendered them liable to the tax. I also explained how impossible it is to obtain this evidence, and in the course of my report generally I observed that there are no *prima facie* reasons why Hoshiarpur should be highly assessed. It is rich only in agriculture, which is exempt from the tax. It is not the centre of any important trade, and it possesses no great cities. In paragraph 6 of His Honor's review of the Financial Commissioner's report, it is, however, stated that I have adduced no valid reason for my opinion that the district is not under-assessed, and I am called on to explain the following facts:—

- "(1) Only one person in every 1,000 is taxed;
- "(2) Seven-ninths of the certificates are in the lowest grade;
- "(3) The revenue in proportion to the population is less than in Shahpur.

"To this I can only reply that Hoshiarpur is *not* a rich district, *quoad* the license tax. For any comparison with other districts to justify the opinion that Hoshiarpur is under-assessed, it must first be shown not only that there is a certain similarity in what may roughly be called 'the general circumstances' of the districts compared; it must be shown that the two districts contain the same amount of taxable wealth, distributed amongst the same number of individuals. It must then be further shown that the tax was fairly assessed in the other districts. The remarks of the Financial Commissioner, in para. 15 of his report, on the way in which objections are listened to, hardly bears out this last assumption. But be your general inferences what they may, the question is how to apply them in practice. Are you merely to tell the Tahsildars that you *must* have a certain increase in the tax? If you do, no doubt you will have it, and all objections can easily be rejected. But if no one is to be placed on the register unless there is a reasonable ground for your believing that he has a taxable income of Rs. 500 a year, then the only plan is to take the list out into camp, make the most careful enquiries you can, and accept the result, whatever may be the inferences that may be drawn from other districts. This is what I have done; I have marched with the assessment lists through all four tahsils; and the result of my enquiries confirms my belief that the district as a whole is not under-assessed. No doubt here, as elsewhere, there are traders whose real profits are far in excess of their ostensible means, and who escape their proper share of the tax. But this is one of the evils necessarily incidental to a tax of this kind. If fairly worked it may bring in a decent revenue without any great oppression, but it is hopeless for the Government to expect any large income, and the real reason of this is that the number of persons in districts like Hoshiarpur possessing incomes of Rs. 500 is extremely small. It is difficult to realize that an income of over Rs. 40 per mensem is enormous wealth to a vast proportion of the population."

The Commissioner, Colonel Gordon-Young, adds the following:—

"In these remarks of Mr. Roe's I generally concur; and in my opinion there are no sufficient grounds for holding that the district is lower assessed than it is right to expect. I have before remarked that I think it is not generally realised that in India a man on £50 a year is really more than passing rich! An income of Rs. 500 is very seldom attained by the ordinary village *banya*, who combines the trade of money-lending on a small scale. He may state a high rate of interest in his bonds, but large allowances must be made for bad debts, and the difficulty of recovering even when decrees are obtained. My experience of seven or eight districts, with the assessments of which I have had to deal in

appeal is that the error is generally towards over, rather than under-assessment, and I am not prepared to accept the figures of other districts as absolute standards of comparison, for there is no knowing that they are really fair."

The officiating Financial Commissioner will only observe that it has certainly never been the desire, either of Government or of this office, to arbitrarily direct assessments to be increased. The necessity of patient enquiry into local circumstances has often been impressed upon Deputy Commissioners, and Mr. Roe is not the only officer who has taken pains to ascertain the real position of the traders in his district. If he has come to conclusions differing to some extent from those arrived at by the majority of assessing officers, it should not be inferred that the latter have acted carelessly or unfairly. To press doubtful cases into the lowest assessable grade is not the only means by which an assessment can be raised. It has also to be seen that wealthy traders are not ranked below their true position or inadvertently passed over.

By the revision which Mr. Roe has conducted a sum of Rs. 1,283 has already been added to the revenue of his district, and the officiating Financial Commissioner sees no reason to doubt that by the continued application of the careful enquiries made in the present year the Deputy Commissioner will soon be able to remove all just cause of complaint regarding the Hoshiarpur assessment.

The number of tax-payers was increased from 901 to 1,039, and the demand from Rs. 14,067 to Rs. 15,880. Objections to the number of 180 were filed against this assessment, and were heard by Mr. Roe and Sardár Gurdíal Singh, with the result that it was reduced by Rs. 400. The same officers revised the lists for 1884-85, but the amount of the demand for this year has not been stated.

In the Kangra district the assessment lists, which were tested by Muhammad Abdulla Khán with the assistance of special committees of leading men, amounted at first to Rs. 10,405, which was more than Rs. 3,000 above the collections of the former year. On petitions of objection the demand was brought down to Rs. 9,190, and by appellate orders it was further reduced to Rs. 8,700. Out of 724 persons assessed no less than 315 made objections, and 100 of these were successful. The Deputy Commissioner observes that most of the objections came from persons now assessed for the first time, and he has enjoined upon his subordinates the necessity of more careful personal enquiry before placing a new name on the list: for next year the demand is Rs. 7,950; but this will probably be reduced to some extent in consequence of objections which are still pending. This decrease is attributed to the falling off of the trade in rough sapphires, and partly to the assessments of previous years being considered too heavy.

19. A larger number of persons have been assessed in the Amritsar district than in 1882-83, but the income has not been increased in proportion to the increase in the numbers charged. In the collector's list the increase amounted to 123 persons and Rs. 520; in the final list to 86 persons and Rs. 490. There seems to have been a movement from the upper to the lower grades, which to some extent counterbalanced the effect of the enrolment of new tax-payers. In the city of Amritsar the Deputy Commissioner observes that the percentage of persons charged to the whole population is larger than in any other large city in the province. The incidence of the assessment on the population is surpassed only in Delhi.

The Deputy Commissioner states that the assessment was entrusted to the Tahsildárs, who were specially warned of the nature of the remarks recorded in former reports; and as far as Mr. Knox could gather from enquiries made in his winter tour he found every reason to believe that they had bestowed care and labour on the work, and that the lists of 1883-84 were carefully scrutinized. No information has been given regarding the demand for 1884-85.

The measures which were taken by Colonel Harcourt to raise the assessment of the license tax in the Gurdáspur district to a proper level were fully explained in last year's report. The Deputy Commissioner's expectation that the final demand would stand at about

Rs. 15,000, or nearly double what it was in 1882-83, has been fully realised. The exact figure attained, after the disposal of objections and appeals, was Rs. 15,135. Colonel Harcourt believes that this is still under the mark, and that perhaps two thousand rupees more will be added to the demand for the ensuing year. Objections were filed to the number of 525; every one of these was heard by the Deputy Commissioner himself and was most carefully gone into. The sum remitted was Rs. 3,270. This large increase in the assessment is fairly distributed over the various classes and grades. There are now 25 instead of four names in the 1st class, and 16 instead of six in the highest grade of the 2nd class. The total number of tax-payers is 758 as against 476. On the population of the whole district the incidence is now Rs. 18.37 per thousand persons. The Deputy Commissioner finds it very difficult to account for the very different proportions borne by the license tax receipts to the municipal income of the several towns in his district, but will give further attention to this point. The lists for 1884-85 were first revised by Sardar Partab Singh, who increased the ratings considerably, the assessment as issued standing at Rs. 19,885. Colonel Harcourt has given much time while in camp to a further testing of the lists, and has, at Colonel McMahon's suggestion, kept a diary of his enquiries, which will be very useful during future proceedings. This diary Colonel McMahon has inspected, and it shows that the work was very carefully done. From the experience that he has now gained, Colonel Harcourt states the opinion that the tax is a most suitable one, and that when proper arrangements are made it is easy of realization, and that it is not true that it allows the wealthy to escape while it presses hardly on the poor. He repudiates the argument that the gain does not compensate for the trouble and expense involved. But in order that the tax may be properly assessed, he considers it essential that an officer of experience, patience, and of honest purpose should be sent round to make enquiry. This officer should make notes in as many cases as possible. The subsequent task of hearing objections is then made easier. Mistakes may be made, but this should be no reason for Government surrendering a perfectly fair source of income; nor is it likely, if the controlling officers do their duty, that any serious hardship will be caused to any one.

Colonel Harcourt brings to notice the excellent work of Mr. Harris, Assistant Commissioner, and recommends four of his office establishment for rewards of Rs. 25 each. As these officials have had much extra hard work, and have materially aided the Deputy Commissioner in the work of assessment, the officiating Financial Commissioner recommends that the proposed rewards be granted as a special case.

The returns for the Sialkot district exhibit an increase of Rs. 1,635 in the final demand, and this has been obtained chiefly by increasing the rates of persons already assessed. Five traders were placed in the 1st class, which in 1882-83 was entirely blank. More than half the increase occurred in the larger towns, and the incidence in these was raised from Rs. 74 to Rs. 89 *per mille*. The lists were prepared in the usual way by the Tahsildars and the Cantonment Magistrate with the aid of persons possessing local knowledge. After being passed by the Deputy Commissioner and Rai Pohlu Mal, the assessment was published at a sum of Rs. 21,095. Objections were much more numerous than in the preceding year, numbering 418 as against 182. About 50 per cent. were successful, and the demand was thus reduced to Rs. 18,555, a further trifling abatement of Rs. 15 being ordered by the Commissioner on appeal.

For 1884-85 there has been a much more remarkable increase attempted, the demand being fixed, subject to reduction on objection and appeal, at no less than Rs. 30,530, which is almost equal to the proceeds of the tax in the Amritsar district. Over 800 objections have already been lodged. Supposing that the final demand will be about Rs. 27,000, Colonel McMahon considers that the result is satisfactory.

20. Mr. W. O. Clark states that more attention was given in 1883-84 to the revision of the assessment in the Lahore district than in any former year, but as the lowness of the resulting demand was not made apparent until June 1883, when the returns were

Lahore division.

Lahore district.

prepared, the full effect of the more vigorous measures subsequently taken to increase the assessment is not apparent in the figures of the year under report. The number of persons assessed was raised for 1883-84 from 1,095 to 1,270, and the demand from Rs. 19,250 to Rs. 22,030. For 1884-85 there are 352 more persons taxed, and the demand amounts to Rs. 28,010. The final demand for 1883-84, after disposing of objections in appeal, came to Rs. 19,745, or Rs. 1,865 more than in the preceding year. The incidence on the district as a whole now stands at Rs. 21-6-6 per thousand, and in the larger towns at Rs. 59-15-10, as against Rs. 55-10-0 in 1882-83. For Lahore itself the incidence for 1884-85 will, if the demand now published be upheld, be Rs. 87-11-2, and the proportion borne by the license tax to the municipal income will be about $4\frac{1}{2}$ per cent., the number of persons taxed being 3,833 in every thousand. Mr. Clark contends that Lahore cannot fairly be compared with Delhi or Amritsar, as it is not a great commercial city. It is the residence of a large number of native gentry, clerks, and munshís, but such persons do not contribute to the license tax. He is therefore inclined to think that in the current year the city will not be under-assessed. With the view of testing the general fairness of the tax, Mr. Clark had a list made of all the shops from the Delhi gate to the Taksáli gate, showing which of them paid the tax and the amount paid by each; and with this list he traversed the city, accompanied by a committee of native gentlemen, to see if by the appearance of the shops, or in the opinion of the committee, any substantial enhancements seemed possible. He found this to be the case in very few instances, and was greatly struck by the smallness and pettiness of the generality of the shops. Committees were also held of the officials and leading traders and shopkeepers in Lahore and Anárkali, and their opinions were taken as to the correctness of the assessments in each case. The result was to raise the number of tax-payers from 384 to 502, and the demand from Rs. 8,650 to Rs. 11,485.

The demand for 1883-84 in the Gujránwála district was Rs. 9,555, or Rs. 825 more than in the preceding year. The Tahsildárs' Gujránwála district. lists were duly checked by the superior officers of the district staff. The Deputy Commissioner has made no remark on the incidence of the tax in his district. It was pointed out in last year's provincial report that the towns of this district are apparently under-assessed. The incidence of the tax in these places has been increased, but still remains low; and unless he is prepared to revise the assessment, the Deputy Commissioner should at the next occasion give his reasons for considering it adequate.

In the Ferozepore district also there was a satisfactory increase of Rs. 760. The causes assigned are (1) the opening of the Ferozepore district. Rewári-Ferozepore railway, which gave work to contractors and increased the trade in grain, and (2) the near approach of the revision of the settlement which leads to owners striving to raise money in order to regain possession of mortgaged land. The latter cause seems perhaps a somewhat fanciful one. The assessments were determined by Tahsildárs (and in the cantonment by the Cantonment Magistrate) assisted by *pancháyats*. Objections, if made, were generally referred back to the Tahsildár for enquiry and report. The administration of the tax, therefore, seems to have been left almost entirely in the hands of the Tahsildárs. Mr. J. C. Brown, who is temporarily in charge of the district, is unable to offer any explanation of this want of supervision on the part of the Deputy Commissioner and his assistants, except that officers have been frequently changed. He has omitted to mention the amount of the demand for the current year and the manner in which it was determined.

21. In the final demand in the Rawalpindi district there was a Rawalpindi decrease from Rs. 23,710 to Rs. 22,275. In the year 1881-82 division. the collections amounted to Rs. 18,750, but in 1880-81 to Rawalpindi district. Rs. 28,105. The original lists for 1883-84 opened with a demand of Rs. 28,825, but out of 1,733 persons placed on the list no fewer than 777 filed objections.

The objections were not merely more numerous than in last year; a larger proportion of them—53 per cent. as against 31 per cent.—were

wholly or partially successful. Appeals numbered 32, and 25 of the appellants were exempted. The eventual reduction in the demand was thus Rs. 6,550, or 22·7 per cent. of the original amount charged. In the Ráwalpindi tahsil alone, exclusive of the cantonments, no less than Rs. 3,040 were in this way remitted. The incidence *per mille* of the population in Ráwalpindi has been reduced from Rs. 143, the figure at which it stood in 1882-83, to Rs. 89. No attempt is stated to have been made to test the lists received from the Tahsildárs, except that those for the Attock tahsil were examined by the Extra Assistant Commissioner of Attock when on tour.

The administration of the license tax in the Ráwalpindi district cannot, in the opinion of the officiating Financial Commissioner, be considered satisfactory. There have been violent fluctuations in the demand during the past four years; and during the year under report assessments have either been very rashly imposed without due consideration, or objections have been lightly accepted. The Deputy Commissioner has, apparently, not devoted sufficient personal attention to the work of assessment to ensure good work on the part of his subordinates.

The original assessments for the Jhelum district amounted to Rs. 11,605, which was Rs. 1,765 more than the collections for the previous year. There were 276 objections, but only 32 of them were accepted, the resulting reduction being Rs. 470. One appeal only was instituted, and that was rejected. The final demand therefore stood at Rs. 11,135. The lists for 1884-85 repeat this demand with a slight increase.

As to the administration of the tax, it is stated that the Tahsildars determined the assessment, assisted by members of district and municipal committees, as well as by occasional inspections of account-books, and that the Deputy Commissioner while on tour made enquiry into the circumstances of tax-payers.

In the original demand for the Gujrat district there was a considerable increase on the collections of 1882-83, the total of the assessment being Rs. 11,600, as against Rs. 8,975. This increase was due, as stated in last year's report, to the revision made by Sayad Barkat Ali Khán, Extra Assistant Commissioner. The number of objections rose from 162 to 261, but only 22 of them were accepted, Rs. 370 being remitted. The Commissioner, Mr. Perkins, is not satisfied with the way in which this part of the work was performed. He states that the Extra Assistant Commissioner had in several cases increased the tax from Rs. 10 to Rs. 50, and in one case from Rs. 10 to Rs. 75 and without any assignable ground for so doing, and the objections to these charges had been dismissed by the Deputy Commissioner in two words of a vernacular order. Two other cases, he mentions, lay over for more than a year before they were decided; and then, though the Tahsildár twice, and Sayad Barkat Ali Khan once, had advised the remission of the tax, the cases were a third time referred to a new Tahsildár, and on his report, again without any assignable reason, the petitions were dismissed. It should, however, be mentioned that only six appeals were made to the Commissioner from this district and that three of these were dismissed. Mr. Macauliffe states that he makes it his practice now to have the reasons for an assessment fully recorded. He remarks, however, that many *banyas* are receivers of stolen cattle and other property, and for that reason will not produce their true accounts, and the assessing officer is thereby induced to charge them at a higher rate than they might have paid if they had made a disclosure of their transactions. The officiating Financial Commissioner thinks that sympathy is thrown away on men who will not produce reliable account books showing what their income really is. The assessing officer has often no tangible *data* to put on record, and he can only, in many cases, be guided by general impressions left on his mind by local enquiries. The incidence *per mille* on the whole population is still only Rs. 16-14-9, which is one-third less than the average for the province. The increase has been obtained almost entirely from persons designated as bankers, a class which pays more than three-quarters of the taxation in this district.

In the Bhera tahsil of the Shahpur district the original demand, according to the Tahsildars' list, was Rs. 1,075 higher than in 1882-83, raising the total for the district to Rs. 8,670; but by objections and appeals this sum was reduced to Rs. 7,605, which is only Rs. 90 more than in the previous year. For 1884-85 the published demand is Rs. 8,100, but in the

Shahpur tahsil, owing, it is said, to changes of Tahsildárs, no revision was made, and only an imperfect one in Khusháb. The Commissioner is unable to accept this explanation, as no Tahsildár was moved until the 29th of December.

22. The Deputy Commissioner, Mr. O'Brien, made over the assessment of the license tax for the Mooltan district to the Extra Assistant Commissioners who are in special charge of land revenue work, —tahsils Multan and Shujabad to Karm Chand, and the three other tahsils to Rahm Shah. These officers, whose work takes them to every village, checked the lists on the spot or criticized them with the help of their local knowledge. The list for the Mooltan tahsil while under preparation was the subject of constant reference between the Tahsildár, the Extra Assistant Commissioner, and the Deputy Commissioner himself, so that when published it was as correct as care could make it. Mr. O'Brien also personally checked part of the lists for Shujabád, Lodhrán, and Mailsi. He came to the conclusion that the assessments were generally fair, but that they erred in omitting persons who should have been taxed. The pains thus bestowed upon the preparation of the list were not thrown away, for the subsequent reductions amounted to only 2·87 per cent. of the demand against 4·65 in 1882-83 and 12·58 in 1881-82, and the number of objections fell from 311 to 186 and of appeals from nineteen to two. Of the objections only 30 were allowed. The final demand, which stood at Rs. 19,515, shows a decrease of Rs. 305, and, as admitted by Mr. O'Brien, a decrease is hardly to be justified in the face of the increasing prosperity of the district; but the incidence of the demand is still Rs. 35-5-8 for every thousand of the population. In Mooltan city the incidence is Rs. 85-7-7, which is below the average of the province. The proportion borne by the license tax to the municipal income is 5·74 per cent. In 1882-83 the incidence in Mooltan was Rs. 92-13-3. Therefore, as the Deputy Commissioner acknowledges, the city seems, as a centre of trade, to be lightly assessed. Mr. O'Brien has omitted to mention the amount of the demand for 1884-85.

The collector's lists prepared at the beginning of the year for the Jhang district gave a demand of Rs. 16,745, but this was reduced by objections and appeals to Rs. 14,340. The relief given in the last two years amounts to 25 per cent. of the demand. The incidence of the tax is now Rs. 36, which, as compared with that in the other districts of the same division, does not seem to be very excessive. There are 988 persons assessed as against 1,155 in 1882-83. The revision of the lists received considerable personal attention from Major Bartholomew, then Deputy Commissioner; but beyond this, Mr. R. Clarke, who took charge in March last, is unable to give further particulars.

For 1884-85 the original lists opened with an increase on the figures for the year under report, but this increase has more than disappeared by the result of objections and appeals, and when the time comes for next year's report to be written there will probably be no need left of more extensive reforms.

Owing, it is stated, to a more careful inclusion of traders in the schedule of tax-payers, to more accurate classification, and in a measure to improvement in business and consequent increase of profits, the demand in the Montgomery district has been enhanced from Rs. 8,555 to Rs. 11,370. Some of the increase was obtained by assessing stock-owners on account of their selling *ghi* and young stock; but on a reference in August 1883 the Financial Commissioner passed orders generally unfavourable to the taxation of this class, and they will be excluded from the list for 1884-85. The number of tax-payers was increased from 592 to 848. Only 10 objections were admitted out of 207 filed, but six out of seven appeals were accepted by the Commissioner.

Statement C for this district seems to have been wrongly filled up as regards population. The report states that the incidence shown in that statement is that for *towns* with a population of less than 5,000 each. From this expression, and from the fact that the population shown in the statement is only 61,666, it appears that the population of *villages* in which there are licensees has not been included, though the amount of taxation entered is that paid by the whole district excluding the towns of Kámalia and Pákpatan. The abnormal rates shown in columns 12 and 13 of this statement are, therefore, erroneous.

Mr. Wilkinson, the present Deputy Commissioner, has held charge only since March last.

The assessment in the Muzaffargarh district had for three years preceding that under report stood on the average a little over Rs. 9,000. But in the beginning of 1883 Mr. Gladstone, then Deputy Commissioner, took up the subject of license taxation, and the result was that the lists submitted by Tahsildars aggregated Rs. 14,625, an increase of nearly 50 per cent. Mr. Gladstone's mode of raising the assessment of towns appears to have been injudicious, but in other respects his procedure does not seem to have been open to exception. Much labour was bestowed by Mr. Maconachie, who succeeded Mr. Gladstone, in hearing objections. These were of course very numerous, being 456 in all, as against 104 in 1882-83, and all but 60 of them were tried by Mr. Maconachie on the spot. About one-third were accepted; and the reduction so made in the demand amounted to Rs. 1,865 or 12 $\frac{3}{4}$ per cent. Of the 12 appeals filed, nine were rejected. The final demand was Rs. 12,760, or about one-third higher than in the preceding year. This result, notwithstanding the great care and attention devoted to the hearing of objections by Mr. Maconachie, seems to show that there was just cause for the campaign against license tax-payers initiated by Mr. Gladstone. For 1884-85 the initial demand was Rs. 12,630. The Tahsildars revised the list while moving about on field work, but the Deputy Commissioner was not able to hear objections in camp, as they were mostly preferred in February and were then sent in the first instance to the Tahsildar in order that he might state the evidence on which he had acted. About 200 objections have been filed for the current year. Mr. Benton remarks on the difficulty of obtaining evidence in these cases, and amongst other things points out that there is no fund from which the expenses of Crown witnesses could be paid, were any such witnesses found. As a rule the Tahsildar has to send one of his subordinates to defend the case. From what he has seen of the work, Mr. Benton is disposed to think that the district is over-assessed, and the Commissioner agrees with him. Mr. Benton's remarks deserve attention, as they show some of the difficulties which district officers have to contend with in the administration of the License Tax Act; but the officiating Financial Commissioner is unable to agree with him as to the procedure which ought to be followed in assessing the tax, or in hearing objections and appeals. Mr. Benton apparently deals with assessment cases as if he were a Judge trying a man for murder. "I ordered," he writes, "the Tahsildars not to assess unless they can find evidence to support the assessment;" Mr. Benton laboriously records evidence, though he admits that "this evidence is probably of very little value," and that "it is the most difficult thing in the world to obtain any evidence on the other side," namely, on the side of Government. He further expresses the opinion that "if the Commissioner hear appeals he must be guided by the evidence *on the record* and not by *mere opinions* of the Deputy Commissioner or the Tahsildar." Mr. Benton admits that the burden of proof is on the objector, but he apparently does not see the force of this statement, and seems to think that if the objector states that he has no books, or produces fictitious books or false evidence, he would be allowed to escape taxation by the officer who heard the objection on appeal. It seems to the officiating Financial Commissioner that if the tax were assessed and revised on the principle advocated by Mr. Benton, it would gradually evaporate into air. Petty shopkeepers of the class who form the majority of tax-payers in the Punjab do not keep any accounts to show the amount of their *income*: the account books they do keep up are mere rough memoranda of their dealings with their constituents. Complete and reliable accounts are rarely placed before district officers for the purposes of the license tax; an effort is made to blind and hoodwink the assessing officer; and unless the latter is to act on information and evidence that cannot be conveniently reduced into writing and placed on the record, on the solemn affirmation of witnesses who appear in open Court, thousands upon thousands who ought to pay the tax will escape, and few will pay at rates really due. Every assessing officer ought to be able to give good reasons for his assessments; but the grounds on which he bases them need not be the evidence of witnesses formally recorded. It seems to Colonel McMahon that the proper way for district officers to test the correctness of assessments made by Tahsildars or others is to follow the procedure adopted by Mr. Maconachie, which did not

meet with Mr. Benton's approval, namely, to meet the people concerned at their own homes; to examine their books publicly and bring public opinion to bear upon objections raised by objectors on the spot. If the truth cannot be arrived at this way, the officiating Financial Commissioner is assured that it will be arrived at in no other way. Mr. Benton appears to have some suspicion that the procedure he advocated does not work well in practice, for he remarks:—"I have repeatedly found that any efforts of my own in this direction" (*viz.*, in the way of revision of Tahsildárs' lists) "or of other district officers have only resulted in mischief." His method appears to be to keep the assessments so low that it is not worth while for those assessed to come forward and make formal objections.

23. The final demand in the Dera Ismail Khan district was almost exactly the same as in 1882-83, but though this circumstance would go to show that the tax has now attained a position of equilibrium, Mr. Thorburn is of opinion that it is pitched too high, and especially that too many persons have been placed in the 4th grade of the 2nd class. It is found that assessors tend to urge the reduction of the higher assessments, but give little attention to the cases of those who pay only Rs. 10. The numbers of objections fell from 350, to 150 and the consequent reductions were small. The apparently high taxation in the town of Kuláchi is explained by the Deputy Commissioner to be due to the fact that, though a small town, it is the residence of the three largest bankers and traders in the district, and that the town is a great *entrepôt* for Shiráni and Powindah trade. The demand for 1884-85 is a repetition of that of the last two years. Mr. Thorburn is persuaded that the fairest way of assessing this tax would be to fix lump sums as the demand on localities, or guilds in localities, and to require *pancháyats* to distribute the amount. To this the Commissioner replies that the propensity which the Deputy Commissioner notices in assessors to relieve their rich friends at the expense of their poorer neighbours would probably be more marked if, sitting as *pancháyats*, those persons were entrusted with larger powers of control; an opinion in which the officiating Financial Commissioner concurs.

As compared both with Dera Ismail Khan on the one side and with Dera Ghazi Khan Muzaffargarh on the other, the district of Dera Gházi Khan district. has hitherto appeared decidedly under-assessed, being ranked in class E, while the two neighbouring districts were in class C. In the year under report the demand has been raised from Rs. 4,320 to Rs. 6,300. The increase is chiefly among the class of grain dealers. Major Plowden states that the splendid harvest of 1882-83 led to capital hitherto employed in money-lending being directed to the purchase and export of grain. The original lists gave a demand of Rs. 8,200, but the admission of 49 out of 157 objections filed produced an abatement of Rs. 1,900 or nearly one-fourth. In the town of Dera Gházi Khan the demand has been nearly doubled and the incidence *per mille* is now Rs. 95, which is not far from the average of the whole province. For the current year the demand is Rs. 6,250.

In the Bannu district the collections for 1883-84 were Rs. 3,300, or Rs. 185 less than in the year before. As there was so little change in the income Major Conolly has not thought it necessary to add anything to the information contained in the tabular statements, except the fact that the lists were carefully revised by the Deputy Commissioner before publication. He has omitted to mention the demand for the current year, but the Commissioner states that it is Rs. 3,470.

24. In the 21st paragraph of last year's report, it was noticed that the demand for 1883-84 for the Peshawar district would be nearly doubled. The amount of collections in 1880-81 was only Rs. 4,190; in 1881-82 it rose to Rs. 7,480; and in 1882-83 to Rs. 10,290. The original lists for the year under report showed an assessment of no less than Rs. 28,865. That the tax-payers would accept so large an increase as this without a struggle to escape from it was not to be expected. Out of 1,861 persons placed on the lists, no less than 1,264 filed objections. The new lists had been rather hurriedly prepared. The Deputy Commissioner remarks that simultaneously with the receipt of the Government review of the

report for 1881-82, in which the inadequacy of the assessment of Peshawar was pointed out, instructions were received to publish the lists before the end of January; and this gave little time to the Tahsildars to extend their lists or for the Deputy Commissioner and his assistants to revise them. On enquiry it was found that the income of some petty traders had been greatly exaggerated. It was also found that many traders who were supposed to be very wealthy had suffered heavy losses in the great fire in the city of Peshawar which occurred in August 1882. These persons will no doubt recover themselves in a little time, and will be able to pay at a higher rate than in the year under report. No less than 880 of the objections filed were accepted, and the demand was reduced to Rs. 17,080. The difference, Rs. 11,785, between the original and the final demand, is equal to more than 40 per cent. of the former sum. In the city itself the remissions amounted to Rs. 7,000.

It is of course impossible for the officiating Financial Commissioner to view with approval the way in which the assessment lists for this district were prepared. The facts and figures given above speak for themselves, and show that the district officials, in suddenly enhancing the demand to so great an extent, failed to combine discretion with energy. The officiating Financial Commissioner is glad, however, to see that the ill effects of this error of judgment have been rectified. The exact amount of the demand for 1884-85 is not stated, but it is mentioned that it is a little in excess of the final demand for 1883-84.

In the Hazara district there was a decrease in the year 1882-83 from Rs. 3,220 to Rs. 3,100, and in 1883-84 the demand fell to Rs. 2,700. Hazara district. This falling off is attributed to a decrease in the price of grain, and to the dissolution of various partnerships, the income of the separate members of which did not come up to the minimum sum upon which the tax is leviable, though the firm as a whole had been wealthy enough to be liable to taxation. Only five objections were accepted, and there were no appeals.

In the Kohat district too there has been a slight decrease, accounted for by the large diminution of trade in Kohat since the close of the war. Mr. Tucker states that the tax continues to be an unpopular one, and among the rural population is looked upon as a *fine*, any attempt to evade which is considered justifiable. The amount of the demand for the current year is not given in the report for this or in that for the Hazara district. Kohat district.

The Commissioner does not consider that in the two smaller districts of his division the lists have yet been made as comprehensive as they might be.

25. On the whole the officiating Financial Commissioner considers that the year's administration of the license tax may be regarded with satisfaction. The income derived by Government has been increased by more than six per cent.; this increase has been obtained without any permanent hardship to the tax-paying community, and there is every probability that it will be followed by a further improvement in the year 1884-85. Many inequalities have been already redressed, others have been acknowledged and remedial measures put in hand. Throughout the province the assessment is tending more and more to a condition of equilibrium, on a level which is fair both to the Government and the people, and it may be trusted that it will eventually cease to give dissatisfaction to either. Concluding remarks.

I have, &c.,

E. B. FRANCIS,

Officiating Junior Secretary to the Financial Commissioner,
Punjab.

ABSTRACT OF FORM No. I.

STATEMENT SHOWING DEMANDS AND COLLECTIONS OF EACH CLASS AND GRADE UNDER THE LICENSE TAX ACT OF 1878 IN THE PUNJAB, DURING THE YEAR 1883-84.

CLASS AND GRADE.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		Amount of remissions to persons carrying on business for portion of year only.	FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
		Number charged.	Amount charged.	Number of objections.	Amount charged after disposal of objections.	Number of appeals.	Amount charged after disposal of appeals.		Number of licenses.	Amount of fees charged.	Number.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
CLASS I.																				
1st Grade ...	500	38	19,000	18	11,000	2	10,500	...	21	10,500	...	...	...	...	10,500	...	...	10,500	...	Population 18,842,264
2nd " ...	200	81	16,200	31	12,600	3	12,800	...	64	12,800	...	...	...	...	12,800	...	...	12,800	...	No. of villages (a) 34,187
3rd " ...	150	66	9,900	30	9,300	2	9,300	...	62	9,300	...	...	...	...	9,300	...	...	9,300	...	No. of towns 137
4th " ...	100	246	24,600	77	22,300	3	22,200	...	222	22,200	...	...	...	...	22,200	...	...	22,200	...	Total 34,324
Total ...	...	431	69,700	156	55,200	10	54,800	...	369	54,800	...	...	...	...	54,800	...	...	54,800	...	No. of villages in which there are licenses 5,686
CLASS II.																				
1st Grade ...	75	345	25,875	121	22,125	11	21,750	...	290	21,750	...	...	...	...	21,675	...	...	21,675	75	Incidence of taxation per 1,000 of population. 24,8/1
2nd " ...	50	1,154	57,700	356	53,800	16	53,600	...	1,072	53,600	...	...	...	...	53,250	...	...	53,250	350	
3rd " ...	25	5,432	1,35,800	1,614	1,22,210	74	1,21,330	40	4,853	1,21,290	1	13	...	...	1,20,998	13	...	1,21,011	292	
4th " ...	10	23,354	2,33,540	6,461	2,11,030	163	2,10,300	...	21,030	2,10,300	67	625	...	...	2,09,750	565	...	2,10,315	550	(a) Towns having a population of less than 5,000 inhabitants are classed as villages.
Total ...	...	30,285	4,52,915	8,552	4,09,165	264	4,06,980	40	27,245	4,06,940	68	638	...	...	4,05,673	578	...	4,06,251	1,267	
Grand total ...	...	30,716	5,22,615	8,708	4,64,365	274	4,61,780	40	27,614	4,61,740	68	638	...	...	4,60,473	578	...	4,61,051	1,267	

FINANCIAL COMMISSIONER'S OFFICE,

LAHORE, the 19th July 1884.

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	
D E L H I .	D E L H I .	I. ...	1st Grade...	500	10	5,000	4	4,000	2	3,500	...
		" ...	2nd " ...	200	14	2,800	2	2,800	...	3,000	...
		" ...	3rd " ...	150	7	1,050	3	900	...	900	...
		" ...	4th " ...	100	36	3,600	4	3,700	...	3,700	...
		Total...	...	...	67	12,450	13	11,400	2	11,100	...
		II. ...	1st Grade...	75	43	3,225	9	2,775	...	2,775	...
		" ...	2nd " ...	50	151	7,550	33	7,350	...	7,350	...
		" ...	3rd " ...	25	548	13,700	68	13,450	3	13,450	...
		" ...	4th " ...	10	1,395	13,950	171	13,520	2	13,520	...
		Total...	...	...	2,137	38,425	281	37,095	5	37,095	...
	Grand total ...	...	...	2,204	50,875	294	48,495	7	48,195	...	
	G U R G A O N .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	...	...	...	...	...	...	...
		" ...	3rd " ...	150	2	300	1	150	...	150	...
		" ...	4th " ...	100	...	...	...	...	...	...	...
		Total...	...	...	2	300	1	150	...	150	...
		II. ...	1st Grade...	75	8	600	5	300	1	300	...
		" ...	2nd " ...	50	19	950	10	700	...	700	...
" ...		3rd " ...	25	174	4,350	113	3,000	4	2,975	...	
" ...		4th " ...	10	673	6,730	281	5,850	6	5,860	...	
Total...		...	...	874	12,630	409	9,850	11	9,835	...	
Grand total ...	...	...	876	12,930	410	10,000	11	9,985	...		
K A R N A L .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
	" ...	2nd " ...	200	...	...	...	...	...	...	...
	" ...	3rd " ...	150	...	...	...	...	...	...	...
	" ...	4th " ...	100	...	...	...	...	...	...	...
	Total...	...	...	...	...	...	...	...	...	...
	II. ...	1st Grade...	75	2	150	2	150	...	150	...	
	" ...	2nd " ...	50	14	700	3	700	...	700	...	
	" ...	3rd " ...	25	130	3,250	17	2,950	1	2,950	...	
	" ...	4th " ...	10	748	7,480	144	6,910	1	6,900	...	
	Total...	...	...	894	11,580	166	10,710	2	10,700	...	
Grand total ...	...	...	894	11,580	166	10,710	2	10,700	...		
Total for Division	...	...	3,974	75,385	870	69,205	20	68,880	...		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
7	3,500	...	...	...	...	3,500	...	...	3,500	...	Population 643,515
15	3,000	...	...	...	...	3,000	...	...	3,000	...	No. of villages 701
6	900	...	...	...	...	900	...	...	900	...	No. of villages in which } there are licenses ... } 204
37	3,700	...	...	...	...	3,700	...	...	3,700	...	
65	11,100	...	...	...	...	11,100	...	...	11,100	...	No. of tax-payers per } 1000 of population ... } 3.32
37	2,775	...	...	...	...	2,775	...	...	2,775	...	
147	7,350	...	...	...	...	7,350	...	...	7,350	...	Incidence of taxation } per 1000 of population } 74/14/3
538	13,450	...	...	...	...	13,450	...	...	13,450	...	
1,352	13,520	9	90	...	...	13,480	90	...	13,570	40	
2,074	37,095	9	90	...	...	37,055	90	...	37,145	40	
2,139	48,195	9	90	...	...	48,155	90	...	48,245	40	
...	...	...	...	...	...	...	...	...	...	...	Population 641,848
...	...	...	...	...	...	...	...	...	...	...	No. of villages 1,160
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which } there are licenses ... } 128
...	
1	150	...	...	...	...	150	...	...	150	...	No. of tax-payers per } 1000 of population ... } 1.12
4	300	...	...	...	...	300	...	...	300	...	
14	700	...	...	...	...	700	...	...	700	...	Incidence of taxation } per 1000 of population } 15/11/7
110	2,975	1	13	...	...	2,975	13	...	2,988	...	
586	5,860	23	110	...	...	5,860	110	...	5,970	...	
723	9,835	24	123	...	...	9,835	123	...	9,958	...	
724	9,985	24	123	...	...	9,985	123	...	10,108	...	
...	...	...	...	...	...	...	...	...	...	...	Population 622,621
...	...	...	...	...	...	...	...	...	...	...	No. of villages 863
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 207
...	
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1000 of population ... } 1.32
2	150	...	...	...	...	150	...	...	150	...	
14	700	...	...	...	...	700	...	...	700	...	Incidence of taxation } per 1000 of population } 17/2/11
118	2,950	...	...	...	...	2,950	...	...	2,950	...	
690	6,900	8	40	...	...	6,900	40	...	6,940	...	
824	10,700	8	40	...	...	10,700	40	...	10,740	...	
824	10,700	8	40	...	...	10,700	40	...	10,740	...	
3,687	68,880	41	253	...	...	68,840	253	...	69,093	40	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.	
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.		
H I S S A R .	H I S S A R .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	3	600	...	600	...	600	...	
		" ...	3rd " ...	150	2	300	1	300	...	300	...	
		" ...	4th " ...	100	6	600	1	500	...	500	...	
		Total...	...	...	11	1,500	2	1,400	...	1,400	...
	" ...	II. ...	1st Grade...	75	8	600	...	675	...	675	...	
	" ...	2nd " ...	50	20	1,000	2	1,000	...	1,000	...		
	" ...	3rd " ...	25	108	2,700	5	2,700	...	2,700	...		
	" ...	4th " ...	10	451	4,510	15	4,450	...	4,450	...		
	Total...	...	...	587	8,810	22	8,825	...	8,825	...	
	Grand total ...	...	...	598	10,310	24	10,225	...	10,225	...	
	R O H T A K .	R O H T A K .	I. ...	1st Grade...	500	1	500	...	500	...	500	...
			" ...	2nd " ...	200	4	800	...	800	...	800	...
			" ...	3rd " ...	150	7	1,050	...	1,050	...	1,050	...
			" ...	4th " ...	100	4	400	...	400	...	400	...
Total...			...	...	16	2,750	...	2,750	...	2,750	...
" ...		II. ...	1st Grade...	75	8	600	1	525	...	525	...	
" ...		2nd " ...	50	41	2,050	4	2,050	...	2,050	...		
" ...		3rd " ...	25	181	4,525	26	4,375	...	4,375	...		
" ...		4th " ...	10	718	7,180	54	7,080	...	7,080	...		
Total...		...	...	948	14,355	85	14,030	...	14,030	...	
Grand total ...	...	...	964	17,105	85	16,780	...	16,780	...		
S I R S A .	S I R S A .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	1	200	...	200	...	200	...	
		" ...	3rd " ...	150	2	300	1	150	...	150	...	
		" ...	4th " ...	100	5	500	1	600	...	600	...	
		Total...	...	...	8	1,000	2	950	...	950	...
	" ...	II. ...	1st Grade...	75	3	225	3	150	...	150	...	
	" ...	2nd " ...	50	17	850	3	850	...	850	...		
	" ...	3rd " ...	25	54	1,350	4	1,350	...	1,350	...		
	" ...	4th " ...	10	228	2,280	21	2,200	...	2,200	...		
	Total...	...	...	302	4,705	31	4,550	...	4,550	...	
Grand total ...	...	...	310	5,705	33	5,500	...	5,500	...		
Total for Division	...	...	1,872	33,120	142	32,505	...	32,505	...		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
...	...	...	...	...	...	...	...	...	...	...	Population 504,183
3	600	...	...	...	...	600	...	...	600	...	No. of villages 631
2	300	...	...	...	...	300	...	...	300	...	No. of villages in which } there are licenses ... } 129
5	500	...	...	...	...	500	...	...	500	...	
10	1,400	...	...	...	...	1,400	...	...	1,400	...	No. of tax-payers per } 1000 of population ... } 1.17
9	675	...	...	...	...	675	...	...	675	...	
20	1,000	...	...	...	...	1,000	...	...	1,000	...	Incidence of taxation } per 1000 of population } 20/4/6
108	2,700	...	...	...	...	2,700	...	...	2,700	...	
445	4,450	...	...	...	...	4,450	...	...	4,450	...	
582	8,825	...	...	...	...	8,825	...	...	8,825	...	
592	10,225	...	...	...	...	10,225	...	...	10,225	...	
1	500	...	...	...	...	500	...	...	500	...	Population 553,609
4	800	...	...	...	...	800	...	...	800	...	No. of villages 486
7	1,050	...	...	...	...	1,050	...	...	1,050	...	No. of villages in which } there are licenses ... } 183
4	400	...	...	...	...	400	...	...	400	...	
16	2,750	...	...	...	...	2,750	...	...	2,750	...	No. of tax-payers per } 1000 of population ... } 1.71
7	525	...	...	...	...	525	...	...	525	...	
41	2,050	...	...	...	...	2,050	...	...	2,050	...	Incidence of taxation } per 1000 of population } 30/4/11
175	4,375	...	...	...	...	4,375	...	...	4,375	...	
708	7,080	2	20	...	...	7,080	20	...	7,100	...	
931	14,030	2	20	...	...	14,030	20	...	14,050	...	
947	16,780	2	20	...	...	16,780	20	...	16,800	...	
...	...	...	...	...	...	...	...	...	...	...	Population 253,275
1	200	...	...	...	...	200	...	...	200	...	No. of villages 635
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which } there are licenses ... } 68
6	600	...	...	...	...	600	...	...	600	...	
8	950	...	...	...	...	950	...	...	950	...	No. of tax-payers per } 1000 of population ... } 1.19
2	150	...	...	...	...	150	...	...	150	...	
17	850	...	...	...	...	850	...	...	850	...	Incidence of taxation } per 1000 of population } 21/11/5
54	1,350	...	...	...	...	1,350	...	...	1,350	...	
220	2,200	...	...	...	...	2,200	...	...	2,200	...	
293	4,550	...	...	...	...	4,550	...	...	4,550	...	
301	5,500	...	...	...	...	5,500	...	...	5,500	...	
1,840	32,505	2	20	...	...	32,505	20	...	32,525	...	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	
U M B A L L A.	U M B A L L A.	I. ...	1st Grade...	500	1	500	1	...	...	...	...
		" ...	2nd " ...	200	5	1,000	1	1,000	...	1,000	...
		" ...	3rd " ...	150	4	600	1	750	...	750	...
		" ...	4th " ...	100	21	2,100	2	2,100	...	2,100	...
		Total...	...	...	31	4,200	5	3,850	...	3,850	...
		II. ...	1st Grade...	75	42	3,150	6	2,850	...	2,850	...
		" ...	2nd " ...	50	98	4,900	10	5,000	...	5,000	...
		" ...	3rd " ...	25	424	10,600	43	10,325	...	10,325	...
		" ...	4th " ...	10	1,226	12,260	222	11,370	1	11,360	...
		Total...	...	...	1,790	30,910	281	29,545	1	29,535	...
	Grand total ...	...	...	1,821	35,110	286	33,395	1	33,385	...	
	L U D H I A N A.	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	2	400	1	200	...	200	...
		" ...	3rd " ...	150	1	150	...	150	...	150	...
		" ...	4th " ...	100	18	1,800	2	1,800	...	1,800	...
		Total...	...	...	21	2,350	3	2,150	...	2,150	...
		II. ...	1st Grade...	75	14	1,050	4	900	...	900	...
		" ...	2nd " ...	50	40	2,450	11	2,450	...	2,450	...
		" ...	3rd " ...	25	204	5,100	40	4,750	...	4,750	...
		" ...	4th " ...	10	852	8,520	163	8,010	...	8,010	...
		Total...	...	...	1,119	17,120	218	16,110	...	16,110	...
	Grand total ...	...	...	1,140	19,470	221	18,260	...	18,260	...	
	S I M L A.	I. ...	1st Grade...	500	12	6,000	8	2,000	...	2,000	...
		" ...	2nd " ...	200	8	1,600	5	600	...	600	...
		" ...	3rd " ...	150	4	600	3	150	...	150	...
		" ...	4th " ...	100	5	500	3	400	...	400	...
Total...		...	...	29	8,700	19	3,150	...	3,150	...	
II. ...		1st Grade...	75	12	900	2	900	...	900	...	
" ...		2nd " ...	50	21	1,050	5	1,050	...	1,050	...	
" ...		3rd " ...	25	38	950	9	975	...	975	...	
" ...		4th " ...	10	201	2,010	26	1,970	...	1,970	...	
Total...		...	...	272	4,910	42	4,895	...	4,895	...	
Grand total ...	...	...	301	13,610	61	8,045	...	8,045	...		
Total for Division	...	...	3,262	68,190	568	59,700	1	59,690	...		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged	Number of penalties.	Amount of penalties.	Number.	Amount of fine.	Fees.	Penalties.	Fines.	Total.	Balance.	
...	...	...	...	...	...	...	...	...	...	...	Population 1,067,263
5	1,000	...	...	...	...	1,000	...	...	1,000	...	No. of villages 2,226
5	750	...	...	...	...	750	...	...	750	...	No. of villages in which } there are licenses ... } 246
21	2,100	...	...	...	...	2,100	...	...	2,100	...	
31	3,850	...	...	...	...	3,850	...	...	3,850	...	No. of tax-payers per } 1000 of population ... } 1.61
38	2,850	...	...	...	...	2,850	...	...	2,850	...	
100	5,000	...	...	...	...	5,000	...	...	5,000	...	Incidence of taxation } per 1000 of population } 31/4/6
413	10,325	...	...	...	...	10,325	...	...	10,325	...	
1,136	11,360	...	...	...	...	11,360	...	...	11,360	...	
1,687	29,535	...	...	...	...	29,535	...	...	29,535	...	
1,718	33,385	...	...	...	...	33,385	...	...	33,385	...	
...	...	...	...	...	...	...	...	...	...	...	Population 618,835
1	200	...	...	...	...	200	...	...	200	...	No. of villages 859
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which } there are licenses ... } 181
18	1,800	...	...	...	...	1,800	...	...	1,800	...	
20	2,150	...	...	...	...	2,150	...	...	2,150	...	No. of tax-payers per } 1000 of population ... } 1.73
12	900	...	...	...	...	900	...	...	900	...	
49	2,450	...	...	...	...	2,450	...	...	2,450	...	Incidence of taxation } per 1000 of population } 29/8/1
190	4,750	...	...	...	...	4,750	...	...	4,750	...	
801	8,010	1	10	...	...	8,010	10	...	8,020	...	
1,052	16,110	1	10	...	...	16,110	10	...	16,120	...	
1,072	18,260	1	10	...	...	18,260	10	...	18,270	...	
4	2,000	...	...	...	...	2,000	...	...	2,000	...	Population 42,945
3	600	...	...	...	...	600	...	...	600	...	No. of villages 263
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which } there are licenses ... } 6
4	400	...	...	...	...	400	...	...	400	...	
12	3,150	...	...	...	...	3,150	...	...	3,150	...	No. of tax-payers per } 1000 of population ... } 6.54
12	900	...	...	...	...	825	...	...	825	75	
21	1,050	...	...	...	...	850	...	...	850	200	Incidence of taxation } per 1000 of population } 187/5/4
39	975	...	...	...	...	925	...	...	925	50	
197	1,970	...	...	...	...	1,890	...	...	1,890	80	
269	4,895	...	...	...	...	4,490	...	...	4,490	405	
281	8,045	...	...	...	...	7,640	...	...	7,640	405	
3,071	59,690	1	10	...	...	59,285	10	...	59,295	405	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	
JULLUNDUR.	I. ...	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd " ...	200	6	1,200	4	600	1	600	...	
		3rd " ...	150	5	750	4	900	2	900	...	
		4th " ...	100	15	1,500	13	1,000	2	1,000	...	
		Total...	...	26	3,450	21	2,500	5	2,500	...	
		II. ...	1st Grade...	75	22	1,650	10	1,350	4	1,200	...
			2nd " ...	50	60	3,000	26	2,500	4	2,550	...
			3rd " ...	25	252	6,300	104	5,525	17	5,225	...
			4th " ...	10	891	8,910	225	8,640	18	8,630	...
			Total...	...	1,225	19,860	365	18,015	43	17,605	...
	Grand total ...	...	...	1,251	23,310	386	20,515	48	20,105	...	
	HOSHIARPUR.	I. ...	1st Grade...	500	...	...	...	...	...	...	...
			2nd " ...	200	2	400	1	200	...	200	...
			3rd " ...	150	2	300	1	450	...	450	...
			4th " ...	100	9	900	...	900	...	900	...
			Total...	...	13	1,600	2	1,550	...	1,550	...
		II. ...	1st Grade...	75	5	375	1	300	...	300	...
			2nd " ...	50	29	1,450	7	1,400	2	1,350	...
			3rd " ...	25	169	4,225	27	4,200	7	4,100	...
			4th " ...	10	823	8,230	143	8,030	5	8,050	...
			Total...	...	1,026	14,280	178	13,930	14	13,800	...
	Grand total ...	...	...	1,039	15,880	180	15,480	14	15,350	...	
	KANGRA.	I. ...	1st Grade...	500	...	...	...	...	...	...	...
			2nd " ...	200	...	...	...	...	...	...	...
			3rd " ...	150	2	300	...	300	...	300	...
			4th " ...	100	4	400	1	400	...	400	...
Total...			...	6	700	1	700	...	700	...	
II. ...		1st Grade...	75	10	750	1	675	...	675	...	
		2nd " ...	50	12	600	1	550	...	550	...	
		3rd " ...	25	93	2,325	35	2,035	8	1,905	...	
		4th " ...	10	603	6,030	277	5,230	47	4,870	...	
		Total...	...	718	9,705	314	8,490	55	8,000	...	
Grand total ...	...	...	724	10,405	315	9,190	55	8,700	...		
Total for Division	...	...	3,014	49,595	881	45,185	117	44,155	...		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
...	...	...	...	...	...	...	...	...	...	...	Population 789,555
3	600	...	...	...	...	600	...	...	600	...	No. of villages... .. 1,206
6	900	...	...	...	...	900	...	...	900	...	No. of villages in which } there are licenses ... } 189
10	1,000	...	...	...	...	1,000	...	...	1,000	...	
19	2,500	...	...	...	...	2,500	...	...	2,500	...	No. of tax-payers per } 1000 of population ... } 1.47
16	1,200	...	...	...	...	1,200	...	...	1,200	...	
51	2,550	...	...	...	...	2,550	...	...	2,550	...	Incidence of taxation } per 1000 of population } 25/7/6
209	5,225	...	...	...	...	5,225	...	...	5,225	...	
863	8,630	...	...	...	...	8,630	...	...	8,630	...	
1,139	17,605	...	...	...	...	17,605	...	...	17,605	...	
1,158	20,105	...	...	...	...	20,105	...	...	20,105	...	
...	...	...	...	...	...	...	...	...	...	...	Population 901,381
1	200	...	...	...	...	200	...	...	200	...	No. of villages... .. 2,093
3	450	...	...	...	...	450	...	...	450	...	No. of villages in which } there are licenses ... } 262
9	900	...	...	...	...	900	...	...	900	...	No. of tax-payers per } 1000 of population ... } 1.12
13	1,550	...	...	...	...	1,550	...	...	1,550	...	
4	300	...	...	...	...	300	...	...	300	...	
27	1,350	...	...	...	...	1,350	...	...	1,350	...	Incidence of taxation } per 1000 of population } 17/0/6
164	4,100	...	...	...	...	4,100	...	...	4,100	...	
805	8,050	3	70	...	...	8,050	50	...	8,100	...	
1,000	13,800	3	70	...	...	13,800	50	...	13,850	...	
1,013	15,350	3	70	...	...	15,350	50	...	15,400	...	
...	...	...	...	...	...	...	...	...	...	...	Population 730,845
...	...	...	...	...	...	...	...	...	...	...	No. of villages... .. 681
2	300	...	...	...	...	300	...	...	300	...	No. of villages in which } there are licenses ... } 190
4	400	...	...	...	...	400	...	...	400	...	
6	700	...	...	...	...	700	...	...	700	...	No. of tax-payers per } 1000 of population ... } 0.80
9	675	...	...	...	...	675	...	...	675	...	
11	550	...	...	...	...	550	...	...	550	...	Incidence of taxation } per 1000 of population } 11/14/5
76	1,905	...	...	...	...	1,905	...	...	1,905	...	
487	4,870	3	15	...	...	4,870	15	...	4,885	...	
583	8,000	3	15	...	...	8,000	15	...	8,015	...	
589	8,700	3	15	...	...	8,700	15	...	8,715	...	
2,700	44,155	6	85	...	...	44,155	65	...	44,220	...	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	
A M R I T S A R .	A M R I T S A R .	I. ...	1st Grade...	500	5	2,500	1	2,000	...	2,000	...
		" ...	2nd " ...	200	5	1,000	...	1,000	...	1,000	...
		" ...	3rd " ...	150	6	900	...	900	...	900	...
		" ...	4th " ...	100	20	2,000	3	2,100	...	2,100	...
		Total...	...	...	36	6,400	4	6,000	...	6,000	...
		II. ...	1st Grade...	75	18	1,350	5	1,275	...	1,275	...
		" ...	2nd " ...	50	87	4,350	17	4,100	...	4,100	...
		" ...	3rd " ...	25	312	7,800	57	7,275	1	7,275	...
		" ...	4th " ...	10	1,332	13,320	232	12,700	1	12,700	...
		Total...	...	...	1,749	26,820	311	25,350	2	25,350	...
	Grand total ...	...	...	1,785	33,220	315	31,350	2	31,350	...	
	G U R D A S P U R .	I. ...	1st Grade...	500	1	500	1	...	...	...	...
		" ...	2nd " ...	200	11	2,200	11	800	2	800	...
		" ...	3rd " ...	150	3	450	3	900	...	900	...
		" ...	4th " ...	100	20	2,000	18	1,600	1	1,500	...
		Total...	...	...	35	5,150	33	3,300	3	3,200	...
		II. ...	1st Grade...	75	9	675	8	1,125	...	1,200	...
		" ...	2nd " ...	50	28	1,400	20	1,700	...	1,700	...
		" ...	3rd " ...	25	161	4,025	105	3,675	3	3,675	...
		" ...	4th " ...	10	718	7,180	359	5,360	1	5,360	...
Total...		...	...	916	13,280	492	11,860	4	11,935	...	
Grand total ...	...	...	951	18,430	525	15,160	7	15,135	...		
S I A L K O T .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
	" ...	2nd " ...	200	...	...	...	...	...	...	...
	" ...	3rd " ...	150	...	...	...	...	...	...	...
	" ...	4th " ...	100	5	500	...	500	...	500	...	
	Total...	...	...	5	500	...	500	...	500	...	
	II. ...	1st Grade...	75	16	1,200	7	900	...	900	...	
	" ...	2nd " ...	50	40	2,000	7	2,000	1	2,000	...	
	" ...	3rd " ...	25	291	7,275	132	5,925	3	5,900	...	
	" ...	4th " ...	10	1,012	10,120	272	9,230	...	9,240	...	
	Total...	...	...	1,359	20,595	418	18,055	4	18,040	...	
Grand total ...	...	...	1,364	21,095	418	18,555	4	18,540	...		
Total for Division	...	...	4,100	72,745	1,258	65,065	13	65,025	...		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
4	2,000	...	...	...	...	2,000	...	...	2,000	...	Population 893,266
5	1,000	...	...	...	...	1,000	...	...	1,000	...	No. of villages 1,039
6	900	...	...	...	...	900	...	...	900	...	No. of villages in which } there are licenses ... } 219
21	2,100	...	...	...	...	2,100	...	...	2,100	...	
35	6,000	...	...	...	...	6,000	...	...	6,000	...	No. of tax-payers per } 1000 of population ... } 1.90
17	1,275	...	...	...	...	1,275	...	...	1,275	...	
82	4,100	...	...	...	...	4,050	...	...	4,050	50	Incidence of taxation } per 1000 of population } 35/17
291	7,275	...	...	...	...	7,275	...	...	7,275	...	
1,270	12,700	5	50	...	...	12,610	50	...	12,660	90	
1,600	25,350	5	50	...	...	25,210	50	...	25,260	140	
1,696	31,350	5	50	...	...	31,210	50	...	31,260	140	
...	...	...	...	...	...	...	...	...	...	...	Population 823,695
4	800	...	...	...	...	800	...	...	800	...	No. of villages... .. 2,272
6	900	...	...	...	...	900	...	...	900	...	No. of villages in which } there are licenses ... } 239
15	1,500	...	...	...	...	1,500	...	...	1,500	...	
25	3,200	...	...	...	...	3,200	...	...	3,200	...	No. of tax-payers per } 1000 of population ... } 0.92
16	1,200	...	...	...	...	1,200	...	...	1,200	...	
34	1,700	...	...	...	...	1,700	...	...	1,700	...	Incidence of taxation } per 1000 of population } 18/6/0
147	3,675	...	...	...	...	3,675	...	...	3,675	...	
536	5,360	...	...	...	...	5,360	...	...	5,360	...	
733	11,935	...	...	...	...	11,935	...	...	11,935	...	
758	15,135	...	...	...	...	15,135	...	...	15,135	...	
...	...	...	...	...	...	...	...	...	...	...	Population 1,012,148
...	...	...	...	...	...	...	...	...	...	...	No. of villages 2,312
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 322
5	500	...	...	...	...	500	...	...	500	...	
5	500	...	...	...	...	500	...	...	500	...	No. of tax-payers per } 1000 of population ... } 1.20
12	900	...	...	...	...	900	...	...	900	...	
40	2,000	...	...	...	...	2,000	...	...	2,000	...	Incidence of taxation } per 1000 of population } 18/5/0
296	5,900	...	...	...	...	5,900	...	...	5,900	...	
924	9,240	6	60	...	...	9,240	60	...	9,300	...	
1,212	18,040	6	60	...	...	18,040	60	...	18,100	...	
1,317	18,540	6	60	...	...	18,540	60	...	18,600	...	
3,671	65,925	11	110	...	...	64,885	110	...	64,995	140	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	
L A H O R E .	L A H O R E .	I. ...	1st Grade...	500	2	1,000	...	1,000	...	1,000	...
		" ...	2nd " ...	200	5	1,000	2	600	...	600	...
		" ...	3rd " ...	150	4	600	...	600	...	600	...
		" ...	4th " ...	100	14	1,400	2	1,300	...	1,300	...
		Total...	...	...	25	4,000	4	3,500	...	3,500	...
		II. ...	1st Grade...	75	16	1,200	4	975	...	975	...
		" ...	2nd " ...	50	40	2,000	7	1,850	...	1,850	...
		" ...	3rd " ...	25	196	4,900	49	4,425	1	4,400	40
		" ...	4th " ...	10	993	9,930	250	9,090	4	9,060	...
		Total...	...	...	1,245	18,030	310	16,340	5	16,285	40
	Grand total ...	...	...	1,270	22,030	314	19,840	5	19,785	40	
	G U J R A N W A L A .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	...	...	...	...	...	...	...
		" ...	3rd " ...	150	...	...	...	...	...	...	...
		" ...	4th " ...	100	2	200	1	100	...	100	...
		Total...	...	...	2	200	1	100	...	100	...
		II. ...	1st Grade...	75	6	450	4	300	1	225	...
		" ...	2nd " ...	50	28	1,400	9	1,100	...	1,150	...
		" ...	3rd " ...	25	139	3,475	30	3,225	1	3,200	...
		" ...	4th " ...	10	502	5,020	82	4,890	2	4,880	...
		Total...	...	...	675	10,345	125	9,515	4	9,455	...
	Grand total ...	...	...	677	10,545	126	9,615	4	9,555	...	
	F E R O Z E P O R E .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	3	600	2	600	...	600	...
" ...		3rd " ...	150	1	150	1	150	...	150	...	
" ...		4th " ...	100	7	700	...	700	...	700	...	
Total...		...	...	11	1,450	3	1,450	...	1,450	...	
II. ...		1st Grade...	75	10	750	3	600	...	600	...	
" ...		2nd " ...	50	23	1,150	4	1,100	...	1,100	...	
" ...		3rd " ...	25	102	2,550	13	2,475	1	2,475	...	
" ...		4th " ...	10	501	5,010	95	4,840	3	4,820	...	
Total...		...	...	636	9,460	115	9,015	4	8,985	...	
Grand total ...	...	...	647	10,910	118	10,465	4	10,445	...		
Total for Division	...	...	2,594	43,485	558	39,920	13	39,785	40		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
2	1,000	...	...	...	...	1,000	...	...	1,000	...	Population 924,106
3	600	...	...	...	...	600	...	...	600	...	No. of villages 1,486
4	600	...	...	...	...	600	...	...	600	...	No. of villages in which } there are licenses ... } 303
13	1,300	...	...	...	...	1,300	...	...	1,300	...	No. of tax-payers per } 1000 of population ... } 1.24
22	3,500	...	...	...	...	3,500	...	...	3,500	...	
13	975	...	...	...	...	975	...	...	975	...	Incidence of taxation } per 1000 of population } 21/6,0
37	1,850	...	...	...	...	1,850	...	...	1,850	...	
176	4,360	...	...	...	...	4,360	...	...	4,360	...	
906	9,060	...	...	...	...	9,060	...	...	9,060	...	
1,132	16,245	...	...	...	...	16,245	...	...	16,245	...	
1,154	19,745	...	...	...	...	19,745	...	...	19,745	...	
...	...	...	...	...	...	...	...	...	...	...	Population 616,892
...	...	...	...	...	...	...	...	...	...	...	No. of villages 1,196
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 178
1	100	...	...	...	...	100	...	...	100	...	No. of tax-payers per } 1000 of population ... } 1.04
1	100	...	...	...	...	100	...	...	100	...	
3	225	...	...	...	...	225	...	...	225	...	Incidence of taxation } per 1000 of population } 15/7,9
23	1,150	...	...	...	...	1,150	...	...	1,150	...	
128	3,200	...	...	...	...	3,200	...	...	3,200	...	
488	4,880	...	...	...	...	4,870	...	...	4,870	10	
642	9,455	...	...	...	...	9,445	...	...	9,445	10	
643	9,555	...	...	...	...	9,545	...	...	9,545	10	
...	...	...	...	...	...	...	...	...	...	...	Population 650,519
3	600	...	...	...	...	600	...	...	600	...	No. of villages 1,189
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which } there are licenses ... } 176
7	700	...	...	...	...	700	...	...	700	...	
11	1,450	...	...	...	...	1,450	...	...	1,450	...	No. of tax-payers per } 1000 of population ... } 0.95
8	600	...	...	...	...	600	...	...	600	...	Incidence of taxation } per 1000 of population } 16,0/11
22	1,100	...	...	...	...	1,100	...	...	1,100	...	
99	2,475	...	...	...	...	2,475	...	...	2,475	...	
482	4,820	...	...	...	...	4,820	...	...	4,820	...	
611	8,995	...	...	...	...	8,995	...	...	8,995	...	
622	10,445	...	...	...	...	10,445	...	...	10,445	...	
2,419	39,745	...	...	...	...	39,735	...	...	39,735	10	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.	
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.		
RAWALPINDI.	RAWALPINDI.	I. ...	1st Grade...	500	2	1,000	...	1,000	...	1,000	...	
		" ...	2nd " ...	200	3	600	1	600	...	600	...	
		" ...	3rd " ...	150	4	600	3	450	...	450	...	
		" ...	4th " ...	100	17	1,700	13	1,300	...	1,300	...	
		Total...	26	3,900	17	3,350	...	3,350	...	
	"	II. ...	1st Grade...	75	24	1,800	11	1,425	2	1,275	...	
	" ...	2nd " ...	50	58	2,900	27	2,850	4	2,750	...		
	" ...	3rd " ...	25	265	6,625	134	5,550	5	5,450	...		
	" ...	4th " ...	10	1,360	13,600	588	9,620	21	9,450	...		
	Total...	...	...	1,707	24,925	760	19,445	32	18,925	...
	Grand total ...	...	...	1,733	28,825	777	22,795	32	22,275	...
	"	JHELU M.	I. ...	1st Grade...	500
	" ...		2nd " ...	200	1	200	...	200	...	200	...	
	" ...		3rd " ...	150	
	" ...		4th " ...	100	4	400	2	200	...	200	...	
	Total...		5	600	2	400	...	400	...	
	"	II. ...	1st Grade...	75	6	450	3	450	...	450	...	
	" ...	2nd " ...	50	20	1,000	7	1,000	...	1,000	...		
	" ...	3rd " ...	25	105	2,625	35	2,625	1	2,625	...		
	" ...	4th " ...	10	693	6,930	229	6,660	...	6,660	...		
Total...	...	...	824	11,005	274	10,735	1	10,735	...	
Grand total ...	...	...	829	11,605	276	11,135	1	11,135	...	
"	GUJRAT.	I. ...	1st Grade...	500	
" ...		2nd " ...	200	...	...	...	...	...	...	...
" ...		3rd " ...	150	...	...	...	...	...	...	...
" ...		4th " ...	100	1	100	1	100	...	100	...		
Total...		...	...	1	100	1	100	...	100	...
"	II. ...	1st Grade...	75	1	75	1	75	...	75	...		
" ...	2nd " ...	50	27	1,350	25	1,200	3	1,100	...			
" ...	3rd " ...	25	135	3,375	59	3,375	3	3,375	...			
" ...	4th " ...	10	670	6,700	175	6,560	...	6,580	...			
Total...	...	...	833	11,500	260	11,210	6	11,130	...	
Grand total ...	...	...	834	11,600	261	11,310	6	11,230	...	
"	SHAH PUR.	I. ...	1st Grade...	500	
" ...		2nd " ...	200	...	...	...	...	...	...	...
" ...		3rd " ...	150	...	...	...	...	...	...	...
" ...		4th " ...	100	2	200	...	200	...	200	...		
Total...		...	...	2	200	...	200	...	200	...
"	II. ...	1st Grade...	75	5	375	1	375	...	375	...		
" ...	2nd " ...	50	15	750	5	650	...	650	...			
" ...	3rd " ...	25	91	2,275	28	1,700	1	1,700	...			
" ...	4th " ...	10	507	5,070	101	4,700	2	4,680	...			
Total...	...	...	618	8,470	135	7,425	3	7,405	...	
Grand total ...	...	...	620	8,670	135	7,625	3	7,605	...	
Total for Division	...	...	4,016	60,700	1,449	52,865	42	52,245	...	

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
2	1,000	...	...	...	...	1,000	...	...	1,000	...	Population 820,512
3	600	...	...	...	...	600	...	...	600	...	No. of villages 1,647
3	450	...	...	...	...	450	...	...	450	...	No. of villages in which } there are licenses ... } 189
13	1,300	...	...	...	...	1,300	...	...	1,300	...	
21	3,350	...	...	...	...	3,350	...	...	3,350	...	No. of tax-payers per } 1000 of population ... } 1.53
17	1,275	...	...	...	...	1,275	...	...	1,275	...	Incidence of taxation } per 1000 of population } 27 2/4
55	2,750	...	...	...	...	2,750	...	...	2,750	...	
218	5,433	...	...	...	...	5,433	...	...	5,433	17	
945	9,450	...	...	...	...	9,450	...	...	9,450	...	
1,235	18,925	...	...	...	...	18,908	...	...	18,908	17	
1,256	22,275	...	...	...	...	22,258	...	...	22,258	17	
...	...	...	...	...	...	...	...	...	...	...	Population 589,373
1	200	...	...	...	...	200	...	...	200	...	No. of villages 956
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 163
2	200	...	...	...	...	200	...	...	200	...	
3	400	...	...	...	...	400	...	...	400	...	No. of tax-payers per } 1000 of population ... } 1.52
6	450	...	...	...	...	450	...	...	450	...	Incidence of taxation } per 1000 of population } 18 14/3
20	1,000	...	...	...	...	1,000	...	...	1,000	...	
105	2,625	...	...	...	...	2,625	...	...	2,625	...	
666	6,660	...	...	...	...	6,660	...	...	6,660	...	
797	10,735	...	...	...	...	10,735	...	...	10,735	...	
800	11,135	...	...	...	...	11,135	...	...	11,135	...	
...	...	...	...	...	...	...	...	...	...	...	Population 689,115
...	...	...	...	...	...	...	...	...	...	...	No. of villages 1,334
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 236
1	100	...	...	...	...	100	...	...	100	...	
1	100	...	...	...	...	100	...	...	100	...	No. of tax-payers per } 1000 of population ... } 1.18
1	75	...	...	...	...	75	...	...	75	...	Incidence of taxation } per 1000 of population } 16 4/9
22	1,100	...	...	...	...	1,100	...	...	1,100	...	
135	3,375	...	...	...	...	3,375	...	...	3,375	...	
658	6,580	...	...	...	...	6,580	...	...	6,580	...	
816	11,130	...	...	...	...	11,130	...	...	11,130	...	
817	11,230	...	...	...	...	11,230	...	...	11,230	...	
...	...	...	...	...	...	...	...	...	...	...	Population 4,21,508
...	...	...	...	...	...	...	...	...	...	...	No. of villages 657
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 130
2	200	...	...	...	...	200	...	...	200	...	
2	200	...	...	...	...	200	...	...	200	...	No. of tax-payers per } 1000 of population ... } 1.32
5	375	...	...	...	...	375	...	...	375	...	Incidence of taxation } per 1000 of population } 8 0/8
19	650	...	...	...	...	610	...	...	650	...	
68	1,700	...	...	...	...	1,700	...	...	1,700	...	
468	4,680	...	...	...	...	4,680	...	...	4,680	...	
554	7,405	...	...	...	...	7,405	...	...	7,405	...	
556	7,605	...	...	...	...	7,605	...	...	7,605	...	
3,429	52,245	...	...	...	...	52,228	...	...	52,228	17	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	
M O O L T A N .	M O O L T A N .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	3	600	...	600	...	600	...
		" ...	3rd " ...	150	2	300	2	300	...	300	...
		" ...	4th " ...	100	10	1,000	1	900	...	900	...
		Total...	...	...	15	1,900	3	1,800	...	1,800	...
		II. ...	1st Grade...	75	10	750	2	675	...	675	...
		" ...	2nd " ...	50	53	2,650	8	2,500	...	2,500	...
		" ...	3rd " ...	25	222	5,550	33	5,550	2	5,550	...
		" ...	4th " ...	10	918	9,180	140	8,930	...	8,930	...
		Total...	...	...	1,203	18,130	183	17,655	2	17,655	...
	Grand total ...	...	...	1,218	20,030	186	19,455	2	19,455	...	
	J H A N G .	I. ...	1st Grade...	500	...	...	...	...	...	...	...
			2nd " ...	200	...	...	...	...	...	...	...
			3rd " ...	150	...	...	...	...	...	...	...
			4th " ...	100	6	600	1	500	...	500	...
			Total...	6	600	1	500	...	500
		II. ...	1st Grade...	75	11	825	9	525	1	450	...
			2nd " ...	50	33	1,650	13	1,600	...	1,600	...
			3rd " ...	25	194	4,850	104	3,925	2	3,900	...
			4th " ...	10	882	8,820	313	7,890	8	7,890	...
Total...			...	...	1,120	16,145	439	13,940	11	13,840	...
Grand total ...	...	...	1,126	16,745	440	14,440	11	14,340	...		
M O N T G O M E R Y .	I. ...	1st Grade...	500	...	...	...	...	...	...
		2nd " ...	200	1	200	...	200	...	200	...	
		3rd " ...	150	...	...	...	...	...	...	...
		4th " ...	100	2	200	...	200	...	200	...	
		Total...	...	...	3	400	...	400	...	400	...
	II. ...	1st Grade...	75	4	300	2	300	...	300	...	
		2nd " ...	50	20	1,000	6	950	1	950	...	
		3rd " ...	25	101	2,525	16	2,500	...	2,500	...	
		4th " ...	10	733	7,330	183	7,280	6	7,220	...	
		Total...	...	...	858	11,155	207	11,030	7	10,970	...
Grand total ...	...	...	861	11,555	207	11,430	7	11,370	...		
M U Z A F F A R G A R H .	I. ...	1st Grade...	500	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...
		3rd " ...	150	...	...	...	...	...	...
		4th " ...	100	1	100	1	100	...	100	...	
		Total...	...	...	1	100	1	100	...	100	...
	II. ...	1st Grade...	75	8	600	7	375	2	375	...	
		2nd " ...	50	35	1,750	24	1,250	...	1,250	...	
		3rd " ...	25	161	4,025	66	3,875	3	3,875	...	
		4th " ...	10	815	8,150	358	7,160	6	7,160	...	
		Total...	...	...	1,019	14,525	455	12,660	11	12,660	...
Grand total ...	...	...	1,020	14,625	456	12,760	11	12,760	...		
Total for Division	...	...	4,225	62,955	1,289	58,085	31	57,925	...		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
3	600	...	...	...	...	600	...	...	600	...	Population ... 551,964
2	300	...	...	...	...	300	...	...	300	...	No. of villages ... 1,293
9	900	...	...	...	...	900	...	...	900	...	No. of villages in which } there are licenses ... } 280
14	1,800	...	...	...	...	1,800	...	...	1,800	...	No. of tax-payers per } 1000 of population ... } 2-15
9	675	...	...	...	...	675	...	...	675	...	Incidence of taxation } per 1000 of population } 35/5/8
50	2,500	...	...	...	...	2,500	...	...	2,500	...	
222	5,550	...	...	...	...	5,550	...	...	5,550	...	
893	8,930	2	60	...	...	8,930	60	...	8,990	...	
1,174	17,655	2	60	...	...	17,655	60	...	17,715	...	
1,188	19,455	2	60	...	...	19,455	60	...	19,515	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 395,296
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 761
5	500	...	...	...	...	500	...	...	500	...	No. of villages in which } there are licenses ... } 251
5	500	...	...	...	...	500	...	...	500	...	No. of tax-payers per } 1000 of population ... } 2-50
6	450	...	...	...	...	450	...	...	450	...	Incidence of taxation } per 1000 of population } 36/4/6
32	1,600	...	...	...	...	1,600	...	...	1,600	...	
156	3,900	...	...	...	...	3,900	...	...	3,900	...	
780	7,890	...	...	...	...	7,890	...	...	7,890	...	
983	13,840	...	...	...	...	13,840	...	...	13,840	...	
988	14,340	...	...	...	...	14,340	...	...	14,340	...	
1	200	...	...	...	...	200	...	...	200	...	Population ... 426,520
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 1,616
2	200	...	...	...	...	200	...	...	200	...	No. of villages in which } there are licenses ... } 316
3	400	...	...	...	...	400	...	...	400	...	No. of tax-payers per } 1000 of population ... } 1-98
4	300	...	...	...	...	300	...	...	300	...	Incidence of taxation } per 1000 of population } 26/11/3
19	950	...	...	...	...	950	...	...	950	...	
100	2,500	...	...	...	...	2,500	...	...	2,500	...	
722	7,220	4	80	...	...	7,200	40	...	7,240	20	
845	10,970	4	80	...	...	10,950	40	...	10,990	20	
848	11,370	4	80	...	...	11,350	40	...	11,390	20	
...	...	...	...	...	...	...	...	...	...	...	Population ... 388,605
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 694
1	100	...	...	...	...	100	...	...	100	...	No. of villages in which } there are licenses ... } 192
1	100	...	...	...	...	100	...	...	100	...	No. of tax-payers per } 1000 of population ... } 2-66
5	375	...	...	...	...	375	...	...	375	...	Incidence of taxation } per 1000 of population } 37/7/8
25	1,250	...	...	...	...	1,250	...	...	1,250	...	
155	3,875	...	...	...	...	3,875	...	...	3,875	...	
716	7,160	1	20	...	...	7,160	20	...	7,180	...	
901	12,660	1	20	...	...	12,660	20	...	12,680	...	
902	12,760	1	20	...	...	12,760	20	...	12,780	...	
3,926	57,925	7	160	...	...	57,905	120	...	58,025	20	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	
D E R A J A T.	D E R A I S M A I L K H A N.	I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	...	...	...	...	...	...	...
		" ...	3rd " ...	150	...	...	...	...	...	...	...
		" ...	4th " ...	100	3	300	...	300	...	300	...
		Total...	...	...	3	300	...	300	...	300	...
		II. ...	1st Grade...	75	6	450	1	450	...	450	...
		" ...	2nd " ...	50	30	1,500	9	1,300	1	1,250	...
		" ...	3rd " ...	25	147	3,675	29	3,500	3	3,450	...
		" ...	4th " ...	10	591	5,910	111	5,670	7	5,630	...
		Total...	...	...	774	11,535	150	10,920	11	10,780	...
	Grand total ...	...	...	777	11,835	150	11,220	11	11,080	...	
	D E R A G H A Z I K H A N.	I. ...	1st Grade...	500	1	500	1	...	...	...	...
		" ...	2nd " ...	200	1	200	1	200	...	200	...
		" ...	3rd " ...	150	...	...	...	...	...	...	...
		" ...	4th " ...	100	4	400	4	100	...	100	...
		Total...	...	...	6	1,100	6	300	...	300	...
		II. ...	1st Grade...	75	4	300	3	75	...	75	...
		" ...	2nd " ...	50	15	750	11	400	...	400	...
		" ...	3rd " ...	25	102	2,550	36	1,725	...	1,725	...
		" ...	4th " ...	10	350	3,500	101	3,820	4	3,800	...
Total...		...	...	471	7,100	151	6,020	4	6,000	...	
Grand total ...	...	...	477	8,200	157	6,320	4	6,300	...		
B A N N U.	I. ...	1st Grade...	500	...	...	...	...	...	...	...
	" ...	2nd " ...	200	...	...	...	...	...	...	...
	" ...	3rd " ...	150	...	...	...	...	...	...	...
	" ...	4th " ...	100	...	...	...	...	...	...	...
	Total...	...	...	...	...	...	...	...	...	...
	II. ...	1st Grade...	75	1	75	...	75	...	75	...	
	" ...	2nd " ...	50	18	900	7	800	...	800	...	
	" ...	3rd " ...	25	35	875	11	875	...	875	...	
	" ...	4th " ...	10	162	1,620	39	1,550	...	1,550	...	
	Total...	...	...	216	3,470	57	3,300	...	3,300	...	
Grand total ...	...	...	216	3,470	57	3,300	...	3,300	...		
Total for Division	...	...	1,470	23,505	364	20,840	15	20,680	...		

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—continued.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
...	...	...	...	...	...	...	...	...	...	...	Population 441,649
...	...	...	...	...	...	...	...	...	...	...	No. of villages 746
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 167
3	300	...	...	...	...	300	...	...	300	...	
3	300	...	...	...	...	300	...	...	300	...	No. of tax-payers per } 1000 of population ... } 1.66
6	450	...	...	...	...	450	...	...	450	...	
25	1,250	...	...	...	...	1,250	...	...	1,250	...	Incidence of taxation } per 1000 of population } 25/1/5
138	3,450	...	...	...	...	3,450	...	...	3,450	...	
563	5,630	...	...	...	...	5,630	...	...	5,630	...	
732	10,780	...	...	...	...	10,780	...	...	10,780	...	
735	11,080	...	...	...	...	11,080	...	...	11,080	...	
...	...	...	...	...	...	...	...	...	...	...	Population 363,346
1	200	...	...	...	...	200	...	...	200	...	No. of villages 603
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 106
1	100	...	...	...	...	100	...	...	100	...	
2	300	...	...	...	...	300	...	...	300	...	No. of tax-payers per } 1000 of population ... } 1.26
1	75	...	...	...	...	75	...	...	75	...	
8	400	...	...	...	...	400	...	...	400	...	Incidence of taxation } per 1000 of population } 17/5/5
60	1,725	...	...	...	...	1,725	...	...	1,725	...	
380	3,800	...	...	...	...	3,800	...	...	3,800	...	
458	6,000	...	...	...	...	6,000	...	...	6,000	...	
460	6,300	...	...	...	...	6,300	...	...	6,300	...	
...	...	...	...	...	...	...	...	...	...	...	Population 332,577
...	...	...	...	...	...	...	...	...	...	...	No. of villages 477
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 48
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1000 of population ... } 0.62
1	75	...	...	...	...	75	...	...	75	...	
16	800	...	...	...	...	800	...	...	800	...	Incidence of taxation } per 1000 of population } 9/14/9
35	875	...	...	...	...	875	...	...	875	...	
155	1,550	...	...	...	...	1,550	...	...	1,550	...	
207	3,300	...	...	...	...	3,300	...	...	3,300	...	
207	3,300	...	...	...	...	3,300	...	...	3,300	...	
1,402	20,680	...	...	...	...	20,680	...	...	20,680	...	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

Division.	Districts.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remissions to persons carrying on business for portion of year only.	
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.		
PESHAWAR.	PESHAWAR.	I. ...	1st Grade...	500	3	1,500	2	500	...	500	...	
		" ...	2nd " ...	200	3	600	...	800	...	800	...	
		" ...	3rd " ...	150	8	1,200	6	750	...	750	...	
		" ...	4th " ...	100	5	500	3	300	...	300	...	
		Total...	...	...	19	3,800	11	2,350	...	2,350	...
		II. ...	1st Grade...	75	13	975	6	600	...	600	...	
		" ...	2nd " ...	50	49	2,450	35	1,650	...	1,650	...	
		" ...	3rd " ...	25	256	6,400	183	3,375	4	3,800	...	
		" ...	4th " ...	10	1,524	15,240	1,029	9,210	18	9,180	...	
		Total...	...	...	1,842	25,065	1,253	14,835	22	14,730	...
	Grand total ...	...	...	1,861	28,865	1,264	17,185	22	17,080	...	
	HAZARA.	HAZARA.	I. ...	1st Grade...	500
			" ...	2nd " ...	200
			" ...	3rd " ...	150
			" ...	4th " ...	100
			Total...
			II. ...	1st Grade...	75
			" ...	2nd " ...	50	1	50	...	50	...	50	...
			" ...	3rd " ...	25	30	750	...	750	...	750	...
			" ...	4th " ...	10	195	1,950	44	1,900	...	1,900	...
			Total...	226	2,750	44	2,700	...	2,700	...
	Grand total ...	...	...	226	2,750	44	2,700	...	2,700	...	
	KOHAT.	KOHAT.	I. ...	1st Grade...	500
			" ...	2nd " ...	200
			" ...	3rd " ...	150
			" ...	4th " ...	100
			Total...
II. ...			1st Grade...	75	...	...	...	...	...	...	...
" ...			2nd " ...	50	3	150	...	150	...	150	...	
" ...			3rd " ...	25	12	300	3	250	...	250	...	
" ...			4th " ...	10	87	870	18	710	...	710	...	
Total...			...	...	102	1,320	21	1,110	...	1,110	...
Grand total ...	...	...	102	1,320	21	1,110	...	1,110	...		
Total for Division	...	...	2,159	32,935	1,329	20,695	22	20,890	...		
Provincial total	...	...	30,716	5,22,615	8,708	4,64,365	274	4,61,780	40		

FINANCIAL COMMISSIONER'S OFFICE,

LAHORE, dated the 18th July 1884.

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1883-84—concluded.

FINAL DEMAND.		PENALTIES BY COLLECTORS.		FINES BY MAGISTRATES.		COLLECTIONS.					REMARKS.
Number of licenses.	Amount charged.	Number of penalties.	Amount of penalties.	Number.	Amount of fines.	Fees.	Penalties.	Fines.	Total.	Balance.	
1	500	...	...	...	...	500	...	...	500	...	Population ... 592,674
4	800	...	...	...	...	800	...	...	800	...	No. of villages ... 690
5	750	...	...	...	...	750	...	...	750	...	No. of villages in which } there are licenses ... } 104
3	300	...	...	...	...	300	...	...	300	...	
13	2,350	...	...	...	...	2,350	...	...	2,350	...	No. of tax-payers per } 1000 of population ... } 1.86
8	600	...	...	...	...	600	...	...	600	...	
33	1,650	...	...	...	...	1,550	...	...	1,550	100	Incidence of taxation } per 1000 of population } 28/13/1
132	3,300	...	...	...	...	3,075	...	...	3,075	225	
918	9,180	...	...	...	...	8,880	...	...	8,880	300	
1,091	14,730	...	...	...	...	14,105	...	...	14,105	625	
1,104	17,080	...	...	...	...	16,455	...	...	16,455	625	
...	...	...	...	...	...	...	...	...	...	...	Population ... 407,075
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 1,183
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 58
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1000 of population ... } 0.54
...	
1	50	...	...	...	...	50	...	...	50	...	Incidence of taxation } per 1000 of population } 6/10/1
30	750	...	...	...	...	750	...	...	750	...	
190	1,900	...	...	...	...	1,900	...	...	1,900	...	
221	2,700	...	...	...	...	2,700	...	...	2,700	...	
221	2,700	...	...	...	...	2,700	...	...	2,700	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 181,540
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 367
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses ... } 7
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1000 of population ... } 0.46
...	
3	150	...	...	...	...	150	...	...	150	...	Incidence of taxation } per 1000 of population } 6.0/11
10	250	...	...	...	...	250	...	...	250	...	
71	710	...	...	...	...	700	...	...	700	10	
84	1,110	...	...	...	...	1,100	...	...	1,100	10	
84	1,110	...	...	...	...	1,100	...	...	1,100	10	
1,409	20,890	...	...	...	...	20,255	...	...	20,255	635	
27,614	4,61,740	68	638	...	...	4,60,473	578	...	4,61,051	1,267	

FORM No. II.

DETAIL OF EXPENDITURE DURING 1883-84.

Division.	Districts.	Establishment.	Travelling allowance.	Contingencies.	Total.	Percentage of expenditure on collections.
DELHI.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Delhi	90 0 0	...	...	90 0 0	0 2 11
	Gurgaon ... ..	...	...	...	...	...
	Karnal	50 0 0	...	...	50 0 0	0 7 5
	Total	140 0 0	...	...	140 0 0	0 3 3
HISSAR.	Hissar	50 0 0	...	...	50 0 0	0 7 10
	Rohtak	67 1 11	...	0 11 0	67 12 11	0 6 5
	Sirsa ... ..	...	...	3 10 6	3 10 6	0 1 1
	Total	117 1 11	...	4 5 6	121 7 5	0 6 0
UMBAL-LA.	Umballa ... ..	...	...	19 7 3	19 7 3	0 0 11
	Ludhiana	70 0 0	...	...	70 0 0	0 6 2
	Simla ... ..	...	...	...	...	...
	Total	70 0 0	...	19 7 3	89 7 3	0 2 5
JULLUNDUR.	Jullundur	90 0 0	...	...	90 0 0	0 7 2
	Hoshiarpur	70 0 0	...	...	70 0 0	0 7 3
	Kangra	50 0 0	...	...	50 0 0	0 9 2
	Total	210 0 0	...	...	210 0 0	0 7 7
AMRITSAR.	Amritsar	75 0 0	...	...	75 0 0	0 3 10
	Gurdaspur ... ..	...	...	...	...	...
	Sialkot ... ..	...	...	...	...	...
	Total	75 0 0	...	...	75 0 0	0 1 10
LAHORE.	Lahore	24 8 0	...	45 8 0	70 0 0	0 5 8
	Gujranwala ... ..	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...
	Total	24 8 0	...	45 8 0	70 0 0	0 2 10
RAWALPINDI.	Rawalpindi	67 0 0	...	3 0 0	70 0 0	0 5 0
	Jhelum ... ..	...	...	50 0 0	50 0 0	0 7 2
	Gujrat	60 0 0	...	...	60 0 0	0 8 7
	Shahpur ... ..	...	...	49 14 8	49 14 8	0 10 7
	Total	127 0 0	...	102 14 8	229 14 8	0 7 1
MOOLTAN.	Mooltan	90 0 0	...	...	90 0 0	0 7 4
	Jhang ... ..	...	...	50 0 0	50 0 0	0 5 7
	Montgomery	70 0 0	...	...	70 0 0	0 9 10
	Muzaffargarh ... ..	...	...	45 0 0	45 0 0	0 5 8
	Total	160 0 0	...	95 0 0	255 0 0	0 7 0
DERA-JAT.	Dera Ismail Khan	50 0 0	...	...	50 0 0	0 7 3
	Dera Ghazi Khan ... ..	...	...	...	...	...
	Bannu	50 0 0	...	...	50 0 0	1 8 3
	Total	100 0 0	...	...	100 0 0	0 7 9
PESHAWAR.	Peshawar	49 14 0	...	...	49 14 0	0 4 10
	Hazara	50 0 0	...	...	50 0 0	1 13 7
	Kohat ... ..	...	...	...	...	...
	Total	99 14 0	...	...	99 14 0	0 7 11
	Grand total	1,123 7 11	...	267 3 5	1,390 11 4	0 4 10

FINANCIAL COMMISSIONER'S OFFICE,

LAHORE, the 19th July 1884.

FORM No. III.

FINAL DEMAND AND COLLECTIONS OF LICENSE FEES

(AS SHOWN IN COLUMNS 10, 11 AND 16 OF FORM No. I.)

DISTRIBUTED AMONGST THE DIFFERENT

TRADES, DEALINGS, AND INDUSTRIES

DURING THE YEAR 1883-84.

FINAL DEMAND AND COLLECTIONS OF LICENSE FEES (AS SHOWN IN
TRADES, DEALINGS, AND INDUS

TRADES, DEALINGS, AND INDUSTRIES.	I. CLASS.—FIRST GRADE, Rs. 500.			I. CLASS.—SECOND GRADE, Rs. 200.			I. CLASS.—THIRD GRADE, Rs. 150.			I. CLASS.—FOURTH GRADE, Rs. 100.		
	No. of licen- ses.	Final fees charged.	Collections.	No. of licen- ses.	Final fees charged.	Collections.	No. of licen- ses.	Final fees charged.	Collections.	No. of licen- ses.	Final fees charged.	Collections.
Agents ... ..	...	...	...	1	200	200	...	...	...	1	100	100
Artisans (not keeping shops for the sale of manufactured articles)	...	...	...	...	...	...	...	...	...	...	...	...
Bankers	7	2,500	3,500	25	5,000	5,000	28	4,200	4,200	78	7,800	7,800
Brokers ... ..	...	...	...	...	...	...	...	...	...	1	100	100
Contractors	2	1,000	1,000	1	200	200	2	300	300	1	100	100
Dealers in animals ...	...	...	...	...	...	...	...	...	...	1	100	100
Dealers in agricultural produce ... ..	...	...	...	1	200	200	1	150	150	7	700	700
Hotel-keepers ... ..	...	...	...	...	...	...	1	150	150	4	400	400
Letters out of conveyan- ces, horses or cattle (livery stable-keepers)	...	...	...	...	...	...	...	...	...	...	...	...
Manufactures whole- sale of—												
1. Cotton goods ... ..	...	...	...	...	...	...	1	150	150	1	100	100
2. Woollen goods ... ..	...	...	...	...	...	...	...	...	...	...	...	...
3. Jute, flax, and hemp	...	...	...	...	...	...	...	...	...	...	...	...
4. Silk ... ..	...	...	...	...	...	...	...	...	...	1	100	100
5. Indigo ... ..	...	...	...	...	...	...	...	...	...	1	100	100
6. Sugar ... ..	...	...	...	1	200	200	2	300	300	2	200	200
7. Tea ... ..	...	...	...	...	...	...	...	...	...	...	...	...
8. Metals and machinery	...	...	...	...	...	...	...	...	...	...	...	...
9. Others	2	1,000	1,000	3	600	600	1	150	150	1	100	100
Merchants.												
1. General	3	1,500	1,500	11	2,200	2,200	5	750	750	24	2,400	2,400
2. Opium ... ..	...	...	...	...	...	...	...	...	...	...	...	...
3. Piece-goods	2	1,000	1,000	8	1,600	1,600	3	450	450	12	1,200	1,200
4. Grains ... ..	...	...	...	...	...	...	2	300	300	11	1,100	1,100
5. Salt ... ..	...	...	...	...	...	...	...	...	...	...	...	...
6. Others ... ..	...	...	...	1	200	200	...	...	...	2	200	200
7. Money changers ... ..	...	...	...	2	400	400	4	600	600	...	...	...
8. Money lenders ... ..	...	...	...	4	800	800	10	1,500	1,500	58	5,800	5,800
9. Owners of convey- ances, horses or cattle plying for hire ... ..	...	...	...	...	...	...	...	...	...	...	...	...
10. Ship or boat owners	...	...	...	...	...	...	...	...	...	...	...	...
Traders in—												
1. Woven fabrics and dress ... ..	...	...	...	...	...	...	...	...	...	2	200	200
2. Buildings, materials, and furniture ... ..	...	...	...	4	800	800	...	...	...	3	300	300
3. Metals ... ..	...	...	...	...	...	...	...	...	...	1	100	100
4. Food ... ..	...	...	...	...	...	...	...	...	...	...	...	...
5. Salt ... ..	...	...	...	...	...	...	...	...	...	...	...	...
6. Spirits, drugs, and to- bacco	2	1,000	1,000	...	...	...	...	...	...	1	100	100
7. Fuel ... ..	...	...	...	...	...	...	...	...	...	...	...	...
8. Animals and vegeta- ble substances (not food) ... ..	...	...	...	...	...	...	...	...	...	...	...	...
9. Books and stationery	...	...	...	...	...	...	...	...	...	...	...	...
10. Miscellaneous	1	500	500	2	400	400	2	300	300	9	900	900
Joint Stock Com- panies.												
1. Banking	2	1,000	1,000	...	...	...	...	...	...	...	...	...
2. Cotton spinning and weaving ... ..	...	...	...	...	...	...	...	...	...	...	...	...
3. Gas ... ..	...	...	...	...	...	...	...	...	...	...	...	...
4. Insurance ... ..	...	...	...	...	...	...	...	...	...	...	...	...
5. Jute and hemp ... ..	...	...	...	...	...	...	...	...	...	...	...	...
6. Land ... ..	...	...	...	...	...	...	...	...	...	...	...	...
7. Navigation ... ..	...	...	...	...	...	...	...	...	...	...	...	...
8. Press ... ..	...	...	...	...	...	...	...	...	...	...	...	...
9. Railway ... ..	...	...	...	...	...	...	...	...	...	...	...	...
10. Telegraph ... ..	...	...	...	...	...	...	...	...	...	...	...	...
11. Trading ... ..	...	...	...	...	...	...	...	...	...	...	...	...
12. Tramway ... ..	...	...	...	...	...	...	...	...	...	...	...	...
13. Others ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total	21	10,500	10,500	64	12,800	12,800	62	9,300	9,300	222	22,200	22,200

FINANCIAL COMMISSIONER'S OFFICE,

Lahore, the 18th July 1884.

COLUMNS 10, 11 AND 16 OF FORM No. I) DISTRIBUTED AMONGST THE DIFFERENT TRIES DURING THE YEAR 1883-84.

II. CLASS. FIRST GRADE, Rs. 75.			II. CLASS. SECOND GRADE, Rs. 50.			II. CLASS.—THIRD GRADE, Rs. 25.			II. CLASS.—FOURTH GRADE, Rs. 10.			TOTAL.		
No. of licenses.	Final fees charged.	Collections.	No. of licenses.	Final fees charged.	Collections.	No. of licenses.	Final fees charged.	Collections.	No. of licenses.	Final fees charged.	Collections.	No. of licenses.	Final fees charged.	Collections.
5	375	375	32	1,600	1,600	99	2,475	2,475	264	2,640	2,640	402	7,300	7,300
...	...	...	...	...	...	...	...	...	33	330	330	33	330	330
63	4,725	4,725	187	9,350	9,350	650	16,250	16,250	2,132	21,320	21,300	3,170	72,145	72,125
12	150	150	10	500	500	55	1,375	1,375	263	2,630	2,630	331	4,755	4,755
8	600	600	38	1,900	1,900	126	3,150	3,150	238	2,380	2,380	416	9,630	9,630
...	...	...	2	100	100	12	300	300	45	450	450	60	950	950
5	375	375	43	2,150	2,150	239	5,975	5,975	1,026	10,260	10,260	1,322	19,810	19,810
4	300	300	5	250	250	13	325	325	10	100	100	37	1,525	1,525
1	75	75	1	50	50	8	200	200	38	380	380	48	705	705
...	...	...	3	150	150	8	200	200	29	290	290	42	890	890
...	...	...	2	100	100	4	100	100	71	710	710	77	910	910
...	...	...	...	...	...	...	...	...	6	60	60	6	60	60
...	...	...	7	350	350	11	275	275	54	540	540	73	1,265	1,265
2	150	150	1	50	50	6	150	150	24	240	240	34	690	690
6	450	450	23	1,150	1,150	148	3,700	3,700	592	5,920	5,920	774	11,920	11,920
1	75	75	...	...	...	14	350	350	52	520	520	67	945	945
...	...	...	2	100	100	4	100	100	88	880	880	94	1,080	1,080
3	225	225	15	750	750	73	1,825	1,825	284	2,840	2,840	382	7,490	7,490
8	600	600	40	2,000	2,000	85	2,125	2,125	288	2,880	2,880	464	14,455	14,455
...	...	...	1	50	50	1	25	25	13	130	130	15	205	205
13	1,425	1,425	27	1,350	1,350	173	4,325	4,300	813	8,130	8,120	1,057	19,480	19,445
35	2,625	2,625	159	7,950	7,950	775	19,380	19,380	4,145	41,450	41,400	5,127	72,805	72,755
1	75	75	...	...	...	17	425	425	110	1,100	1,100	128	1,600	1,600
6	450	450	14	700	700	181	4,525	4,425	933	9,330	9,250	1,137	15,405	15,150
11	825	825	30	1,500	1,450	79	1,975	1,975	257	2,570	2,560	383	7,870	7,810
79	5,925	5,925	317	15,850	15,850	1,411	35,275	35,275	5,188	51,880	51,730	7,037	1,17,030	1,16,880
...	...	...	1	50	50	31	775	758	326	3,260	3,240	358	4,085	4,048
...	...	...	...	...	...	2	50	50	8	80	80	10	130	130
5	375	375	32	1,600	1,500	140	3,500	3,500	589	5,890	5,880	768	11,565	11,455
1	75	75	13	650	650	52	1,300	1,300	148	1,480	1,480	221	4,605	4,605
...	...	...	10	500	500	21	525	525	191	1,910	1,910	222	2,935	2,935
2	150	150	12	600	600	171	4,275	4,175	1,310	13,100	13,010	1,496	18,225	18,035
...	...	...	...	...	...	6	150	150	43	430	430	49	590	590
1	75	75	1	50	50	20	500	500	117	1,170	1,170	142	2,805	2,805
...	...	...	...	...	...	2	50	50	61	610	610	63	660	660
1	75	75	1	50	50	7	175	175	43	430	430	52	730	730
18	1,350	1,350	41	2,050	1,850	194	4,810	4,760	1,136	11,360	11,250	1,463	21,670	21,310
...	...	...	...	...	...	...	...	...	...	...	...	2	1,000	1,000
...	...	...	...	...	...	...	...	...	1	10	10	1	10	10
...	...	...	...	...	...	...	...	...	2	20	20	2	20	20
...	...	...	...	...	...	...	...	...	8	80	80	21	605	605
3	225	225	2	100	100	8	200	200	1	10	10	1	10	10
...	...	...	...	...	...	...	...	...	...	...	...	20	290	290
...	...	...	...	...	...	6	150	150	14	140	140	...	...	...
290	21,750	21,675	1,072	53,600	53,250	4,853	1,21,290	1,20,998	21,030	2,10,300	2,09,750	27,614	4,61,740	4,60,473

FORM A.

SHOWING THE RESULTS OF OBJECTIONS AND APPEALS.

1	2	3								4	5	6								7
Class and Grade in which originally assessed.	No. of objections.	CLASS AND GRADE IN WHICH ASSESSED AFTER DISPOSAL OF OBJECTIONS.								No. exempted on objections.	No. of persons who appealed.	CLASS AND GRADE IN WHICH ASSESSED AFTER DISPOSAL OF APPEALS.								No. exempted on appeals.
		I.-1	I.-2	I.-3	I.-4	II.-1	II.-2	II.-3	II.-4			I.-1	I.-2	I.-3	I.-4	II.-1	II.-2	II.-3	II.-4	
I.-1	18	2	4	1	3	...	...	...	...	8	2	1	1	...	...	...	...	...	...	...
I.-2	31	...	8	7	2	...	4	1	1	8	3	...	3	...	...	...	...	...	...	...
I.-3	30	...	...	16	4	...	5	2	2	1	2	...	...	2	...	...	...	...	...	...
I.-4	77	...	...	1	45	6	13	3	2	7	3	...	...	...	2	1	...	...	...	...
II.-1	121	...	...	...	...	61	40	10	5	5	11	...	...	...	...	5	2	1	1	2
II.-2	356	...	...	...	...	2	212	104	28	10	16	...	...	...	...	...	10	3	1	2
II.-3	1,614	...	...	...	...	1	2	934	543	134	74	...	...	...	...	...	...	35	22	17
II.-4	6,461	...	1	1	...	1	2	16	3,029	2,811	163	66	97
Total	8,708	2	13	26	54	71	278	1,070	4,210	2,984	274	1	4	2	2	6	12	39	90	118

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FINANCIAL COMMISSIONER'S OFFICE,

LAHORE, the 17th July 1884.

E. B. FRANCIS,

Junior Secretary to Financial Commissioner.

FORM B.

STATEMENT SHOWING

TAXATION IN TOWNS

HAVING A POPULATION OF 5,000 AND UPWARDS.

FORM B.

STATEMENT SHOWING TAXATION IN TOWNS HAVING A POPULATION OF 5,000 AND UPWARDS (see Census Table).

1	2	3	4	5	6	7	FEES CHARGED.						13	14	15	16
							Class I.		Class II.		TOTAL.					
Division.	District.	NAME OF TOWN.	Total population.	Class of municipality if a municipal town.	Income of municipality if a municipal town.	Percentage borne by house tax assessment to income of municipal town.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	Average fee for each license.	Rs. A. P.	Incidence of taxation per 1,000 of population.	No. of persons taxed per 1,000 of population.
DELHI.	DELHI.	Delhi	1,73,393	1st	2,30,693	Rs. A. P.	58	10,300	618	17,895	676	28,195	41 11 4	162 9 8	380	
		Sonepat	13,077	2nd	9,758	21 0 11	114	2,055	114	2,055	114	2,055	18 0 5	157 2 4	871	
		Ballaigarh	5,821	3rd	4,232	9 9 1	23	405	23	405	23	405	17 9 9	69 9 2	395	
		Faridabad	7,427	3rd	5,627	6 6 5	20	230	20	230	20	230	11 8 0	30 15 6	269	
		Total	1,99,718	...	2,56,710	12 0 5	775	20,585	893	30,885	893	30,885	37 1 2	154 12 2	417	
GURGAON.	GURGAON.	Farukhnagar	8,738	3rd	6,912	7 10 8	41	530	41	530	41	530	12 14 9	60 10 6	468	
		Sohnus	7,874	3rd	4,514	9 1 4	35	410	35	410	35	410	11 11 5	55 9 7	474	
		Rewari	25,972	3rd	37,644	4 9 9	119	1,735	119	1,735	119	1,735	14 9 3	72 6 8	496	
		Palwal	10,695	3rd	7,423	9 3 8	45	685	45	685	45	685	15 3 6	64 6 7	423	
		Total	6,453	3rd	1,951	16 6 5	26	320	26	320	26	320	12 4 11	49 9 5	402	
Ferozpur	6,878	3rd	6,420	6 13 8	36	440	36	440	36	440	21 3 6	63 15 7	523			
Total	64,050	...	64,864	6 5 7	302	4,120	302	4,120	302	4,120	13 10 4	64 5 2	471			
KARNAL.	KARNAL.	Karnal	28,133	2nd	21,071	4 12 0	68	1,000	68	1,000	68	1,000	14 11 3	43 3 7	263	
		Panipat	25,022	3rd	20,454	3 7 6	54	710	54	710	54	710	13 2 4	28 5 11	215	
		Kaithal	14,754	3rd	12,530	8 11 10	60	1,095	60	1,095	60	1,095	18 4 0	74 3 6	406	
		Sewan	5,717	...	...	...	11	265	11	265	11	265	24 1 5	46 5 7	192
		Total	68,626	...	64,055	5 10 10	193	3,070	193	3,070	193	3,070	15 14 6	44 11 9	281	
Total Delhi Division	...	...	3,32,394	...	3,75,629	10 2 2	58	10,300	1,270	27,775	1,328	38,075	28 10 9	114 8 9	399

HISSAR.	Bhiwani	33,762	3rd	35,880	13 13 2	8	1,200	212	3,760	220	4,960	22 8 9	143 14 7	6:51
	Hissar	14,137	3rd	18,840	6 0 6	1	100	42	735	43	835	19 6 8	58 15 0	3:03
	Hansi	12,656	3rd	9,764	6 12 11	1	100	34	564	35	665	19 0 0	52 8 9	2:77
	Sasa	5,174	...	...	...	...	...	9	185	9	135	15 0 0	26 1 5	1:74
	Total ...	65,759	...	59,484	11 1 5	10	1,400	297	5,195	307	6,595	21 7 9	100 4 9	4:67
ROHTAK.	Rohtak	15,699	3rd	7,501	6 6 4	1	200	18	280	19	480	25 4 2	30 9 2	1:21
	Beri	9,695	3rd	6,791	40 6 9	9	1,700	52	1,045	61	2,745	45 0 0	283 2 2	6:29
	Kallanaur	7,371	...	...	...	...	...	6	115	6	115	19 2 8	15 9 7	0:81
	Mahm	7,315	...	...	...	2	350	21	300	23	650	28 4 2	88 13 8	3:14
	Kanbaur	5,251	...	...	...	...	...	4	70	4	70	17 8 0	13 5 3	0:76
	Sanghi	5,194	...	...	...	...	...	16	275	16	275	17 3 0	52 15 1	3:07
	Jhajjar	11,650	3rd	5,447	12 12 8	...	...	44	695	44	695	15 12 8	59 10 6	3:77
	Bahadargarh	6,674	3rd	3,612	12 9 6	...	...	26	455	26	455	17 8 0	68 2 9	3:89
	Mundlana	5,469	...	...	...	...	...	14	195	14	195	13 14 10	35 10 5	2:55
	Butana	7,656	...	...	...	...	...	25	320	25	320	12 12 9	41 12 9	3:26
	Gohana	7,444	3rd	4,831	9 5 0	...	...	33	450	33	450	13 10 2	60 7 2	4:43
Baroda	5,900	...	...	...	...	...	13	160	13	160	12 4 11	27 1 10	2:20	
	Total ...	95,318	...	28,182	23 7 3	12	2,250	272	4,360	284	6,610	23 4 4	69 5 6	2:97
SIRSA.	Sirsa	12,292	2nd	18,546	4 11 1	1	100	49	770	50	870	17 6 5	70 12 5	4:07
	Fazilka	6,851	3rd	16,119	14 10 3	6	650	109	1,710	115	2,360	20 8 4	344 7 7	16:79
	Total ...	19,143	...	34,665	9 5 1	7	750	158	2,480	165	3,230	19 9 3	168 11 8	8:62
	Total Hissar Division ...	1,80,220	...	1,22,331	13 7 0	29	4,400	727	12,035	756	16,435	21 11 10	91 3 1	4:19
UMBALLA.	Umballa	67,463	2nd	76,264	10 11 9	9	1,050	408	7,135	417	8,185	19 10 1	121 5 3	6:18
	Jagadhri	12,300	3rd	16,344	13 5 5	3	400	85	1,780	88	2,180	24 12 4	177 3 9	7:15
	Buria	7,411	3rd	4,097	7 5 2	...	...	21	300	21	300	14 4 7	40 7 8	2:83
	Rapar	10,326	3rd	6,656	20 4 6	...	...	76	1,350	76	1,350	17 12 3	130 11 10	7:36
	Sadhaura	10,794	3rd	5,605	16 3 9	1	100	52	810	53	910	17 2 9	84 4 4	4:94
	Thanesar	6,005	3rd	4,406	9 14 0	2	200	18	235	20	435	21 12 0	72 7 0	3:33
	Shahabad	10,218	3rd	5,877	22 15 6	3	300	43	1,050	46	1,350	29 5 7	132 1 11	4:50
	Total ...	1,24,517	...	1,19,240	12 5 5	18	2,050	703	12,660	721	14,710	20 6 5	118 2 2	5:79
LUDHIANA	Ludhiana	44,163	2nd	66,752	11 1 3	14	1,550	322	5,845	336	7,395	22 0 2	167 7 2	7:60
	Jagraon	16,873	3rd	10,291	20 1 9	4	400	90	1,670	94	2,070	22 0 4	122 10 10	5:57
	Raikote	9,219	3rd	3,682	23 10 0	...	...	60	860	60	860	14 5 4	93 4 7	6:50
	Machiwara	5,967	3r	3,962	28 6 7	...	...	56	870	56	870	15 8 7	145 12 10	9:38
	Total ...	76,222	...	83,787	13 5 6	18	1,950	528	9,245	546	11,195	20 8 0	146 14 0	7:16
SIMLA.	Simla	12,305	1st	1,85,887	3 6 4	10	2,850	166	3,470	176	6,320	35 14 6	513 9 10	14:30
	Umballa Division	2,13,044	...	3,88,923	8 4 6	46	6,850	1,397	25,375	1,443	32,225	22 5 4	151 4 1	6:77

FORM B.—continued.

STATEMENT SHOWING TAXATION IN TOWNS HAVING A POPULATION OF 5,000 AND UPWARDS (see Census Table).

1	2	3	4	5	6	7	FEES CHARGED.						13	14	15	16		
							Class I.		Class II.		TOTAL.							
Division	District.	NAME OF TOWNS.	Total population.	Class of municipality if a municipal town.	Income of municipality if a municipal town.	Percentage borne by H. cesses tax assessment to income of municipal town.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	Average fees for each license.	Rs. A. P.	Incidence of taxation per 1,000 of population.	No. of persons taxed per 1,000 of population.		
JULLUNDUR	JULLUNDUR	Jullundur City	42,651	2nd	33,586	Rs. A. P. 11 14 9	8	1,050	177	2,955	185	4,005	21 10 4	93 14 5	4 33			
		Do. Cantonment	9,468	2nd	12,771	6 9 7	56	850	56	850	56	850	15 2 10	89 12 5	5 91			
		Kartarpur	9,350	3rd	4,754	11 12 0	41	565	41	565	41	565	13 12 5	61 0 3	4 42			
		Phillaur	7,107	3rd	5,027	25 8 0	3	500	40	940	45	1,440	33 7 9	202 9 10	6 05			
		Xurambal	8,161	3rd	4,467	23 11 2	2	250	43	810	45	1,090	23 8 11	129 14 2	5 61			
		31ra	6,654	...	...	...	...	26	860	26	860	26	860	13 13 6	57 4 6	3 91	
		Jandiala	6,323	...	...	...	...	20	310	20	310	20	310	15 8 0	49 1 3	3 16	
		Rarka Kālan	5,493	...	...	...	...	9	145	9	145	9	145	16 1 9	25 6 5	1 63	
		Bahon	11,736	3rd	8,177	11 12 9	...	63	970	63	970	63	970	15 6 4	82 10 5	5 36		
		Mahitpur	6,011	3rd	1,962	20 4 9	...	24	360	24	360	24	360	16 0 0	66 8 8	4 15		
		Nakodar	8,486	3rd	4,487	28 6 4	...	3	350	52	925	55	1,275	23 2 11	130 3 11	6 48		
		Total	Total	Total	1,21,332	...	75,681	16 5 1	17	2,250	551	9,130	568	11,380	20 0 7	93 12 9	4 98	
		HOSHIAPUR.	HOSHIAPUR.	Hoshiaapur	21,363	2nd	28,475	8 9 1	5	550	111	1,890	116	2,440	21 0 7	114 3 5	5 42	
				Hariana	6,472	3rd	2,944	25 2 8	...	40	590	40	590	40	590	14 12 0	91 2 7	6 18
Gashankar	5,275			3rd	1,791	6 11 2	...	9	130	9	130	9	130	13 5 4	22 12 0	1 79		
Azadpur	5,878			3rd	2,137	6 12 0	...	13	145	13	145	13	145	11 2 6	24 10 8	2 2		
Dasnyah	6,246			3rd	1,994	13 4 7	...	16	256	16	256	16	256	16 9 0	43 6 7	2 56		
Urmar	7,120			3rd	4,532	19 10 2	...	64	890	64	890	64	890	13 14 6	125 0 0	8 98		
Miani	6,409			3rd	1,626	8 13 6	...	9	135	9	135	9	135	15 0 0	20 12 4	1 38		
Total	Total	Total	58,855	...	42,760	10 11 5	5	550	292	4,095	267	4,555	17 2 9	77 14 5	4 53			

KANGRA.

KANGRA.																	
Kangra	5,387	3rd	4,477	7 14 9	...	...	31	355	31	355	11 7 3	65 14 4	5-75		
Nurpur	5,744	3rd	5,582	6 11 5	...	...	27	375	27	375	18 14 3	65 4 6	4-70		
Total ...	11,131	...	10,059	7 4 11	...	...	58	730	58	730	12 9 4	65 9 4	5-21		
Total Jullundur Division ...	1,91,318	...	1,28,689	12 15 7	22	2,800	871	13,895	893	16,695	18 11 1	87 4 3	4-66				

AMRITSAR.

AMRITSAR.																	
Amritsar	1,51,896	1st	2,60,523	8 15 3	32	5,600	1,083	17,730	1,115	23,330	20 14 9	153 9 6	7-34				
Jandiala	6,535	3rd	5,717	10 12 1	...	...	39	615	39	615	15 12 4	94 1 8	5-97		
Majitha	6,053	3rd	1,709	20 7 8	...	...	25	350	25	350	14 0 0	57 3 2	4-13		
Bundala	5,101	...	...	...	...	...	18	280	18	280	15 8 10	54 14 3	3-50
Vairawal	5,409	3rd	1,970	17 12 3	1	100	12	240	13	340	26 2 6	62 13 9	2-40				
Sarhali	5,197	...	...	...	...	...	11	260	11	260	23 10 2	50 0 6	2-11
Total ...	1,80,191	...	2,09,919	9 11 11	33	5,700	1,188	19,475	1,221	25,175	21 11 9	139 11 5	6-77				

GURDASPUR.																	
Batala	24,281	3rd	19,666	13 13 3	7	850	92	1,870	99	2,720	27 7 7	112 0 4	4-07				
Dehra Nanak	5,956	3rd	5,308	28 2 7	...	...	26	1,495	26	1,495	57 8 0	251 0 1	4-36		
Dinanagar	5,589	3rd	7,624	19 4 6	1	200	31	1,270	32	1,470	45 15 0	263 0 3	5-90				
Sgjanpur	6,039	3rd	3,402	8 6 3	...	...	17	285	17	285	16 12 2	47 3 1	2-81		
Total ...	41,865	...	36,000	16 9 4	8	1,050	166	4,920	174	5,970	34 4 11	142 9 7	4-15				

SIALKOT.																	
Sialkot	33,850	2nd	38,703	8 0 6	...	...	204	3,110	204	3,110	15 3 10	91 14 1	6-02		
Daskah	5,525	3rd	2,135	12 6 6	...	...	22	265	22	265	12 0 8	47 15 5	3-97		
Pasrur	8,378	3rd	3,645	7 10 10	...	...	18	280	18	280	15 8 10	33 6 9	2-14		
Sialkot Cantonment	11,912	2nd	11,818	14 3 5	1	100	91	1,580	92	1,680	18 4 2	141 0 6	7-80				
Total ...	59,665	...	56,301	9 7 7	1	100	335	5,235	336	5,335	15 14 0	89 6 7	5-63				
Total Amritsar Division ...	2,81,721	...	3,62,220	10 1 2	42	6,850	1,689	29,630	1,731	36,480	21 1 2	129 7 10	6-14				

LAHORE.

LAHORE.																	
Lahore	1,30,900	1st	2,57,788	2 12 7	16	2,400	324	4,785	340	7,185	21 2 2	54 13 9	2-60				
Mian Mir	18,400	...	14,582	8 0 5	1	500	42	670	43	1,170	27 3 4	63 8 11	2-34				
Chünian	8,122	3rd	8,639	8 2 7	1	150	38	555	39	705	18 1 3	86 12 10	4-80				
Kasür	17,336	3rd	22,253	6 2 1	...	...	85	1,365	85	1,365	16 0 11	78 11 10	4-90		
Palri	0,407	3rd	4,232	14 12 4	...	...	40	625	40	625	15 10 0	97 8 9	6-25		
Khem Karn	5,516	3rd	4,352	13 1 7	...	...	48	570	48	570	11 14 0	103 5 5	8-70		
Raja Jang	5,187	...	...	...	...	...	14	155	14	155	11 1 1	29 14 1	2-70
Sur Singh	5,104	...	...	...	...	...	3	45	3	45	15 0 0	8 13 1	0-58
Total ...	1,97,041	...	3,11,856	3 12 8	18	3,050	594	8,770	612	11,820	19 5 0	59 15 10	3-10				

JHELUM.	Jhelum	21,107	2nd	24,266	6 3 6	1	100	98	1,410	99	1,510	15 4 0	71 8 8	4.69	
	Pind Dadan Khan	16,724	2nd	28,227	3 13 3	1	100	67	980	68	1,080	15 14 1	64 9 3	4.06	
	Chakwal	5,717	3rd	3,921	16 1 1	...	...	42	630	42	630	15 0 0	110 3 2	7.34
	Bhoon	5,080	...	...	...	...	...	7	70	7	70	10 0 0	13 12 5	1.37
	Talagang	6,236	3rd	2,382	12 2 9	...	...	26	290	26	290	11 2 6	46 8 1	4.16
	Lawa	6,245	...	...	...	...	...	4	40	4	40	10 0 0	6 6 6	0.64
	Total ...	61,109	...	58,796	6 2 11	2	200	244	3,420	246	3,620	14 11 6	59 3 8	4.02	
	GUJRAT.	Gujrat	18,743	2nd	14,268	4 2 9	46	595	46	595	12 14 11	31 11 11	2.45
		Jelalpur	12,839	3rd	8,482	5 10 6	42	480	42	480	11 6 10	37 6 2	3.27
		Kunjah	5,799	3rd	1,635	19 4 3	16	315	16	315	19 11 0	54 5 1	2.73
Dingah		5,015	3rd	2,136	33 11 4	...	...	46	720	46	720	15 10 5	143 9 1	9.17
Total ...		42,396	...	26,521	7 15 3	...	...	150	2,110	150	2,110	14 1 0	49 12 3	3.77
SHAHPUR.	Sahiwal	8,880	3rd	7,843	8 14 10	...	...	50	700	50	700	14 0 0	78 13 3	5.63
	Shahpur	7,752	3rd	1,315	12 14 10	...	...	11	170	11	170	15 7 3	21 15 0	1.42
	Khushab	8,989	3rd	7,598	3 1 6	...	...	14	235	14	235	16 12 7	26 2 3	1.56
	Bhera	15,165	3rd	10,253	7 11 3	...	...	50	790	50	790	15 12 10	52 1 6	3.30
	Miani	8,069	3rd	5,156	12 1 11	...	...	43	625	43	625	14 8 7	77 7 4	5.33
	Total ...	48,855	...	32,165	7 13 4	...	...	168	2,520	168	2,520	15 0 0	51 9 4	3.44
Total Rawalpindi Division ...		2,20,451	...	2,54,257	5 10 10	13	2,100	919	12,355	932	14,455	15 8 0	65 9 2	4.22	
MOOLTAN.	Mooltan	68,674	1st	1,02,142	5 11 11	9	1,200	296	4,670	305	5,870	19 3 11	85 7 7	4.44	
	Shujabad	6,458	3rd	7,243	13 11 9	...	...	74	995	74	995	13 7 1	154 1 2	11.46
Total ...		75,132	...	1,09,385	6 4 5	9	1,200	370	5,665	379	6,865	18 1 10	91 5 11	5.04	
JHANG.	Jhang Maghiana	21,629	2nd	24,656	8 2 1	...	...	151	2,005	151	2,005	13 4 5	92 11 2	6.98
	Chiniot	10,731	3rd	7,785	7 13 4	...	...	37	610	37	610	16 7 9	56 13 6	3.44
	Total ...	32,360	...	32,441	8 1 0	...	...	188	2,615	188	2,615	13 14 6	80 12 11	5.81
MONTGOMERY.	Kamalia	7,594	3rd	5,907	9 10 5	...	...	44	570	44	570	12 15 3	75 0 11	5.79
	Pak Pattan	5,993	3rd	5,205	8 1 1	2	200	15	220	17	420	24 11 4	70 1 4	2.84	
Total ...		13,587	...	11,112	8 14 6	2	200	59	790	61	990	16 3 8	72 13 10	4.49	
MUZAFFARGARH.	.....	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Mooltan Division ...		1,21,079	...	1,52,938	6 13 6	11	1,400	617	9,070	628	10,470	16 10 9	86 3 7	5.18	

FORM B.—continued.

STATEMENT SHOWING TAXATION IN TOWNS HAVING A POPULATION OF 5,000 AND UPWARDS (see Census Table)—concluded.

1	2	3	4	5	6	7	FEES CHARGED.						13	14	15	16		
							Class I.		Class II.		TOTAL.							
Division.	District.	NAME OF TOWN.	Total population.	Class of Municipality if a municipal town.	Income of Municipality if a municipal town.	Percentage borne by Income tax assessment to income of municipal town.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	Average fee for each license.	Rs. A. P.	Incidence of taxation per 1,000 of population.	Rs. A. P.	No. of persons taxed per 1,000 of population.	
D E R A J A T .	DERA ISMAIL KHAN.	Dera Ismail Khan	22,164	2nd	35,037	6 14 3	3	300	143	2,415	143	2,415	16 14 3	108 15 4	108 15 4	645		
		Kulachi	7,834	3rd	5,323	16 7 0	...	300	44	575	47	875	18 9 10	111 11 1	111 11 1	590		
		Lelah	5,869	3rd	5,469	10 15 6	...	...	...	37	690	37	690	18 3 6	101 11 4	101 11 4	627
		Total	35,867	...	45,829	8 7 10	3	300	224	3,590	227	3,890	17 2 2	108 5 10	108 5 10	632		
		Dera Ghazi Khan	22,369	2nd	28,556	7 8 0	1	200	107	1,940	108	2,140	19 13 0	95 14 9	95 14 9	484		
		Dajal	5,952	3rd	3,204	17 0 2	...	...	...	38	545	38	545	14 5 6	91 9 0	91 9 0	638
	BANNU.	DERA GHAZI KHAN.	Total	28,261	...	31,760	8 7 3	1	200	145	2,485	146	2,685	18 6 3	95 0 0	95 0 0	516	
			Edwardsabad	8,960	2nd	15,427	8 6 10	...	...	80	1,300	80	1,300	16 4 0	145 1 5	145 1 5	893
			Isakhel	6,692	3rd	3,164	11 13 7	21	375	21	375	17 13 8	56 0 6	56 0 6	314
		BANNU.	DERA GHAZI KHAN.	Kalabagh	6,056	3rd	5,257	12 7 4	26	655	26	655	25 3 1	108 2 6	108 2 6	429
				Total	21,708	...	23,848	9 12 4	127	2,330	127	2,330	18 5 6	107 5 4	107 5 4	585
				Total Derajat Division	85,866	...	1,01,437	8 12 5	4	500	496	8,405	500	8,905	17 12 11	103 11 4	103 11 4	682

P E S H A W A R .

PESHAWAR.	Peshawar	59,292	2nd	1,80,519	5 14 10	13	2,350	567	8,345	580	10,695	18 7 0	180 6 1	9.78
	Do. Cantonment	20,690	2nd	5,647	11 2 6	...	...	35	630	35	630	18 0 0	30 7 2	1.69
	Nowshera Cantonment	5,473	...	...	...	...	...	17	200	17	200	11 12 3	36 8 8	3.11
	Tangi	9,037	...	...	...	...	...	10	100	10	100	10 0 0	11 1 1	1.10
	Maira Parang	8,874	...	...	...	...	...	4	40	4	40	10 0 0	4 8 1	0.45
	Charsadda	8,363	...	...	...	...	...	28	350	28	350	12 8 0	41 13 7	3.34
	Nowshera	7,490	...	...	...	...	...	16	260	16	260	16 4 0	34 11 5	2.13
	Total ...	1,19,219		1,86,166	6 9 6	13	2,350	677	9,925	690	12,275	17 12 7	102 15 5	5.78
HA-ZARA.	Baffa	5,410	3rd	2,451	3 10 9	...	...	9	90	9	90	10 0 0	16 10 2	1.66
KOHAT.	Kohat	18,179	3rd	14,299	7 1 0	...	...	74	1,010	74	1,010	13 10 4	55 8 11	4.07
	Total Peshawar Division ...	1,42,808		2,02,916	6 9 6	13	2,350	760	11,025	773	13,375	17 4 6	93 10 6	5.41
	Total of the Province ...	20,75,769		25,27,093	8 2 9	265	41,850	9,733	1,64,735	9,998	2,06,585	20 10 7	99 8 4	4.81

ANXX

FINANCIAL COMMISSIONER'S OFFICE,
LAHORE, the 19th July 1884.

FORM C.

STATEMENT SHOWING TAXATION IN VILLAGES, INCLUDING ALL TOWNS WHOSE POPULATION IS LESS THAN 5,000.

1	2	3	4	FEES CHARGED.						10	11	12	13
				Class I.		Class II.		Total.					
				No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.				
	District.	No. of villages.	Total population.						Average fee for each license.	Incidence of taxation per 1,000 of population.	No. of persons taxed per 1,000 of population.		
DELHI.	Delhi ...	200	2,65,147	7	800	1,269	16,510	1,306	17,310	13 4 0	65 4 7	4.02	
	Gurgaon ...	122	1,73,051	1	150	421	5,715	422	5,865	13 14 4	33 14 3	2.43	
	Karnal ...	203	2,77,073	...	...	631	7,630	631	7,630	12 1 6	27 8 7	2.27
	Total ...	525	7,15,271	8	950	2,351	29,855	2,359	30,805	13 0 11	43 1 1	3.29	
HISSAR.	Hissar ...	125	1,70,154	...	...	285	3,630	285	3,630	12 11 9	21 5 4	1.67
	Rohtak ...	171	3,28,780	4	500	659	9,970	663	10,170	15 5 3	30 14 11	2.01	
	Sirsa ...	66	57,293	1	200	135	2,070	136	2,270	16 11 1	39 9 11	2.37	
	Total ...	362	5,56,227	5	700	1,079	15,370	1,084	16,070	14 13 2	28 14 3	1.95	
UMBALA.	Umballa ...	239	3,11,063	13	1,800	984	16,875	997	18,675	18 11 8	60 0 7	3.20	
	Ludhiana ...	177	1,93,225	2	200	524	6,865	526	7,065	13 6 11	36 9 0	2.72	
	Simla ...	5	14,137	2	300	103	1,425	105	1,725	16 6 10	122 0 4	7.42	
	Total ...	421	5,18,425	17	2,300	1,611	25,165	1,628	27,465	16 13 11	52 15 7	3.14	
JULLUN- DUR.	Jullundur ...	178	2,40,819	2	250	588	8,475	590	8,725	14 12 7	36 3 8	2.44	
	Hoshiarpur ...	255	1,32,769	8	1,000	788	9,765	746	10,765	14 6 10	81 1 10	5.62	
	Kangra ...	188	1,84,565	6	700	525	7,270	531	7,970	15 0 2	43 2 11	2.87	
	Total ...	621	5,58,093	16	1,950	1,861	25,510	1,867	27,460	14 11 4	49 3 6	3.34	
AMRIT- SAR.	Amritsar ...	213	2,83,111	3	300	472	5,875	475	6,175	13 0 0	21 13 0	1.68	
	Gurdaspur ...	235	2,05,700	17	2,150	567	7,015	584	9,165	15 11 1	44 8 10	2.84	
	Sialkot ...	318	4,61,011	4	400	877	12,805	881	13,205	14 15 10	28 10 4	1.91	
	Total ...	766	9,49,822	24	2,850	1,916	25,695	1,940	*28,545	14 11 5	30 0 10	2.04	

LAHORE.	Lahore	295	3,03,751	4	450	538	7,475	542	7,925	14 9 11	26 1 5	1-74
	Gujranwala	174	1,94,101	1	100	458	6,620	459	6,720	14 10 3	34 9 11	2-36
	Ferozepore	171	1,77,836	2	200	402	5,430	404	5,630	13 15 0	31 10 6	2-27
	Total	640	6,75,688	7	750	1,398	19,525	1,405	20,275	14 6 11	30 0 0	2-07
RAWAL- PINDI.	Rawalpindi	185	1,81,625	10	1,450	878	14,620	888	16,070	18 1 7	88 7 8	4-88
	Jhelum	157	2,05,481	1	200	553	7,315	554	7,515	13 9 0	36 9 2	2-69
	Gujrat	232	2,34,192	1	100	666	9,020	667	9,120	13 10 9	38 15 0	2-84
	Shahpur	125	1,46,060	2	200	386	4,885	388	5,085	13 1 8	34 13 0	2-65
	Total	699	7,67,358	14	1,950	2,483	35,840	2,497	37,790	15 2 2	49 4 3	3-25
MOOLTAN.	Mooltan	287	4,76,832	5	600	804	11,990	809	12,590	15 9 0	26 6 5	1-69
	Jhang	249	1,96,721	5	500	795	11,225	800	11,725	14 10 6	59 9 7	4-06
	Montgomery	314	61,666	1	200	786	10,180	787	10,380	13 3 0	168 5 3	12-76
	Muzaffargarh... ..	192	1,76,482	1	100	901	12,660	902	12,760	14 2 4	72 4 10	5-11
	Total	1,042	9,11,701	12	1,400	3,286	46,055	3,298	47,455	14 6 2	52 0 10	3-61
DERAJAT.	Dera Ismail Khan	164	2,02,079	...	...	508	7,190	508	7,190	14 2 5	35 9 3	2-51
	Dera Gazi Khan	104	1,20,911	1	100	313	3,515	314	3,615	11 8 2	29 14 4	2-59
	Bannu	45	98,177	...	...	80	970	80	970	12 2 0	9 14 1	0-81
	Total	313	4,21,167	1	100	901	11,675	902	11,775	13 0 10	27 15 3	2-14
PESHAWAR.	Peshawar	97	1,73,261	...	...	414	4,805	414	4,805	11 9 8	27 11 9	2-39
	Hazara	57	90,599	...	...	212	2,610	212	2,610	12 5 0	28 12 11	2-34
	Kohat	6	8,050	...	...	10	100	10	100	10 0 0	12 6 9	1-24
	Total	160	2,71,910	...	...	636	7,515	636	7,515	11 13 1	27 10 2	2-83
Grand total		5,549	63,45,662	104	12,950	17,512	2,42,205	17,616	2,55,155	14 7 9	40 3 4	2-77

