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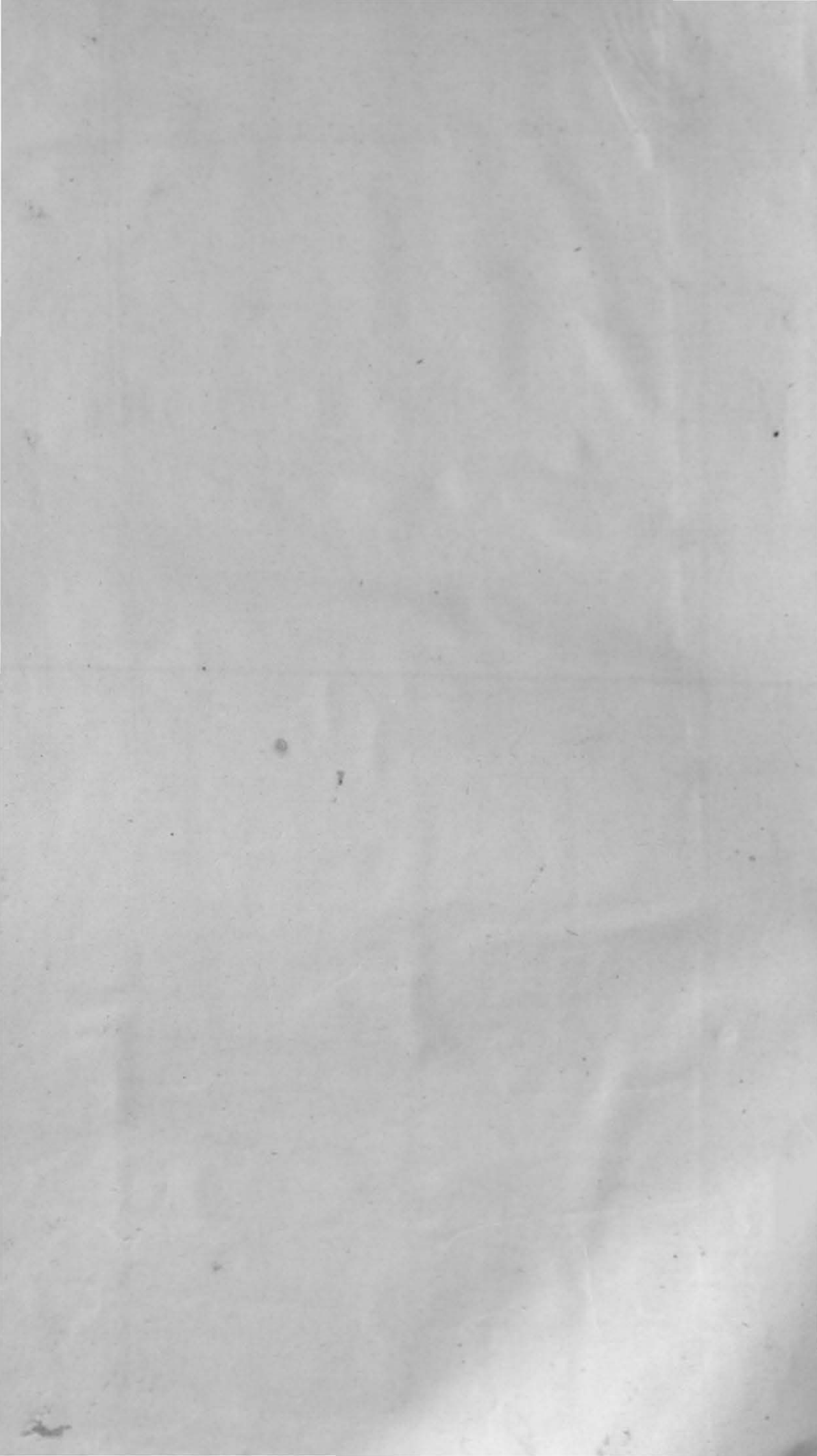
PUNJAB
INCOME TAX REPORT,
1885-1886.

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PUNJAB



LICENSE TAX REPORT

FOR THE YEAR

1885-86.

Published by Authority.



Lahore :

1886.

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JANUARY

1905

1905

No. 3159.

FROM

T. GORDON WALKER, ESQUIRE,

Offg. Junior Secretary to Government,

Punjab and its Dependencies,

TO

H. C. COOKSON, ESQUIRE,

Offg. Junior Secretary to Financial

Commissioner, Punjab.

Dated Lahore, 13th November 1886.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 801, dated 11th September 1886, forwarding the Report on the Administration of the License Tax in the Punjab for the year 1885-86, and in reply to convey the following remarks of the Lieutenant-Governor.

2. From the figures in the margin it will be seen that the amount of the

Years,	Final Demand.	Collections.		Balance.
		Rs.	Rs.	Rs.
1883-84	4,61,740	4,60,473	1,267	
1884-85	4,60,931	4,57,809	3,122	
1885-86	4,58,547	4,57,777	770	

final demand for the year under report was less than that of 1884-85 by Rs. 2,384 and Rs. 3,293 less than in 1883-84. The Lieutenant-

Governor agrees in the remarks of the Financial Commissioner concerning the variations in the districts in which they are most marked. It is satisfactory to learn that considerable care was in most districts taken in the framing of the Collectors' lists, and that the amount abandoned in consequence of successful objections and appeals has fallen to less than 8 per cent. of the amount originally assessed. This result compares favorably with the percentages of the last two years, which have been 9 and 10 per cent. respectively. The fact that in only 10 districts has the percentage exceeded 10 shows that increased attention has been paid by District Officers to the assessment of the tax. The high percentage in Kohát (28·0) and the low figure of the final assessments point either to a careless assessment or to a lenient acceptance of objections; for it is scarcely possible to suppose that, with a population of 18,177 and a municipal income of Rs. 14,446, the town of Kohát is rightly assessed at only Rs. 740, while Rs. 160 appears to be a very small sum for the rest of the district. The final demand last year was Rs. 1,175, and the district was then reported to be under-assessed. The Lieutenant-Governor is glad to observe that the Commissioner of the Division has been requested to give his attention to the subject. The total unrealized balance for the year (Rs. 770) compares favorably with the figures of the two previous years; but it must be remembered that of Rs. 3,122 for 1884-85, Rs. 2,060 belonged

to the Dera Gházi Khán District alone. This amount, with the exception of Rs. 10, was all recovered by the time the district report was written, so that the balance for last year in reality amounted to only Rs. 1,072. The expenditure on establishment, &c., was less than in either of the two preceding years.

3. With reference to the question of taxation in towns, the low incidence and the small ratio of the taxation to the municipal income in Karnál and Pánipat have been commented upon in the reports of the last two years, and it was stated last year that these towns did not bear their fair share of taxation; but nevertheless there has again been a slight falling off in the demand. The Lieutenant-Governor agrees with the Financial Commissioner that these towns, both of which have a population of over 20,000 and a municipal income of over Rs. 20,000, are not fairly assessed at Rs. 975 and Rs. 685 respectively, and the Deputy Commissioner should be required to give the subject his careful attention before the preparation of the assessment lists for the Income Tax.

4. The remarks of the Deputy Commissioner, Gurgaon, quoted in paragraph 4 of the Report, confirm the view expressed last year that the hearing of objections should, as far as possible, be undertaken by the Deputy Commissioner himself. The special report called for in the review of last year regarding the unsatisfactory working of the License Tax in Hoshiárpur has been submitted by the Deputy Commissioner, and the Financial Commissioner agrees with the Deputy Commissioner that there is a tendency to over-estimate the commercial wealth of an agricultural district like this. There has been a further fall in the final demand in Kángra of Rs. 980, which has not been noticed in the Report. The decrease was, however, anticipated last year, as the district was reported to be over-assessed. The assessment of Ferozepore is still capable of improvement, and Mr. O'Brien will no doubt justify the hope expressed by the Financial Commissioner by a fair and full assessment of the Income Tax. The assessment of the Siáikot District would also appear to have been far from satisfactory,—a result for which the present Deputy Commissioner, Major Roberts, is not responsible. In these two districts and in Gujrát it may be hoped that the exertions of the Deputy Commissioner will bear fruit in an assessment of the Income Tax which will be at once fair to Government and to the tax-payers. The Lieutenant-Governor regrets to see that the report from Gujránwála is again characterized as meagre and unsatisfactory. The Deputy Commissioner, if he cannot be held responsible for the assessment, should have recorded his opinion on the adequacy or otherwise of the demand with reference to the remarks contained in last year's Report. It is hoped that he will be able to show better results from his management of the Income Tax. In the face of the explanation offered last year with regard to the assessment in Ráwalpindi, it is extraordinary that the final demand should have again fallen, and the Commissioner's attention should be directed to the subject. The results obtained in Kohát have been already commented on. The working of the tax in the Bannu District cannot be called satisfactory. There has now been a steady decrease in the final demand during the last five years, for which no sufficient reason is given by the Deputy Commissioner.

5. This is the last Report that will be submitted on the working of the License Tax. The Lieutenant-Governor agrees with the Financial Commissioner that the administration of the tax during the year has been on the whole satisfactory, and that the inequalities of assessment which were noticeable on the first introduction of the tax have gradually disappeared. It is hoped that the experience gained in the administration of the License Tax will serve to reduce to a minimum the difficulty of working the Income Tax. The assessment lists of the former will naturally be the basis for the assessment in each district of the latter.

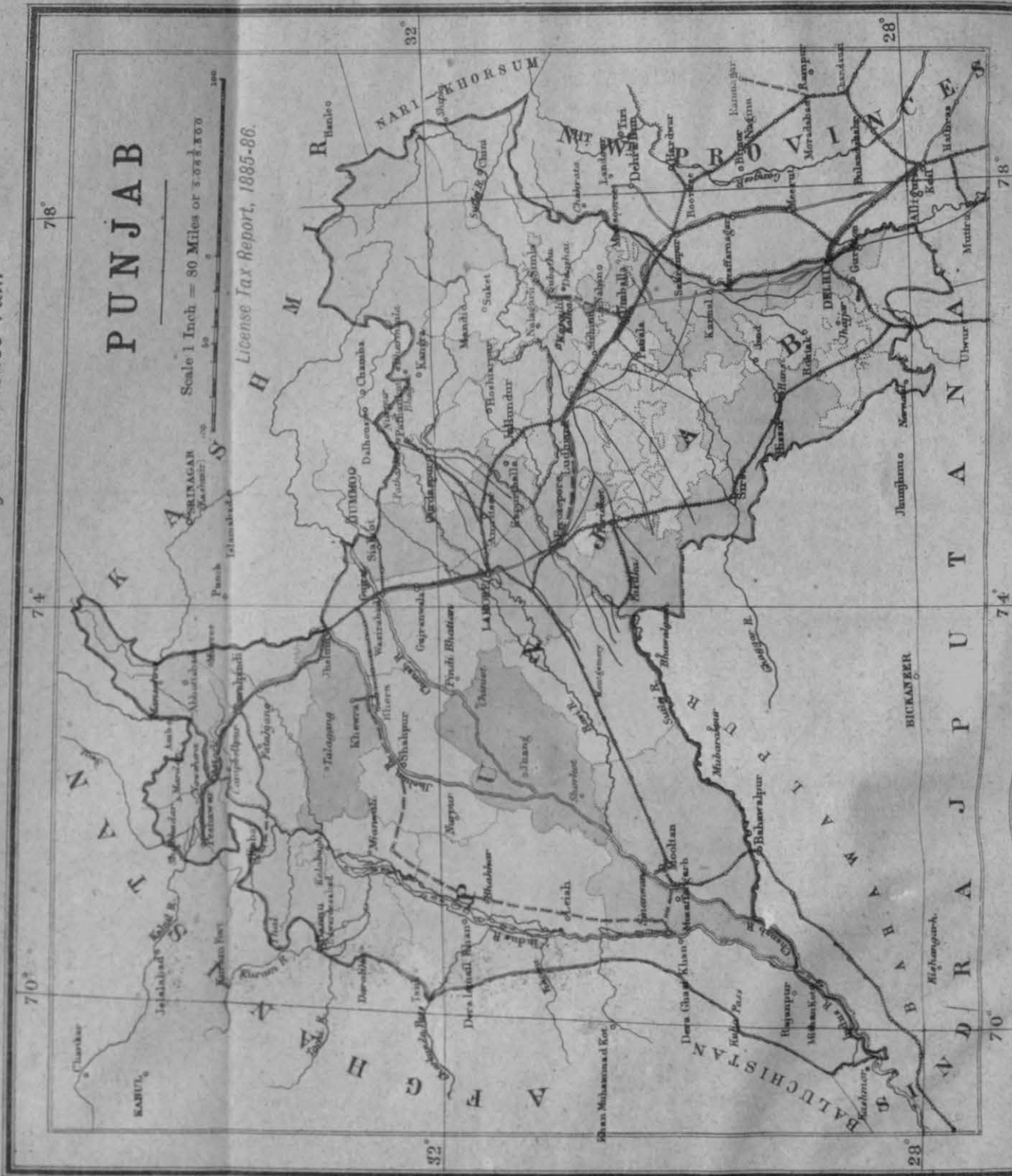
The recommendation for the appointment of a special officer to supervise the administration of the new tax has been agreed to, and the services of an experienced officer (to be called Commissioner of Income Tax) have, with the sanction of the Government of India, been placed at the disposal of the Financial Commissioner for the work. It may be confidently expected that the assistance which this officer will be able to afford to the Financial Commissioner and to District Officers will produce the most satisfactory results in the way of equalizing the incidence of the tax.

I have, &c.,

T. GORDON WALKER,

Offg. Junior Secretary to Government, Punjab.

No. 1.—Map showing distribution of the License Tax.



(No. 5635.)

FINANCIAL COMMISSIONER'S OFFICE,

Dated LAHORE, the 12th August 1886.

FROM

R. E. YOUNGHUSBAND, ESQUIRE,

*Junior Secretary to Financial Commissioner,**Punjab,*

TO

C. L. TUPPER, ESQUIRE,

Junior Secretary to Government, Punjab.

SIR,

I am directed by the Financial Commissioner to submit the Report on the License Tax Report for Administration of the License Tax for the year 1885-86, 1885-86. with the usual tabular statements.

2. The District Reports were all received fairly punctually, with the exception of the Dera Gházi Khan district report, which Date of receipt of District and Division reports. has not been received up to date. A separate report has already been submitted to Government in regard to the delays which have occurred in the Dera Gházi Khan district office. Some of the Divisional Reports were also more than a fortnight after time.

PART I.

3. The amount of the final demand for the year was Rs. 4,58,547 being Demand, Collections and Balance. Rs. 2,384 less than in the preceding year, and Rs. 3,293 less than in 1883-84. The balance remaining at the close of the year was, however, comparatively small, so that the amount collected was only Rs. 32 less than in 1884-85. Rs. 312 were realized as penalties from 92 persons, as against Rs. 965 realized from 81 persons in the preceding year. No fines were imposed in 1885-86. The principal fluctuations in the final demand occur in the following districts:—

Years.	Final demand.	Collections	Balance.
	Rs.	Rs.	Rs.
1883-84	4,61,740	4,60,473	1,267
1884-85	4,60,931	4,57,809	3,122
1885-86	4,58,547	4,57,777	770

Decreases.			Increases.		
		Rs.			Rs.
Jullundur	...	1,045	Ferozpur	...	1,025
Ludhiána	...	1,125	Lahore	...	2,389
Rawalpindi	...	1,135	Gujrat	...	1,412
Dera Ismail Khan	...	1,120			

The decrease in the Jullundur district is unsatisfactory. No explanation is given by the Deputy Commissioner who should pay more attention to this part of his duties. The decrease in Ludhiána is attributed by the Deputy Commissioner to the opening of the Rewári-Ferozpur Railway which is said to divert the grain trade from that district to Ferozpur. This assertion is not, however, borne out by Statement B, which shows that the Municipal income of Ludhiána has increased from Rs. 65,417 in 1884-85 to Rs. 73,390 in 1885-86. The assessment for the year under report was, however, made on the income of traders in 1884-85 a year in which there appears to have been a depression of trade in Ludhiána. Whether the opening of the railway has or has not injured the trade of the Ludhiána district, it must have had a very favourable influence on the trade of Ferozpur, and it is satisfactory to find an increase in the assessment of the latter district. The increased assessment for the year under report of the Lahore district, occurring principally in the city of Lahore, was noticed in para. 18 of the report for 1884-85. The increased assessment in Gujrat is explained by the unduly low assessment of 1884-85, noticed in

para. 23 of the report for that year. The decrease in the Ráwalpindi district has not been sufficiently explained by the Deputy Commissioner. The assessment of this district will be specially noticed in para. 19 of this report. In Dera Ismail Khan the falling off is attributed to the failure of one of the largest banking firms in the chief town of the district, which involved other firms in its ruin.

4. The expenditure on establishment and contingencies was Rs. 996 as against Rs. 1,124 in 1884-85 and Rs. 1,391 in 1883-84. It amounted to only .22 on collections.

5. The following table shows the distribution of the 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.	1884-85	21	69	64	193	347	292	1,067	4,850	21,129	27,338	27,685
	1885-86	22	64	61	180	327	303	1,037	4,925	20,989	27,254		27,581
Amount of tax.	1884-85	Rs. 10,500	Rs. 13,800	Rs. 9,600	Rs. 19,300	Rs. 53,200	Rs. 21,841	Rs. 53,350	Rs. 1,21,250	Rs. 2,11,290	Rs. 4,07,731	Rs. 4,60,931
	1885-86	Rs. 11,000	Rs. 12,800	Rs. 9,150	Rs. 18,000	Rs. 50,950	Rs. 22,725	Rs. 51,850	Rs. 1,23,125	Rs. 2,09,897	Rs. 4,07,597	Rs. 4,58,547

It will be seen that the number of tax-payers has fallen by 104, with a decrease of Rs. 2,384 in the assessment. There is a decrease of 140 in the number of persons assessed in the lowest grade of the second class. The fluctuations in the other grades are not such as to call for comment. The average fee paid for each license is Rs. 16-10-0 as against Rs. 16-10-5 in the previous year. The ratio of persons taxed to the whole population is 1.46 to 1,000 as in the previous year.

6. Considerable care was, in the majority of districts, taken in the framing of the Collectors' lists, and the amount abandoned in consequence of successful objections and appeals has fallen to less than 8 per cent. of the amount originally assessed. There were only ten districts in which the percentage was greater than 10, viz. :—

Gurgáon	15.1	Gujrát	12.0	Kohát	28.0
Kángra	13.2	Sháhpur	15.9	Dera Ismail Khan	11.7
Lahore	12.5	Ráwalpindi	10.3	Dera Gházi Khan	21.5
Siálkot	18.3				

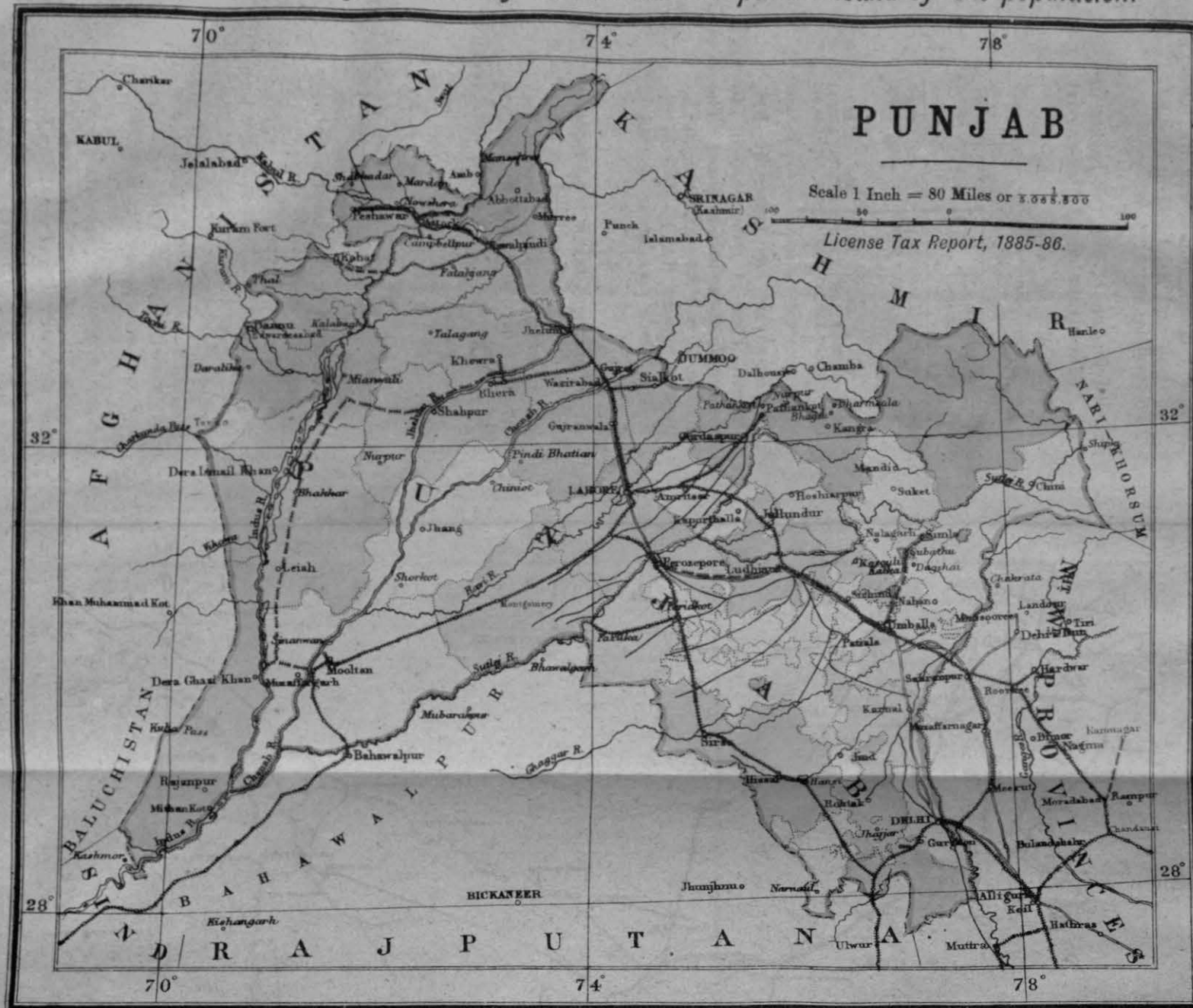
The high percentage of successful objections in Sháhpur was no doubt due to the fact, noticed in para. 24 of last year's report, that the Tahsildárs' lists in this district were not revised by the Deputy Commissioner before publication. The causes of the large number of successful objections in the other districts of the Ráwalpindi division, and in Gurgáon, Kohát, and Dera Ismail Khan, will be noticed in Part II of this Report. The high percentage in Kángra was due to the fact that the Collectors' lists for 1885-86, as in previous years, were too high. In regard to Lahore the Deputy Commissioner writes: "The cause of increase both in objections and appeals in the Lahore and Kasúr tahsils was partially owing to the slackness in the grain trade; also too much zeal was displayed by the Tahsildár of Lahore in raising the tax in Lahore itself."

The Financial Commissioner is glad to notice that, notwithstanding the high percentage in Gurgáon, the amount abandoned in the seven districts of the Delhi division was only 4.5 per cent. of the original demand, and that only four appeals were preferred in that division from the Collectors' orders, which were in all cases upheld.

7. The incidence of the final demand for each thousand persons of the whole population was Rs. 24-5-10 as against Rs. 24-7-5 in 1884-85. In the following table the several districts of the

Incidence of taxation.

No. II.—Map showing incidence of the License Tax per thousand of the population.



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Province are classified as usual, according to the incidence of the tax per thousand of the population :—

CLASS A.		Rs.			Rs.			Rs.
Simla ...	...	175	Pesháwar ...	...	25	Jhelum ...	...	18
Delhi ...	...	75	Jullundur ...	...	23	Hoshiárpur ...	...	17
CLASS B.			Siálkot ...	...	23	Karnál ...	...	16
Mooltan ...	...	36	Dera Gházi Khán ...	...	23	Gujrát ...	...	15
Jhang ...	...	33	Ráwalpindi ...	...	22	Gujránwála ...	...	15
Amritsar ...	...	33	Montgomery ...	...	21	CLASS E.		
Muzaffargarh ...	...	31	Dera Ismail Khan ...	...	21	Gurgáon ...	...	14
Umballa ...	...	31	Hissár ...	...	20	CLASS F.		
CLASS C.			CLASS D.			Bannu ...	...	9
Rohtak ...	...	29	Firozpur ...	...	19	Kángra ...	...	8
Lahore ...	...	29	Gurdáspur ...	...	19	Hazara ...	...	7
Ludhiána ...	...	26	Sháhpur ...	...	19	Kohát ...	...	4

The only changes which have occurred since last year are that Gurgáon has fallen from Class D to Class E, while Gujrát and Gujránwála have risen from Class E to Class D. Map No. II illustrates this part of the Report.

8. The following table shows the incidence of the taxation in each district upon every thousand of those sections of the population which are classed in Table XII (a) of the Census Returns as commercial and industrial classes, the districts being again classified according to the ratios of their incidence :—

CLASS I.		Rs.	CLASS III.		Rs.			Rs.
Simla ...	...	1,346	Amritsar ...	...	298	Gujrát ...	...	203
Delhi ...	...	628	Hissár ...	...	292	CLASS IV.		
CLASS II.			Firozpur ...	...	289	Gurgáon ...	...	194
Umballa ...	...	385	Dera Ismail Khan ...	...	283	Karnál ...	...	185
Muzaffargarh ...	...	382	Siálkot ...	...	269	Hoshiárpur ...	...	182
Ludhiána ...	...	370	Dera Gházi Khán ...	...	263	Gujránwála ...	...	174
Mooltan ...	...	346	Ráwalpindi ...	...	249	Bannu ...	...	173
Jhang ...	...	342	Jullundur ...	...	238	CLASS V.		
Pesháwar ...	...	303	Sháhpur ...	...	232	Hazara ...	...	129
Lahore ...	...	302	Montgomery ...	...	229	Kángra ...	...	124
Rohtak ...	...	301	Gurdáspur ...	...	225	Kohát ...	...	82
			Jhelum ...	...	212			

9. The inhabitants of towns having a population of 5,000 and upwards paid Rs. 2,04,135 in the year under report, or Rs. 2,756 less than in the previous year. The decrease in the proceeds of the tax has therefore occurred entirely in the towns, the amount assessed on the rural tracts having been slightly higher than in 1884-85. The number of persons taxed in towns has fallen from 10,504 to 10,063. The assessment of Sirsa, which falls at the rate of only Rs. 3-6-0 per cent. on the municipal income of the town, appears to be unduly low. In the city of Delhi the number of tax-payers has fallen by 105, and the amount of the tax by Rs. 895. A large number of objections from the assessment in Delhi were filed. They were all heard and disposed of by the Deputy Commissioner himself. There has again been a slight falling off in the demand from the towns of Karnál and Pánipat, which has not been adequately explained by the Deputy Commissioner. It is true, as the Deputy Commissioner remarks, that the population of these towns is "not of a purely urban character," but the Financial Commissioner does not consider that these towns, both of which have a population of over 20,000 and a municipal income of over Rs. 20,000, are fairly assessed at Rs. 575 and Rs. 685 respectively. There was a decrease of Rs. 435 in Simla, chiefly owing to the closing of two hotels. There has been a slight increase in the town of Hoshiárpúr, in which the percentage of the tax to the municipal income now stands at 8. Nearly all the towns in the Jullundur district show a slight decrease. The falling off in the towns of the Ludhiána district has already been noticed in para. 3. The increase of the tax in Lahore has been noticed in para. 6. The reason of the fall in the city of Amritsar is not sufficiently explained by the Deputy Commissioner, Colonel Lang, who did not, however, join the district till the assessments for 1885-86 were almost complete. There has been a decrease in the demand in all the towns of the Siálkot and Ráwalpindi districts, while the other districts of the Ráwalpindi division show a slight improvement in the town assessments. The decrease in Dera Ismail Khan has been already explained in para. 3, and the decrease in Kohát will be noticed in Part II of this Report.

10. The Accountant-General's office shows the amount of collections on Comparison with account of the License Tax during the year 1885-86 as Treasury accounts. Rs. 3,79,941. The difference between these figures and the amount of collections as stated in this report is explained in the following way:—

	Rs.
Collections as stated by the Accountant-General	3,79,941
<i>Add—</i>	
Amount realized in 1884-85 on account of 1885-86	1,09,957
Realized in 1886-87 on account of 1885-86	25
Penalty realized but not credited by the Accountant-General	10
	1,09,992
	4,89,933
<i>Deduct—</i>	
Refunds	21,308
Balances of previous years realized in 1885-86	2,951
Realized in 1885-86 on account of 1886-87	7,585
	31,844
	4,58,089

According to para. 2 of this Report, the collections were Rs. 4,57,777. Adding Rs. 312 on account of penalties (see Statement I) we get Rs. 4,58,089.

PART II.

11. The final demand for the Gurgáon district again fell from Rs. 9,685 in 1884-85 to Rs. 9,495 in 1885-86. The Deputy Commissioner, Mr. Maconachie, writes as follows:—"In the year under report the initial demand was Rs. 11,175, and Rs. 9,495 the actual amount levied. This shows a decrease of Rs. 1,680 or 15 per cent. which, though not so large as the 20 per cent. of 1884-85, is still too large a difference between the Tahsildárs' lists and the final demand. It will be remembered that the former system of dividing the work of hearing objections was criticised last year, and I altered it so as to hear myself all those (78) that remained when I took charge. Of these 78 only 25 objections were allowed, and this proportion appears suitable to the circumstances. Two Extra Assistants, however, had already dealt with 27 objections, of which 21 were successful, and this made a difference. On the whole I think that the figure for the district should have been nearly Rs. 10,000. With regard to the incidence of the tax I have little to add to what I said last year, save that a closer acquaintance with the district strengthens my distrust of any great increase. The decay of the local salt manufacture is a cause which can be shown to have been distinctly prejudicial in a considerable number of cases." From a consideration of the past history of the license tax in this district and of the detailed inquiries now made by Mr. Maconachie, Colonel Davies is inclined to believe that the Deputy Commissioner is justified in saying that a fair assessment for the district would be about Rs. 10,000.

12. A special report was recently called for in regard to the assessment of the license tax in the Hoshiárpúr district, and submitted to Government. The Deputy Commissioner gave his reasons at some length for thinking that the assessment of the district was not too low. The Financial Commissioner was unable to admit the soundness of some of Mr. Knox's arguments, but agreed with him that the tendency is to overestimate the commercial wealth of a district like Hoshiárpur, rich in agricultural produce. In the year under report the final demand rose from Rs. 15,490 to Rs. 15,830.

13. The assessment of Firozpur rose from Rs. 13,390 to Rs. 14,415. The opinion expressed in last year's Provincial Report as to the low assessment of this district is borne out by the remarks made by the Deputy Commissioner, Mr. O'Brien, in his report for 1885-86. Mr. O'Brien did not join the district till the close of the year under report, and is not responsible for the assessment. He writes:—

"On consideration I find that the low place of this district is due to its exclusively agricultural character. The manufactures of the district are of the humblest kind, and are

confined entirely to the supply of local wants. There is no artistic industry in the district. There are, no doubt, many weavers, but they do not come under taxation on account of the petty nature of their operations. Over the greater part of the district the agriculturists are so well off that village money-lenders are scarce. Therefore though Firozpur with its population of 747,190, has produced less than one should expect, still the produce of the tax is not so disproportionate as would appear at first sight. At the same time there is no doubt that the assessment was very low.

* * * * *

"Statement No. III shows little remarkable except that there should have been some bankers and money-lenders in the first class, first grade, and some dealers in agricultural produce in the same class and grade. There is a very large trade in wheat and grains at Firozpur involving large banking operations. There were large railway works, canal works, bridge works, and fort works in progress last year. It is incredible that there should have been only sixteen taxable contractors and none higher than Class II.

"As there was a great number of building works going on during the year, one would expect more than eleven licenses in this branch of trade, and it is absurd that all but two should have been in the lowest grade. The trade of Firozpur in 1882-83 in iron, as shown in the *Gazetteer*, was forty-nine thousand maunds, valued at over two lakhs of rupees, yet all this produces only two traders in metal in the lowest grade according to the license tax return. Statement No. III seems to show that undue leniency in assessment of the license tax was shown. I am glad to have had an opportunity of reviewing it just before making the income tax assessment.

* * * * *

"There is only an increase of 40 in the taxation in towns, though the decrease was unfavorably remarked on last year."

The Financial Commissioner trusts that Mr. O'Brien will justify these remarks by a fair and full assessment of the income tax.

14. The Deputy Commissioner of Jhang (Mr. Hughes) writes as follows:—"The amount of the demand for the current year was Rs. 13,325, which shows a slight reduction in the incidence of the tax, being under Rs. 34 per mille of population against Rs. 35 last year and Rs. 36 in the preceding year. The incidence may still be regarded as high when compared with many other districts of the province, but if it be considered that the form of agriculture prevailing here (*viz.*, by wells), and the export of the produce of the Bar both require the assistance of capital in an eminent degree, I do not think that over-assessment need be suspected." The Financial Commissioner is inclined to agree in this opinion, and thinks it probable that the district is not now over-assessed. It is noticeable that the amount remitted on objection in this district was only 4.5 per cent. of the original demand, while only three appeals (one of which was successful) were preferred against the Collector's orders.

Jhang district.

15. The sudden rise in the assessment of the Siálkot district, which was noticed in last year's report, has been followed by a fall of Rs. 930. The Deputy Commissioner, Major Roberts, who did not join the district till January 1886, has found it somewhat difficult to explain this decrease satisfactorily. The immediate cause of the decrease was the large number of successful objections. No less than 901 objections were preferred, the greater number of which were carefully inquired into and heard by the Deputy Commissioner himself. It seems probable that sufficient care was not taken in the preparation of the Collectors' lists. Major Roberts has given an interesting account of his proceedings for the assessment of the income-tax. This is a subject, however, which will be more appropriately noticed in the report to be submitted next year.

Siálkot district.

Gujrat district.

16. In the Gujrat district the demand rose from Rs. 9,570 to Rs. 10,992-8-0. The following remarks are made by the Deputy Commissioner, Mr. R. Clarke:—

"There is no doubt whatever to my mind that the Gujrat district, and especially the Municipal towns of Gujrat and Jalalpur were very much under-assessed; and even if the income-tax had not been substituted for the license-tax, I was prepared to enhance the assessments very considerably.

* * * * *

"The original lists contained 884 names, of which 158 must have been new, as the number finally taxed in 1884-85 was only 726. The number was reduced by 9 per cent. to 807 by objections and appeals, and the demand was reduced by 12 per cent. from Rs. 12,495 to Rs. 10,992. This is a high proportion, but where the assessing Deputy Commissioner and the Deputy Commissioner who hears the objections are different officers, it is difficult in practice to keep much below that average. The objections were all heard by the Deputy Commissioner himself."

17. The report for the Gujranwála district is again meagre and unsatisfactory. The assessment has risen from Rs. 9,250 to Rs. 9,820; but in the face of the remarks which have been made in regard to this district in the last two annual reports, this cannot be considered a full assessment, unless the Deputy Commissioner can show good reasons for thinking it adequate. The present Deputy Commissioner, Mr. Steel, who did not join the district till November 1885, cannot be held responsible for the assessment. He should, however, have gone more fully into the subject and have expressed some opinion as to the adequacy or otherwise of demand.

18. The final demand in the Jhelum district rose from Rs. 10,245 in 1884-85 to Rs. 10,690 in 1885-86. This result is said to be due to greater care having been taken in the preparation of the Collector's lists. This is satisfactory as far as it goes, but the Financial Commissioner doubts whether the assessment in the towns of this district is adequate. Pind Dádan Khan, with a population of 16,724 and a municipal income of Rs. 23,417, is assessed at only Rs. 990, while the thriving village of Láwa, with a population of 6,245, contains only four tax-payers, who are assessed at Rs. 10 each. The Deputy Commissioner has expressed no opinion as to the adequacy or inadequacy of the assessment.

19. The low assessment of the Ráwalpindi district in 1884-85 was attributed by the Deputy Commissioner, Colonel Nisbet, to the fact that the greater part of the objections were heard during his absence from the district by an officer who had not the advantage of his local experience. The assessment lists for that year were said to have been very carefully prepared, and apparently Colonel Nisbet thought that the final demand was too low. Under these circumstances it is unsatisfactory to find that the final demand has again fallen by Rs. 1,135, and that Colonel Nisbet, as Officiating Commissioner, has offered no explanation whatever of this decrease. The Deputy Commissioner, Mr. Thorburn, makes the following remarks in regard to the assessment of the tax and the high percentage of successful objections:—

"I was Deputy Commissioner here for three months in the last cold weather and visited each tahsil when on tour. In each I made all possible inquiries on the working of the License-Tax and recorded remarks in the note-book lately prescribed by the Financial Commissioner. In assessing almost everything depends on the Tahsildárs, and a Deputy Commissioner has so small a voice in the appointment or retention in a certain tahsil of that official that without Tahsildárs in whom he trusts he finds it difficult work to raise the License-Tax fairly to the aggregate which general considerations conduce to make him believe should be realized from each tahsil. The minute inquiry now progressing under the Tahsildár on special Income-Tax duty should result in securing to Government the amount of tax it can justly claim without cases of individual injustice occurring.

"It is difficult to dismiss an objection when the objector files a statement of his accounts, and the Committee appointed to examine the accounts reports that the income under each head is so much, and the result entitles the objector to a reduction in grade or to total exemption.

"If a Deputy Commissioner, on general considerations or from the small account of personal knowledge of the affairs of the objector which he may possess, dismisses the application and an appeal is preferred, I imagine that the Commissioner must be guided by the record. He cannot employ guess work as a Deputy Commissioner does. It will be observed that a large number of tax-payers on the list of 1884-85 had their names removed from the list of 1885-86. The objections urged are generally that profits have decreased owing to slackness or decline in trade and business; and it is only after adequate enquiries have been made and the reasons are considered sufficient and good, that reductions or remissions are allowed. It may, therefore, be considered that the alterations in the final demand of 1884-85 were fully warranted."

This last conclusion does not appear to the Financial Commissioner to be warranted by the foregoing remarks, which give no adequate explanation of the decrease in the assessment of this district or of the large proportion of successful objections.

20. The assessment of the Hazára district rose from Rs. 2,645 to Rs. 2,955. The Collectors' lists were fixed at Rs. 3,030. Rs. 65, or little more than 2 per cent of the original demand,

were remitted on objection and appeal. The assessment appears to have been carefully made, and the demand was probably nearly as much as the district could bear.

21. The Deputy Commissioner, Mr. Tucker, devoted much time and attention to the administration of the tax in the Pesháwar district during the year under report. The result was that although the Collectors' lists showed a demand of Rs. 1,745 less than in the previous year, the final demand rose by Rs. 635. The amount remitted on successful objections and appeals fell from 20.9 per cent. to 8.9 per cent. The collections, however, in this district are not always satisfactory, and for the past two or three years a considerable balance has remained outstanding at the close of the year. The attention of the Deputy Commissioner will be drawn to this matter.

22. In the Kohát district the final demand fell from Rs. 1,195 to Rs. 900. The Tahsildárs' lists for 1885-86 showed a demand of Rs. 1,250, assessed upon 94 tax-payers. Half the number of assessees filed objections, 31 of which were accepted by the Deputy Commissioner, who heard all the objections himself. Mr. Udny gives the following explanation:—"I can only say that every case was fully enquired into, and that I do not think I am at all inclined to undue leniency. I may add, too, that in every case the Tahsildár agreed in the order which I finally passed. The only cause which I can assign is the gradual decay of trade year by year since the close of the Afghán war, which at the time and for a year or two afterwards gave unnatural stimulus to local commerce, which is now suffering from a reaction." Of the total demand from the district Rs. 740 were assessed on 52 tax-papers in the town of Kohát, and Rs. 160 on 16 tax-papers in 12 villages. The population of the town of Kohát is given as 18,177, and its Municipal income for the last four years has been:—

	Rs.
1882	15,277
1883	14,299
1884	13,606
1885	14,446

Compared with other towns, the assessment of Kohát certainly seems low. The matter is important, as the assessment of the income tax must be to a great extent based on the license-tax assessment. The Commissioner has promised to give his attention to the subject.

23. The final demand in the Bannu district again fell from Rs. 3,260 to Rs. 3,210. The reasons for this continued decrease are not given in the district report. The Financial Commissioner doubts whether the Deputy Commissioner pays sufficient attention to this part of his duties. The following passage is extracted from the district report:—

"Owing to the weakness of the district staff and especially to the want of the services of an English Assistant Commissioner I found it impossible to be much in camp or to super-
vise the arrangements for the tax to the extent I wished to do. * * * The tax was collected without difficulty and no balance is due. Lists were prepared by the Tahsildárs and revised by the Deputy Commissioner before being published, and steps were taken in accordance with the instruction of Government for testing the adequacy of the tax and for keeping up the note-books referred to in Commissioner's Circular No. 193, dated 4th December 1885."

24. In Muzaffargarh the final demand fell by Rs. 440. The incidence per thousand of the population is still Rs. 31 and there is no reason to suppose that the assessment is too low. The Collectors' lists were very carefully revised, and the objections were all disposed of by the Deputy Commissioner, Mr. J. C. Brown, who devoted much attention to the administration of the tax. The amount remitted on objection was 8.9 per cent. of the original demand. There were no appeals against Mr. Brown's orders.

25. On the whole the Financial Commissioner is of opinion that the administration of the tax during the past year was satisfactory. The few districts, which formed an exception to the rule, have already been noticed. It has, however, taken many years to smooth down the inequalities of assessment which were noticeable in different districts on the first introduction of the tax. The license tax assessment lists have, no doubt,

been found extremely useful in forming a basis for the assessment of the income tax, but it can hardly be expected that the incidence of the new tax will, in the first year of its introduction, be free from similar inequalities; unless, indeed, the Government will appoint an experienced officer to supervise the administration of the tax. A recommendation to this effect made by the Financial Commissioner some months ago met with the approval of His Honor the Lieutenant-Governor, but no one has yet been appointed to this duty.

I have the honor to be,

SIR,

Your most obedient servant,

R. E. YOUNGHUSBAND,

Junior Secretary to the Finl. Comr., Punjab.

District	Taluk	No. of Towns	No. of Villages	Demand		Collections	
				Total	Actual	Total	Actual
Delhi	Central	1	1	100	90	100	90
		2	2	200	180	200	180
Total		3	3	300	270	300	270

FORM I.—DETAILED STATEMENT OF DEMAND AND COLLECTIONS.

ABSTRACT OF FORM I.

FORM II.—STATEMENT OF EXPENDITURE.

FORM III.—DISTRIBUTION OF THE TAX AMONG THE VARIOUS TRADE DEALING AND INDUSTRIES.

FORM A.—RESULTS OF OBJECTIONS AND APPEALS.

FORM B.—STATEMENT OF TAXATION IN TOWNS.

FORM C.—STATEMENT OF TAXATION IN VILLAGES.

District	Taluk	No. of Towns	No. of Villages	Demand		Collections	
				Total	Actual	Total	Actual
Delhi	Central	1	1	100	90	100	90
		2	2	200	180	200	180
Total		3	3	300	270	300	270

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	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.	
HISSAR.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd " ...	200	2	400	...	400	...	400	...	...
		3rd " ...	150	3	450	1	450	...	450	...	...
		4th " ...	100	3	300	1	300	...	300	...	...
		Total ...	...	8	1,150	2	1,150	...	1,150	...	...
	II.	1st Grade...	75	13	975	1	975	...	975	...	...
		2nd " ...	50	28	1,400	4	1,300	...	1,300	...	...
		3rd " ...	25	146	3,650	6	3,675	...	3,675	...	...
		4th " ...	10	636	6,360	41	6,260	...	6,260	...	...
		Total ...	...	823	12,385	52	12,210	...	12,210	...	...
GRAND TOTAL ...	...	831	13,535	54	13,360	...	13,360	...	...
ROHTAK.	I.	1st Grade...	500	1	500	...	500	...	500	...	...
		2nd " ...	200	3	600	...	600	...	600	...	...
		3rd " ...	150	8	1,200	...	1,200	...	1,200	...	...
		4th " ...	100	3	300	...	300	...	300	...	...
		Total ...	...	15	2,600	...	2,600	...	2,600	...	...
	II.	1st Grade...	75	7	525	...	525	...	525	...	...
		2nd " ...	50	39	1,950	4	1,800	...	1,800	...	...
		3rd " ...	25	169	4,225	15	4,250	...	4,250	...	...
		4th " ...	10	718	7,180	42	7,130	...	7,130	...	...
		Total ...	...	933	13,880	61	13,705	...	13,705	...	...
GRAND TOTAL ...	...	948	16,480	61	16,305	...	16,305	...	...
GURGAON.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd " ...	200	1	200	1	...	...	...	...	...
		3rd " ...	150	1	150	1	...	...	...	...	...
		4th " ...	100	1	100	1	200	...	200	...	...
		Total ...	...	3	450	3	200	...	200	...	...
	II.	1st Grade...	75	4	300	1	225	...	225	...	...
		2nd " ...	50	18	900	7	700	...	700	...	...
		3rd " ...	25	147	3,675	58	2,850	1	2,850	...	...
		4th " ...	10	585	5,850	113	5,510	1	5,510	...	...
		Total ...	...	754	10,725	179	9,285	2	9,285	...	...
GRAND TOTAL ...	...	757	11,175	182	9,485	2	9,485	...	...

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86.

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 660,787
2	400	...	...	...	...	400	...	...	400	...	No. of villages 942
3	450	...	...	...	...	450	...	...	450	...	No. of villages in which } there are licenses } 189
3	300	...	...	...	...	300	...	...	300	...	No. of tax-payers per } 1,000 of population } 1.25
8	1,150	...	...	...	...	1,150	...	...	1,150	...	Incidence of taxation } per 1,000 of population } 20 3/6
13	975	...	...	...	...	975	...	...	975	...	
26	1,300	...	...	...	...	1,300	...	...	1,300	...	
147	3,675	...	...	...	...	3,675	...	...	3,675	...	
626	6,260	...	...	...	...	6,260	...	...	6,260	...	
812	12,210	...	...	...	...	12,210	...	...	12,210	...	
820	13,360	...	...	...	...	13,360	...	...	13,360	...	
1	500	...	...	...	...	500	...	...	500	...	Population 553,609
3	600	...	...	...	...	600	...	...	600	...	No. of villages 486
8	1,200	...	...	...	...	1,200	...	...	1,200	...	No. of villages in which } there are licenses } 184
3	300	...	...	...	...	300	...	...	300	...	No. of tax-payers per } 1,000 of population } 1.60
15	2,600	...	...	...	...	2,600	...	...	2,600	...	Incidence of taxation } per 1,000 of population } 29 7/6
7	525	...	...	...	...	525	...	...	525	...	
36	1,800	...	...	...	...	1,800	...	...	1,800	...	
170	4,250	...	...	...	...	4,250	...	...	4,250	...	
713	7,130	1	10	...	...	7,130	10	...	7,140	...	
926	13,705	1	10	...	...	13,705	10	...	13,715	...	
941	16,305	1	10	...	...	16,305	10	...	16,315	...	
...	...	...	...	...	...	...	...	...	...	...	Population 641,848
...	...	...	...	...	...	...	...	...	...	...	No. of villages 1,160
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 140
2	200	...	...	...	...	200	...	...	200	...	No. of tax-payers per } 1,000 of population } 1.06
2	200	...	...	...	...	200	...	...	200	...	Incidence of taxation } per 1,000 of population } 14 11/9
3	225	...	...	...	...	225	...	...	225	...	
14	700	...	...	...	...	700	...	...	700	...	
114	2,850	8	8	...	...	2,825	8	...	2,833	25	
551	5,510	66	66	...	...	5,500	66	...	5,566	10	
682	9,285	74	74	...	...	9,250	74	...	9,324	35	
684	9,485	74	74	...	...	9,450	74	...	9,524	35	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	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.	
DELHI.	I.	1st Grade...	500	8	4,000	...	4,000	...	4,000	...	...
		2nd " ...	200	15	3,000	...	3,000	...	3,000	...	...
		3rd " ...	150	8	1,200	1	1,050	...	1,050	...	...
		4th " ...	100	38	3,800	3	3,700	...	3,700	...	...
		Total ...	...	69	12,000	4	11,750	...	11,750	...	...
	II.	1st Grade...	75	45	3,375	8	3,150	...	3,150	...	...
		2nd " ...	50	150	7,500	29	6,850	...	6,850	...	...
		3rd " ...	25	553	13,825	78	13,325	1	13,325	...	...
		4th " ...	10	1,377	13,770	188	13,490	...	13,490	...	...
	Total ...	...	2,125	38,470	303	36,815	1	36,815	...	...
	GRAND TOTAL ...	...	2,194	50,470	307	48,565	1	48,565	...	...
KARNÁL.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...	...	...
		3rd " ...	150	...	...	...	...	...	...	...	...
		4th " ...	100	...	...	...	...	...	...	...	...
		Total ...	...	...	...	...	...	...	...	...	...
	II.	1st Grade...	75	2	150	...	150	...	150	...	...
		2nd " ...	50	12	600	3	600	...	600	...	...
		3rd " ...	25	118	2,950	8	2,850	1	2,850	...	...
		4th " ...	10	710	7,100	43	6,850	...	6,850	...	...
	Total ...	...	842	10,800	54	10,450	1	10,450	...	...
	GRAND TOTAL ...	...	842	10,800	54	10,450	1	10,450	...	...
UMBALLA.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd " ...	200	4	800	...	800	...	800	...	...
		3rd " ...	150	5	750	1	750	...	750	...	...
		4th " ...	100	20	2,000	2	1,900	...	1,900	...	...
		Total ...	...	29	3,550	3	3,450	...	3,450	...	...
	II.	1st Grade...	75	37	2,775	10	2,850	...	2,850	...	...
		2nd " ...	50	113	5,650	36	5,300	...	5,300	...	...
		3rd " ...	25	424	10,600	81	9,975	...	9,975	...	...
		4th " ...	10	1,211	12,110	166	11,500	...	11,500	...	...
	Total ...	...	1,785	31,135	293	29,625	...	29,625	...	...
	GRAND TOTAL ...	...	1,814	34,685	296	33,075	...	33,075	...	...

DELHI—continued.

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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.	
8	4,000	...	...	...	...	4,000	...	...	4,000	...	Population ... 643,515
15	3,000	...	...	...	...	3,000	...	...	3,000	...	No. of villages ... 701
7	1,050	...	...	...	...	1,050	...	...	1,050	...	No. of villages in which } there are licenses } 204
37	3,700	...	...	...	...	3,700	...	...	3,700	...	No. of tax-payers per } 1,000 of population } 3.30
67	11,750	...	...	...	...	11,750	...	...	11,750	...	Incidence of taxation } per 1,000 of population } 75/3/7
42	3,150	...	...	...	...	3,150	...	...	3,150	...	
137	6,850	...	...	...	...	6,800	...	...	6,800	50	
533	13,325	...	...	...	...	13,300	...	...	13,300	25	
1,349	13,490	...	...	...	...	13,410	...	...	13,410	80	
2,061	36,815	...	...	...	...	36,660	...	...	36,660	155	
2,128	48,565	...	...	...	...	48,410	...	...	48,410	155	
...	...	...	...	...	...	...	...	...	...	...	Population ... 622,621
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 935
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 204
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1,000 of population } 1.31
...	...	...	...	...	...	...	...	...	...	...	Incidence of taxation } per 1,000 of population } 16/12/6
2	150	...	...	...	...	150	...	...	150	...	
12	600	...	...	...	...	600	...	...	600	...	
114	2,850	...	...	...	...	2,850	...	...	2,850	...	
685	6,850	1	10	...	...	6,850	10	...	6,860	...	
813	10,450	1	10	...	...	10,450	10	...	10,460	...	
813	10,450	1	10	...	...	10,450	10	...	10,460	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 1,067,263
4	800	...	...	...	...	800	...	...	800	...	No. of villages ... 2,226
5	750	...	...	...	...	750	...	...	750	...	No. of villages in which } there are licenses } 245
19	1,900	...	...	...	...	1,900	...	...	1,900	...	No. of tax-payers per } 1,000 of population } 1.61
28	3,450	...	...	...	...	3,450	...	...	3,450	...	Incidence of taxation } per 1,000 of population } 30/15/10
38	850	...	...	...	...	2,850	...	...	2,850	...	
106	5,300	...	...	...	...	5,300	...	...	5,300	...	
299	9,975	...	...	...	...	9,975	...	...	9,975	...	
1,150	11,500	...	...	...	...	11,500	...	...	11,500	...	
1,693	29,625	...	...	...	...	29,625	...	...	29,625	...	
1,721	33,075	...	...	...	...	33,075	...	...	33,075	...	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	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.		
DELHI—continued.	SIMLA.	I. ...	1st Grade...	500	4	2,000	...	2,000	...	2,000	...	
		" ...	2nd " ...	200	3	600	...	600	...	600	...	
		" ...	3rd " ...	150	1	150	1	...	...	...	...
		" ...	4th " ...	100	7	700	2	600	...	600	...	
		Total ...	...	...	15	3,450	3	3,200	...	3,200	...
		II. ...	1st Grade...	75	9	675	2	600	...	600	...	
		" ...	2nd " ...	50	17	850	1	850	...	850	...	
		" ...	3rd " ...	25	44	1,100	8	950	...	950	...	
		" ...	4th " ...	10	203	2,030	46	1,980	...	1,980	...	
		Total ...	...	...	273	4,655	57	4,380	...	4,380	...
	GRAND TOTAL ...	...	...	...	288	8,105	60	7,580	...	7,580	...
	TOTAL FOR DIVISION	...	...	...	7,674	1,45,250	1,014	1,38,820	4	1,38,820	...
	JULLUNDUR.	KANGRA.	I. ...	1st Grade...	500
			" ...	2nd " ...	200
			" ...	3rd " ...	150
" ...			4th " ...	100	1	100	...	100	...	100	...	
Total ...			...	...	1	100	...	100	...	100	...
II. ...			1st Grade...	75	4	300	2	225	...	225	...	
" ...			2nd " ...	50	14	700	5	550	...	550	...	
" ...			3rd " ...	25	54	1,350	22	1,125	2	1,100	...	
" ...			4th " ...	10	454	4,540	107	4,120	10	4,090	...	
Total ...			...	...	526	6,890	136	6,020	12	5,965	...
GRAND TOTAL ...		...	...	...	527	6,990	136	6,120	12	6,065	...
HOSHARPUR.		I. ...	1st Grade...	500	...	...	...	...	...	...	...
		" ...	2nd " ...	200	2	400	...	400	...	400	...	
		" ...	3rd " ...	150	4	600	1	600	...	600	...	
		" ...	4th " ...	100	7	700	2	600	...	600	...	
	Total ...	...	...	13	1,700	3	1,600	...	1,600	...	
	II. ...	1st Grade...	75	4	300	1	225	...	225	...		
	" ...	2nd " ...	50	30	1,500	11	1,300	1	1,250	...		
	" ...	3rd " ...	25	186	4,650	31	4,550	3	4,575	...		
	" ...	4th " ...	10	868	8,680	148	8,190	1	8,180	...		
	Total ...	...	...	1,088	15,130	191	14,265	5	14,230	...	
GRAND TOTAL ...	...	...	...	1,101	16,830	194	15,865	5	15,830	...	

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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 ... 42,945
3	600	...	...	...	...	600	...	...	600	...	No. of villages ... 263
6	600	...	...	...	...	600	...	...	600	...	No. of vilages in which } there are licenses } 6
13	3,200	...	...	...	...	3,200	...	...	3,200	...	No. of tax-payers per } 1,000 of population } 6.38
8	600	...	...	...	...	600	...	...	600	...	Incidence of taxation } per 1,000 of population } 175/12/10
17	850	...	...	...	...	850	...	...	850	...	
38	950	...	...	...	...	950	...	...	950	...	
198	1,980	5	12	...	...	1,980	12	...	1,992	...	
261	4,380	5	12	...	...	4,380	12	...	4,392	...	
274	7,580	5	12	...	...	7,580	12	...	7,592	...	
7,381	1,38,820	81	106	...	...	1,38,630	106	...	1,38,736	190	
...	...	...	...	...	...	...	...	...	...	...	Population ... 730,845
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 681
1	100	...	...	...	...	100	...	...	100	...	No. of vilages in which } there are licenses } 149
1	100	...	...	...	...	100	...	...	100	...	No. of tax-payers per } 1,000 of population } 0.63
3	225	...	...	...	...	225	...	...	225	...	Incidence of taxation } per 1,000 of population } 8/4/9
11	550	...	...	...	...	550	...	...	550	...	
44	1,100	...	...	...	...	1,100	...	...	1,100	...	
409	4,090	...	...	...	...	4,090	...	...	4,090	...	
467	5,965	...	...	...	...	5,965	...	...	5,965	...	
468	6,065	...	...	...	...	5,965	...	...	6,065	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 901,381
2	400	...	...	...	...	400	...	...	400	...	No. of villages ... 2,183
4	600	...	...	...	...	600	...	...	600	...	No. of vilages in which } there are licenses } 269
6	600	...	...	...	...	600	...	...	600	...	
12	1,600	...	...	...	...	1,600	...	...	1,600	...	No. of tax-payers per } 1,000 of population } 1.15
3	225	...	...	...	...	225	...	...	225	...	Incidence of taxation } per 1,000 of population } 17/9/0
25	1,250	...	...	...	...	1,250	...	...	1,250	...	
183	4,575	...	...	...	...	4,575	...	...	4,575	...	
818	8,180	2	20	...	...	8,180	20	...	8,200	...	
1,029	14,230	2	20	...	...	14,230	20	...	14,250	...	
1,041	15,830	2	20	...	...	15,830	20	...	15,850	...	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	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	1	200	...	200	...	200	...	...
		3rd "	150	6	900	3	750	1	750	...	...
		4th "	100	8	800	6	300	1	300	...	...
		Total	15	1,900	9	1,250	2	1,250
	II.	1st Grade...	75	15	1,125	8	1,350	1	1,350	...	...
		2nd "	50	52	2,600	9	2,550	3	2,450	...	...
		3rd "	25	215	5,375	55	5,050	7	5,000	...	...
		4th "	10	900	9,000	177	8,490	18	8,430	...	...
		Total	1,182	18,100	249	17,440	29	17,230
	GRAND TOTAL ...	...	...	1,197	20,000	258	18,690	31	18,480	...	...
	LUDHIANA.	I.	1st Grade...	500
			2nd "	200	1	200	...	200	...	200
			3rd "	150	1	150	...	150	...	150
4th "			100	9	900	1	800	...	800	...	...
Total	11	1,250	1	1,150	...	1,150
II.		1st Grade...	75	12	900	6	900	...	900	...	...
		2nd "	50	46	2,300	11	2,100	...	2,100	...	...
		3rd "	25	196	4,900	39	4,700	...	4,700	...	...
		4th "	10	829	8,290	149	7,820	1	7,810	...	...
		Total	1,083	16,390	205	15,520	1	15,510
GRAND TOTAL ...		...	...	1,094	17,640	206	16,670	1	16,660	...	...
FIROZPUR.		I.	1st Grade...	500
			2nd "	200	5	1,000	1	1,000	...	1,000
			3rd "	150	1	150	1
	4th "		100	11	1,100	2	1,000	...	1,000	...	...
	Total	17	2,250	4	2,000	...	2,000
	II.	1st Grade...	75	11	825	3	675	...	675	...	...
		2nd "	50	34	1,700	10	1,650	...	1,650	...	50	
		3rd "	25	150	3,750	23	3,650	1	3,625	...	25	
		4th "	10	687	6,870	113	6,660	9	6,580	...	40	
		Total	882	13,145	149	12,635	10	12,530	...	115
	GRAND TOTAL ...	...	...	899	15,395	153	14,635	10	14,630	...	115
	TOTAL FOR DIVISION	...	...	4,818	76,855	947	71,980	59	71,565	...	115

JULLUNDUR—concluded.

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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
1	200	...	...	...	...	200	...	...	200	...	No. of villages 1,208
5	750	...	...	...	...	750	...	...	750	...	No. villages in which } there are licenses } 189
3	300	...	...	...	...	300	...	...	300	...	No. of tax-payers per } 1,000 of population } 1.42
9	1,250	...	...	...	...	1,250	...	...	1,250	...	Incidence of taxation } per 1,000 of population } 23/6/6
18	1,350	...	...	...	...	1,350	...	...	1,350	...	
49	2,450	...	...	...	...	2,450	...	...	2,450	...	
200	5,000	...	...	...	...	5,000	...	...	5,000	...	
843	8,430	3	6	...	...	8,430	6	...	8,436	...	
1,110	17,230	3	6	...	...	17,230	6	...	17,236	...	
1,119	18,480	3	6	...	...	18,480	6	...	18,486	...	
...	...	...	...	...	...	...	...	...	...	...	Population 618,835
1	200	...	...	...	...	200	...	...	200	...	No. of villages 906
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which } there are licenses } 188
8	800	...	...	...	...	800	...	...	800	...	No. of tax-payers per } 1,000 of population } 1.77
10	1,150	...	...	...	...	1,150	...	...	1,150	...	Incidence of taxation } per 1,000 of population } 26/14/9
12	900	...	...	...	...	900	...	...	900	...	
42	2,100	...	...	...	...	2,100	...	...	2,100	...	
188	4,700	...	...	...	...	4,700	...	...	4,700	...	
781	7,810	...	...	...	...	7,810	...	...	7,810	...	
1,023	15,510	...	...	...	...	15,510	...	...	15,510	...	
1,033	16,660	...	...	...	...	16,660	...	...	16,660	...	
...	...	...	...	...	...	...	...	...	...	...	Population 747,190
5	1,000	...	...	...	...	1,000	...	...	1,000	...	No. of villages 1,636
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 243
10	1,000	...	...	...	...	1,000	...	...	1,000	...	No. of tax-payers per } 1,000 of population } 1.14
15	2,000	...	...	...	...	2,000	...	...	2,000	...	Incidence of taxation } per 1,000 of population } 19/4/8
9	675	...	...	...	...	675	...	...	675	...	
32	1,600	...	...	...	...	1,600	...	...	1,600	...	
144	3,600	...	...	...	...	3,600	...	...	3,600	...	
654	6,540	...	...	...	...	6,540	...	...	6,540	...	
839	12,415	...	...	...	...	12,415	...	...	12,415	...	
854	14,415	...	...	...	...	14,415	...	...	14,415	...	
4,515	71,450	5	26	...	...	71,450	26	...	71,476	...	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remis- sions to persons carrying on busi- ness for portion of year only.
					Number charged.	Amount charged.	Number of objec- tions.	Amount charged.	Number of appeals.	Amount charged.	
MOOLTAN.	I.	1st Grade...	500
			200	5	1,000	2	1,000	...	1,000	...	
			150	2	300	1	300	...	300	...	
			100	6	600	1	600	...	600	...	
	Total ...	...	...	13	1,900	4	1,900	...	1,900	...
	II.	1st Grade...	75	16	1,200	4	1,200	...	1,200	...	
			50	51	2,550	16	2,450	...	2,450	...	
			25	214	5,350	37	5,350	1	5,325	...	
			10	935	9,350	166	9,150	1	9,150	...	
	Total ..	...	...	1,216	18,450	223	18,150	2	18,125	...
GRAND TOTAL ...	...	...	1,229	20,350	227	20,050	2	20,025	...	
LAHORE.	I.	1st Grade...	500
			200	...	...	...	...	...	...	...
			150	...	...	...	...	...	...	...
			100	6	600	2	600	...	600	...	
	Total ...	...	...	6	600	2	600	...	600	...
	II.	1st Grade...	75	9	675	2	675	1	675	...	
			50	26	1,300	9	1,250	...	1,250	...	
			25	181	4,225	63	4,225	1	4,200	...	
			10	688	6,880	176	6,590	1	6,600	...	
	Total ...	...	...	904	13,380	250	12,740	3	12,725	...
GRAND TOTAL ...	...	...	910	13,980	252	13,340	3	13,325	...	
MONTGOMERY.	I.	1st Grade...	500
			200	1	200	1	...	...	...	...
			150	1	150	...	150	...	150	...	
			100	3	300	1	300	...	300	...	
	Total ...	...	...	5	650	2	450	...	450	...
	II.	1st Grade...	75	4	300	1	225	...	225	...	
			50	21	1,050	5	1,000	...	1,000	...	
			25	110	2,750	31	2,475	1	2,450	...	
			10	519	5,190	81	5,000	1	5,000	...	
	Total ...	...	...	654	9,290	118	8,700	2	8,675	...
GRAND TOTAL ...	...	...	659	9,940	120	9,150	2	9,125	...	

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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 551,964
5	1,000	...	...	...	...	1,000	...	...	1,000	...	No. of villages 1,293
2	300	...	...	...	...	300	...	...	300	...	No. of villages in which } there are licenses } 286
6	600	...	...	...	...	600	...	...	600	...	No. of tax-payers per } 1,000 of population } 2.18
13	1,900	...	...	...	...	1,900	...	...	1,900	...	Incidence of taxation } per 1,000 of population } 36/4/5
16	1,200	...	...	...	...	1,200	...	...	1,200	...	
49	2,450	...	...	...	...	2,450	...	...	2,450	...	
213	5,325	...	...	...	...	5,325	...	...	5,325	...	
915	9,150	...	...	...	...	9,150	...	...	9,150	...	
1,193	18,125	...	...	...	...	18,125	...	...	18,125	...	
1,206	20,025	...	...	...	...	20,025	...	...	20,025	...	
...	...	...	...	...	...	...	...	...	...	...	Population 395,296
...	...	...	...	...	...	...	...	...	...	...	No. of villages 761
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 227
6	600	...	...	...	...	600	...	...	600	...	No. of tax-payers per } 1,000 of population } 2.22
6	600	...	...	...	...	600	...	...	600	...	Incidence of taxation } per 1,000 of population } 33/11/4
9	675	...	...	...	...	675	...	...	675	...	
25	1,250	...	...	...	...	1,250	...	...	1,250	...	
168	4,200	...	...	...	...	4,200	...	...	4,200	...	
660	6,600	...	...	...	...	6,600	...	...	6,600	...	
862	12,725	...	...	...	...	12,725	...	...	12,725	...	
868	13,325	...	...	...	...	13,325	...	...	13,325	...	
...	...	...	...	...	...	...	...	...	...	...	Population 426,529
...	...	...	...	...	...	...	...	...	...	...	No. of villages 2,391
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which } there are licenses } 237
3	300	...	...	...	...	300	...	...	300	...	No. of tax-payers per } 1,000 of population } 1.46
4	450	...	...	...	...	450	...	...	450	...	Incidence of taxation } per 1,000 of population } 21/6/3
3	225	...	...	...	...	225	...	...	225	...	
20	1,000	...	...	...	...	1,000	...	...	1,000	...	
98	2,450	...	...	...	...	2,350	...	...	2,350	100	
500	5,000	...	...	...	...	4,990	...	...	4,990	10	
621	8,675	...	...	...	...	8,565	...	...	8,565	110	
625	9,125	...	...	...	...	9,015	...	...	9,015	110	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remis- sions to persons carrying on busi- ness for portion of year only.
					Number charged.	Amount charged	Number of objec- tions.	Amount charged.	Number of appeals.	Amount charged.	
LAHORE.	I.	1st Grade...	500	3	1,500	2	1,500	...	1,500	...	
		2nd " ...	200	8	1,600	2	1,400	...	1,400	...	
		3rd " ...	150	12	1,800	3	1,800	1	1,800	...	
		4th " ...	100	5	500	2	400	...	400	...	
		Total	28	5,400	9	5,100	1	5,100	...
	II.	1st Grade...	75	20	1,500	8	1,425	...	1,425	...	
		2nd " ...	50	86	4,300	45	3,000	8	3,000	...	
		3rd " ...	25	297	7,425	122	6,575	32	6,140	...	
		4th " ...	10	1,235	12,350	401	11,190	59	11,180	...	
		Total	1,638	25,575	576	22,160	99	22,005	...
	GRAND TOTAL ...	...	...	1,666	30,975	585	27,260	100	27,105	...
	LAHORE—concluded.	I.	1st Grade...	500	2	1,000	...	1,000	...	1,000	...
			2nd " ...	200	6	1,200	...	1,200	...	1,200	...
			3rd " ...	150	5	750	1	600	...	600	...
4th " ...			100	17	1,700	4	1,700	...	1,700	...	
Total	30	4,650	5	4,500	...	4,500	...
II.		1st Grade...	75	20	1,500	7	1,500	...	1,500	...	
		2nd " ...	50	78	3,900	16	3,700	...	3,700	...	
		3rd " ...	25	329	8,225	46	7,800	...	7,800	...	
		4th " ...	10	1,227	12,270	130	11,980	1	11,970	...	
		Total	1,654	25,895	199	24,980	1	24,970	...
GRAND TOTAL ...		...	...	1,684	30,545	204	29,480	1	29,470	...
GURDASPUR.		I.	1st Grade...	500
			2nd " ...	200	3	600	2	400	...	400	...
			3rd " ...	150	6	900	4	750	1	750	...
	4th " ...		100	13	1,300	4	1,100	...	1,100	...	
	Total	22	2,800	10	2,250	1	2,250	...
	II.	1st Grade...	75	27	2,025	12	1,875	1	1,800	...	
		2nd " ...	50	52	2,600	21	2,300	2	2,350	...	
		3rd " ...	25	180	4,500	50	4,175	1	4,150	...	
		4th " ...	10	589	5,890	77	5,770	...	5,780	...	
		Total	848	15,015	160	14,120	4	14,080	...
	GRAND TOTAL ...	...	...	870	17,815	170	16,370	5	16,330	...
	TOTAL FOR DIVISION	...	...	7,018	1,23,605	1,558	1,15,650	113	1,15,380	...

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1884-85—continued

FINAL DEMAND.		PENALIES 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	1,500	...	...	...	...	1,500	...	...	1,500	...	Population ... 924,106
7	1,400	...	...	...	...	1,400	...	...	1,400	...	No. of villages ... 1,547
12	1,800	...	...	...	...	1,800	...	...	1,800	...	No. of villages in which } there are licenses } 340
4	400	...	...	...	...	400	...	...	400	...	No. of tax-payers per } 1,000 of population } 1.60
26	5,100	...	...	...	...	5,100	...	...	5,100	...	Incidence of taxation } per 1,000 of population } 29.5/4
19	1,425	...	...	...	...	1,425	...	...	1,425	...	
60	3,000	...	...	...	...	2,900	...	...	2,900	...	
256	6,400	...	...	...	...	6,350	...	...	6,350	...	
1,118	11,180	...	...	...	...	11,150	...	...	11,150	...	
1,453	22,005	...	...	...	...	21,825	...	...	21,825	...	
1,479	27,105	...	...	...	...	26,925	...	...	26,925	...	
2	1,000	...	...	...	...	1,000	...	...	1,000	...	Population ... 893,266
6	1,200	...	...	...	...	1,200	...	...	1,200	...	No. of villages ... 1,076
4	600	...	...	...	...	600	...	...	600	...	No. of villages in which } there are licenses } 224
17	1,700	...	...	...	...	1,700	...	...	1,700	...	No. of tax-payers per } 1,000 of population } 1.83
29	4,500	...	...	...	...	4,500	...	...	4,500	...	Incidence of taxation } per 1,000 of population } 33.0/0
20	1,500	...	...	...	...	1,500	...	...	1,500	...	
74	3,700	...	...	...	...	3,700	...	...	3,700	...	
312	7,800	...	...	...	...	7,800	...	...	7,800	...	
1,197	11,970	1	10	...	...	11,970	10	...	11,980	...	
1,608	24,970	1	10	...	...	24,970	10	...	24,980	...	
1,632	29,470	1	10	...	...	29,470	10	...	29,480	...	
2	400	...	...	...	...	400	...	...	400	...	Population ... 823,695
5	750	...	...	...	...	750	...	...	750	...	No. of villages ... 2,291
11	1,100	...	...	...	...	1,100	...	...	1,100	...	No. of villages in which } there are licenses } 250
18	2,250	...	...	...	...	2,250	...	...	2,250	...	No. of tax-payers per } 1,000 of population } 1.01
24	1,800	...	...	...	...	1,800	...	...	1,800	...	Incidence of taxation } per 1,000 of population } 19.13/2
47	2,350	...	...	...	...	2,350	...	...	2,350	...	
166	4,150	...	...	...	...	4,125	...	...	4,125	25	
278	5,780	...	...	...	...	5,780	...	...	5,725	...	
815	14,080	...	...	...	...	14,055	...	...	14,055	26	
833	16,330	...	...	...	...	16,305	...	...	16,305	25	
6,643	1,15,380	1	10	...	...	1,15,065	10	...	1,15,075	315	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remis- sions to persons carrying on busi- ness for portion of year only.
					Number charged.	Amount charged.	Number of objec- tions.	Amount charged.	Number of appeals.	Amount charged.	
SIALKOT.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
	"	2nd "	200	2	400	2	200	1	200	...	...
	"	3rd "	150	...	...	...	...	...	...	...	...
	"	4th "	100	11	1,100	2	1,000	...	1,000	...	...
	Total	...	...	13	1,500	4	1,200	1	1,200	...	...
	II.	1st Grade...	75	17	1,275	9	900	...	900	...	...
	"	2nd "	50	68	3,400	35	3,000	9	2,850	...	...
	"	3rd "	25	387	9,675	201	7,975	35	7,700	...	...
	"	4th "	10	1,366	13,660	652	11,540	32	11,460	...	...
	Total	...	...	1,838	28,010	897	23,415	76	22,910	...	...
GRAND TOTAL	...	...	1,851	29,510	901	24,615	77	24,110	...	...
RAWALPINDI.	GUJRAT.	I.	1st Grade...	500	...	...	...	...	...	...	...
		"	2nd "	200	...	...	...	...	...	...	...
		"	3rd "	150	...	...	...	...	...	...	...
		"	4th "	100	...	...	...	...	...	...	...
		Total	...	...	...	...	...	...	...	...	...
	II.	1st Grade...	75	6	450	5	300	...	300	...	...
	"	2nd "	50	25	1,250	17	1,000	2	1,000	...	...
	"	3rd "	25	151	3,775	65	3,125	5	3,100	...	...
	"	4th "	10	702	7,020	201	6,610	3	6,592	...	...
	Total	...	...	884	12,495	288	11,035	10	10,992	...	...
GRAND TOTAL	...	...	884	12,495	288	11,035	10	10,992	...	...
GUJRANWALA.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd "	200	1	200	1	...	...	...	...	...
		3rd "	150	...	...	...	...	...	...	...	...
		4th "	100	2	200	1	200	...	200	...	...
		Total	...	3	400	2	200	...	200	...	...
	II.	1st Grade...	75	5	375	4	75	...	75	...	...
		2nd "	50	23	1,150	5	1,150	...	1,150	...	...
		3rd "	25	144	3,600	29	3,375	1	3,375	...	...
		4th "	10	522	5,220	93	5,020	3	5,020	...	...
		Total	...	694	10,345	131	9,620	4	9,620	...	...
GRAND TOTAL	...	697	10,745	133	9,820	4	9,820	...	...

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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 ... 1,012,148
1	200	...	...	...	...	200	...	...	200	...	No. of villages ... 2,312
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 407
10	1,000	...	...	...	...	1,000	...	...	1,000	...	No. of tax-payers per } 1,000 of population } 1.51
11	1,200	...	...	...	...	1,200	...	...	1,200	...	Incidence of taxation } per 1,000 of population } 23/13/1
12	900	...	...	...	...	900	...	...	900	...	
57	2,850	...	...	...	...	2,850	...	...	2,850	...	
308	7,700	...	...	...	...	7,675	...	...	7,675	35	
1,146	11,460	3	30	...	...	11,490	30	...	11,490	...	
1,523	22,910	3	30	...	...	22,915	...	...	22,915	25	
1,534	24,110	3	30	...	...	24,115	30	...	24,115	25	
...	...	...	...	...	...	...	...	...	...	...	Population ... 689,115
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 1,428
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 228
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1,000 of population } 1.17
...	...	...	...	...	...	...	...	...	...	...	Incidence of taxation } per 1,000 of population } 15/15/2
4	300	...	...	...	...	300	...	...	300	...	
20	1,000	...	...	...	...	1,000	...	...	1,000	...	
124	3,100	...	...	...	...	3,100	...	...	3,100	...	
569	6,592	...	...	...	...	6,592	...	...	6,592	...	
807	10,922	...	...	...	...	10,992	...	...	1,092	...	
807	10,992	...	...	...	...	10,992	...	...	1,092	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 616,802
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 1,196
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 170
2	200	...	...	...	...	200	...	...	200	...	No. of tax-payers per } 1,000 of population } 1.07
2	200	...	...	...	...	200	...	...	200	...	Incidence of taxation } per 1,000 of population } 15/14/3
1	75	...	...	...	...	75	...	...	75	...	
23	1,150	...	...	...	...	1,150	...	...	1,150	...	
135	3,375	...	...	...	...	3,375	...	...	3,375	...	
502	5,020	...	...	...	...	5,020	...	...	5,020	...	
661	9,620	...	...	...	...	9,620	...	...	9,620	...	
663	9,820	...	...	...	...	9,820	...	...	9,820	...	

STATEMENT SHOWING DEMAND AND COLLECTIONS IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS.
					Number charged.	Amount charged.	Number of objections.	Amount charged.	Number of appeals.	Amount charged.	Amount of remissions to persons carrying on business for portion of year only.
SHAH P U R.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd " ...	200	...	...	...	...	...	...	...	...
		3rd " ...	150	...	...	...	...	...	...	...	...
		4th " ...	100	4	400	3	400	...	400	...	...
		Total ...	...	4	400	3	400	...	400	...	...
	II.	1st Grade...	75	2	150	...	150	...	150	...	...
		2nd " ...	50	13	650	7	400	...	400	...	...
		3rd " ...	25	104	2,600	41	2,275	1	2,250	...	...
		4th " ...	10	606	6,060	239	5,105	10	5,085	...	...
		Total ...	...	725	9,460	287	7,930	11	7,885	...	...
GRAND TOTAL ...	...	...	729	9,860	290	0	11	8,285	...	...
J H E L U M.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd " ...	200	1	200	...	200	...	200	...	...
		3rd " ...	150	...	...	...	...	...	...	...	...
		4th " ...	100	4	400	2	400	...	400	...	...
		Total ...	...	5	600	2	600	...	600	...	...
	II.	1st Grade...	75	3	225	1	225	...	225	...	...
		2nd " ...	50	28	1,400	6	1,350	1	1,300	...	...
		3rd " ...	25	110	2,750	48	2,600	...	2,625	...	...
		4th " ...	10	667	6,670	192	5,950	9	5,940	...	...
		Total ...	...	808	11,045	247	10,125	10	10,090	...	...
GRAND TOTAL ...	...	...	813	11,645	249	10,725	10	10,690	...	...
R A W A L P I N D I.	I.	1st Grade...	500	3	1,500	2	1,000	...	1,000	...	...
		2nd " ...	200	2	400	...	400	...	400	...	...
		3rd " ...	150	1	150	...	150	...	150	...	...
		4th " ...	100	6	600	2	600	...	600	...	...
		Total ...	...	12	2,650	4	2,150	...	2,150	...	...
	II.	1st Grade...	75	16	1,200	5	1,200	...	1,200	...	...
		2nd " ...	50	49	2,450	20	1,950	...	1,950	...	...
		3rd " ...	25	181	4,525	74	4,250	2	4,250	...	...
		4th " ...	10	933	9,330	268	8,540	8	8,520	...	...
		Total ...	...	1,179	17,505	367	15,940	10	15,920	...	...
GRAND TOTAL ...	...	...	1,191	20,155	371	18,090	10	18,070	...	...
TOTAL FOR DIVISION	...	...	6,165	94,410	2,232	82,615	122	81,967	...	...

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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 ... 421,508
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 656
4	400	...	...	...	...	400	...	...	400	...	No. of villages in which there are licenses } 157
4	400	...	...	...	...	400	...	...	400	...	No. of tax-payers per 1,000 of population } 1.45
2	150	...	...	...	...	150	...	...	150	...	Incidence of taxation per 1,000 of population } 19/10/10
8	400	...	...	...	...	400	...	...	400	...	
90	2,250	...	...	...	...	2,250	...	...	2,250	...	
509	5,095	...	...	...	...	5,095	...	...	5,095	...	
600	7,895	...	...	...	...	7,895	...	...	7,895	...	
613	8,295	...	...	...	...	8,295	...	...	8,295	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 589,373
1	200	...	...	...	...	200	...	...	200	...	No. of villages ... 993
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which there are licenses } 173
4	400	...	...	...	...	400	...	...	400	...	No. of tax-payers per 1,000 of population } 1.24
5	600	...	...	...	...	600	...	...	600	...	Incidence of taxation per 1,000 of population } 18/2/2
3	225	...	...	...	...	225	...	...	225	...	
26	1,300	...	...	...	...	1,300	...	...	1,300	...	
105	2,625	...	...	...	...	2,625	...	...	2,625	...	
594	5,940	...	...	...	...	5,940	...	...	5,940	...	
728	10,090	...	...	...	...	10,090	...	...	10,090	...	
733	10,690	...	...	...	...	10,690	...	...	10,690	...	
2	1,000	...	...	...	...	1,000	...	...	1,000	...	Population ... 820,512
2	400	...	...	...	...	400	...	...	400	...	No. of villages ... 1,669
1	150	...	...	...	...	150	...	...	150	...	No. of villages in which there are licenses } 176
6	600	...	...	...	...	600	...	...	600	...	No. of tax-payers per 1,000 of population } 1.32
11	2,150	...	...	...	...	2,150	...	...	2,150	...	Incidence of taxation per 1,000 of population } 22/0/4
16	1,200	...	...	...	...	1,200	...	...	1,200	...	
39	1,950	...	...	...	...	1,950	...	...	1,950	...	
170	4,250	...	...	...	...	4,250	...	...	4,250	...	
852	8,520	...	90	...	...	8,520	90	...	8,610	...	
1,077	15,920	...	90	...	...	15,920	90	...	16,010	...	
1,088	18,070	...	90	...	...	18,070	90	...	18,160	...	
5,438	81,977	...	120	...	...	81,952	120	...	82,042	25	

STATEMENT SHOWING DEMAND AND COLLECTION IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	Class.	Grade.	Fees for each grade.	COLLECTORS' LISTS.		PETITIONS OF OBJECTIONS.		APPEALS.		REMISSIONS. Amount of remis- sions to persons carrying on busi- ness for portion of year only.	
					Number charged.	Amount charged.	Number of objec- tions.	Amount charged.	Number of appeals.	Amount charged.		
HAZARA.	I.	1st Grade...	500	...	...	...	...	...	...	...	...
		2nd "	200	...	...	...	...	...	...	...	...
		3rd "	150	...	...	...	...	...	...	...	...
		4th "	100	...	...	...	...	...	...	...	...
		Total ...	...	...	...	...	...	...	...	...	...
	II.	1st Grade...	75	...	...	...	...	...	...	...	...
		2nd "	50	1	50	...	50	...	50	...	...
		3rd "	25	34	850	16	850	1	825	...	...
		4th "	10	213	2,130	66	2,090	1	2,090	...	...
		Total ...	...	248	3,030	82	2,990	2	2,965	...	...
	GRAND TOTAL ...	...	248	3,030	82	2,990	2	2,965	...	...
	PESHAWAR.	I.	1st Grade...	500	2	1,000	1	1,000	1	1,000
			2nd "	200	3	600	1	600	...	600
3rd "			150	3	450	...	450	...	450	...	...
4th "			100	6	600	3	500	2	500	...	...
Total ...			...	14	2,650	5	2,550	3	2,550	...	...
II.		1st Grade...	75	6	450	2	525	...	525	...	...
		2nd "	50	22	1,100	10	1,050	1	1,050	...	...
		3rd "	25	122	3,050	59	2,600	2	2,550	...	...
		4th "	10	945	9,450	429	8,590	10	8,540	...	...
		Total ...	...	1,095	14,050	500	12,765	13	12,665	...	...
GRAND TOTAL ...		...	1,109	16,700	505	15,315	16	15,215	...	...
KOHAT.		I.	1st Grade...	500
			2nd "	200
	3rd "		150	...	...	...	...	...	...	...	...
	4th "		100	...	...	...	...	...	...	...	...
	Total ...		...	...	...	...	...	...	...	...	...
	II.	1st Grade...	75	...	...	...	...	...	...	...	...
		2nd "	50	4	200	1	200	...	200	...	...
		3rd "	25	10	250	7	100	...	100	...	...
		4th "	10	80	800	39	600	...	600	...	...
		Total ...	...	94	1,250	47	900	...	900	...	...
	GRAND TOTAL ...	...	94	1,250	47	900	...	900	...	...
	TOTAL FOR DIVISION	...	1,451	20,980	634	19,205	18	19,018	...	...

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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 383,031
...	...	...	...	...	...	...	...	...	...	...	No. of villages 906
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 67
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1,000 of population } 0.63
...	...	...	...	...	...	...	...	...	...	...	Incidence of taxation } per 1,000 of population } 7/11/10
1	50	...	...	...	...	50	...	...	50	...	
33	825	...	...	...	...	825	...	...	825	...	
209	2,090	...	...	...	...	2,090	...	...	2,090	...	
243	2,965	...	...	...	...	2,965	...	...	2,965	...	
243	2,965	...	...	...	...	2,965	...	...	2,965	...	
2	1,000	...	...	...	...	1,000	...	...	1,000	...	Population 592,674
3	600	...	...	...	...	600	...	...	600	...	No. of villages 690
3	450	...	...	...	...	450	...	...	450	...	No. of villages in which } there are licenses } 125
5	500	...	...	...	...	500	...	...	500	...	No. of tax-payers per } 1,000 of population } 1.07
13	2,550	...	...	...	...	2,550	...	...	2,550	...	Incidence of taxation } per 1,000 of population } 25/12/5
7	525	...	...	...	...	525	...	...	525	...	
21	1,050	...	...	...	...	1,000	...	...	1,000	50	
102	2,550	...	...	...	...	2,550	...	...	2,550	...	
854	8,540	...	...	...	...	8,360	...	...	8,360	180	
984	12,665	...	...	...	...	12,435	...	...	12,435	230	
997	15,215	...	...	...	...	14,985	...	...	14,985	230	
...	...	...	...	...	...	...	...	...	...	...	Population 181,540
...	...	...	...	...	...	...	...	...	...	...	No. of villages 367
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 13
...	...	...	...	...	...	...	...	...	...	...	No. of tax-payers per } 1,000 of population } 0.37
...	...	...	...	...	...	...	...	...	...	...	Incidence of taxation } per 1,000 of population } 4/15/6
4	200	...	...	...	...	200	...	...	200	...	
4	160	...	...	...	...	100	...	...	100	...	
60	600	...	...	...	...	590	...	...	590	10	
68	900	...	...	...	...	890	...	...	890	10	
68	900	...	...	...	...	890	...	...	890	10	
1,308	19,080	...	...	...	...	18,840	...	...	18,840	240	

STATEMENT SHOWING DEMAND AND COLLECTION IN DETAIL OF EACH CLASS

DIVISION.	DISTRICT.	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.	BANNU.	I. ...	1st Grade ...	500							
		" ...	2nd " ...	200							
		" ...	3rd " ...	150							
		" ...	4th " ...	100							
		Total ...									
	" ...	II. ...	1st Grade ...	75	1	75	3	75		75	
	" ...	" ...	2nd " ...	50	15	750	1	700	2	700	
	" ...	" ...	3rd " ...	25	37	925	1	925	2	925	
	" ...	" ...	4th " ...	10	161	1,610	23	1,510	8	1,510	
	Total ...					214	3,360	28	3,210	12	3,210
GRAND TOTAL ...					214	3,360	28	3,210	12	3,210	
D E R A J A T.	DERA ISMAIL KHAN.	I. ...	1st Grade ...	500							
		" ...	2nd " ...	200							
		" ...	3rd " ...	150							
		" ...	4th " ...	100	1	100		100		100	
		Total ...				1	100		100		100
	" ...	II. ...	1st Grade ...	75	7	525	3	375		375	
	" ...	" ...	2nd " ...	50	23	1,150	13	900	2	850	
	" ...	" ...	3rd " ...	15	133	3,225	34	3,025	2	2,975	
	" ...	" ...	4th " ...	10	568	5,680	147	5,230	8	5,220	
	Total ...				731	10,680	197	9,530	12	9,420	
GRAND TOTAL ...				732	10,780	197	9,630	12	9,520		
D E R A J A T.	DERA GHAZI KHAN.	I ...	1st Grade ...	500	1	500	1				
		" ...	2nd " ...	200				200		200	
		" ...	3rd " ...	150							
		" ...	4th " ...	100	4	400	2	200		200	
		Total ...				5	900	3	400		400
	" ...	II. ...	1st Grade ...	75	3	225	3	75		75	
	" ...	" ...	2nd " ...	50	14	700	8	300		300	
	" ...	" ...	3rd " ...	25	112	2,800	37	2,050		2,050	
	" ...	" ...	4th " ...	10	616	6,160	70	5,640		5,640	
	Total ...				745	9,885	118	8,065		8,065	
GRAND TOTAL ...				750	10,785	121	8,465		8,465		
D E R A J A T.	MUZAFFARGARH.	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	2	150	2	150		150	
	" ...	" ...	2nd " ...	50	23	1,150	14	950		950	
	" ...	" ...	3rd " ...	25	142	3,550	59	3,225		3,225	
	" ...	" ...	4th " ...	10	674	6,740	213	6,220		6,220	
	Total ...				841	11,590	288	10,545		10,545	
GRAND TOTAL ...				842	11,690	289	10,645		10,645		
TOTAL FOR DIVISION				2,538	36,615	635	31,950	12	31,840		
TOTAL FOR PROVINCE				29,064	4,97,715	7,020	4,60,220	328	4,58,652	115	

AND GRADE UNDER THE LICENSE TAX ACT OF 1878, DURING THE YEAR 1885-86—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.	
...	...	...	...	...	...	...	...	...	...	...	Population ... 332,577
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 485
...	...	...	...	...	...	...	...	...	...	...	No. of villages in which } there are licenses } 55
1	75	...	...	...	...	75	...	...	75	...	No. of tax-payers per } 1,000 of population } 0.61
14	700	...	...	...	...	700	...	...	700	...	Incidence of taxation } per 1,000 of population } 9 10/5
37	925	...	...	...	...	925	...	...	925	...	
151	1,510	...	...	...	...	1,510	...	...	1,510	...	
303	3,210	...	...	...	...	3,210	...	...	3,210	...	
303	3,210	...	...	...	...	3,210	...	...	3,210	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 441,649
...	...	...	...	...	...	...	...	...	...	...	No. of villages ... 746
1	100	...	...	...	...	100	...	...	100	...	No. of villages in which } there are licenses } 160
5	375	...	...	...	...	375	...	...	375	...	No. of tax-payers per } 1,000 of population } 1.50
17	850	...	...	...	...	850	...	...	850	...	Incidence of taxation } per 1,000 of population } 21/8/11
119	2,975	...	...	...	...	2,975	...	...	2,975	...	
522	5,220	...	...	...	...	5,220	...	...	5,220	...	
663	9,420	...	...	...	...	9,420	...	...	9,420	...	
664	9,520	...	...	...	...	9,520	...	...	9,520	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 363,346
1	200	...	...	...	...	200	...	...	200	...	No. of villages ... 797
2	200	...	...	...	...	200	...	...	200	...	No. of villages in which } there are licenses } 133
3	400	...	...	...	...	400	...	...	400	...	No. of tax-payers per } 1,000 of population } 1.80
1	75	...	...	...	...	75	...	...	75	...	
6	300	...	...	...	...	300	...	...	300	...	Incidence of taxation } per 1,000 of population } 23/4/8
82	2,050	...	...	...	...	2,050	...	...	2,050	...	
564	5,640	...	...	...	...	5,640	...	...	5,640	...	
653	8,065	...	...	...	...	8,065	...	...	8,065	...	
656	8,465	...	...	...	...	8,465	...	...	8,465	...	
...	...	...	...	...	...	...	...	...	...	...	Population ... 338,605
1	100	...	...	...	...	100	...	...	100	...	No. of villages ... 734
1	100	...	...	...	...	100	...	...	100	...	No. of villages in which } there are licenses } 183
2	150	...	...	...	...	150	...	...	150	...	No. of tax-payers per } 1,000 population } 2.28
91	950	...	...	...	...	950	...	...	950	...	Incidence of taxation } per 1,000 of population } 31/7/1
129	3,225	5	50	...	...	3,225	50	...	3,225	...	
622	6,220	...	...	...	...	6,220	50	...	6,270	...	
772	10,545	5	50	...	...	10,545	50	...	10,595	...	
774	10,645	6	50	...	...	10,645	50	...	10,695	...	
2,296	31,840	5	50	...	...	31,840	50	...	31,890	...	
37,581	4,58,547	95	312	...	...	4,57,777	312	...	4,58,089	770	

ABSTRACT OF FORM No. I.

STATEMENT SHOWING DEMANDS AND COLLECTIONS OF EACH CLASS AND GRADE UNDER THE LICENSE TAX ACT OF 1873 IN THE PUNJAB, DURING THE YEAR 1885-86.

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.			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Population ...	18,818,220
1st Grade	500	24	12,000	6	11,000	1	11,000	...	22	11,000	...	...	...	...	11,000	...	...	11,000	...	No. of villages (a) ...	35,529
2nd "	200	69	13,800	13	12,800	1	12,800	...	64	12,800	...	...	...	...	12,800	...	...	12,800	...	No. of towns ...	137
3rd "	150	68	10,200	19	9,150	3	9,150	...	61	9,150	...	...	...	...	9,150	...	...	9,150	...	Total ...	35,666
4th "	100	197	19,700	50	18,000	3	18,000	...	180	18,000	...	...	...	...	18,000	...	...	18,000	...	No. of villages in which there are licenses } ...	5,821
Total	...	358	55,700	88	50,950	8	50,950	...	327	50,950	...	...	...	...	50,950	...	...	50,950	...	No. of tax-payers per 1,000 of population } ...	1.46
CLASS II.																				Incidence of taxation per 1,000 of population } ...	24.5-10
1st Grade	75	327	24,525	111	22,800	3	22,725	...	303	22,725	...	...	...	...	22,725	...	...	22,725	...	(a) Towns having a population of less than 5,000 inhabitants are classed as villages.	
2nd "	50	1,175	58,750	381	52,250	30	51,900	50	1,037	51,850	...	...	...	...	51,650	...	...	51,650	200		
3rd "	25	5,380	1,34,500	1,447	1,23,925	100	1,23,150	25	4,925	1,23,125	8	8	...	...	1,22,875	8	...	1,22,883	250		
4th "	10	2,424	2,24,240	4,993	2,10,295	187	2,09,927	40	20,989	2,09,897	87	304	...	...	2,09,577	304	...	2,09,881	320		
Total	...	29,306	4,42,015	6,032	4,09,270	320	4,07,702	115	27,254	4,07,597	95	312	...	...	4,06,827	312	...	4,07,139	770		
GRAND TOTAL	...	29,664	4,97,715	7,020	4,60,220	328	4,58,652	115	27,581	4,58,547	95	312	...	...	4,57,777	312	...	4,58,080	770		

FORM No. II.

DETAIL OF EXPENDITURE DURING 1885-86.

DIVISION.	DISTRICT.	Establishment.			Travelling allowance.			Contingencies.			Total.			Percentage of expenditure on collections.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
DELHI.	Hissár ...	65	0	0	...	...	...	65	0	0	0	6	4	...	...	...
	Rohtak ...	36	0	0	4	2	0	7	1	0	47	3	0	0	7	11
	Gurgaon ...	90	0	0	...	...	...	90	0	0	0	2	11	...	...	...
	Delhi ...	50	0	0	...	...	...	50	0	0	0	7	7	...	...	...
	Karnal ...	50	0	0	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa Simla ...	...	...	...	...	...	...	13	0	0	13	0	0	0	2	8
	Total ...	241	0	0	4	2	0	20	1	0	265	3	0	0	3	0
JULLUNDUR.	Kangra ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiarpur ...	37	8	0	...	...	...	37	8	0	0	3	3	...	...	...
	Jullundur ...	70	0	0	...	...	...	70	0	0	0	6	9	...	...	...
	Ludhiana ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	107	8	0	...	...	...	107	8	0	0	2	4	...	...	...
LAHORE.	Mooltan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Jhang ...	50	0	0	...	...	...	50	0	0	0	6	0	...	...	...
	Montgomery ...	50	0	0	...	...	...	50	0	0	0	8	10	...	...	...
	Lahore ...	25	0	0	...	...	...	25	0	0	0	1	6	...	...	...
	Amritsar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Gurdaspur ...	70	0	0	...	...	...	70	0	0	0	6	10	...	...	...
	Total ...	195	0	0	...	...	...	195	0	0	0	2	8	...	...	...
RAWALPINDI.	Siálkot ...	55	0	0	...	...	...	55	0	0	0	3	8	...	...	...
	Gujrat ...	51	14	0	...	...	8	2	0	60	0	0	0	8	9	
	Gujranwála ...	50	0	0	...	...	...	50	0	0	0	8	2	...	...	...
	Shahpur ...	40	0	0	2	11	0	42	11	0	0	8	2	...	...	...
	Jhelum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rawalpindi ...	42	0	0	...	...	9	6	6	51	6	6	0	4	6	
	Total ...	238	14	0	2	11	0	17	8	6	259	1	6	0	5	0
PESHÁWAR.	Hazára ...	50	0	0	...	...	...	50	0	0	1	10	11	...	...	...
	Pesháwar ...	90	0	0	...	...	...	90	0	0	0	9	7	...	...	...
	Kohát ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	140	0	0	...	...	...	140	0	0	0	11	10	...	...	...
DERAJÁT.	Bannu ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Gházi Khan ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ...	29	0	0	...	...	...	29	0	0	0	4	4	...	...	...
	Total ...	29	0	0	...	...	...	29	0	0	0	4	4	...	...	...
GRAND TOTAL ...		951	6	0	6	13	0	37	9	6	995	12	6	0	3	6

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 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.
Agents	1	200	200	1	150	150	5	500	500
Artisans (not keeping shops for the sale of manufactured articles)
Bankers	9	4,500	4,500	27	5,400	5,400	23	3,450	3,450	59	5,900	5,900
Brokers
Contractors	1	500	500	...	...	...	3	450	450	5	500	500
Dealers in animals
Dealers in agricultural produce	1	200	200	...	...	...	2	200	200
Hotel-keepers	5	500	500
Letters-out of conveyances, horses or cattle, livery stable-keepers
Manufacturers, wholesale, of—
1. Cotton goods	1	150	150	1	100	100
2. Woollen goods
3. Jute, flax and hemp	1	100	100
4. Silk	1	100	100
5. Indigo	2	300	300	...	...	...
6. Sugar
7. Tea
8. Metals and machinery
9. Others	2	1,000	1,000	3	600	600	2	300	300	2	200	200
Merchants—
1. General	2	1,000	1,000	13	2,600	2,600	5	750	750	19	1,900	1,900
2. Opium
3. Piece-goods	1	500	500	8	1,600	1,600	4	600	600	12	1,200	1,200
4. Grains	1	200	200	2	300	300	15	1,500	1,500
5. Salt
6. Others	1	150	150	1	100	100
7. Money-changers	4	800	800	15	2,250	2,250	40	4,000	4,000
8. Money-lenders
9. Owners of conveyances, horses or cattle plying for hire
10. Ship or boat-owners
Traders in—
1. Woven fabrics and dress	2	400	400	...	...	...	1	100	100
2. Building materials and furniture	2	400	400	1	150	150	2	200	200
3. Metals	1	100	100
4. Food
5. Salt
6. Spirits, drugs and tobacco	2	1,000	1,000	1	200	200	...	...	...	2	200	200
7. Fuel
8. Animals and vegetable substances (not food)
9. Books and stationery
10. Miscellaneous	2	1,000	1,000	1	200	200	...	...	...	6	600	600
Joint Stock Companies—
1. Banking	3	1,500	1,500	...	...	...	...	...	...	...	...	...
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	22	11,000	11,000	64	12,800	12,800	61	9,150	9,150	180	18,000	18,000

No. III.

COLUMNS 10, 11 AND 16 OF FORM NO. I.) DISTRIBUTED AMONGST THE DIFFERENT TRIES, DURING THE YEAR 1885-86.

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.
10	750	750	38	1,900	1,900	70	1,750	1,750	246	2,460	2,460	371	7,710	7,710
65	4,875	4,875	154	7,700	7,700	634	15,850	15,850	1,979	19,792	19,782	2,950	67,467	67,457
2	150	150	8	400	400	41	1,025	1,025	245	2,450	2,440	296	4,025	4,015
15	1,125	1,125	38	1,900	1,850	89	2,225	2,225	227	2,270	2,270	378	8,970	8,920
1	75	75	2	100	50	7	175	175	41	410	410	51	760	710
8	600	600	49	2,450	2,450	272	6,800	6,775	984	9,840	9,840	1,316	20,090	20,065
3	225	225	5	250	250	11	275	275	15	150	150	39	1,400	1,400
...	...	...	1	50	50	7	175	175	45	450	450	53	675	675
1	75	75	3	150	150	7	175	175	22	220	220	35	870	870
...	...	...	2	100	100	9	225	225	64	640	640	75	965	965
2	150	150	6	300	300	7	175	175	36	360	360	52	1,085	1,085
10	750	750	18	900	900	122	3,050	3,050	542	5,420	5,420	694	10,420	10,420
1	75	75	4	200	200	7	175	175	84	840	840	95	1,215	1,215
4	300	300	12	600	600	75	1,875	1,875	409	4,090	4,090	509	8,965	8,965
10	750	750	34	1,700	1,650	91	2,275	1,275	306	3,060	3,050	480	14,035	13,975
22	1,650	1,650	28	1,400	1,400	201	5,025	5,025	754	7,540	7,540	1,030	19,515	19,515
26	1,950	1,950	158	7,900	7,900	851	21,275	21,125	3,582	35,820	35,760	4,635	68,945	68,735
1	75	75	1	50	50	13	325	325	81	810	810	96	1,260	1,260
2	150	150	25	1,250	1,250	141	3,525	3,525	642	6,420	6,420	812	11,595	11,595
9	675	675	26	1,300	1,300	73	1,825	1,825	245	2,450	2,450	353	6,250	6,250
87	6,525	6,525	329	16,450	16,450	1,629	40,725	40,725	6,165	61,650	61,640	8,269	1,32,400	1,32,390
...	...	...	1	50	50	9	225	225	173	1,730	1,730	183	2,005	2,005
...	...	...	...	...	...	...	...	...	7	70	70	7	70	70
4	300	300	32	1,600	1,600	160	4,000	3,950	596	5,960	5,950	795	12,360	12,300
1	75	75	11	550	500	31	775	775	146	1,460	1,450	194	3,610	3,550
1	75	75	12	600	600	20	500	500	151	1,510	1,510	185	2,785	2,785
2	150	150	10	500	500	123	3,075	3,075	1,395	13,950	13,950	1,530	17,675	17,675
...	...	...	...	...	...	8	200	200	57	570	570	65	770	770
1	75	75	...	...	...	20	500	500	116	1,160	1,160	142	3,135	3,135
...	...	...	...	...	...	1	25	25	46	460	460	47	485	485
...	...	...	2	100	100	8	200	200	49	490	490	59	790	790
...	...	...	...	...	...	12	300	275	46	460	450	58	760	725
11	825	825	25	1,250	1,250	152	3,800	3,800	1,427	14,275	14,085	1,624	21,950	21,760
...	...	...	...	...	...	...	...	...	...	...	...	3	1,500	1,500
...	...	...	...	...	...	1	25	25	4	40	40	40	65	65
...	...	...	...	...	...	...	...	...	2	20	20	2	20	20
3	225	225	...	...	...	1	25	25	5	50	50	9	300	300
...	...	...	...	...	...	2	50	50	...	...	...	2	50	50
...	...	...	1	50	50	2	50	50	...	...	...	4	250	250
308	22,725	22,725	1,037	51,850	51,650	4,925	1,23,125	1,22,875	20,989	2,09,897	2,09,577	27,581	4,58,547	4,57,777

FORM A.

STATEMENT SHOWING THE RESULTS OF OBJECTIONS AND APPEALS.

1 CLASS AND GRADE IN WHICH ORIGINALLY ASSESSED.	2 No. of objections.	3 CLASS AND GRADE IN WHICH ASSESSED AFTER DISPOSAL OF OBJECTIONS.								4 No. exempted on objections.	5 No. of persons who appealed.	6 CLASS AND GRADE IN WHICH ASSESSED AFTER DISPOSAL OF APPEALS.								7 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	6	4	1	1	1	1
I.-2	13	...	7	2	1	1	...	1	1	1	...	1	...	...	...	...	...	...	...	...	...	...	...
I.-3	19	...	...	10	6	2	...	...	1	3	...	...	3	...	...	...	...	...	...	...	...	...	...
I.-4	50	...	...	...	26	13	4	4	3	3	...	...	...	3	...	...	...	...	...	...	...	...	...
II.-1	111	...	...	...	...	72	23	2	13	3	...	...	...	2	1	...	...	...	...	...	...	...	...
II.-2	381	...	...	...	...	...	223	135	18	30	...	...	...	...	22	7	...	...	...	...	...	1	...
II.-3	1,444	...	...	...	...	...	1	879	125	100	...	...	...	...	...	...	62	30	...	...	...	8	...
II.-4	4,996	3,156	1,840	187	120	67	...	
Total	7,020	4	8	12	33	88	251	1,021	2,002	328	1	1	3	3	2	23	69	150	76					

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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	8						14	15	16
							Fees charged.								
							Class I.		Class II.		Total.				
							No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.			
H I.	HISSAR.	Bhiwani	33,762	2nd	Rs. 40,893	Rs. A. P. 11 10 7	5	Rs. 800	217	Rs. 3,970	222	Rs. 4,770	Rs. A. P. 21 7 9	Rs. A. P. 141 4 6	6.57
		Hissar	14,167	2nd	16,767	5 4 11	1	100	49	790	50	890	17 12 10	62 13 2	3.53
		Sirsa	12,292	2nd	26,505	3 6 0	1	100	52	795	53	895	16 14 2	72 13 0	4.31
		Hansi	12,656	2nd	13,411	5 4 9	...	...	47	710	47	710	15 1 8	56 1 7	3.71
		Lasa	5,174	...	...	...	...	...	10	145	10	145	14 8 0	28 0 5	1.93
		Total	78,051	...	97,576	7 9 5	7	1,000	375	6,410	382	7,410	19 6 4	94 14 11	4.89
	ROHTAK.	Rohtak	15,699	2nd	9,175	4 3 2	1	150	15	235	16	385	24 1 0	24 8 5	1.02
		Beri	9,695	3rd	8,711	31 3 7	8	1,600	61	1,120	69	2,720	39 6 9	280 8 11	7.11
		Malim	7,315	...	...	...	2	350	17	230	19	580	30 8 5	79 4 7	2.59
		Kalanaur	7,371	...	...	...	...	...	5	115	5	115	23 0 0	15 9 7	0.67
		Kanhaur	5,251	...	...	...	...	...	7	115	7	115	16 6 10	21 14 4	1.33
		Sanghi	5,194	...	...	...	...	...	17	300	17	300	17 10 4	57 12 1	3.27
Jhajjar		11,650	2nd	5,192	13 10 10	...	...	43	710	43	710	16 8 2	60 15 1	3.69	
Bahadargarh		6,674	2nd	4,300	8 15 3	...	...	24	385	24	385	16 0 8	57 11 0	3.59	
Mundlana		5,469	...	...	...	...	...	19	245	19	245	12 14 4	44 12 9	3.47	
Butana		7,656	...	...	...	...	...	26	290	26	290	11 2 6	37 14 1	3.39	
Gohana	7,444	2nd	5,409	7 10 9	...	...	31	415	31	415	13 6 2	55 12 0	4.16		
Baroda	5,900	...	...	...	...	...	13	160	13	160	12 4 11	27 1 10	2.20		
Total	95,318	...	32,787	19 9 3	11	2,100	278	4,320	289	6,420	22 3 5	67 5 7	3.03		
GURGAON.	Farukhnagar	8,738	2nd	6,849	7 12 11	...	...	43	535	43	635	12 7 0	61 3 7	4.92	
	Sohna	7,374	2nd	4,829	6 5 0	...	...	26	305	26	305	11 11 8	41 5 9	3.52	
	Rewari	23,972	2nd	38,107	5 1 0	...	...	120	1,930	120	1,930	16 1 4	80 8 2	5.00	
	Palwal	10,635	2nd	9,879	5 11 6	...	...	37	565	37	565	15 4 4	53 2 0	3.47	
	Hodal	6,453	2nd	2,704	9 15 9	...	...	27	270	21	270	12 13 8	41 13 5	8.25	
	Firozpur	6,898	2nd	6,034	6 3 5	...	...	33	375	33	375	11 5 10	54 8 4	4.79	
Total	64,050	...	68,402	5 13 1	...	...	280	3,980	280	3,980	14 3 5	62 2 2	4.37		

DELHI.	Delhi	1,73,393	1st	3,05,278	9 10 4	60	11,000	945	18,460	1,005	29,460	29 5 0	169 15 11	5-79	
	Sonepat	13,077	2nd	10,903	17 9 0	...	...	110	1,915	110	1,915	17 6 6	146 7 0	8-41
	Ballabgarh	5,821	3rd	4,136	10 8 3	...	...	30	435	30	435	14 8 0	74 11 8	5-15
	Faridabad	7,427	3rd	3,729	10 15 10	...	...	29	410	29	410	14 2 2	55 3 3	3-90
	Total	1,99,718	...	3,24,046	9 15 1	60	11,000	1,114	21,220	1,174	32,220	27 7 1	161 5 2	5-87	
KARNAL.	Karnál	23,133	2nd	20,063	4 13 9	...	...	67	975	67	975	14 8 10	42 2 4	2-89
	Pánipat	25,022	2nd	22,803	3 0 0	...	...	53	685	53	685	12 14 9	27 6 0	2-11
	Kaithal	14,754	3rd	14,410	9 3 8	...	...	72	1,330	72	1,330	18 7 6	64 15 6	3-51
	Sewan	5,717													
	Total	68,626	...	57,276	5 3 6	...	...	102	2,990	192	2,990	15 9 2	43 9 1	2-79
UMBALLA.	Umballa	67,463	2nd	88,940	8 12 5	10	1,200	380	6,605	390	7,805	20 0 2	115 11 1	5-79	
	Jagádhrí	12,300	3rd	19,767	13 12 7	3	400	121	2,325	124	2,725	21 15 7	221 8 9	10-08	
	Buría	7,411	3rd	4,072	7 11 9	...	...	21	315	21	315	15 0 0	42 8 1	2-83
	Rúpar	10,326	3rd	5,662	22 1 3	...	...	78	1,250	78	1,250	16 0 5	121 0 10	7-55
	Sadhaura	10,794	3rd	5,557	16 6 0	1	100	52	810	53	910	17 2 9	84 4 11	4-91	
	Thanesar	6,005	3rd	4,145	14 9 6	2	200	35	405	37	605	16 5 7	100 12 9	6-16	
	Shahabad	10,218	3rd	6,077	20 7 10	1	100	44	1,145	45	1,245	27 10 8	121 13 6	4-40	
	Total	1,24,517	...	1,34,220	11 1 1	17	2,000	731	12,855	748	14,855	19 13 9	111 4 4	6-00	
SIMLA.	Simla	12,305	1st	2,86,636	2 1 3	11	2,900	160	3,065	171	5,965	34 14 1	484 12 2	13-88	
	Total	12,305	...	2,86,636	2 1 3	11	2,900	160	3,065	171	5,965	34 14 1	484 12 2	13-88	
TOTAL DELHI DIVISION		6,42,585	...	10,00,943	7 6 0	106	19,000	3,130	54,840	3,236	78,840	22 13 1	114 14 7	5-03	
JULLUNDUR.	KANGRA.	Kángra	5,387	2nd	4,812	6 12 0	29	325	29	325	11 3 3	60 5 3	5-38
		Nurpur	5,744	2nd	5,124	7 1 11	28	365	28	365	13 0 7	63 8 8	4-87
		Total	11,131	...	9,936	6 15 1	57	690	57	690	12 1 8	61 14 11	5-12
	HOSHIAHPUR.	Hoshíárpur	21,363	2nd	28,791	8 15 11	5	600	122	1,990	127	2,590	20 6 3	121 3 9	5-94
		Hariána	6,472	2nd	2,578	22 14 2	40	590	40	590	14 12 0	91 2 4	6-18
		Garshankar	5,275	3rd	2,053	5 5 8	8	110	8	110	13 12 0	20 13 7	1-51
		Anandpur	5,878	2nd	2,061	6 1 0	11	125	11	125	11 5 9	21 4 0	1-87
		Dasáya	6,248	3rd	2,278	10 12 2	14	245	14	245	17 8 0	39 3 4	2-24
		Urmar	7,120	2nd	4,709	18 0 9	57	850	57	850	14 14 7	119 6 1	8-00
		Miáni	6,499	3rd	1,374	8 2 3	9	120	9	120	13 5 4	18 7 5	1-38
Total	58,855	...	43,944	10 8 6	5	600	261	4,030	266	4,630	17 6 5	78 10 8	4-52		

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	8-13						14	15	16	
							FEES CHARGED.									
							Class I.		Class II.		Total.					
							No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.				
DIVISION.	DISTRICT.	NAME OF TOWN.	Total population.	Class of municipality, if a municipal town.	Income of municipality, if a municipal town.	Percentage borne by license tax assessment to income of municipal town.	Rs.		Rs.		Rs. A. P.		Average fee for each license.	Incidence of taxation per 1,000 of population.	No. of persons taxed per 1,000 of population.	
JULLUNDUR—continued.	JULLUNDUR.	Jullundur City	42,651	2nd	Rs. 32,310	Rs. A. P. 10 11 7	4	Rs. 600	175	Rs. 2,865	179	Rs. 3,465	Rs. A. P. 19 5 9	Rs. A. P. 81 3 10	4-20	
		Do. Cantonment	9,468	2nd	25,197	3 0 3	...	...	50	760	50	760	15 3 2	80 4 4	5-28
		Kartarpur	9,260	3rd	5,320	9 7 11	...	...	39	505	30	505	12 15 2	54 8 7	4-21
		Phillour	7,107	3rd	6,742	10 7 3	...	...	31	705	31	705	22 11 10	99 3 2	4-36
		Nármahal	8,161	3rd	4,930	20 7 9	1	150	44	860	45	110	22 7 1	123 12 2	5-51	
		Bilga	6,634	...	...	...	...	...	33	405	33	405	12 4 4	61 0 9	4-97
		Jandiála	6,326	...	...	...	...	...	20	320	20	320	16 0 0	50 9 4	3-16
		Burka Kalán	5,492	...	...	...	...	...	9	145	9	145	16 1 9	26 6 5	1-64
		Rahon	11,736	3rd	5,936	15 5 3	...	...	57	910	57	910	15 15 5	77 8 8	4-86
		Mahatpur	6,011	3rd	1,878	21 4 9	1	100	24	300	25	400	16 0 0	66 8 9	4-16	
	Nakodar	8,486	3rd	4,938	25 14 9	2	250	55	1,030	57	1,280	22 7 3	150 13 4	6-72		
		Total	1,21,332	...	87,251	11 5 7	8	1,100	537	8,865	545	9,905	18 2 9	81 10 2	4-49	
		LUDHIANA	Ludhiána	44,163	2nd	73,390	8 1 2	6	700	287	5,225	293	5,925	20 3 6	134 2 7	6-63
	Jagraon		16,873	3rd	8,123	24 15 11	4	450	97	1,580	101	2,030	20 1 7	120 4 11	5-92	
	Raikot		9,219	3rd	3,506	21 6 3	...	...	53	750	53	750	14 2 4	81 5 7	5-74
	Machiwara		5,967	3rd	3,014	23 11 6	...	...	42	715	42	715	17 0 4	119 15 10	7-03
			Total	76,222	...	88,033	10 11 3	10	1,150	479	8,270	489	9,420	19 4 2	123 9 4	6-41
		FIROZPUR.	Firozpur City	20,870	2nd	35,072	8 9 1	8	1,100	105	1,905	113	3,004	26 9 6	143 15 9	5-41
	Do. Cantonment		18,700	3rd	10,615	9 15 9	...	...	60	1,069	60	1,060	17 10 8	56 10 11	3-20
	Moga		6,430	2nd	777	10 14 11	...	...	7	85	7	85	12 2 3	13 3 6	1-08
	Mehraj		5,758	...	...	...	...	...	10	170	10	170	17 0 0	29 8 4	1-73
	Dharmkot		6,007	2nd	2,361	27 11 11	...	...	29	655	29	655	22 9 4	109 0 7	4-82
	Fázilka		6,851	2nd	3,063	24 2 7	5	600	111	1,590	116	2,190	18 14 1	319 10 7	16-93	
		Total	64,616	...	57,888	12 6 0	13	1,700	322	5,465	335	7,165	21 6 2	110 14 2	5-18	
	TOTAL JULLUNDUR DIVISION ...	332,156	...	2,87,052	11 1 4	36	4,550	1,656	27,260	1,692	31,810	18 12 10	95 12 3	5-09		

MOOLTAN.	Mooltan	68,674	1st	1,07,510	5 7 4	8	1,300	282	4,570	290	5,870	20 3 10	85 7 7	4 22
	Shujabad	6,458	2nd	6,190	18 2 9	...	...	84	1,125	84	1,125	13 6 3	174 3 3	13'00
	Total	75,132	...	1,13,700	6 2 5	8	1,300	366	5,095	374	6,995	18 11 3	93 1 8	4'97
JHANG.	Jhang Maghiāna	21,629	2nd	24,836	7 3 8	...	...	137	1,795	137	1,795	13 1 8	82 15 10	6 32
	Chiniot	10,731	3rd	7,159	6 14 3	...	...	30	480	30	480	16 0 0	44 11 8	2'80
	Total	32,360	...	31,995	7 9 1	...	...	167	2,275	167	2,275	13 10 0	71 1 8	5'16
MONT. GOMERY.	Kamalia	7,594	2nd	5,828	9 7 0	...	...	42	550	42	550	13 1 6	72 6 9	5'53
	Pāk Pātān	5,993	2nd	6,348	6 14 11	2	200	17	240	19	440	23 2 6	73 6 8	3'17
	Total	13,587	...	12,176	8 2 1	2	200	59	790	61	990	16 3 8	72 13 10	5'00
LAHORE.	Lahore	1,30,960	1st	2,66,125	4 4 10	19	3,500	448	7,955	467	11,455	24 8 5	87 7 6	3'56
	Mian Mir	18,409	...	10,803	16 6 11	4	1,100	40	675	43	1,775	41 4 6	96 6 9	2'33
	Chunian	8,122	3rd	4,807	14 10 8	1	150	39	555	40	705	17 10 0	86 12 10	4'92
	Kasūr	17,336	3rd	15,151	13 0 0	...	...	106	1,970	106	1,970	18 9 4	113 10 2	6'11
	Pabri	6,407	3rd	3,159	20 11 11	...	...	43	655	43	655	15 3 9	102 3 9	6'71
	Khem Karn	5,516	3rd	3,210	19 5 1	...	...	53	620	53	620	11 11 3	112 6 5	9'60
	Raja Jang	5,187	...	...	...	...	...	15	315	15	315	21 0 0	60 11 8	2'89
	Sur Singh	5,104	...	...	...	...	...	12	155	12	155	12 14 8	30 5 11	2'35
	Total	1,97,041	...	3,03,256	5 13 0	23	4,750	756	12,900	779	17,650	22 10 6	89 7 1	3'95
AMRITSAR.	Amritsar	1,51,896	1st	3,09,097	6 10 3	27	4,300	1,002	16,215	1,029	20,515	19 15 0	129 1 9	6'77
	Jandiāla	6,535	3rd	5,190	12 4 11	...	...	38	640	38	640	16 13 6	97 14 11	5'88
	Magiṭha	6,053	3rd	1,812	19 13 9	...	...	26	360	26	360	13 13 6	59 7 7	2'29
	Bundala	5,101	...	...	...	...	...	11	180	11	180	16 5 10	35 4 7	2'15
	Vairowal	5,409	3rd	1,590	26 1 7	...	...	23	415	23	415	18 0 8	76 11 7	4'25
	Sarballi	5,197	...	...	...	...	...	11	260	11	260	23 10 2	50 0 5	2'11
Total	1,80,191	...	3,17,698	7 0 8	27	4,300	1,111	18,070	1,138	22,370	19 10 6	124 1 10	6'32	
GURDAS. PUR.	Batāla	24,281	1st	21,363	16 0 6	8	1,050	105	2,375	130	3,425	13 4 11	141 0 10	4'65
	Dera Nānak	5,956	1st	5,677	9 12 5	...	...	28	555	28	555	19 13 1	93 2 11	4'70
	Dinanagar	5,589	1st	6,698	9 2 10	1	100	33	515	34	615	18 1 5	110 0 7	6'08
	Sujanpur	6,039	1st	3,600	7 5 9	...	...	17	265	17	265	15 9 4	43 14 1	2'81
Total	41,865	...	37,338	13 0 3	9	1,150	183	3,710	192	4,860	25 5 0	116 2 1	4'58	
TOTAL FOR LAHORE DIVISION ...		5,40,176	...	8,16,163	6 12 1	69	11,700	2,642	43,440	2,711	55,140	20 5 5	102 1 3	5'01

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	8						14	15	16							
							DIVISION.	DISTRICT.	NAME OF TOWN.	Total population.	Class of municipality, if a municipal town.	Income of municipality, if a municipal town.				Percentage borne by license tax assessment to income of municipal town.	FEES CHARGED.					
																	Class I.		Class II.		Total.	
																	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.	No. of licenses.	Amount of fees.
					Rs.	Rs. A. P.		Rs.		Rs.		Rs. A. P.	Rs. A. P.									
PINDI.	SIALKOT.	Siālkot	33,850	2nd	43,726	7 3 9	...	...	190	3,165	190	3,165	16 10 6	93 8 0	5.61					
		Daskah	5,525	3rd	2,569	12 4 2	...	...	22	315	22	315	14 5 1	57 1 0	3.98					
		Pasrūr	8,378	3rd	4,041	11 2 2	...	...	28	450	28	450	16 1 1	53 11 5	3.34					
		Siālkot Cantonment	11,912	2nd	9,015	20 6 6	...	100	106	1,740	107	1,840	17 3 1	154 7 5	8.98							
		Total	59,665	...	59,351	9 11 6	1	100	346	5,670	347	5,770	16 10 0	96 11 3	5.80							
	GUJRAT.	Gujrat	18,743	2nd	14,725	5 15 0	...	...	46	875	46	875	19 0 4	46 10 11	2.45					
		Jelālpur	12,839	3rd	7,602	13 15 1	...	...	53	1,060	53	1,060	20 0 0	82 9 0	4.12					
		Kunjab	5,799	3rd	1,443	36 6 1	...	...	37	525	37	525	14 3 0	90 8 6	6.38					
		Dingah	5,015	3rd	0,462	19 3 4	...	...	42	665	42	665	15 13 4	132 9 7	4.37					
		Total	42,396	...	27,232	11 7 7	...	...	178	3,125	178	3,125	17 8 11	64 3 9	4.19					
	GUJRAN-WALA.	Gujranwala	22,884	2nd	37,228	4 10 11	...	100	97	1,645	98	1,745	17 12 10	76 4 1	4.23							
		Aminabad	5,886	2nd	2,161	14 5 6	...	...	16	310	16	310	19 6 0	52 10 1	2.71					
		Wazirabad	16,462	2nd	15,880	5 8 7	...	...	62	880	16	880	14 6 9	53 7 3	3.70					
		Ramnagar	6,830	2nd	3,880	3 7 8	...	...	12	135	12	135	11 4 0	19 12 3	1.75					
		Total	52,062	...	59,149	5 0 4	1	100	186	2,970	187	3,070	16 6 8	58 15 5	3.59							
	SHAHPUR.	Sahiwal	8,880	3rd	6,574	9 11 10	...	...	47	640	47	940	13 9 10	72 1 2	5.29					
Shahpur		7,752	3rd	1,359	13 3 11	...	...	12	180	12	180	15 0 0	23 3 6	1.54						
Miani		8,989	3rd	5,321	14 15 1	...	...	50	795	50	795	15 14 4	98 8 4	6.19						
Bhera		15,165	3rd	10,216	9 4 0	...	100	85	845	59	945	16 0 3	62 5 0	3.89								
Khushab		8,989	3rd	6,881	3 10 2	...	...	17	250	17	250	14 11 4	27 13 0	1.89						
Total	48,855	...	30,351	9 4 2	1	100	184	2,710	185	2,810	15 3 0	57 8 3	3.79									

RAWAL

JHELUM.	Jhelum	21,107	2nd	19,874	9 1 2	3	300	88	1,485	91	1,785	19 9 10	84 9 1	4-31
	Pind Dadan Khan	16,724	2nd	23,417	4 3 8	1	100	67	890	68	990	14 8 11	59 3 2	4-06
	Chakwal	5,777	3rd	3,806	17 9 8	...	...	40	670	40	670	16 12 0	117 3 1	6-99
	Bhoon	5,080	...	...	...	...	...	5	80	5	80	16 0 0	15 12 0	0-98
	Talagang	6,236	3rd	1,532	19 4 9	...	...	22	265	22	265	12 0 8	42 7 11	3-52
	Lawa	6,245	...	...	...	...	...	4	40	4	40	10 0 0	6 6 6	0-64
Total		61,109	...	48,429	7 7 11	4	400	226	3,430	230	3,830	16 10 5	62 10 9	3-75
RAWALPINDI.	Rawalpindi City...	26,785	2nd	95,165	3 5 5	3	750	161	2,430	164	3,180	19 6 3	118 11 6	6-12
	Do. Cantonment...	26,190	3rd	29,580	7 10 3	4	600	88	1,660	92	2,260	24 9 0	86 4 8	3-51
	Hazro	6,533	3rd	13,557	4 4 5	...	...	33	580	33	580	17 9 7	88 12 6	5-05
	Pindigheb	8,583	3rd	3,067	10 6 11	...	...	26	320	26	320	12 4 11	87 4 6	3-05
	Total		68,091	...	1,41369	4 7 9	7	1,350	308	4,990	315	6,340	20 2 0	93 1 9	4-62
TOTAL RAWALPINDI DIVISION ...		3,32,178	...	3,65,881	6 13 0	14	2,050	1,428	22,895	1,442	24,945	17 4 9	75 1 6	4-34

PESHAWAR.

HAZARA.	Baffa	5,410	3rd	2,102	4 12 1	...	...	10	100	10	100	10 0 0	18 7 9	1-84
	Total		5,410	...	2,102	4 12 1	10	100	10	100	10 0 0	18 7 9	1-84
PESHAWAR.	Peshawar City	59,292	2nd	1,49,887	5 9 5	13	2,550	303	5,830	316	8,380	26 8 3	141 5 4	5-32
	Do. Cantonment	20,690	2nd	8,138	7 11 10	...	...	45	630	45	630	14 0 0	30 7 2	2-17
	Naushera Do.	5,473	...	...	...	...	...	20	290	20	290	10 0 0	36 8 8	3-65
	Tongi	9,037	...	...	...	...	...	13	180	13	180	10 0 0	14 6 1	1-43
	Charsadda	8,363	...	...	...	...	...	23	260	23	260	11 4 10	31 1 5	2-75
	Naushera	7,490	...	...	...	...	...	23	290	23	290	12 9 8	38 11 5	3-07
Total		1,10,345	...	1,58,025	13 4 0	13	2,550	427	7,030	440	9,890	22 7 7	89 10 1	3-98
KOHAT.	Kohat	18,179	3rd	14,446	5 2 0	...	...	52	740	52	740	14 3 8	40 11 3	2-86
TOTAL FOR PESHAWAR DIVISION ...		1,33,934	...	1,74,573	6 2 4	13	2,550	489	8,180	502	10,730	21 6 0	80 1 9	3-74

FORM B.—concluded.

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

1	2	3	4	5	6	7	8						14	15	16							
							DIVISION.	DISTRICT.	NAME OF TOWN.	Total population.	Class of municipality, if a municipal town.	Income of municipality, if a municipal town.				Percentage borne by license tax assessment to income of municipal town.	FEES CHARGED.					
																	Class I.		Class II.		Total.	
																	No. of Licenses.	Amount of fees.	No. of Licenses.	Amount of fees.	No. of Licenses.	Amount of fees.
DERAJAT.	BANNU.	Edwardsabad	8,960	2nd	Rs. 15,867	Rs. A. P. 7 13 6	...	...	73	1,245	73	1,245	Rs. A. P. 17 0 10	Rs. A. P. 138 15 3	8 14					
		Isakhel	6,692	3rd	4,582	7 8 5	...	...	16	345	16	345	21 9 0	51 8 10	2 39					
		Kalabagh	6,056	3rd	5,333	9 1 6	...	...	20	485	20	485	24 4 0	80 1 4	3 30					
		Total	21,708	...	25,782	8 0 9	...	...	109	2,075	109	2,075	19 0 7	95 9 4	5 02					
	D. I. KHAN.	Dera Ismail Khan	22,164	2nd	32,213	5 0 5	...	...	125	1,670	125	1,670	13 5 9	75 5 6	5 64					
		Kulachi	7,834	3rd	5,392	14 8 11	1	100	41	685	42	785	18 11 0	100 3 3	5 26							
		Leiah	5,899	3rd	5,476	10 15 4	...	...	37	600	37	600	16 3 5	101 11 5	6 37					
		Total	35,897	...	44,081	6 14 11	1	100	203	2,955	204	3,055	14 15 7	85 1 8	5 68							
	D. G. KHAN.	Dera Ghazi Khan	22,309	2nd	32,915	5 7 5	1	200	113	1,600	114	1,800	15 12 7	80 8 1	5 11							
		Dajal	5,952	3rd	4,620	16 0 3	...	...	53	740	53	740	13 15 4	124 5 2	8 90					
		Total	28,261	...	37,535	6 12 3	1	200	166	2,340	167	2,540	15 3 4	89 14 0	5 90							
		MUZAF. FARGARH.						
TOTAL DERAJAT DIVISION			85,866	...	1,07,398	7 2 3	2	300	478	7,370	480	7,670	15 15 8	89 5 1	5 59							
TOTAL FOR PROVINCE			20,66,895	...	27,52,010	7 6 8	240	40,150	9,823	1,63,985	10,063	2,04,135	20 4 7	98 12 2	4 86							

FORM C.

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

FORM C.

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

1. DIVISION.	2. DISTRICT.	3. No. of Villages.	4. Total population.	5. FEES CHARGED.						11. Average fee for each license.	12. Incidence of taxation per 1,000 of population.	13. No. of persons taxed per 1,000 of population.
				6. Class I.		7. Class II.		8. Total.				
				9. No. of license.	10. Amount of fees.	11. No. of license.	12. Amount of fees.	13. No. of license.	14. Amount of fees.			
DELHI.	Hissár	184	2,18,438	1	150	437	5,800	438	5,950	Rs. A. P. 13 9 4	Rs. A. P. 27 3 10	2-00
	Rohatak	172	3,09,749	4	500	648	9,385	652	9,885	15 2 7	31 14 7	2-11
	Gurgaon	134	1,94,457	2	200	402	5,305	404	5,505	13 10 0	28 4 11	2-07
	Delhi	200	2,65,147	7	750	947	15,595	954	16,345	17 2 1	61 10 3	3-59
	Karnal	201	2,88,438	...	...	621	7,460	621	7,460	12 0 3	25 13 9	2-15
	Umballa	238	3,11,675	11	1,450	962	16,770	973	18,220	18 11 7	58 7 4	3-12
	Simla	5	14,137	2	300	101	1,315	103	1,615	15 10 10	114 3 9	7-28
	Total	1,134	16,02,041	27	3,350	4,118	16,630	4,145	64,980	15 10 9	40 8 11	2-58
JULLUNDUR.	Kangra	147	2,95,717	1	100	410	5,275	411	5,375	13 1 2	18 2 9	1-38
	Hoshiarpur	262	2,58,463	7	1,000	768	10,200	775	11,200	14 7 2	43 5 3	2-99
	Jullundur	178	2,40,209	1	150	573	8,425	574	8,575	14 15 0	35 11 2	2-38
	Ludhiana	184	2,16,797	...	...	544	7,240	544	7,240	13 4 11	33 6 4	2-50
	Ferozpur	237	2,55,843	2	300	517	6,950	519	7,250	13 15 6	28 5 4	2-02
	Total	1,008	12,66,999	11	1,550	2,812	38,090	2,823	39,640	14 0 8	31 4 7	2-22
LAHORE.	Mooltan	284	2,21,597	5	600	827	12,430	832	13,030	15 10 6	58 12 9	3-75
	Jhang	224	1,76,534	6	600	695	10,450	701	11,050	15 12 7	62 9 6	3-97
	Montgomery	235	1,56,689	2	250	552	7,885	564	8,135	14 6 0	51 15 4	3-59
	Lahore	332	4,06,315	3	350	697	9,105	700	9,455	13 8 1	23 4 4	1-72
	Amritsar	218	2,40,626	2	200	492	6,900	494	7,100	14 6 0	29 8 1	2-05
	Gurdaspur	246	2,26,000	9	1,100	632	10,370	641	11,470	17 14 3	50 12 0	2-83
	Total	1,539	14,27,761	27	3,100	3,905	57,140	3,932	60,240	15 5 1	42 3 0	2-75

RAWALPINDI	Siālkot	403	4,41,160	10	1,100	1,177	17,240	1,187	18,340	15 7 2	41 9 2	2 69
	Gujrat	224	1,79,588	...	...	629	7,867	629	7,867	12 8 2	46 1 11	3 69
	Gujranwāla	166	2,17,890	1	100	475	6,650	476	6,750	14 2 11	30 15 8	2 18
	Shabpur	152	1,78,562	3	300	425	5,185	428	5,485	12 13 0	30 11 6	2 39
	Jhelum	167	2,10,591	1	200	502	6,660	503	6,860	13 10 2	32 0 2	2 38
Rawalpindi	172	1,96,237	4	800	769	10,930	773	11,730	15 2 9	59 12 1	3 93	
	Total	1,284	14,15,068	19	2,500	3,977	54,532	3,996	57,032	14 4 4	40 4 10	2 82
PESHAWAR	Hazāra	63	1,02,183	...	...	233	2,365	233	2,865	12 4 9	28 0 7	2 28
	Peshāwar	119	1,72,598	...	...	557	5,325	557	5,325	9 9 0	30 13 8	3 22
	Kohāt	1	13,517	...	...	16	160	16	160	10 0 0	11 13 4	1 18
	Total	197	2,88,298	...	...	806	8,350	806	8,350	10 5 9	29 0 6	2 79
DERAJAT	Bannu	52	1,05,850	...	...	94	1,135	94	1,135	12 1 2	10 11 6	0 88
	Dera Ismail Khan	157	1,90,482	...	...	460	6,465	460	6,465	14 0 10	33 15 0	2 41
	Dera Ghāzi Khan	131	1,56,076	2	200	487	5,725	489	5,925	12 1 10	37 15 4	3 13
	Muzaffargarh	183	1,62,022	1	100	772	10,545	773	10,545	13 12 4	65 11 2	4 77
	Total	523	6,14,430	3	300	1,813	23,870	1,816	24,170	13 4 11	39 5 4	2 95
	GRAND TOTAL	5,685	66,14,597	87	10,800	17,431	2,43,612	17,518	2,54,412	14 8 4	38 7 4	2 51

