

PUNJAB
INCOME TAX REPORT,
1892-1893.

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92-93

REPORT
ON THE
INCOME TAX ADMINISTRATION,
PUNJAB,
FOR THE YEAR
1892-93.

Published by Authority.

Price :—Re. 0-12-0.



Lahore:
THE "CIVIL AND MILITARY GAZETTE" PRESS,
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LIST OF ERRATA.

Income Tax Report for the year 1892-93.

Para. 3 of Punjab Government No. 667 S., dated 18th August 1893, Review of the Report	For Rs.	12,08,231	Read Rs.	12,08,718
Do. 4 of ditto ditto		4,404		4,512

PAGE 1.

Para. 2 of Financial Commissioner's letter No. 465, dated 19th July 1893	...	12,08,231	...	12,08,718
Ditto ditto	...	24,943	...	25,024
Ditto ditto	...	1,89,246	...	1,89,652
Ditto ditto	...	1,93,650	...	1,94,164

PAGE 2.

Collections controlled by the Accountant-
General.

For	1891-92	...	...	...	...	2,00,730	2,01,136
For	1892-93	...	...	...	...	2,06,882	2,07,396

RETURN No. I.

CLASS.	COLUMN 4.		COLUMN 6.		COLUMN 10.	
	For	Read	For	Read	For	Read
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	12,564	12,565	...	...	14,654	14,655
II	11,665	11,668	...	...	13,446	13,449
IV	4,244	4,275	...	...	5,167	5,198
V	1,222	1,234	...	...	1,649	1,661
VI	6,238	6,241	...	...	7,132	7,135
Total ...	39,783	39,833	...	...	48,153	48,203
VII ... ..	...	...	2,911	2,916	14,312	14,317
IX	31,014	31,082	...	...	33,611	33,679
X	29,663	30,050	...	...	31,898	32,285
XI	22,990	22,928	...	...	23,615	23,553
XII	9,611	9,677	...	...	9,611	9,677
Total ...	1,32,049	1,32,508	13,448	13,453	1,45,497	1,45,961
GRAND TOTAL ...	1,71,832	1,72,341	21,818	21,823	1,93,650	1,94,164

RETURN No. III.

CLASS.	COLUMN 4.		COLUMN 5.		COLUMN 6.		COLUMN 16.		COLUMN 17.		COLUMN 20.		COLUMN 22.	
	For	Read	For	Read	For	Read	For	Read	For	Read	For	Read	For	Read
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	14,654	14,655	332	331	3,447	3,445	21,972	21,971	2,21,422	2,21,421	2,21,917	2,21,916	2,19,536	2,19,535
II	13,446	13,449	...	...	...	...	...	...	1,30,451	1,30,448	1,30,615	1,30,618	1,29,854	1,29,857
IV	5,167	5,198	...	...	...	...	...	...	86,093	86,124	86,188	86,219	85,578	85,609
V	1,649	1,661	...	...	...	...	...	...	62,439	62,451	62,499	62,511	62,165	62,177
VI	7,132	7,135	...	...	...	...	...	...	62,684	62,687	62,734	62,735	62,407	62,410
Total	48,153	48,203	535	534	7,818	7,816	41,897	41,896	6,64,468	6,64,516	6,65,429	6,65,477	6,60,398	6,60,446
VII	14,312	14,317	...	...	...	...	...	...	88,501	88,506	88,572	88,577	87,965	87,970
VIII	...	...	10	17	1,571	1,546	1,927	1,925	1,68,103	1,68,078	1,68,130	1,68,105	1,67,126	1,67,101
IX	33,611	33,679	...	...	...	...	...	...	1,19,976	1,20,044	1,19,976	1,20,044	1,18,934	1,19,002
X	31,898	32,285	...	...	...	...	...	...	73,534	73,921	73,534	73,921	73,076	73,463
XI	23,615	23,553	...	...	...	...	...	...	36,668	36,606	36,668	36,606	36,661	36,599
XII	9,611	9,677	...	...	...	...	...	...	16,865	16,931	16,865	16,931	16,865	16,931
Total	1,45,497	1,45,961	55	53	4,526	4,501	4,604	4,602	5,51,519	5,51,958	5,51,617	5,52,056	5,47,833	5,48,272
	1,93,650	1,94,164	590	587	12,344	12,317	46,501	46,498	12,15,987	12,16,474	12,17,046	12,17,533	12,08,231	12,08,718

FROM

J. M. DOUIE, ESQUIRE,

*Offg. Revenue Secretary to Government,
Punjab and its Dependencies,*

TO

THE JUNIOR SECRETARY TO FINANCIAL
COMMISSIONER, PUNJAB.*Dated Simla, 18th August 1893.***Financial.**

SIR,

I AM directed to acknowledge the receipt of your letter No. 465, dated the 19th July 1893, being the Annual Report on the Administration of the Income Tax in the Punjab during the year 1892-93. In reply, I am to convey the following observations.

2. The Report has been submitted with commendable punctuality. It is briefer than that of the previous year, which contained a detailed account of the working of the tax for the six years during which it had been under Mr. Elsmie's control. The Lieutenant-Governor agrees with Mr. Rivaz that a brief report was all that was called for under the circumstances.

3. The total collections for the Province amounted to Rs. 12,08,231, and thus for the first time in the history of the tax touched and slightly exceeded Mr. Elsmie's estimate of 12 lakhs. It is satisfactory to note that the Financial Commissioner attributes this increase entirely to more careful management and not to any undue harshness of assessment. It will be necessary, however, to observe great caution in increasing the present figures.

4. There is an increase this year of Rs. 4,404 under Part I (Salaries and Annuities). The increase is small and calls for no special notice. The decrease of Rs. 2,329 under Part II (Profits of Companies) is considerable. The collections under Part III (Interest on Securities) are as usual insignificant.

5. The Lieutenant-Governor is glad to notice that special attention has been paid this year to the question of assessment in the lowest grade, to which allusion was made in paragraph 7 of last year's Review. Some improvement has already been made in this direction during the past year, the total number of assessees having increased by 459, while the number of those assessed in the lowest grade has increased by 7 only. His Honor hopes that this improvement will be steadily maintained for the future.

6. Of the total number of objections lodged, 69 per cent. were rejected during 1892-93 as compared with 63 per cent. for the previous year. The percentage rose above 80 per cent. in four districts; but Mr. Rivaz explains this to be due to the litigious character of the people in one district and to the leniency of the Commissioner in the other three, all of which are in the same Division. The proportion of objections personally disposed of by Collectors is, on the whole, satisfactory.

7. It is further noticed that the outstandings at the close of the year were Rs. 7,197, of which no explanation is given. Attention was called to this point in paragraph 8 of last year's Review, and it is hoped that measures will be taken to ensure the more speedy collection of the tax during the present year.

8. In conclusion, I am to say that the Lieutenant-Governor desires to thank Mr. Rivaz for the care with which the present Report has been prepared.

I have, &c.,

J. M. DOUIE,

Offg. Revenue Secretary to Government, Punjab.

No. 465.

FROM

PANDIT HARI KISHAN KAUL, M. A.,

Offg. Junior Secretary to the Financial Commissioner, Punjab,

TO

J. M. DOUIE, ESQUIRE,

Offg. Revenue Secretary to Government, Punjab.

Dated LAHORE, the 19th July 1893.

SIR,

I am directed to submit the Income-tax Report of the Punjab for the year 1892-93 with the usual returns and analysis of rulings appended. Last year's Report was in very full detail and contained a history of the administration of the tax throughout the six years during which it had been under Mr. Elsmie's control. Mr. Rivaz has therefore thought that a brief report will suffice this year, and in particular the special notices of each district which formed Part II of last year's Report have been omitted. The monthly comparison of the district Income-tax returns with the returns of the Accounts Department and the reconciliation of the figures of column 20 of the Annual Return No. III with the figures of the Accountant-General for each district for the whole year have been duly carried out. No special action was needed on the Government Review of last year's Report.

2. Column 22 of Return III shows that the total collections for the province reached the figure of Rs. 12,08,231, thus exceeding the estimate made in para. 4 of last year's Report.

Yield of tax.
Mr. Elsmie's opinion was more than once recorded in these Reports to the effect that the total yield of the tax should be about 12 lakhs, but he thought that one or two more years would probably elapse before this sum would be obtained. The increase over last year's figures is Rs. 24,943 of which Rs. 16,052 belongs to that portion of the yield which is controlled by Deputy Commissioners. The Financial Commissioner is glad to be able to point out that this increase has been apparently obtained without any undue pressure. The initial demand for the year 1892-93 for that portion of the tax dealt with by Deputy Commissioners stood at Rs. 10,56,403 as against Rs. 10,56,083 in the previous year. Thus the enhancement in the original assessments was only Rs. 320, and the gain of sixteen thousand rupees in the final demand may fairly be ascribed to general good management and careful working, as the decrease in the amount of the remissions found necessary implies that the assessments were more carefully made in the first instance and that adequate care was exercised in the hearing of petitions of objection and appeals. It was moreover found less necessary to resort to coercive processes for realisation than in any previous year. The amount of Income-tax paid by Government servants rose from Rs. 1,89,246 to Rs. 1,93,650. The figures of the collections for the last six years as controlled by the Accountant-General and by Deputy Commissioners are given in the table below :—

			1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collections controlled by the Accountant-General.			2,07,177	2,06,727	2,39,534	2,00,424	2,02,139	2,00,730	2,00,882
Part I	...	Initial ...	36,621	32,786	38,778	46,049	49,933	53,413	49,549
		Final ...	36,391	32,621	38,627	45,954	49,932	53,385	49,516
Part II	...	Initial ...	13,999	12,490	11,844	14,450	16,212	16,838	14,345
		Final ...	13,999	10,797	11,844	14,339	16,142	16,674	14,345
Part III	...	Initial ...	336	232	845	348	1,017	337	229
		Final ...	336	232	845	348	1,017	337	229
Part IV	...	Initial ...	7,77,195	7,63,108	8,22,710	9,06,601	9,77,187	9,85,495	9,92,280
		Final ...	6,98,795	7,09,781	7,58,549	8,47,896	9,00,898	9,17,234	9,39,592
Total	...	Initial ...	8,28,151	8,08,616	8,74,177	9,67,448	10,44,349	10,56,063	10,56,403
		Final ...	7,49,521	7,53,431	8,09,865	9,08,537	9,67,989	9,87,630	10,03,682
Fines ordered	...	...	Nil.	Nil.	Nil.	5	Nil.	Nil.	Nil.
Penalties ordered	...	...	8,924	4,396	1,726	1,516	1,203	1,549	893
	Total	...	8,924	4,396	1,726	1,521	1,203	1,549	893
Miscellaneous demand	...	...	Not shown.			1,064	3,566	436	1,047
Arrear collections	...	...	60	17,007	3,107	2,768	474	4,560	6,947

Gradation of districts by final demand.

3. The classification of districts according to their final demand is as follows for 1892-93 :—

Class A (under Rs. 15,000).

Hazára.	Bannu.
Kohát.	Dera Gházi Khan.

Class B (Rs. 15,000 to Rs. 20,000).

Kángra.	Shahpur.
Jhang.	Dera Ismail Khan.
Montgomery.	Muzaffargarh.

Class C (Rs. 20,000 to Rs. 25,000).

Gurgáon.	Jhelum.
	Gujrát.

Class D (Rs. 25,000 to Rs. 30,000).

Hoshiárpur.	Gujránwála.
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Class E (Rs. 30,000 to Rs. 40,000).

Hissár.	Ludhiána.
Rohtak.	Gurdáspur.
Karnál.	Ráwalpindí.
Simla.	Pesháwar.
Jullundur.	

Class F (Over Rs. 40,000).

Delhi.	Lahore.
Ambállá.	Amritsar.
Ferozepore.	Siálkot.
Mooltan.	

Thus, as compared with last year, Simla and Jullundur have retrograded from Class F to E, and Jhang from Class C to B, while Kangra has advanced from Class A to B, Gujranwala from Class C to D, and Ludhiana from Class D to E.

4. As regards the administration of the tax so far as it is controlled by Deputy Commissioners, the final demand under Demand under Part I. Part I stood at Rs. 49,516 as compared with Rs. 53,385 in 1891-92. The more noticeable variations were :—

District.	1891-92.	1892-93.	Difference.
	Rs.	Rs.	Rs.
Delhi	4,685	5,356	+ 671
Umballa	3,568	1,464	- 2,104
Kangra	1,440	1,763	+ 323
Jullundur	7,030	3,504	- 3,526
Gurdaspur	1,864	2,164	+ 300

The increase in Delhi is attributed to greater care in assessing those liable under this Part, that in Kangra to the increased emoluments of teaplanters and others, and in Gurdaspur to extra establishment having been entertained by the Egerton Mills Company at Dhariwal. The decrease in Umballa is due to the total removal of the construction staff of the Delhi and Kalka Railway to Bengal, which accounts for a diminution of Rs. 2,131 in the receipts of 1891-92, while in Jullundur the receipts of that year included a recovery of Rs. 3,576 as arrears from the estate of the late Sardar Bikrama Singh, Ahluwalia.

5. The receipts under Part II were only from six districts. The final demand amounted to Rs. 14,345 against Rs. 16,674 in the previous year. The variations between the two years were :—

District.	1891-92.	1892-93.	Difference.
	Rs.	Rs.	Rs.
Delhi	531	1,790	+1,259
Simla	11,253	8,552	- 2,701
Kangra	260	Nil.	- 260
Mooltan	410	1,785	+1,375
Lahore	1,137	1,327	+ 190
Rawalpindi	3,083	42	-3,041
Gurdaspur	Nil.	849	+ 849

No explanation is given of the increase in Delhi. That in Mooltan is attributed to two cotton companies which had quarrelled and temporarily stopped work, having resumed operations; in Lahore to more careful assessment.

The only income under Part III is from Simla, and amounted to Rs. 229 as compared with Rs. 337 in the previous year.

6. Care has continued to be exercised in seeing that persons not really liable to pay Income-tax are exempted from assessment under Part IV. In 1891-92, 19,760 persons were assessed to Income-tax in the lowest grade, out of a total of 40,507 assesseees. In 1892-93, though the number of assesseees in all grades increased by 459, there were only 7 more assesseees added to the lowest grade, and the average incidence per assessee was larger than in the previous year. In this connection certain districts require special notice. In paragraph 9 of last year's Report it was stated that the figures for the districts of Ludhiana, Mooltan and Peshawar seemed to point to the fact that an unduly large number of persons were assessed in the lowest grade. An improvement has been shown this year in respect of the two first-named districts, the percentage of assesseees under Class I to the total number of assesseees having fallen from 58 to 57 in Ludhiana, and from 57 to 56 in Mooltan. But in Peshawar the percentage remains the same as before, and it appears that, for the reasons given in last year's special notice of the Peshawar district, the wealthier classes are still inadequately taxed. It is unsatisfactory to note that the percentage of Class I assesseees has risen from 51 to 53 in the Gurgaon district and the incidence per assessee has become considerably smaller. In Montgomery also the Collector notices in his report that the wealthier classes of cattle-dealers and money-lenders are not sufficiently taxed, and this is borne out by the figures of incidence, which show only Rs. 18 per assessee in this district against the provincial average of Rs. 23. Particular attention has been paid, the Collector observes, to this matter in framing the assessments for the current year. The Gujranwala figures show an improvement under this head, which is satisfactory; not only did the final demand rise by over three thousand rupees, but the incidence per assessee rose also from Rs. 20½ to Rs. 22. Shahpur also shows an increase in final demand with a slight decrease of three in the number of assesseees. Rohtak shows considerable improvement, as the percentage of assesseees in the 1st Class fell from 53 to 50.

Objections.

7. The following table gives comparative figures of objections and remissions for the last two years :—

Year.	Number of objectors per 100 of assesseees.	Percentage of objections accepted.	Percentage of objections rejected.	Amount remitted by Collectors.	Amount remitted by Commissioners.	Total remissions.	Percentage of initial demand remitted.
				Rs.	Rs.	Rs.	
1891-92	20.0	37	63	63,526	4,789	68,317	6.9
1892-93	27.5	31	69	49,632	3,053	52,685	5.3

These figures are satisfactory, and show that as last year there was a marked improvement over all previous years, so again this year there has been a further advance made and the administration of the tax is steadily improving, as year by year enquiries are made, objections sifted, and the true state of the more or less settled incomes of the wealthier traders and residents of the Province becomes more accurately known. A large portion of this improvement is due, in the Financial Commissioner's opinion, to the careful maintenance of the Income-tax Note Books which contain an accurate record of the results of previous enquiries and assessments of former years. The districts which show a larger number of objections in proportion to assesseees are mostly the same as were noticed in paragraph 11 of last year's Report. In Jhang again more than half the assesseees objected, and more than one-third did so in Gurgaon, Jullundur, Gujrat, Gujranwala, Rawalpindi, Peshawar and Kohat. It will be seen that the number of objectors in Montgomery and Jhelum has fallen below, while in Gujranwala it has risen above, the one-third mark.

The highest percentages of acceptances compared to the total number of objections were:—

Rohtak	48 per cent.
Simla	49 "
Ludhiána	46 "
Hazára	60 "
Dera Gházi Khan	48 "
Dera Ismail Khan	47 "

In regard to Rohtak the Financial Commissioner would notice that objections appear to have been admitted somewhat too readily. As to Dera Gházi Khan, it was observed in the special notice of that district at the end of last year's Report that the assessment appeared to be a full one and caution was recommended in the framing of assessments for future years. In spite of this caution, the initial assessment of this district for 1892-93 was put at Rs. 15,644 or Rs. 2,029 above the final demand of the previous year, with the result that a large number of assesses objected successfully, and remissions had to be granted to the extent of Rs. 1,237. The Financial Commissioner would again repeat his caution of last year, and hopes that particular attention will now be paid to the matter.

The percentage of rejected objections was 80 or over in the following districts:—

Jhang	84 per cent.
Siálkot	85 "
Shahpur	87 "
Jhelum... ..	80 "

With regard to Jhang Mr. Rivaz, as having had special knowledge of the district as Commissioner of Lahore, remarks that however lightly the assessments are framed, the people will always bring numerous objections. The initial demand of 1892-93 was fixed at only Rs. 99 higher than the final demand of the previous year, and yet, as has been noticed, more than half of the persons assessed objected. In the Financial Commissioner's opinion the figures of objections for this district do not afford any good criterion of the pressure of the tax upon the inhabitants, and he considers that the district is in fact now somewhat too lightly assessed and that the proportion of rejected objections is not at all too high. As regards the other three districts, it may be noticed that they are all in the Ráwalpindi Division, and the Financial Commissioner is inclined to ascribe both the number of objections and the number of appeals in that Division in part to the readiness with which the present Commissioner generally admits appeals. In none of these three districts does there appear to be any reason to think that undue severity has been shown in disposing of the objections.

8. The whole of the objections were disposed of by the Collector in person in Jhang, Montgomery, Gujrát, Ludhiána and Hazára.

In eight districts the Collector heard more than half the objections, *viz.*—
Hissár, Rohtak, Delhi, Karnál, Kángra, Ferozepore, Siálkot and Bannu.

In six districts the Deputy Commissioner heard more than one-third and less than one-half, *viz.*—

Gurgión, Jullundur, Amritsar, Gujránwála, Dera Ismail Khan and Dera Gházi Khan,

while in nine districts less than one-third were disposed of by the Collectors, *viz.*—

Amballa, Hoshiárpur, Mooltan, Lahore, Gurdáspur, Jhelum, Shahpur, Ráwalpindi and Kohát.

In Simla, the Deputy Commissioner has the powers of a Commissioner for hearing Income-tax appeals, and moreover disposes in person of all objections made by European assesses.

9. The number of appeals made to Commissioners fell from 910 in 1891-92 to 786 in the year under report, and the amount remitted by them from Rs. 4,789 to Rs. 3,056. In this respect also therefore the general working of the tax shows a further improvement. There were again more appeals in the Ráwalpindi Division than in any other. The only two districts which require notice are Lahore, where the appeals numbered 124 and the remissions amounted to Rs. 948, and Gujrát, where 119 appeals were preferred and Rs. 552 were remitted. The figures of the Lahore remissions are however misleading, as Rs. 666 out of the total amount were refunded to one assessee on a technical objection and the amount will be recovered from him as part of his assessment for the current year instead:

10. The provincial proportion of remissions to original demand was, as has been noticed in para. 7 above, only 5.3 per cent. but some districts in which the proportion was larger require special notice. In Rohtak the remissions amounted to Rs. 2,821 out of an initial demand of Rs. 36,344. They appear to have been given too readily, and the Financial Commissioner also regrets to notice that in estimating the initial and final demands for the current year the Deputy Commissioner has allowed a margin of Rs. 4,484 for remissions. This is a very large figure and nothing like this ought to be necessary if the original assessments are made with due care and precaution. The Financial Commissioner would call the special attention of the Deputy Commissioner to this matter. The Karnál figures also require notice. Although the total number of objections fell from 450 to 249, yet the number of objections accepted actually rose very considerably from 76 to 102 and the remissions allowed amounted to Rs. 1,493 against Rs. 995 in the previous year. These figures are not quite satisfactory and point to a weakness in the disposal of objections. Due consideration must however be given to the fact stated by the Collector that the remissions were due in large part to two special causes, *viz.*, the departure of some large canal contractors from the district after the issue of the preliminary assessment lists and the refund of a large amount to a single merchant owing to his losses in trade. In Amballa the remissions amounted to Rs. 3,089 against Rs. 2,561 in 1891-92, but there was at the same time an increase of over Rs. 2,000 in the final demand and the collections were realised without difficulty. On the whole the Financial Commissioner considers the management in this district to have been good. In Kángra the administration has been particularly successful, owing to the intimate knowledge of the district which has been acquired by the Deputy Commissioner (Mr. O'Brien) during the current settlement operations. A large increase has been obtained in the final demand, while the remissions were very small indeed, amounting to only $3\frac{1}{4}$ per cent. of initial demand. The Hoshiárpur figures, on the other hand, show a decline. The initial demand was larger and the final demand smaller than in the year 1891-92. This seems to indicate undue leniency in admitting objections, and the Deputy Commissioner should endeavour to dispose of a larger number of objections in person. The remissions in Jullundur were large, but this has always been the case in this district, and the Financial Commissioner does not see any reason to think that the management of the tax was any less satisfactory during the year under report than in the preceding ones. In Ludhiána the increase in the amount of the remissions from Rs. 1,415 to Rs. 2,100 is the only unsatisfactory feature of the administration. In other respects the working has been good and the steady increase in the final demand has been maintained. The Ferozepore results are distinctly satisfactory and show careful working of the Act. The final demand rose while the remissions fell from Rs. 3,313 to Rs. 1,479. In Lahore the remissions amounted to the large total of Rs. 3,976, and it would seem that the initial demand is probably still fixed somewhat too high and the management is hardly yet in a satisfactory condition. The remissions in Amritsar were again large, but as the final demand rose very considerably and there was a decrease in the number of objections the management must be considered to have been satisfactory, especially as regards the city assessments, where the principal increase occurred. The Financial Commissioner however thinks that the assessment in this district must be now nearly if not quite a full one and would inculcate caution in raising it still higher. With regard to Gurdáspur

the management has been in every way satisfactory and the remissions have fallen from Rs. 1,760 to Rs. 742. The same is the case with Jhelum, where the remissions have also considerably fallen and the management has shown a decided improvement generally as compared with 1891-92. With regard to Ráwalpindi again the same remarks apply, a general improvement being visible which is especially marked in respect to the remissions which fell from Rs. 5,065 to Rs. 2,483. In Hazára the amount remitted was Rs. 848, which is high on an initial demand of only Rs. 8,685. The figures point to either carelessness or misdirected zeal in fixing the original assessments. Pesháwar again requires special notice, as the administration in this district has never been quite satisfactory. The remissions this year, though not quite so large as in 1891-92, were still very considerable, and the fact that these large remissions were given on a comparatively small number of objections seems to indicate a certain degree of carelessness in the framing of the original assessments. What appears to be chiefly needed in this district is the proper taxation of the wealthier classes and to guard against indiscriminate additions to the lowest grades of assesses.

11. It is satisfactory to observe that coercive processes were less resorted to during the year under report than in any previous year. The average number of persons who suffered penalties under the Act in each district was 5 against 7 in 1891-92 and the average amount of the penalty in each case fell from Rs. 50 to Rs. 29. These figures show that the considerable increase which has been obtained from the tax during 1892-93 was quite justified and did not imply any undue pressure or severity of assessment. The district in which the largest use had to be made of the penal provisions of the Act was Jhang, when 41 persons were punished, and the total penalties amounted to Rs. 267. This result is somewhat strange, as this district is, in Mr. Rivaz's opinion, if anything, under-assessed, and the cause must be sought not in the severity of the assessment but in the natural contumacy of the people of these parts, which, as has been already noticed, also accounts for the large number of objections in this district.

12. The balance outstanding at the end of 1891-92 was shown in column 21 of last year's Return No. IV as Rs. 7,806. Of this amount Rs. 1,759 was written off as irrecoverable in seven districts under the Commissioner's orders, and the whole of the remaining Rs. 6,047 was collected. The arrears at the close of the year under report stood at Rs. 7,197, which is a high figure. Of this amount however Rs. 6,216 was under Part IV, and Rs. 2,391 out of this latter amount belonged to the Lahore district, and most of this Lahore balance has been collected, but the Deputy Commissioner reports that only Rs. 457 has been paid into the treasury, and it is feared that something over Rs. 1,000 has been embezzled by the Tahsil Income-tax Muharrir. The matter is under enquiry and will be reported on separately to the Financial Commissioner. With the exception of Lahore, there were no very large balances in any districts. The Delhi and Amballa arrears, which were noticed last year as being very considerable, have been satisfactorily reduced and now stand at only Rs. 635 and Rs. 265 respectively.

13. No comment is needed as to the cost of the administration during the year. The total expenditure stood at Rs. 11,019 against Rs. 10,774.

14. The best reports submitted this year are from Kángra, Ferozepore, Amritsar, Gurdáspur and Shahpur.

I have the honor to be,

Sir,

Your most obedient Servant,

HARI KISHAN KAUL,

Offg. Junior Secretary to Finl. Comr., Punjab.

RETURN No. I.

Statement showing the Collections of the Tax under Act I of 1886, from Salaries, Pensions and Gratuities paid by Government in the year 1892-93.

1	2	3	4	5	6	7	8	9	10	
Class.	INCOME.		PAID BY GOVERNMENT.							
			Salaries.		Pensions and Annuities.		Gratuities.		Total.	
			Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
	Rs.		Rs.		Rs.		Rs.		Rs.	
I	Rs. 500, but less than Rs. 750...	1,006	12,564	139	2,090	...	...	1,145	14,654
II	" 750 " " 1,000...	634	11,665	86	1,781	...	...	720	13,446
III	" 1,000 " " 1,250...	173	3,850	82	2,255	...	...	255	6,105
IV	" 1,250 " " 1,500 ..	139	4,244	31	923	...	...	170	5,167
V	" 1,500 " " 1,750...	48	1,222	15	427	...	...	63	1,649
VI	" 1,750 " " 2,000...	166	6,238	25	894	...	...	191	7,132
	Total ...	2,166	39,783	378	8,370	...	...	2,544	48,153
VII	Rs. 2,000, but less than Rs. 2,500 ...	213	11,401	68	2,911	...	...	281	14,312
VIII	" 2,500 " " 5,000...	258	22,886	59	5,080	...	...	317	27,966
IX	" 5,000 " " 10,000...	172	31,014	14	2,597	...	...	186	33,611
X	" 10,000 " " 20,000 ..	105	29,663	7	2,235	...	...	112	31,898
XI	" 20,000 " " 30,000...	50	22,990	1	625	...	...	51	23,615
XII	" 30,000 " " 40,000...	16	9,611	...	...	...	...	16	9,611
XIII	" 40,000 " " 50,000...	2	2,144	...	...	...	...	2	2,144
XIX	" 50,000 " " 1,00,000...	1	2,340	...	...	...	...	1	2,340
XV	" 1,00,000 or above ...	...	...	...	...	...	...	...	...
	Total VII to XV ...	817	1,32,049	149	13,448	...	...	966	1,45,497
	GRAND TOTAL ...	2,983	1,71,832	527	21,818	...	...	3,510	1,93,650

RETURN No. II.

(RULES 14 AND 20).

Statement showing the Collections of the Tax under Act II of 1886, from Interest on Securities in the year 1892-93.

1	2	3	4	5	6	7	8	9	10
CLASS.	RATE OF TAX.	SECURITIES OF THE GOVERNMENT OF INDIA.		BONDS OR DEBENTURES CHARGED BY PARLIAMENT ON REVENUES OF INDIA.		SECURITIES OF LOCAL AUTHORITIES OR COMPANY.		TOTAL.	
		Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.
		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
I to VI	At 4 pies in the rupee ...	Rs. 72,600	33	...	...	...	...	Rs. 72,600	33
VII to XV	" 5 " " ...	1,45,16,150	13,199	...	...	1,50,000	* 229	1,46,66,150	13,428
	Total ...	1,45,88,750	13,232	...	...	1,50,000	229	1,47,38,750	13,461

* Vide Return No. III, column 13.

Abstract Statement showing the Collections of the Tax

1 CLASS.	2 AMOUNT OF INCOME.		3		4		5		6		7		8		9		10		11		12	
			Salaries, Pen- sions, Annuities and Gratuities paid by Govern- ment.		Salaries, Pen- sions, Annu- ities, and Gratuities paid by Local authority.		SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS AND PRIVATE EMPLOYERS.		Tax levied under		Profits of Companies.											
			Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Section 9 (1).		Section 9 (2).		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.						
							Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.												
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.									
I	500, but less than	750	1,145	14,654	332	3,447	238	2,353	350	1,914	...	...								
II	750 " "	1,000	720	13,446	89	1,387	70	1,141	66	1,054	...	...								
III	1,000 " "	1,250	255	6,105	61	1,334	86	2,088	66	1,430	1	20										
IV	1,250 " "	1,500	170	5,167	20	496	38	1,055	19	498	...	...								
V	1,500 " "	1,750	63	1,649	12	380	19	639	30	978	...	...								
VI	1,750 " "	2,000	191	7,132	21	774	21	818	31	1,018	1	42										
Total of Classes I to VI ...			2,544	48,153	535	7,818	472	8,094	562	6,892	2	62										
VII	2,000, but less than	2,500	281	14,312	27	1,373	36	2,008	28	1,613	1	62										
VIII	2,500 " "	5,000	317	27,966	19	1,571	50	4,130	58	5,105	...	...								
IX	5,000 " "	10,000	186	33,611	9	1,582	14	2,486	14	2,066	4	666										
X	10,000 " "	20,000	112	31,898	...	...	1	383	1	296	4	1,619								
XI	20,000 " "	30,000	51	23,613	...	...	1	555	1	675	1	1,143								
XII	30,000 " "	40,000	16	9,611	...	...	...	...	...	...	2	1,793				
XIII	40,000 " "	50,000	2	2,144	...	...	1	1,073	...	...	1	1,080						
XIV	50,000 " "	1,00,000	1	2,340	...	...	1	1,563	...	...	...	...						
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	2	8,490	
Total of Classes VII to XV ...			966	1,45,497	55	4,526	104	12,198	102	9,755	15	14,853										
GRAND TOTAL ...			3,510	1,93,650	590	12,344	576	20,292	664	16,647	17	14,915										

* These figures are taken from column 4 of Return No. II and cannot be allotted to any N.B.—The final total in column 22 should agree very closely with the Accountant-General's figures, as that

No. III.

20).

under Act II of 1886 in the year 1892-93.

13	14	15	16	17	18	19	19a	20	21	22	23
Interest on securities.	Other sources of Income.		Total collections of Tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous receipts.	Total of columns 17, 18, 19 and 19a.	Refunds.	Net collections.	REMARKS.
Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.							
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	19,907	1,99,054	21,972	2,21,422	370	...	125	2,21,917	2,381	2,19,536	
...	7,577	1,13,423	8,522	1,30,451	136	...	28	1,30,615	761	1,29,854	
...	4,528	90,369	4,997	1,01,346	82	...	15	1,01,443	618	1,00,825	
...	2,822	78,877	3,069	86,003	86	...	9	86,188	610	85,578	
...	1,685	58,793	1,809	62,439	57	...	3	62,499	334	62,165	
...	1,263	52,900	1,528	62,684	48	...	2	62,734	327	62,407	
*33				33	...	...	...	33	...	33	
33	37,782	5,93,416	41,897	6,64,468	779	...	182	6,65,429	5,031	6,60,398	
229	1,255	68,904	1,628	88,501	62	...	9	88,572	607	87,965	
...	1,483	1,20,331	1,927	1,68,103	23	...	4	1,68,130	1,004	1,67,126	
...	468	79,565	695	1,19,976	...	...	...	1,19,976	1,042	1,18,934	
...	119	39,338	237	73,534	...	...	...	73,534	458	73,076	
...	19	10,680	73	36,668	...	...	...	36,668	7	36,661	
...	6	5,461	24	16,865	...	...	...	16,865	...	16,865	
...	5	5,223	9	9,520	...	...	...	9,520	...	9,520	
...	6	10,150	8	14,059	...	...	...	14,059	...	14,059	
...	1	2,004	3	11,094	...	...	...	11,094	606	10,428	
*13,199				13,199	...	...	...	13,199	...	13,199	
13,428	3,362	3,51,262	4,604	5,51,519	85	...	13	5,51,617	3,784	5,47,833	
13,461	41,144	2,44,678	46,501	12,15,987	864	...	195	12,17,046	8,815	12,08,231	

particular class or classes.
Officer has "verified" all the copies of Return III received from districts.

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICTS.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
		Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
DELHI.	Hissar	20	499	...	499	...	499	20	499	...	...	...	...
	Rohtak	11	145	...	145	...	145	11	145	...	...	...	...
	Gurgaon	17	335	...	335	...	335	17	335	...	...	...	...
	Delhi	140	5,356	...	5,356	...	5,356	140	5,356	...	...	...	...
	Karnal	23	646	...	646	...	646	23	646	...	...	...	...
	Umballa	60	1,464	...	1,464	...	1,464	60	1,464	...	...	...	...
	Simla	216	8,463	...	8,463	...	8,463	216	8,463	2	36	...	...
Total for Division ..	487	16,908	...	16,908	...	16,908	487	16,908	2	36	...	...
JULLUNDUR.	Kangra	59	1,774	3	1,763	...	1,763	58	1,763	...	...	...	...
	Hoshiarpur	23	528	...	528	...	528	23	528	...	...	...	...
	Jullundur	49	3,504	...	3,504	...	3,504	49	3,504	...	...	...	...
	Ludhiana	32	687	...	687	...	687	32	687	...	...	...	...
	Ferozepore... ..	82	2,224	...	2,224	...	2,224	82	2,224	...	...	...	...
	Total for Division...	245	8,717	3	8,706	...	8,706	244	8,706	...	...	...	...
LAHORE.	Mooltan	38	743	...	743	...	743	38	743	...	...	...	...
	Jhang	21	250	...	250	...	250	21	250	...	...	...	...
	Montgomery	8	113	1	101	...	101	7	101	...	...	...	...
	Lahore	476	8,611	...	8,611	...	8,611	476	8,611	...	...	...	...
	Amritsar	140	3,480	...	3,480	...	3,480	140	3,480	...	...	...	...
	Gardaspur	70	2,164	...	2,164	...	2,164	70	2,164	...	...	...	...
Total for Division...	753	15,361	1	15,349	...	15,349	752	15,349	...	...	...	...
RAWALPINDI.	Sialkot	52	1,538	...	1,538	...	1,538	52	1,538	...	...	...	...
	Gujrat	19	371	...	371	...	371	19	371	...	...	...	...
	Gujranwala	23	524	...	524	...	524	23	524	...	...	...	...
	Shahpur	17	289	...	289	...	289	17	289	...	...	...	...
	Jhelum	22	380	...	380	...	380	22	380	...	...	...	...
	Rawalpindi	90	3,712	1	3,712	...	3,712	90	3,712	...	...	...	...
Total for Division...	223	6,814	1	6,814	...	6,814	223	6,814	...	...	...	...
PESHAWAR.	Hazara	17	241	...	241	...	241	17	241	...	...	...	...
	Peshawar	25	403	...	403	...	403	25	403	...	...	...	...
	Kohat	13	180	...	180	...	180	13	180	...	...	...	...
	Total for Division...	55	824	...	824	...	824	55	824	...	...	...	...
DERAJAT.	Banna	10	97	1	87	...	87	9	87	...	...	...	...
	Dera Ismail Khan... ..	33	435	...	435	...	435	33	435	...	...	...	...
	Dera Ghazi Khan	20	280	...	280	...	280	20	280	...	...	...	...
	Mutaffargarh	8	113	...	113	...	113	8	113	...	...	...	...
	Total for Division...	71	925	1	915	...	915	70	915	...	...	...	...
GRAND TOTAL ...	1,834	49,540	6	49,516	...	49,516	1,831	49,516	2	36	...	...

Balances of amounts due under Act II of 1886, in the year 1892-93.

14	14a	15	16	17	18	19	19a	20	21	22	
Arrear of previous year.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14a.	Collections.							Balance.	REMARKS.
Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	499	489	...	...	...	...	489	10	
...	...	145	145	...	...	...	...	145	...	
...	...	335	335	...	...	...	...	335	...	
76	138	5,570	5,151	...	...	76	138	5,365	205	
...	...	646	646	...	...	...	...	646	...	
34	...	1,498	1,464	...	...	34	...	1,498	...	
512	...	9,911	7,723	36	...	512	...	8,271	740		
622	138	17,704	15,953	36	...	622	138	16,749	955		
...	...	1,763	1,763	...	...	...	...	1,763	...	
...	...	528	528	...	...	...	...	528	...	
10	37	3,551	3,492	...	...	10	37	3,539	12	
...	...	687	687	...	...	...	...	687	...	
...	...	2,224	2,224	...	...	...	...	2,224	...	
10	37	8,753	8,694	...	...	10	37	8,741	12	
...	...	743	743	...	...	...	...	743	...	
...	...	250	250	...	...	...	...	250	...	
...	...	101	87	...	...	...	...	87	14	
...	...	8,611	8,611	...	...	...	...	8,611	...	
...	...	3,480	3,480	...	...	...	...	3,480	...	
...	...	2,164	2,164	...	...	...	...	2,164	...	
...	...	15,349	15,335	...	...	...	...	15,335	14	
...	...	1,538	1,538	...	...	...	...	1,538	...	
...	...	371	371	...	...	...	...	371	...	
...	...	524	524	...	...	...	...	524	...	
...	...	289	289	...	...	...	...	289	...	
...	...	380	380	...	...	...	...	380	...	
...	...	3,712	3,712	...	...	...	...	3,712	...	
...	...	6,814	6,814	...	...	...	...	6,814	...	
...	...	241	241	...	...	...	...	241	...	
...	...	403	403	...	...	...	...	403	...	
...	...	180	180	...	...	...	...	180	...	
...	...	824	824	...	...	...	...	824	...	
...	...	87	87	...	...	...	...	87	...	
...	...	435	435	...	...	...	...	435	...	
...	...	280	280	...	...	...	...	280	...	
...	...	113	113	...	...	...	...	113	...	
...	...	915	915	...	...	...	...	915	...	
632	175	50,359	48,535	36	...	632	175	49,378	981		

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICTS.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
		Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
DELHI.	Hissár ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Rohtak ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgáon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi	4	1,790	...	1,790	...	1,790	4	1,790	...	...	...	...
	Karnál ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla	3	8,552	...	8,552	...	8,552	3	8,552	...	...	...	...
Total for Division	7	10,342	...	10,342	...	10,342	7	10,342	...	...	...	...
JULLUNDUR.	Kángra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiárpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiána ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
LAHORE.	Mooltan	6	1,785	...	1,785	...	1,785	6	1,785	...	...	...	...
	Jhang ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Lahore	2	1,327	...	1,327	...	1,327	2	1,327	...	...	...	...
	Amritsar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Gurdáspur	1	849	...	849	...	849	1	849	...	...	...	...
Total for Division	9	3,961	...	3,961	...	3,961	9	3,961	...	...	...	...
RAWALPINDI.	Siálkot ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujrát ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujránwála ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Shahpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Ráwalpindi	1	42	...	42	...	42	1	42	...	...	...	...
Total for Division	1	42	...	42	...	42	1	42	...	...	...	...
PESHAWAR.	Hazára ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Pesháwar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Kohát ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
DERAJAT.	Bannu ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismáil Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Gházi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL ...	17	14,345	...	14,345	...	14,345	17	14,345	...	...	...	...

Chapter III B and

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICTS.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
		Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
DELHI.	Hissár ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Rohatak ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgaon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Karnal ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla ... ..	...	229	...	229	...	229	...	229	...	...	...	...
Total for Division	...	229	...	229	...	229	...	229	...	...	...	...
JULLUNDUR.	Kángra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiárpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiána ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
LAHORE.	Mooltan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhang ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Lahore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Amritsar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Gurdáspur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
RAWALPINDI.	Siálkot ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujrát ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujránwála ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Shahpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ráwalpindi ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
PESHAWAR.	Hazára ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Pesháwar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Kohát ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
DERAJAT.	Bannu ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ghási Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	...	229	...	229	...	229	...	229	...	...	...	...

Chapter III C and

Statement showing the Original and Final Demands and Uncollecte d

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICTS.	Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
DELHI.	Hissár	1,531	32,823	105	32,256	...	32,256	1,510	32,256	1	10	...	...
	Robtak	1,583	36,344	354	33,523	2	33,523	1,518	33,523	2	10	...	...
	Gurgáon	1,262	22,270	380	20,503	2	20,493	1,169	20,493	...	...	...	...
	Delhi	2,446	75,702	425	72,165	4	72,165	2,353	72,165	9	37	...	...
	Karnál	1,932	38,673	249	37,200	1	37,180	1,856	37,180	4	45	...	...
	Umballa	2,671	76,347	827	72,945	18	72,913	2,552	72,913	...	...	...	...
	Simla	547	23,787	126	22,387	20	22,251	511	22,251	...	...	...	...
	Total for Division ...	11,972	3,05,946	2,475	2,90,979	47	2,90,781	11,469	2,90,781	16	102	...	...
JULLUNDUR.	Kángra	834	14,218	123	13,720	15	13,710	808	13,710	2	10	...	...
	Hoshiárpur ...	1,526	31,444	484	28,901	40	28,791	1,438	28,791	5	14	...	...
	Jullundur ...	1,647	38,373	646	35,401	81	35,276	1,567	35,276	14	135	...	...
	Ladhána	1,704	32,131	382	30,043	12	30,008	1,582	30,008	2	10	...	...
	Ferozepore ...	1,559	40,895	242	39,461	18	39,416	1,529	39,416	...	...	...	...
		Total for Division ..	7,270	1,57,061	1,877	1,47,526	166	1,47,201	6,924	1,47,201	23	169	...
LAHORE.	Mooltan	1,992	39,887	365	38,827	...	38,827	1,937	38,827	1	10	...	...
	Jhang	1,068	20,332	557	19,534	23	19,534	1,021	19,534	41	267	...	...
	Montgomery ...	1,054	19,767	271	18,657	20	18,650	1,017	18,650	5	15	...	...
	Lahore	2,197	62,844	488	59,816	124	58,868	2,078	58,868	1	3	...	...
	Amritsar	2,213	62,114	218	59,651	6	59,651	2,174	59,651	4	36	...	...
	Gurdáspur	1,193	30,835	278	30,131	32	30,093	1,160	30,093	...	...	...	...
	Total for Division ...	9,717	2,35,779	2,177	2,26,616	205	2,25,623	9,387	2,25,623	52	331	...	...
RAWALPINDI.	Siálkot	2,177	57,704	627	56,557	33	56,431	2,127	56,431	4	90	...	...
	Gujrát	1,226	24,404	492	23,381	119	22,829	1,163	22,829	19	8	...	...
	Gujránwála ...	1,292	28,051	464	26,639	41	26,424	1,203	26,424	8	6	...	...
	Shahpur	862	16,447	210	16,090	4	16,075	841	16,075	...	...	...	...
	Jhelum	1,049	25,868	322	24,803	45	24,569	1,019	24,569	...	...	...	...
	Ráwalpindi ...	1,613	35,595	737	33,407	72	33,112	1,478	33,112	23	67	...	...
	Total for Division ...	8,219	1,88,069	2,852	1,80,877	314	1,79,440	7,831	1,79,440	54	171	...	...
PESHAWAR.	Hazára	566	8,685	141	7,837	...	7,837	513	7,837	1	10	...	...
	Pesháwar	1,687	36,311	717	32,117	8	32,117	1,541	32,117	...	...	...	...
	Kohát	270	4,479	104	4,118	8	4,118	246	4,118	...	...	...	...
	Total for Division ...	2,523	49,475	962	44,072	16	44,072	2,300	44,072	1	10	...	...
DERAJAT.	Bannu	473	7,754	153	7,082	2	7,072	417	7,072	...	...	...	...
	Dera Ismail Khan.	946	16,607	277	15,421	22	15,395	877	15,395	...	...	...	...
	Dera Gházi Khan...	884	15,644	233	14,454	6	14,407	834	14,407	3	25	...	...
	Muzaffargarh ...	944	15,945	175	15,621	8	15,601	927	15,601	5	46	...	...
		Total for Division ...	3,247	55,956	838	52,578	38	52,475	3,055	52,475	8	74	...
	GRAND TOTAL ...	42,948	9,92,280	11,181	9,42,648	786	9,39,592	40,966	9,39,592	154	857	...	...

Chapter III D and

Balances of amounts due under Act II of 1886, in the year 1892-93.

14	14a	15	16	17	18	19	19a	20	21	22	
Arrear of previous year.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14 a.	Collections.							Balance.	REMARKS.
Amount.	Amount.	Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
...	...	32,266	32,256	10	...	...	...	32,266	...	
...	...	33,533	33,523	10	...	...	...	33,533	...	
78	8	20,579	20,483	...	...	20	8	20,511	...	Rs. 68 irrecoverable.
1,887	125	74,214	71,530	37	...	1,329	125	73,021	635	„ 558 struck off.	
...	25	37,250	37,140	45	...	...	25	37,210	40	
1,014	...	73,927	72,648	...	...	1,014	...	73,662	265	
569	...	22,820	21,336	...	...	569	...	21,905	612	Column 15 includes Rs. 303 on account of refunds made during the year.
3,548	158	2,94,589	2,88,916	102	...	2,932	158	2,92,108	1,552		
...	...	13,720	13,644	10	...	...	...	13,654	66	
35	...	28,840	28,791	14	...	35	...	28,840	...	Rs. 35 struck off.	
309	...	35,720	35,106	102	...	274	...	35,482	203	Rs. 35 irrecoverable.	
...	18	30,036	29,973	10	...	...	18	30,001	...	Rs. 20 irrecoverable.
20	9	39,445	39,396	...	...	20	9	39,425	...	
364	27	1,47,761	1,46,910	136	...	329	27	1,47,402	269		
28	...	38,865	38,719	10	...	28	...	38,757	108		
...	42	19,843	19,534	267	...	...	42	19,843	...	Rs. 27 irrecoverable.
...	...	18,665	18,610	8	...	...	...	18,618	20	
328	...	59,199	56,477	3	...	328	...	56,808	2,391		
20	...	59,707	59,640	36	...	20	...	59,696	11		
105	1	30,199	30,048	...	...	80	1	30,129	45	Rs. 25 struck off.
481	43	2,26,478	2,23,028	324	...	456	43	2,23,851	2,575		
10	...	56,531	56,346	48	...	...	...	56,394	127	Rs. 10 irrecoverable.
40	46	22,923	22,814	8	...	40	46	22,908	15		
...	...	26,430	26,424	6	...	...	...	26,430	...	
...	...	16,075	16,075	...	...	...	...	16,075	...	
...	4	24,573	24,569	...	...	...	4	24,573	...	
344	...	33,523	32,349	67	...	344	...	32,760	763		
394	50	1,80,055	1,78,577	129	...	384	50	1,79,140	905		
...	...	7,847	7,647	10	...	...	...	7,657	...	Rs. 190 irrecoverable.
163	...	32,280	31,597	...	...	153	...	31,750	530	
413	21	4,552	3,948	...	...	371	3	4,322	230	
576	21	44,679	43,192	10	...	524	3	43,729	760		
52	...	7,124	6,982	...	...	17	...	6,999	125	
...	...	15,395	15,395	...	...	...	...	15,395	...	Rs. 58 irrecoverable.
...	...	14,432	14,349	25	...	...	...	14,374	30	
...	3	15,653	15,591	29	...	...	3	15,623	30	
52	3	52,604	52,317	54	...	17	3	52,391	155		
5,415	302	9,46,166	9,32,940	755	...	4,642	284	9,38,621	6,216	Rs. 618 struck off, Rs. 408 irrecoverable, and Rs. 303 on account of refunds made during the year included in column 15 and excluded from column 20.	

Statement showing the Original and Final Demands and Uncollected

1	1a	2	3	4	5	6	7	8	9	10	11	12	13
DIVISION.	DISTRICTS.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.	
		Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of tax.	Number.	Amount.	Number.	Amount.
TOTAL OF PROVINCE.			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
	Chapter III A and Part I and Schedule II	1,834	49,549	6	49,516	...	49,516	1,831	49,516	2	36	...	...
	Chapter III B and Part II and Schedule II	17	14,345	...	14,345	...	14,345	17	14,345	...	...	...	...
	Chapter III C and Part III and Schedule II ... ..	...	229	...	229	...	229	...	229	...	...	...	...
	Chapter III D and Part IV and Schedule II	42,948	9,92,280	11,181	9,42,648	786	9,39,592	40,966	9,39,592	154	857	...	...
	GRAND TOTAL ...	44,799	10,56,403	11,187	10,06,738	786	10,03,682	42,814	10,03,682	156	893	...	...

Balances of amounts due under Act II of 1886, in the year 1892-93.

14	14a	15	16	17	18	19	19a	20	21	22	
Arrear of previous year.	Miscellaneous demand.	Total of columns, 9, 11, 13, 14 and 14a.	Collections.						Total.	Balance.	REMARKS.
Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
632	175	50,359	48,535	36	...	632	175	49,378	981		
...	570	14,915	14,345	...	...	...	570	14,915	...	
...	...	229	229	...	...	...	...	229	...	
5,415	302	9,46,166	9,32,940	755	...	4,642	284	9,38,621	6,216		
6,047	1,047	10,11,669	9,96,049	791	...	5,274	1,029	10,03,143	7,197		

Return No. III can thus be reconciled with Return No. IV.

	Rs.
Column 22 of Return No. III	12,08,239
Deduct.—Accountant-General's figures from columns 4 and 13 of Return III	2,06,890
Sums still to be refunded	493
Realized in excess in Gurdaspur District	88
Sums recovered in one district on account of another	1,435-2,08,906
	<u>9,99,333</u>
Add.—Refunds on account of previous years	2,438
Sums recovered in one district on account of another	1,316
Refunds to Government officials	55
Due to fractions	1 × 3,810
Column 20 of Return No. IV	10,03,143

RETURN No. VI.

(RULE 20).

Statement of expenditure incurred in the assessment and collection of the Tax under Act II of 1886 in the year 1892-93.

1	2	3	4	5	6	7
DIVISION.	DISTRICT.	Establishment.	Travelling allow- ance.	Contingencies.	Total.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
DELHI.	Hissár	345	...	3	348	
	Rohtak	300	...	30	330	
	Gurgáon	315	...	...	315	
	Delhi	600	...	...	600	
	Karnál	330	...	10	340	
	Umballa	480	...	41	521	
	Simla	947	42	87	1,076	
	Total for Division ...	3,317	42	171	3,530	
JULLUNDER.	Kángra	300	...	...	300	
	Hoshiárpur	300	...	...	300	
	Jullundur	300	...	...	300	
	Ludhiána	345	...	6	351	
	Ferozepore	390	...	...	390	
	Total for Division ...	1,635	...	6	1,641	
LAHORE.	Mooltan	463	...	...	463	
	Jhang	345	...	1	346	
	Montgomery	324	...	3	327	
	Lahore	452	...	17	469	
	Amritsar	382	...	5	387	
	Gurdáspur	353	...	...	353	
	Total for Division ...	2,319	...	26	2,345	
RAWALPINDI.	Siálkot	300	...	1	301	
	Gujrát	285	...	2	287	
	Gujránwála	285	...	...	285	
	Shahpur	240	...	...	240	
	Jhelum	360	...	...	360	
	Ráwalpindi	399	...	...	399	
	Total for Division ...	1,869	...	3	1,872	
PESHAWAR.	Hazára	90	...	...	90	
	Pesháwar	384	...	...	384	
	Kohát	30	...	...	30	
	Total for Division ...	504	...	...	504	
DERAJAT.	Bannu	120	...	...	120	
	Dera Ismail Khan	300	...	15	315	
	Dera Gházi Khan	300	...	7	307	
	Muzaffargarh	285	...	...	285	
	Total for Division ...	1,005	...	22	1,027	
	Pay of Income Tax Clerk, Financial Commissioner's Office	100	...	...	100	
	GRAND TOTAL ...	10,749	42	228	11,019	

ANALYSIS OF RULINGS PASSED

BY THE

GOVERNMENT OF INDIA, THE PUNJAB GOVERNMENT, AND
THE FINANCIAL COMMISSIONER IN 1892-93.

SECTION AND SUBJECT.	SUBSTANCE OF RULING OR ORDER.	REFERENCE.
SECTION V (1) <i>g</i> . Amounts paid on account of fire insurance not to be deducted in assessing income tax on the estimated renting value of house property.	34 <i>a</i> . Held that the payments made by the United Service Club, Simla, on account of fire insurance, are not to be deducted for the purposes of income tax assessment from the estimated renting value of the Club buildings.	F. C.'s No. 7857, dated 21st December 1892.
SECTION VII. Procedure for obtaining at the close of the year refund of income tax on the ground of total income being less than Rs. 500.	58 <i>a</i> . See Correction Slip, dated 22nd February 1893, to page 73 of Punjab Income Tax Manual.	G. of I. (Dept. F. and C.) Resolution No. 220 S. R., dated 17th January 1893.
SECTION XXXIII. Interpretation of the provisions of Section 33 of Act II of 1886.	124 <i>a</i> . If for any legitimate cause the income of the past year upon which an assessment is based is not realized in the current year, the person taxed is entitled to have his assessment amended, and to pay tax only on so much income as he has actually received.	G. of I. (Separate Revenue) No. 3531, dated 30th August 1892; P. G. No. 1663, dated 19th September 1892; F. C.'s Memo. No. 6547, dated 27th October 1892.
SECTION XLIV. Commissariat Department cannot be compelled to furnish figures of sums paid to contractors.	144 <i>a</i> . Held that the Commissariat Department cannot be compelled to furnish figures of sums paid by it to contractors for purposes of income tax assessment.	G. of I. (F. and C. Dept.) No. 273 S., dated 14th July 1892; P. G. (Finl. Dept.) No. 2060, dated 23rd November 1892; F. C.'s No. 7291, dated 30th November 1892.
SECTION XLVII. Irrecoverable balances how to be dealt with.	146 <i>e</i> . Prescribes the procedure to be followed in dealing with irrecoverable balances of income tax.	F. C.'s Memo. No. I of 1892.

