

PUNJAB
INCOME TAX REPORT,
1893-1894.

11273

WEST PAKISTAN CIVIL SECRETARIAT
LIBRARY COPY

(To be returned to the Library when done with)

E-16
393-94

REPORT
ON THE
INCOME TAX ADMINISTRATION,
PUNJAB,
FOR THE YEAR
1893-94.

Published by Authority.

Price—Re. 0-10-0.



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

1894.

11273

REPORT

ON THE

INCOME TAX ADMINISTRATION,

PUNJAB,

FOR THE YEAR

1893-94.

Published by Authority.



Lahore:

THE "CIVIL AND MILITARY GAZETTE" PRESS,

Contractors to the Punjab Government.

List of corrections due to revised figures supplied by Accountant-General after publication of the Income Tax Report for the year 1893-94.

	<i>For</i>	<i>Read</i>
	<i>Rs.</i>	<i>Rs.</i>
Para. 3, line 2, of Punjab Government No. 692S., dated 28th August 1894. Review of the Report	12,52,198	12,53,534
Para. 3, line 5, Ditto	41,659	42,995
„ 3, „ 6, Ditto	15,557	16,893
PAGE 1—		
Para. 2 of Financial Commissioner's letter No. 506, dated 8th August 1894.		
Collections by Accountant-General... ..	2,22,953	2,24,289
Grand Total Yield of Tax	12,52,198	12,53,534
PAGE 2—		
Para. 2, Total Collections shown above	12,52,198	12,53,534
Total (after addition)	12,53,276	12,54,612
Net Rs.	12,50,277	12,51,613
Net collections shown in column- 22 of Return III	12,50,275	12,51,611
Para. 3, Comparative Statement of Yield.		
Collections controlled by Accountant-General for 1893-94	2,22,953	2,24,289
Total for 1893-94	12,52,198	12,53,534
Difference between collections by Accountant- General	+15,557	+16,893
Total difference	+41,659	+42,995
Para. 4, collections by the Accountant-General for 1893-94	2,22,953	2,24,289
Do. First line below the table	15,557	16,893

RETURN No. I.

CLASS.	COLUMN 3.		COLUMN 4.		COLUMN 5.		COLUMN 6.		COLUMN 9.		COLUMN 10.	
	For	Read	For	Read	For	Read	For	Read	For	Read	For	Read
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,031	1,033	12,870	12,901	...	...	...	...	1,163	1,165	14,934	14,965
II	673	674	11,769	11,799	...	...	...	...	777	778	13,750	13,780
III	177	178	3,919	3,931	97	98	2,235	2,251	274	276	6,154	6,182
IV ... ..	...	...	4,158	4,167	...	...	...	...	...	...	5,089	5,098
V ... ..	...	...	1,341	1,344	...	...	...	...	...	...	1,860	1,863
VI ... ..	...	...	5,960	5,998	...	...	...	...	...	...	6,793	6,831
Total	2,241	2,245	40,017	40,140	401	402	8,563	8,579	2,642	2,647	48,580	48,719
VII ... ..	...	...	11,271	11,279	62	63	3,252	3,320	278	279	14,523	14,599
VIII	303	304	25,399	25,427	87	88	5,689	5,699	390	392	31,088	31,126
IX	191	193	33,920	34,689	...	...	...	...	203	205	35,994	36,703
X	100	102	29,686	29,883	...	...	...	...	107	109	31,941	32,188
XI ... ..	...	...	24,204	24,321	...	...	...	...	...	...	24,829	24,946
Total	871	876	1,43,364	1,44,483	169	171	13,895	13,973	1,040	1,047	1,57,259	1,58,456
GRAND TOTAL	3,112	3,121	1,83,381	1,84,623	570	573	22,458	22,552	3,682	3,694	2,05,839	2,07,175

11:

RETURN No. III.

CLASS.	COLUMN 3.		COLUMN 4.		COLUMN 16.		COLUMN 17.		COLUMN 20.		COLUMN 22.	
	For	Read	For	Read	For	Read	For	Read	For	Read	For	Read
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,163	1,165	14,934	14,965	21,604	21,606	2,18,190	2,18,221	2,19,069	2,19,100	2,16,911	2,16,942
II	777	778	13,750	13,780	8,839	8,840	1,34,898	1,34,928	1,35,311	1,35,341	1,34,739	1,34,769
III	274	276	6,154	6,182	5,150	5,152	1,03,884	1,03,912	1,04,192	1,04,220	1,03,687	1,03,715
IV	...	...	5,089	5,098	...	...	86,200	86,209	86,362	86,371	85,877	85,886
V	...	...	1,860	1,863	...	...	65,174	65,177	65,407	65,410	65,156	65,159
VI	...	...	6,793	6,831	...	...	64,258	64,296	64,323	64,361	64,009	64,047
Total	2,642	2,647	48,580	48,719	42,115	42,120	6,72,630	6,72,769	6,74,690	6,74,829	6,70,405	6,70,544
VII	278	279	14,523	14,599	1,674	1,675	90,988	91,064	91,133	91,209	90,573	90,649
VIII	390	392	31,088	31,126	2,092	2,094	1,77,775	1,77,813	1,78,116	1,78,154	1,77,294	1,77,332
IX	203	205	35,994	36,763	733	735	1,27,350	1,28,119	1,27,350	1,28,119	1,24,990	1,25,759
X	107	109	31,941	32,138	240	242	76,590	76,787	76,590	76,787	75,941	76,138
XI	...	...	24,829	24,946	...	...	33,957	34,074	33,957	34,074	33,796	33,913
Total	1,040	1,047	1,57,259	1,58,456	4,846	4,853	5,85,013	5,86,210	5,85,499	5,86,696	5,79,870	5,81,067
GRAND TOTAL	3,682	3,694	2,05,839	2,07,175	46,961	46,973	12,57,643	12,58,979	12,60,189	12,61,525	12,50,275	12,51,611

No. 1212

J. M. DOUGLAS
Chf. Revenue Secretary to Government
Paris and in Department

The JUNIOR SECRETARY TO THE FINANCIAL
COMMISSIONERS, PUNJAB

Date: Delhi, 28th August 1911

Financial
Sir

1. Am directed to acknowledge the receipt of your letter No. 501 dated the 26th of August 1911, being the Annual Report on the Administration of the Income Tax in the Punjab during the year 1909-10, and to convey the following remarks.

2. The present Report is a brief one. The last of last year. The Lieutenant-Governor thinks that the suggestions made in paragraph 22, to review the position of each district separately (say) every third year, is a good one and might with advantage be carried out. A district analysis was last made in the Report for 1891-92.

3. The total collections for the Province amounted this year to Rs. 12,22,128, as against Rs. 12,18,283 in 1899-92. It now seems probable as pointed out by Mr. O'Grady that the total yield of the tax in the Punjab will in time exceed 12 lakhs instead of the 12 lakhs formerly estimated as the maximum by Mr. Evans. Of the total increase of Rs. 41,845, a sum of Rs. 15,567 is derived from the tax and an official estimate, and as conjectured by the Financial Commissioners, this increase is no doubt largely due to the year of exchange compensation.

4. Of the taxation controlled by Collectors, Part IV (Other sources of Income) alone calls for special notice. There has been an increase under this head of Rs. 22,946 in the collections as compared with those of 1899-92. At the same time the number of assessors of the lowest grade (Class I) has been reduced by 22, while the total number of assessors in all classes has increased by 107. The with reference to what was said in paragraph 1 of the Lieutenant-Governor's Report of the Report for 1901-02 is satisfactory, and the Lieutenant-Governor is also glad to see that Mr. O'Grady is able to maintain the opinion expressed by the Financial Commissioners last year that the increase in demand in the rural administration, and not so over-assessment. In paragraph 13 the percentage of the total number of assessors under Part IV put in the lowest class is shown as 47 in each of the three years 1891-92, 1892-93 and 1893-94. The correct figures for 1891-92 and 1892-93 appear to be 43 and 42 respectively.

5. The number of assessor districts (temporarily by Collection) is on the whole, with a few exceptions, the same as in the number of assessor districts in 1900-01. The amount of the revenue has been Rs. 2,028 to Rs. 2,114, and of this Rs. 1,028 nearly half was received in the Assessor's

No. 692 S.

FROM

J. M. DOUIE, ESQUIRE,
Offg. Revenue Secretary to Government,
Punjab and its Dependencies,

TO

THE JUNIOR SECRETARY TO THE FINANCIAL
COMMISSIONER, PUNJAB.

Dated Simla, 28th August 1894.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 506, dated the 8th of August 1894, being the Annual Report on the Administration of the Income Tax in the Punjab during the year 1893-94, and to convey the following remarks.

2. The present Report is a brief one, like that of last year. The Lieutenant-Governor thinks that the suggestion made in paragraph 22, to review the position of each district separately (say) every third year, is a good one, and might with advantage be carried out. A district analysis was last made in the Report for 1891-92.

3. The total collections for the Province amounted this year to Rs. 12,52,198, as against Rs. 12,10,539 in 1892-93. It now seems probable, as pointed out by Mr. Ogilvie, that the total yield of the tax in the Punjab will, in time, exceed 13 lakhs instead of the 12 lakhs formerly estimated as the maximum by Mr. Elsmie. Of the total increase of Rs. 41,659, a sum of Rs. 15,557 is derived from the tax paid on official salaries, and, as conjectured by the Financial Commissioner, this increase is no doubt largely due to the grant of exchange compensation.

4. Of the taxation controlled by Collectors, Part IV (Other sources of Income) alone calls for special notice. There has been an increase under this head of Rs. 22,946 in the realizations as compared with those of 1892-93. At the same time the number of assesses of the lowest grade (Class 1) has been reduced by 380, while the total number of assesses in all classes has increased by 267. This, with reference to what was said in paragraph 7 of the Lieutenant-Governor's Review of the Report for 1891-92, is satisfactory, and the Lieutenant-Governor is also glad to see that Mr. Ogilvie is able to reiterate the opinion expressed by the Financial Commissioner last year that the increase in demand is due to careful administration, and not to over-assessment. In paragraph 12 the percentage of the total number of assesses under Part IV put in the lowest class is shown as 47 in each of the three years 1891-92, 1892-93 and 1893-94. The correct figures for 1891-92 and 1892-93 appear to be 49 and 48 respectively.

5. The number of objections decided personally by Collectors is, on the whole, satisfactory. It is noticeable that, while the number of appeals to Commissioners rose from 786 to 836, the amount of tax remitted fell from Rs. 3,056 to Rs. 2,454, and of this latter item nearly half was remitted in the Rawalpindi Division.

6. The penalties inflicted rose from Rs. 857 to Rs. 2,115. The Lieutenant-Governor understands that these penalties were imposed by Collectors in exercise of the powers conferred on them by Section 30 of the Act, and that they were levied on account of failure to pay at the time appointed. Considering that Deputy Commissioners are responsible for the prompt realization of a sum exceeding ten lakhs from some 47,000 persons, the amount is not large, and there is no reason to suppose that Section 30 has been harshly worked.

7. In conclusion, I am to convey to Mr. Ogilvie the thanks of the Lieutenant-Governor for the care with which the present Report has been prepared.

I have, &c.,

J. M. DOUIE,

Offg. Revenue Secretary to Government, Punjab.

FROM

PANDIT HARI KISHAN KAUL, M.A.,

Offg. Junior Secy. to the Finl. Commr., Punjab,

To

J. M. DOUIE, ESQUIRE, C.S.,

*Offg. Revenue Secretary to Government, Punjab.**Dated LAHORE, the 8th August 1894.*

SIR,

I am directed to submit the Provincial Income-tax Report for the year 1893-94, with the usual returns and analysis of rulings.

2. The following financial statement shows the results of operations in the year under report. The monthly district returns have been compared with the returns of the Accounts Department; and the figures in column 20 of Annual Provincial Return No. III have been reconciled with the figures of the Accountant-General.

Statement of Collections and Balances for the year 1893-94.

	Final demand.	Struck off as irrecoverable.	Collections.	Balances.
INCOME CONTROLLED BY COLLECTORS.				
	Rs.	Rs.	Rs.	Rs.
Tax under Part I	50,584	...	49,692	892
Do. Part II	14,723	...	14,723	...
Do. Part III	255	...	255	...
Do. Part IV	9,62,538	449	9,57,729	4,360
Total Tax	10,28,100	449	10,22,399	5,252
Penalties... ..	2,115	62	2,022	31
Miscellaneous	690	...	690	...
Balance of previous years	5,269	895	4,134	240
Total Income controlled by Collectors	10,36,174	1,406	10,29,245	5,523
Collections by Accountant-General ... ..	...	...	2,22,953	...
GRAND TOTAL YIELD OF TAX ... ..	...	...	12,52,198	...

The figures of the total income controlled by Collectors in the above statement agree with those contained in Return No. IV. The addition of the income controlled by the Accountant-General gives the grand total yield of the tax in the year under report.

The total collections shown in the above table, however, do not agree with the net collections entered in column 22 of Return No. III. The difference may be explained as follows:—

		Rs.
Total collections shown above	...	12,52,198
Add—		
	Rs.	
Refunds ordered on revision which have not been actually paid	641	
Excess recoveries	263	
Collected on account of other Provinces	174	
	Total	1,078
		Total
		12,53,276
Deduct.—		
Refunds made on account of previous years	2,605	
Refunds by Accountant-General	394	
	Total	2,999
		Net Rs.
		12,50,277
Difference due to omission of fractions		—2
		Net collections shown in column 22 of Return III
		12,50,275

Comparative statement of yield.

3. In the following table the total yield of the tax in the year under report is compared with the yield in the preceding year:—

	1892-93.	1893-94.	Difference.
	Rs.	Rs.	Rs.
Collections controlled by Collectors	10,03,143	10,29,245	+26,102
Collections controlled by Accountant-General	2,07,396	2,22,953	+15,557
Total	12,10,539	12,52,198	+41,659

The total yield of the tax was in round figures about 12½ lakhs in the year 1893-94, implying an increase of about 42 thousand rupees over the total yield of 1892-93.

4. In the following table the figures of collections controlled by the Accountant-General are compared with those of former years:—

1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
Rs.	Rs.	Rs.	Rs.	Rs.
2,00,424	2,02,139	2,01,136	2,07,396	2,22,953

No explanation of the increase of Rs. 15,557, in the year under report, can be given by the Financial Commissioner; but perhaps it may be partly due to income-tax collections on compensation allowances.

5. Attention will now be confined to demands and collections controlled by Collectors. The following comparative demand statement shows the differences between the year under report and previous years:—

Comparative demand statement of income controlled by Collectors.

Demand Statement of Income controlled by Collectors.

			1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
			Rs.	Rs.	Rs.	Rs.	Rs.
PART I	...	Initial	46,549	49,933	53,413	49,549	50,601
		Final	45,954	49,932	53,385	49,516	50,584
PART II	...	Initial	14,450	16,212	16,838	14,345	14,723
		Final	14,339	16,142	16,674	14,345	14,723
PART III	...	Initial	348	1,017	337	229	255
		Final	348	1,017	337	229	255
PART IV	...	Initial	9,06,601	9,77,187	9,85,495	9,92,280	10,13,212
		Final	8,47,896	9,00,898	9,17,234	9,39,592	9,62,538
TOTAL	...	Initial	9,67,448	10,44,349	10,56,083	10,56,403	10,78,791
		Final	9,08,537	9,67,989	9,87,630	10,03,682	10,28,100
Fines ordered	...	...	5	...	...	...	...
Penalties ordered	...	...	1,516	1,203	1,549	893	2,115
Miscellaneous demand	...	...	1,064	3,566	436	1,047	690
Demand on account of balances of previous years	...	...	3,486	474	4,560	6,047	5,269
GRAND TOTAL	...	...	9,14,608	9,73,232	9,94,175	10,11,669	10,36,174

6. The total final demand under the four sources of income defined in the second Schedule of the Act was Rs. 10,28,100, which exceeded the same final demand of the preceding year by Rs. 24,418. The increase was mainly under Part IV, amounting to Rs. 22,946, and will be considered hereafter in reference to that Part. It is to be observed in this place that the Financial Commissioner considers this increase under Part IV not as due to any over-assessment, but as attributable to more careful assessment.

7. The balances of the year under report, under the four Parts of the Tax, amounted to Rs. 5,252. These balances will be further noticed under the Parts to which they belong.

The balance at the close of the year 1892-93 was shown as Rs. 7,197 in column 21 of Statement IV for that year; whereas the demand on account of balances of previous years is shown in column 14 of Statement IV for the year under report as Rs. 5,269 only. The cause of this difference is that certain sums which were duly struck off as irrecoverable early in the year 1893-94 were erroneously excluded in the returns of certain districts from column 14 of Return No. IV for the year under report. The figures in the financial statement in para. 2 of this report in regard to balances of previous years are correct so far as they go, but are incomplete. The defect in the returns cannot now be amended and is not of any importance so far as the net results are concerned. The uncollected balance on account of previous years, at the close of the year under report, was, as shown in the financial statement, only Rs. 240. The details of this balance are as follows:—

In Simla district	...	...	...	...	...	Rs. 42
In Pesháwar district	...	...	...	...	...	148
In Kohát district	...	...	...	...	...	50
Total	...	...	...	...	...	240

8. The final demand under Part I was Rs. 50,584, which exceeded the demand of the preceding year by Rs. 1,068. The following table shows some of the principal variations :—

	1892-93.	1893-94.	Difference.
	Rs.	Rs.	Rs.
Delhi	5,356	6,178	+822
Lahore	8,611	9,004	+393
Amritsar	3,480	4,067	+587
Ráwalpindi	3,712	2,773	-939

The decrease in Ráwalpindi is said to be chiefly due to changes in the staff of a large company in that district. No explanations have been given by Collectors in the other districts above mentioned.

The uncollected balances under this Part at the close of the year were Rs. 847 in the Simla district and Rs. 45 in Pesháwar. The total balance was Rs. 892 (*vide* financial statement).

9. The final demand under Part II was Rs. 14,723, being Rs. 378 in excess of the preceding year's demand. The principal variations are shown in the following table :—

	1892-93.	1893-94.	Difference.
	Rs.	Rs.	Rs.
Delhi	1,790	546	-1,244
Mooltan	1,785	1,013	-772
Simla	8,552	9,477	+925
Ráwalpindi	42	1,617	+1,575

The decrease in Delhi is not explained. The increase in Ráwalpindi is explained by variations in the financial transactions of a local company.

10. The final demand under Part III was Rs. 255; all in the Simla district.

11. The final demand under Part IV was Rs. 9,62,538. It was in the assessment under this Part that the main increase in the total yield of the tax in the year under report occurred. The final demand under this Part in 1892-93 was Rs. 9,39,592, and the increase in 1893-94 amounted therefore to Rs. 22,946. An examination of the returns of assesses in the lowest class (that is, class 1 under Part IV), has fallen from 19,767 in 1892-93 to 19,387 in 1893-94, the difference being 380. At the same time the total number of assesses under all classes has increased by 267 in the year under report.

12. In the following districts the increase in the final demand under Part IV exceeded Rs. 1,000 :—

	Rs.		Rs.
Hissár	+ 1,296	Ludhiána	+ 1,392
Rohtak	+ 1,930	Mooltan	+ 1,620
Gurgáon	+ 1,002	Jhang	+ 1,269
Delhi	+ 3,448	Montgomery	+ 2,281
		Amritsar	+ 2,281

The Jhelum district was the only district in which there was a decrease of over Rs. 1,000 in the final demand under Part IV. The decrease was due partly to depression of trade in the preceding year, which affected the original demand in the year under report, and partly to remissions granted on account of floods in the year 1893-94.

The following table shows the percentage of the total tax paid by assesses in the lowest class, and in the higher classes, respectively; and also the incidence of the tax on assesses of all classes:—

Assesses under Part IV.	1880-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Class I	52	50	47	47	47
Classes II to XV ...	48	50	53	53	53
Incidence per assessee	Rs. 22	Rs. 22	Rs. 23	Rs. 23	Rs. 23

The percentage of tax paid by assesses in the lowest class was high in the following districts:—

Hissár	53 per cent.	Mooltan	56 per cent.
Gurgáon	51 "	Bannu	59 "
Ludhiána	56 "	Dera Ismail Khan	58 "
	Muzaffargarh...53 per cent.		

13. The total balance under Part IV at the close of the year 1893-94. was Rs. 4,360. These balances were high in the following districts:—

	Rs.
Delhi	1,289
Pesháwar	1,075
Simla	791
Ráwalpindi	587

The reasons for the balances in Simla and Ráwalpindi have been sufficiently explained in the Collectors' reports. Explanations have not been furnished from Delhi and Pesháwar, but the Collectors state that measures are being taken for the collection of the arrears.

14. The following list shows the classification of districts according to their final demand for 1893-94, in the usual form:—

Class A (under Rs. 15,000).

Hazára.	Bannu.
Kohát.	Dera Gházi Khan.

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

Kángra.	Dera Ismail Khan.
Shahpur.	Muzaffargarh.

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

Gurgáon.	Montgomery.
Jhang.	Gujrát.
	Jhelum.

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

Hoshiárpur.	Gujránwála.
-------------	-------------

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

Hissár.	Ludhiána.
Rohtak.	Gurdáspur
Karnál.	Ráwalpindi
Jullundur.	Pesháwar.

Class F (over Rs. 40,000).

Delhi.	Lahore.
Umballa.	Amritsar.
Simla.	Siálkot.
Mooltan.	Ferozepore.

Jhang and Montgomery have moved up from Class B into Class C; and Simla from Class E into Class F, which is the highest class.

15. The Financial Commissioner thinks that a comprehensive consideration of the facts and figures above noted, shows that the financial administration of the tax in 1893-94 has been decidedly successful. The assessment under Part IV of the second schedule of the Act forms incomparably the most important source of income. The diminished number of persons assessed in the lowest class, combined with the moderate increase in the assessment of the higher classes, places the financial operations of the year in a very favourable position.

A marked improvement in the administration of the tax by Collectors has been observable in the last three years; and a moderate but substantial improvement has been effected in the year under report. The administration is still far from perfect, especially in some districts; but there is every reason to think that the existing tendency in the right direction will be continued. The Financial Commissioner thinks that with constantly improving administration, and without any over-assessment, the amount of tax paid by persons in the classes under Part IV of the second Schedule of the Act, that is, by the mass of the mercantile and manufacturing population, may reach the total of 10 lakhs. If this occurs the total yield for the Province will probably exceed 13 lakhs.

16. In reference to differences between initial and final demands, the comparative demand statement above given shows that the provincial difference in 1893-94 amounted to only 4.7 per cent. of the initial demand. In the preceding year the difference was 5 per cent. of the initial demand. This result is satisfactory; and shows that as a general rule the original estimates were carefully prepared.

In three districts only the difference amounted to, or exceeded 10 per cent. of the initial demand, namely, Gujrát (10 per cent.), Kohát (13 per cent.), and Bannu (11 per cent.). The subject has been noticed in the District Reports and in the Reviews of Commissioners; and, on the whole, these exceptional instances of over-assessment are not very important and are likely to be avoided in future. They appear to have been due in Gujrát and Bannu to mistakes made in certain particular tahsils; and in the Kohát district to special circumstances.

17. The following comparative table gives statistics of objections and remissions for two years. Figures for years 1886-87 to 1891-92 are given in the Report for 1891-92. Those for the last two years are given below:—

Year.	Number of objections per 100 of assesses.	Percentage of objections accepted.	Percentage of objections rejected.	Amount remitted by Col-	Amount remitted by	Total remissions.	Percentage of initial demand remitted.
				lectors.	Commissioners.		
				Rs.	Rs.	Rs.	
1892-93 ...	25	31	69	49,665	3,056	52,721	5
1893-94 ...	25	32	68	48,237	2,454	50,691	4.7

The results as a whole are decidedly satisfactory.

18. The percentage of admitted objections was high in Delhi and Bannu, being 59 and 56, respectively. It appears that in each district one particular tahsíl had been over-assessed. In the Delhi Report, the Collector and Commissioner notice the unsatisfactory condition of the assessment in the city of Delhi.

General remarks on the financial administration of the tax.

Working of the Act. Comparison between initial and final demands.

Comparative table of objections and remissions.

Proceedings of Collectors in revision of original assessments.

In the undermentioned districts the proportion of rejected objections was over 80 per cent.—

Karnál	...	...	...	...	...	...	...	84 per cent.
Jullundur	...	...	...	...	...	...	...	84 „
Jhang	...	...	...	...	...	...	...	82 „
Montgomery	...	...	...	...	...	...	...	86 „
Gurdáspur	...	...	...	...	...	...	...	81 „
Siálkot	...	...	...	...	...	...	...	87 „
Shahpur	...	...	...	...	...	...	...	84 „
Muzaffargarh	...	...	...	...	...	...	...	93 „

It appears that although the *total* number of objections in a district generally tends to increase or decrease with the amount of the *initial* demand, yet variations in the demand appear to have very little relation to the *quality* of the objections. There is the same crop of groundless objections in some districts whether the initial demand be raised or lowered. In Jullundur and Shahpur, for example, the initial demands were lower than in the preceding year, and the total number of objections was also less; but the percentage of rejected objections was higher in Jullundur and but little less in Shahpur than in the preceding year.

The result of appeals affords a method of testing the working of Collectors in this matter. The following table shows the results of appeals from the districts above mentioned:—

								APPEALS TO COMMISSIONER UNDER PART IV.		
								Total appeals.	Accepted in whole or part.	Rejected.
Karnál	...	...	...	...	...	...	...	3	...	3
Jullundur	...	...	...	...	...	...	...	97	9	88
Jhang	...	...	...	...	...	...	...	50	11	39
Montgomery	...	...	...	...	...	...	...	33	5	28
Gurdáspur	...	...	...	...	...	...	...	34	3	31
Siálkot	...	...	...	...	...	...	...	48	22	26
Shahpur	...	...	...	...	...	...	...	1	...	1
Muzaffargarh	...	...	...	...	...	...	...	5	...	5

Regarding the disposal of objections by Collectors, it appears that in five districts, namely, Karnál, Jhang, Gujrá, Jhelum, and Hazára, *all* objections were disposed of by the Collector.

In other districts the proportion of objections disposed of by Collectors was generally sufficient. In Gurdáspur, however, owing to changes of officers the Collector disposed of only three objections, and in Lahore only 27 were decided by the Collector. The heavy work in Lahore does not, the Financial Commissioner believes, permit the Collector to dispose of many income tax cases.

Appeals to Commissioners.

19. The number of appeals to Commissioners was 836. The details of appeals by divisions are worth noticing. They were as follows:—

Division.	Number of appeals.	Amount remitted.
Delhi	92	Rs. 408
Jullundur	170	140
Lahore	224	508
Rawalpindi	270	1,122
Peshawar	41	141
Derajat	39	135
Total	836	2,454

20. No fines were inflicted in the year, but penalties were imposed to the total amount of Rs. 2,115. The largest amounts were in the following districts:—

	Rs.
Jullundur	603
Gurdaspur	447
Siálkot	197

The Commissioner of the Jullundur Division (Mr. Ibbetson) explains that the penalties in the Jullundur district were imposed by himself when Collector of the district. It seems that the assesseses in that district had become very dilatory; and the Financial Commissioner has no doubt that these measures were necessary. In Gurdaspur the penalties were principally levied on traders in Batála; and the Commissioner (Colonel Hutchinson) agrees with the Collector in thinking that they were necessary. In Siálkot the amount imposed was not large, and the penalties were doubtless necessary.

21. The cost of administration was nearly the same as in the preceding year. The following comparative table gives details of three years:—

	Establishment.	Travelling allowances.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
1891-92	10,530	37	207	10,774
1892-93	10,749	42	228	11,019
1893-94	10,865	61	99	11,025

The subject does not seem to require further remark.

22. The Financial Commissioner has not considered it necessary in this report to review the position of districts separately, in regard to their special circumstances, and to the local administration of the tax. He thinks that this might with advantage be done once in three or five years. In the year under report valuable statistics have been furnished from some districts regarding the incidence of urban and rural taxation, and this information, although not embodied in the present Report, will be of use in connection with any special notices of districts which may hereafter be made.

Several excellent reports have been submitted by Collectors, and these cannot all be mentioned; but taking both the *form* as well as the *matter* of these reports into consideration, the Financial Commissioner thinks that the best reports are those from Karnál (Mr. Agnew), Umballa (Captain Parsons), Ferozepore (Mr. Francis), Gujranwála (Mr. O'Dwyer), and Dera Ismail Khan (Mr. King). The Officiating Commissioner of Ráwalpindi (Lieutenant-Colonel Montgomery) has furnished very careful notes on the administration of the tax in the districts of his Division; and the Commissioners of Pesháwar and Deraját have also reviewed the District Reports of their Divisions.

I have the honor to be

Sir,

Your most obedient Servant,

HARI KISHAN KAUL,

Offg. Junior Secy. to the Finl. Commr., Punjab.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886, from Salaries, Pensions and Gratuities paid by Government in the year 1893-94.

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.
I	Rs. 500, but less than Rs.	750...	1,031	Rs. 12,870	132	Rs. 2,064	...	...	1,163	Rs. 14,934
II	" 750	" " 1,000...	673	11,769	104	1,981	...	...	777	13,750
III	" 1,000	" " 1,250...	177	3,919	97	2,235	...	...	274	6,154
IV	" 1,250	" " 1,500...	158	4,158	30	931	...	...	188	5,089
V	" 1,500	" " 1,750...	41	1,841	16	519	...	...	57	1,860
VI	" 1,750	" " 2,000...	161	5,960	22	833	...	...	183	6,793
	Total I to VI ...		2,241	40,017	401	8,563	...	...	2,642	48,580
VII	Rs. 2,000, but less than Rs.	2,500...	216	11,271	62	3,252	...	...	278	14,523
VIII	" 2,500	" " 5,000...	303	25,399	87	5,689	...	...	390	31,088
IX	" 5,000	" " 10,000...	191	33,920	12	2,074	...	...	203	35,994
X	" 10,000	" " 20,000...	100	29,686	7	2,255	...	...	107	31,941
XI	" 20,000	" " 30,000...	42	24,204	1	625	...	...	43	24,829
XII	" 30,000	" " 40,000...	12	10,179	...	...	...	...	12	10,179
XIII	" 40,000	" " 50,000...	6	6,290	...	...	...	...	6	6,290
XIV	" 50,000	" " 1,00,000...	1	2,415	...	...	...	...	1	2,415
XV	" 1,00,000 or above	... ..	...	...	...	...	...	...	...	...
	Total VII to XV ...		871	1,43,364	169	13,895	...	...	1,040	1,57,259
	Grand Total ...		3,112	1,83,381	570	22,458	...	...	3,682	2,05,839

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 1893-94.

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.
I to VI	At 4 pies in the rupee ...	Rs. 61,000	Rs. 26	...	...	Rs. ...	Rs. ...	Rs. 61,000	Rs. 26
VII to XV	At 5 " " ...	2,80,82,410	17,089	...	...	1,42,500	*255	2,82,24,910	17,343
	Total ...	2,81,43,410	17,114	...	...	1,42,500	255	2,82,85,910	17,369

* Vide Return No. III, column 12.

Abstract Statement showing the Collections of the Tax

1 CLASS.	2 AMOUNT OF INCOME.		3 Salaries, Pensions, Annuities and Gratuities paid by Government.		4 Salaries, Pensions, Annuities and Gratuities paid by Local authority.		5 SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES AND PRIVATE EMPLOYERS.				6 Profits of Companies.	
	Rs.	Rs.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	7 Tax levied under		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
							8 Section 9 (1)						9 Section 9 (2).
							Rs.	Rs.				
I	Rs. 500, but less than	Rs. 750	1,163	14,934	362	3,835	259	2,614	319	1,806	1	14
II	750 " "	1,000	777	13,750	113	1,785	98	1,559	41	761	...	...
III	1,000 " "	1,250	274	6,154	65	1,521	77	1,668	50	1,054	...	...
IV	1,250 " "	1,500	188	5,089	25	687	31	917	20	572	...	...
V	1,500 " "	1,750	57	1,860	9	206	28	961	25	900	...	...
VI	1,750 " "	2,000	183	6,793	21	702	31	1,076	26	877	...	...
	Total of Classes I to VI	...	2,642	48,580	598	8,826	524	8,795	481	5,970	1	14
VII	Rs. 2,000, but less than	Rs. 2,500	278	14,523	32	1,630	45	2,346	13	708	3	177
VIII	2,500 " "	5,000	390	31,088	22	1,991	52	4,937	65	4,936	2	177
IX	5,000 " "	10,000	203	35,994	7	1,228	12	1,949	19	2,857	7	1,274
X	10,000 " "	20,000	107	31,941	1	287	...	...	3	998	...	...
XI	20,000 " "	30,000	43	24,829	...	...	...	...	1	595	1	753
XII	30,000 " "	40,000	12	10,179	...	...	1	938	...	...	1	880
XIII	40,000 " "	50,000	6	6,290	...	...	...	...	...	...	1	471
XIV	50,000 " "	1,00,000	1	2,415	...	...	1	1,562	...	...	3	10,977
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...
	Total of Classes VII to XV	...	1,040	1,57,259	62	5,136	111	11,732	101	10,094	18	14,709
	GRAND TOTAL	...	3,682	2,05,839	660	13,962	635	20,527	582	16,064	19	14,723

* 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

under Act II of 1886, in the year 1893-94.

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.	
...	19,500	1,94,987	21,604	2,18,190	687	...	192	2,19,069	2,158	2,16,911	
...	7,810	1,17,043	8,839	1,34,898	308	...	105	1,35,311	572	1,34,739	
...	4,681	93,487	5,150	1,03,884	251	...	57	1,04,192	505	1,03,687	
...	2,823	78,935	3,087	86,200	139	...	23	86,362	485	85,877	
...	1,749	61,157	1,868	65,174	200	...	33	65,407	251	65,156	
...	1,306	54,810	1,567	64,258	63	...	2	64,323	314	64,009	
*26				26				26		26	
26	37,869	6,00,419	42,115	6,72,630	1,648	...	412	6,74,690	4,285	6,70,405	
255	1,303	71,340	1,674	90,988	130	...	15	91,133	560	90,573	
...	1,561	1,34,640	2,092	1,77,775	339	...	2	1,78,116	822	1,77,294	
...	485	84,048	733	1,27,350	...	...	...	1,27,350	2,360	1,24,990	
...	129	43,304	240	76,590	...	...	...	76,590	640	75,941	
...	13	7,780	58	33,957	...	...	...	33,957	161	33,796	
...	13	11,724	27	23,721	...	...	...	23,721	...	23,721	
...	3	3,245	10	10,006	...	...	...	10,006	...	10,006	
...	6	9,635	11	24,589	...	...	...	24,589	1,077	23,512	
...	1	2,949	1	2,949	...	...	...	2,949	...	2,949	
*17,088				17,088				17,088		17,088	
17,343	3,514	3,68,740	4,846	5,85,013	469	...	17	5,85,499	5,620	5,79,870	
17,369	41,383	9,69,151	46,961	12,57,643	2,117	...	429	12,60,189	9,914	12,50,275	

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

RETURN

(RULE

Statement showing the Original and Final Demands and Uncollected

1	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.	Rs.
Chapter III A and													
DELHI.	Hissár	21	480	...	480	...	480	21	480	...	...	...	...
	Rohtak	10	145	...	145	...	145	10	145	...	...	...	...
	Gurgaon	20	375	...	375	...	375	20	375	...	...	...	...
	Delhi	161	6,178	...	6,178	...	6,178	161	6,178	...	...	...	...
	Karnal	24	656	...	656	...	656	24	656	...	...	...	...
	Umballa	65	1,579	...	1,579	...	1,579	65	1,579	...	...	...	...
	Simla	215	8,204	...	8,204	...	8,204	215	8,204	...	...	...	...
	Total for Division	516	17,617	...	17,617	...	17,617	516	17,617	...	...	...	...
JULLUNDUR.	Kángra	66	1,794	3	1,781	...	1,781	66	1,781	...	...	...	...
	Hoshiárpur	24	547	...	547	...	547	24	547	...	...	...	...
	Jullundar	53	3,359	...	3,359	...	3,359	53	3,359	...	...	...	...
	Ludhiána	34	747	...	747	...	747	34	747	...	...	...	...
	Ferozepore	85	2,237	...	2,237	...	2,237	85	2,237	...	...	...	...
		Total for Division	262	8,684	3	8,671	...	8,671	262	8,671
LAHORE.	Mooltan	44	825	...	825	...	825	44	825	...	...	...	...
	Jhang	26	280	...	280	...	280	26	280	...	...	...	...
	Montgomery	10	161	...	161	...	161	10	161	...	...	...	...
	Lahore	475	9,004	...	9,004	...	9,004	475	9,004	...	...	...	...
	Amritsar	135	4,067	...	4,067	...	4,067	135	4,067	...	...	...	...
	Gurdáspur	67	1,925	...	1,925	...	1,925	67	1,925	...	...	...	...
	Total for Division	757	16,262	...	16,262	...	16,262	757	16,262	...	...	...	...
RAWALPINDI.	Sialkot	52	1,462	...	1,462	...	1,462	52	1,462	...	...	...	...
	Gujrát	17	431	...	431	...	431	17	431	...	...	...	...
	Gujránwála	26	711	...	711	...	711	26	711	...	...	...	...
	Shahpur	17	283	2	279	...	279	15	279	...	...	...	...
	Jhelum	19	414	...	414	...	414	19	414	...	...	...	...
	Ráwalpindi	78	2,773	...	2,773	...	2,773	78	2,773	...	...	...	...
	Total for Division	209	6,074	2	6,070	...	6,070	207	6,070	...	...	...	...
PESHAWAR.	Hazára	20	248	...	248	...	248	20	248	...	...	...	...
	Pesháwar	25	426	...	426	...	426	25	426	...	...	...	...
	Kohát	16	225	...	225	...	225	16	225	...	...	...	...
	Total for Division	64	899	...	899	...	899	64	899	...	...	...	...
DERAJAT.	Bannu	10	198	...	198	...	198	10	198	...	...	...	...
	Dera Ismail Khan	33	431	...	431	...	431	33	431	...	...	...	...
	Dera Gházi Khan	23	304	...	304	...	304	23	304	...	...	...	...
	Muzaffargarh	8	132	...	132	...	132	8	132	...	...	...	...
		Total for Division	74	1,065	...	1,065	...	1,065	74	1,065
	GRAND TOTAL ...	1,882	50,501	5	50,584	...	50,584	1,880	50,584	...	...	...	...

Balances of amounts due under Act II of 1886, in the year 1893-94.

14	14a	15	16	17	18	19	19a	20	21	22
Arrear of previous years.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14a.	Collections.							REMARKS.
Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.	Balance.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	480	480	...	...	...	...	480	...	
...	...	145	145	...	...	...	...	145	...	
...	...	375	375	...	...	...	...	375	...	
205	260	6,643	6,178	...	...	205	260	6,643	...	
...	...	656	656	...	...	...	...	656	...	
...	...	1,579	1,579	...	...	...	...	1,579	...	
740	...	8,944	7,357	...	...	285	...	7,642	847	Rs. 455 struck off.
945	260	18,822	16,770	...	...	490	260	17,520	847	
...	...	1,781	1,781	...	...	...	...	1,781	...	
...	...	547	547	...	...	...	...	547	...	
12	1	3,372	3,359	...	...	12	1	3,372	...	
...	...	747	747	...	...	...	...	747	...	
...	...	2,237	2,237	...	...	...	...	2,237	...	
12	1	8,684	8,671	...	...	12	1	8,684	...	
...	...	825	825	...	...	...	...	825	...	
...	...	280	280	...	...	...	...	280	...	
17	...	178	161	...	...	17	...	178	...	
...	...	9,004	9,004	...	...	...	...	9,004	...	
...	...	4,067	4,067	...	...	...	...	4,067	...	
...	...	1,925	1,925	...	...	...	...	1,925	...	
17	...	16,279	16,262	...	...	17	...	16,279	...	
...	...	1,462	1,462	...	...	...	...	1,462	...	
...	...	431	431	...	...	...	...	431	...	
...	...	711	711	...	...	...	...	711	...	
...	...	279	279	...	...	...	...	279	...	
...	...	414	414	...	...	...	...	414	...	
...	...	2,773	2,773	...	...	...	...	2,773	...	
...	...	6,070	6,070	...	...	...	...	6,070	...	
...	...	248	248	...	...	...	...	248	...	
...	...	426	381	...	...	...	...	381	45	
...	...	225	225	...	...	...	...	225	...	
...	...	899	854	...	...	...	...	854	45	
...	...	198	198	...	...	...	...	198	...	
...	...	431	431	...	...	...	...	431	...	
...	...	304	304	...	...	...	...	304	...	
...	...	132	132	...	...	...	...	132	...	
...	...	1,065	1,065	...	...	...	...	1,065	...	
974	261	51,819	49,692	...	...	519	261	50,472	892	Rs. 455 struck off.

Statement showing the Original and Final Demands and Uncollected

1	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 ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgaon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi	2	546	...	546	...	546	2	546	...	...	...	...
	Karnal ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla	3	9,477	...	9,477	...	9,477	3	9,477	...	...	...	...
Total for Division	5	10,023	...	10,023	...	10,023	5	10,023	...	...	...	...
JULLUNDUR.	Kangra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiarpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiána ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
LAHORE.	Mooltan	7	1,013	...	1,013	...	1,013	7	1,013	...	...	...	...
	Jhang ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Lahore	4	1,190	...	1,190	...	1,190	4	1,190	...	...	...	...
	Amritsar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurdaaspur	1	880	...	880	...	880	1	880	...	...	...	...
Total for Division	12	3,083	...	3,083	...	3,083	12	3,083	...	...	...	...
RAWALPINDI.	Sialkot ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujrat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujranwala ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Shahpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Rawalpindi	2	1,617	...	1,617	...	1,617	2	1,617	...	...	...	...
Total for Division	2	1,617	...	1,617	...	1,617	2	1,617	...	...	...	...
PESHAWAR.	Hazira ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Peshawar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Kohat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
DERAJAT.	Bannu ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ghazi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL ...	19	14,723	...	14,723	...	14,723	19	14,723	...	...	...	...

Chapter III B and

Balances of amounts due under Act II of 1886, in the year 1893-94.

14	14a	15	16	17	18	19	19a	20	21	22	
Arrear of previous years.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14a.	Collections.							Balance.	
Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	
...	...	546	546	...	...	...	...	546	...	...
...	...	9,477	9,477	...	...	...	...	9,477	...	...
...	...	10,023	10,023	...	...	...	...	10,023	...	...
...	
...	...	1,013	1,013	...	...	...	...	1,013	...	...
...	...	1,190	1,190	...	...	...	...	1,190	...	...
...	...	880	880	...	...	...	...	880	...	...
...	...	3,083	3,083	...	...	...	...	3,083	...	...
...	...	1,617	1,617	...	...	...	...	1,617	...	...
...	...	1,617	1,617	...	...	...	...	1,617	...	...
...	
...	
...	
...	
...	
...	
...	
...	...	14,723	14,723	...	...	...	...	14,723	...	...

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.	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.
Chapter III C and													
DELHI.	Hissár ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Rohtak ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgaon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Karnal ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla ... ..	...	255	...	255	...	255	...	255	...	...	...	...
Total for Division	...	255	...	255	...	255	...	255	...	...	...	...
JULLUNDUR.	Kangra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiarpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiána ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
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 Gházi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total for Division	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL ... ..	...	255	...	255	...	255	...	255	...	...	...	...

20).

Balances of amounts due under Act II of 1886 in the year 1893-94.

14	14a	15	16	17	18	19	19a	20	21	22	
Arrear of previous years.	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.		
...		
...		
...		
...		
...	...	255	255	...	...	...	...	255	...	
...	...	255	255	...	...	...	...	255	...	
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...		
...	...	255	255	...	...	...	...	255	...	

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.
Chapter III D and													
DELHI.	Hissar	1,587	33,749	51	33,552	...	33,552	1,579	33,552	14	93	...	...
	Rohtak	1,608	37,993	304	35,453	2	35,453	1,570	35,453	...	...	...	...
	Gurgaon	1,204	23,085	302	21,495	20	21,495	1,160	21,495	...	...	...	...
	Delhi	2,434	80,668	726	75,738	12	75,613	2,221	75,613	2	6	...	...
	Karnal	1,932	38,437	420	37,574	3	37,574	1,893	37,574	6	37	...	...
	Umballa	2,652	75,314	534	72,006	7	72,001	2,570	72,001	...	...	...	...
	Simla	654	24,983	254	23,469	48	23,191	592	23,191	...	...	...	...
	Total for Division	12,071	3,14,229	2,651	2,99,287	92	2,98,879	11,585	2,98,879	22	136	...	...
JULLUNDUR.	Kangra	897	15,457	221	14,470	13	14,470	835	14,470	1	10	...	...
	Hoshiarpur ...	1,560	31,466	640	28,735	29	28,717	1,436	28,717	6	20	...	...
	Jullundur	1,601	35,936	587	34,863	97	34,786	1,548	34,786	46	648	...	...
	Ludhiana	1,744	32,983	401	31,410	14	31,400	1,661	31,400	7	45	...	...
	Ferozepore ...	1,577	41,024	207	39,968	17	39,933	1,526	39,933	11	104	...	...
	Total for Division	7,375	1,56,866	2,056	1,49,446	170	1,49,306	7,006	1,49,306	71	827	...	...
LAHORE.	Mooltan	2,108	43,095	481	40,480	10	40,447	1,901	40,447	...	...	...	...
	Jhang	1,098	21,792	440	20,960	50	20,803	1,056	20,803	12	111	...	...
	Montgomery ...	1,142	21,679	351	21,012	33	20,931	1,112	20,931	23	120	...	...
	Lahore	2,101	61,364	377	59,654	89	59,490	2,037	59,490	...	...	...	...
	Amritsar	2,216	63,848	264	61,955	8	61,932	2,178	61,932	6	50	...	...
	Gurdaspur	1,196	31,776	295	31,115	34	31,074	1,168	31,074	56	490	...	...
	Total for Division	9,861	2,43,554	2,208	2,35,185	224	2,34,677	9,542	2,34,677	97	771	...	...
RAWALPINDI.	Sialkot	2,179	58,628	676	56,085	48	56,727	2,118	56,727	21	197	...	...
	Gujrat	1,286	25,639	584	23,483	99	23,027	1,139	23,027	3	4	...	...
	Gujranwala ...	1,292	28,588	323	27,303	41	27,122	1,237	27,122	44	63	...	...
	Shahpur	812	16,276	153	16,178	1	16,178	807	16,178	3	24	...	...
	Jhelum	1,005	24,673	239	23,587	33	23,528	973	23,528	...	...	...	...
	Rawalpindi ...	1,577	39,157	507	35,250	48	35,082	1,423	35,082	15	88	...	...
Total for Division	8,151	1,92,961	2,482	1,82,786	270	1,81,664	7,697	1,81,664	85	376	...	...
PESHAWAR.	Hazara	520	8,075	158	7,344	...	7,344	473	7,344	...	...	...	...
	Peshawar	1,646	35,110	595	32,755	39	32,673	1,558	32,673	...	...	...	...
	Kohat	283	4,804	108	4,186	2	4,127	246	4,127	...	...	...	...
	Total for Division	2,449	47,989	861	44,285	41	44,144	2,277	44,144	...	...	...	...
DEBAJAT.	Bannu	452	7,922	164	7,061	7	7,006	412	7,006	...	...	...	...
	Dera Ismail Khan	975	17,576	328	16,194	22	16,124	966	16,124	...	...	...	...
	Dera Ghazi Khan	874	15,509	199	14,436	5	14,426	845	14,426	...	...	...	...
	Muzaffargarh ...	974	16,606	232	16,312	5	16,312	963	16,312	1	5	...	...
	Total for Division	3,275	57,613	923	54,003	39	53,868	3,126	53,868	1	5	...	...
GRAND TOTAL ...		43,182	10,13,212	11,181	9,64,992	836	9,62,538	41,233	9,62,538	277	2,115	...	...

20).

Balances of amounts due under Act II of 1886, in the year 1893-94.

14	14a	15	16	17	18	19	19a	20	21	22	
Arrear of previous years.	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.		
Part IV. Schedule II.											
...	...	33,645	33,552	93	...	...	...	33,645	...	
...	...	35,453	35,453	...	...	...	...	35,453	...	
...	...	21,495	21,398	...	...	...	...	21,398	97	
635	...	76,254	74,324	6	...	419	...	74,749	1,289	Rs. 216 struck off.	
29	10	37,650	37,574	37	...	29	10	37,650	...		
228	...	72,229	71,991	...	...	228	...	72,219	10	Rs. 129 struck off.
612	...	23,803	22,442	...	...	441	...	22,883	791	
1,504	10	3,00,529	2,96,734	136	...	1,117	10	2,97,997	2,187		
66	...	14,546	14,355	10	...	66	...	14,431	115		
...	...	28,737	28,717	20	...	...	...	28,737	...	
203	...	35,637	34,708	603	...	193	...	35,504	48	Rs. 10 struck off, Rs. 75 irrecoverable.	
...	348	31,793	31,390	45	...	...	348	31,783	10	Rs. 5 irrecoverable.
...	...	40,037	39,933	99	...	...	...	40,032	...	
269	348	1,50,750	1,49,103	777	...	259	348	1,50,487	173		
108	...	40,555	40,447	...	...	108	...	40,553	...	
...	38	20,952	20,803	111	...	...	38	20,952	...	
20	...	21,071	20,931	120	...	20	...	21,071	...		
719	...	60,209	59,245	...	...	719	...	59,964	245	
...	...	61,982	61,766	50	...	...	...	61,816	166	
25	1	31,590	30,947	447	...	25	1	31,420	93	Rs. 77 struck off.	
872	39	2,36,359	2,34,139	728	...	872	39	2,35,778	504		
117	...	57,041	56,727	197	...	117	...	57,041	...		
...	22	23,053	23,027	4	...	...	22	23,053	...	
...	...	27,185	27,122	63	...	...	...	27,185	...	
...	...	16,202	16,178	24	...	...	...	16,202	...	
...	3	23,531	23,528	...	...	...	3	23,531	...	
697	...	35,867	34,171	88	...	697	...	34,956	587	Rs. 324 struck off.	
814	25	1,82,879	1,80,753	376	...	814	25	1,81,968	587		
...	...	7,344	7,324	...	...	...	...	7,324	...	Rs. 20 irrecoverable.
520	...	33,193	31,746	...	...	372	...	32,118	1,075	
230	3	4,360	4,087	...	...	95	3	4,185	90	Rs. 85 struck off.
750	3	44,897	43,157	...	...	467	3	43,627	1,165	
60	...	7,066	7,066	...	...	60	...	7,066	...	
...	...	16,124	16,124	...	...	...	...	16,124	...	
...	...	14,426	14,401	...	...	...	...	14,401	15	Rs. 10 irrecoverable.
26	4	16,347	16,312	5	...	26	4	16,347	...		
86	4	53,963	53,843	5	...	86	4	53,938	15		
4,295	429	9,69,377	9,57,729	2,022	...	3,615	429	9,63,795	4,631	Rs. 841 struck off and Rs. 110 irrecoverable.	

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	1,882	50,601	5	50,584	...	50,584	1,880	50,584
	Chapter III B and Part II and Schedule II	19	14,723	...	14,723	...	14,723	19	14,723	...	...	...	...
	Chapter III C and Part III and Schedule II ... ..	...	255	...	255	...	255	...	255	...	...	...	...
	Chapter III D and Part IV and Schedule II	43,182	10,13,212	11,181	9,64,992	836	9,62,538	41,233	9,62,538	277	2,115	...	...
	GRAND TOTAL	45,083	10,78,791	11,186	10,30,554	836	10,28,100	43,132	10,28,100	277	2,115	...	...

20).

Balances of amounts due under Act II of 1886, in the year 1893-94.

14	14a	15	16	17	18	19	19a	20	21	22	
Arrear of previous years.	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.		
974	261	51,819	49,692	...	...	519	261	50,472	892	Rs. 455 struck off.
...	...	14,723	14,723	...	...	...	...	14,723	...	
...	...	255	255	...	...	...	...	255	...	
4,295	429	9,69,377	9,57,729	2,022	...	3,615	429	9,63,795	4,631	Rs. 841 struck off and Rs. 110 irrecoverable.	
5,269	690	10,36,174	10,22,399	2,022	...	4,134	690	10,29,245	5,523	Rs. 1,296 struck off and Rs. 110 irrecoverable.	
										Return No. III can thus be reconciled with Return No. IV—	
										Rs.	
										Column 22 of Return No. III ... 12,50,275	
										<i>Deduct—</i>	
										(1). Accountant-General's figures from columns 4 and 13 of Return No. III .. -2,22,953	
										(2). Sums still to be refunded ... -641	
										(3). Realized in Gurdāspur district ... -263	
										(4). Sums recovered in one district on account of other ... -1,432	
										-2,25,289	
										10,24,986	
										<i>Add—</i>	
										(1). Refunds on account of previous years ... +2,605	
										(2). Sums recovered in one District on account of other ... +1,258	
										(3). Refunds to Government officials ... + 394	
										(4). Due to fractions + 2	
										Column 20 of Return No. IV ... 10,29,245	

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 1893-94.*

1	2	3	4	5	6	7
DIVISION.	DISTRICT.	Establishment.	Travelling Allowance.	Contingencies.	Total.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
DELHI.	Hissár	345	...	...	345	
	Rohtak	300	...	7	307	
	Gurgáon	287	27	...	314	
	Delhi	600	...	6	606	
	Karnál	300	...	2	302	
	Amballa	570	...	...	570	
	Simla	868	34	17	919	
	Total for Division ...	3,270	61	32	3,363	
JULLUNDUR.	Kángra	300	...	...	300	
	Hoshiárpur	300	...	...	300	
	Jullundur	300	...	...	300	
	Ludhiána	345	...	1	346	
	Ferozepore	374	...	...	374	
	Total for Division ...	1,619	...	1	1,620	
LAHORE.	Mooltan	405	...	6	411	
	Jhang	345	...	...	345	
	Montgomery	324	...	...	324	
	Lahore	630	...	30	660	
	Amritsar	481	...	13	494	
	Gurdáspur	283	...	...	283	
	Total for Division ...	2,468	...	49	2,517	
RAWALPINDI.	Siálkot	300	...	1	301	
	Gujrát	285	...	2	287	
	Gujránwála	337	...	...	337	
	Shahpur	235	...	...	235	
	Jhelum	360	...	...	360	
	Ráwalpindi	405	...	5	410	
		Total for Division ...	1,922	...	8	1,930
PESHAWAR.	Hazára	39	...	...	39	
	Pesháwar	367	...	...	367	
	Kohát	60	...	...	60	
		Total for Division ...	466	466
DERAJAT.	Bannu	120	...	3	123	
	Dera Ismail Khan	315	...	4	319	
	Dera Gházi Khan	300	...	2	302	
	Muzaffargarh	285	...	...	285	
		Total for Division ...	1,020	...	9	1,029
	Pay of Income Tax Clerk, Financial Commissioner's Office	100	...	...	100	
	GRAND TOTAL ...	10,865	61	99	11,025	



ANALYSIS OF RULINGS PASSED

BY THE

GOVERNMENT OF INDIA, THE PUNJAB GOVERNMENT, AND THE
FINANCIAL COMMISSIONER IN 1893-94.

SECTION AND SUBJECT.	SUBSTANCE OF RULING OR ORDER.	REFERENCE.
SECTION III (4). Rewards for passing examinations taxable as income.	3c. Rewards for passing examinations are to be treated as income taxable under Part IV of Schedule II of the Act and not as salary under Part I of the Schedule. The Account Offices auditing the payment of any such reward should inform the Collector in order that the income tax may be levied on the same.	Government of India, Resolution No. 3716 S. R., dated 25th August 1893; P. G. No. 1515, dated 9th September 1893; F. C.'s Memo. No. 6233, dated 7th October 1893.
SECTION IV. For calculating the tax, the salaries of sadr treasurer and cashier, though drawn in the name of the former, must be taken separately.	18k. The salaries of sadr treasurers and tahsíl cashiers, though drawn jointly in the name of the former, must be taken separately for purposes of calculating the tax.	F. C.'s No. 3040, dated 25th April 1893, to Commr., Lahore.
SECTION V (1) a. Refund of income tax assessed on municipal, house and ground taxes in Simla.	19a. Refunds to landlords in Simla on account of Municipal, house and ground taxes assessed to income tax in previous years may be made on Deputy Commissioner's own initiative.	F. C.'s No. 2547, dated 7th April 1893.
SECTION XXXVIII. Form to be used for certificate alluded to in para. 2 (b) ii of Government of India Resolution No. 810, dated 20th May 1886.	139b. The form prescribed in Financial Commissioner's Circular No. 12 of 1893 may be utilised for certificates of refund of over charges of income tax on salaries alluded to in para. 2 (b) ii of the Government of India, Resolution No. 810, dated 20th May 1886, page 73 of the Income Tax Manual.	F. C.'s No. 4279, dated 27th June 1893; F. C.'s No. 4983, dated 3rd August 1893, to Deputy Commissioner, Mooltan.
SECTION XXXVIII. No prescribed form of application for refund of income tax on salaries.	139c. No particular form of application for refund of over charges of income tax on salaries is prescribed in the Punjab. There is no objection to the adoption of Bombay Income Tax Form No. 26 so far as Railway employés are concerned.	F. C.'s No. 266, dated 10th January 1894, to the Examiner of Accounts, N.-W. Railway.
SECTION XXXVIII. Prescribes a revised form for refund of income tax.	139d. Form No. 13 prescribed in Article 99 of the Civil Account Code for refund of revenue substituted for form prescribed by Circular No. 23 of 1890 for refund of income tax.	
SECTION XLVII. Calcutta the principal place of business of the firm of Sardha Rám and Hari Rám of Amritsar.	146e. Punjab Government accept Financial Commissioner's views that the firm of Sardha Rám, Harri Rám of Amritsar and Calcutta ought to continue to be assessed at the latter place.	P. G. No. 1154, dated 23rd June 1893; F. C.'s No. 4377-S, dated 3rd July 1893, to Secretary, Board of Revenue, Lower Provinces, and Deputy Commissioner, Amritsar.

