

PUNJAB
INCOME TAX REPORT,
1895-1896.

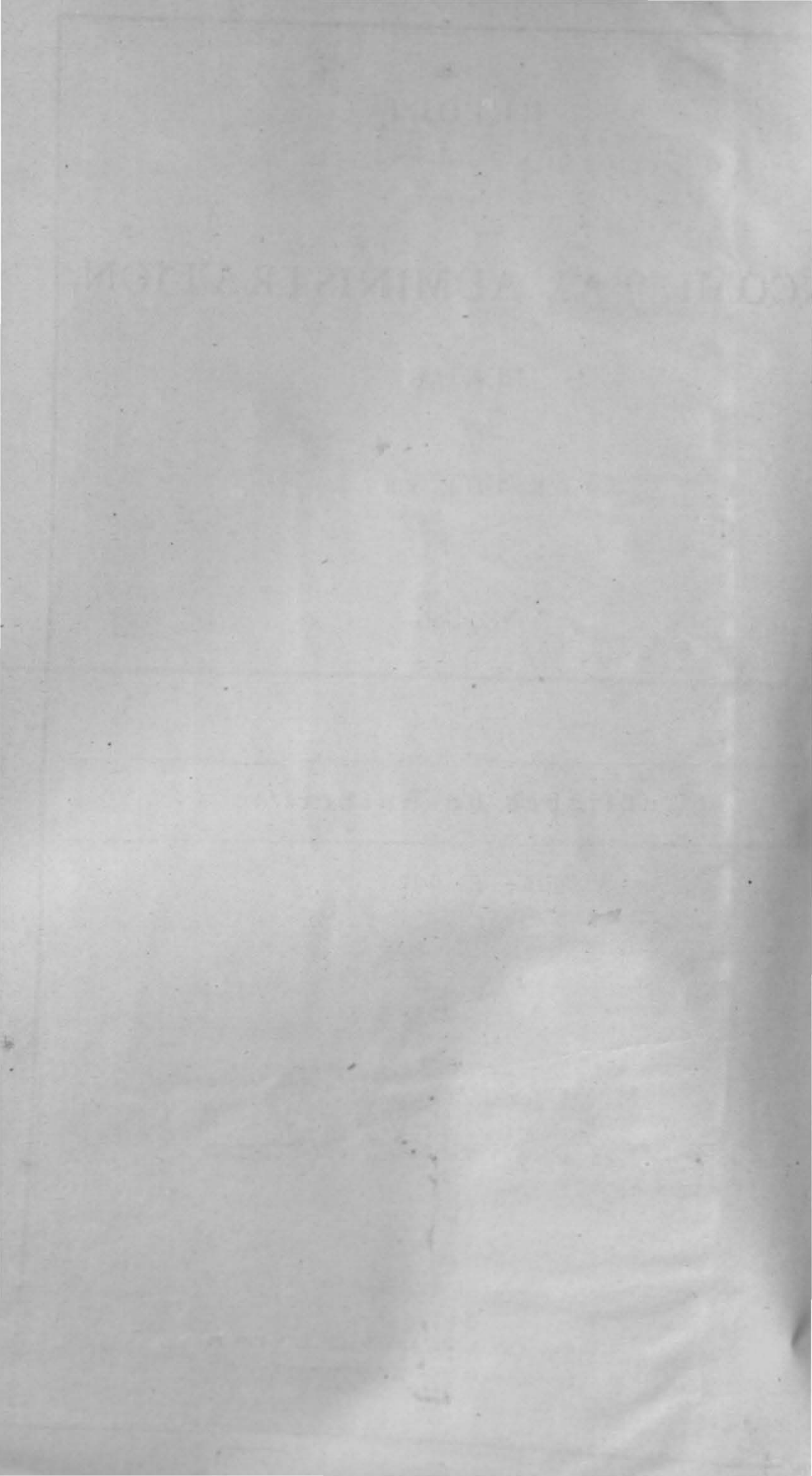
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REPORT
ON THE
INCOME TAX ADMINISTRATION,
PUNJAB,
FOR THE YEAR
1895-96.

Published by Authority.

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FROM

R. G. THOMSON, ESQUIRE,
*Revenue Secretary to Government,
Punjab and its Dependencies,*

TO

THE JUNIOR SECRETARY TO THE FINANCIAL
COMMISSIONER, PUNJAB.

Dated Simla, 14th September 1896.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 530, dated the 11th August 1895, submitting, with an analysis of the rulings passed during the year and the usual returns, the Income Tax Report for the Punjab for the year 1895-96. The Report is a much briefer one than that for the year before, as Part II containing the triennial notice of the working of the Act in each district is omitted.

2. The total yield of the tax for the Province amounted this year to Rs. 12,98,065, or not far off the 13 lakhs which it was estimated in 1894 that the tax might in time reach. The increase on the total collections for last year was nearly Rs. 16,000, of which almost all occurred in the income controlled by Collectors. The balance of the demand which remains to be recovered has remained practically constant at about Rs. 4,700. It is observed that nearly half of last year's balance had to be struck off as irrecoverable.

3. The demand under Part IV of Schedule II of the Act (other sources of income) rose to Rs. 9,93,050, and the number of assessees to 42,302, increases of Rs. 12,128 and 491 respectively. The incidence of the tax in the Province under this Part may now be fairly said to have reached its normal level for the present. The incidence per assessee has remained constant for the last five years, and for three years the percentage of persons assessed in the lowest scale on incomes between Rs. 500 and Rs. 750 per annum to the total number assessed has been the same.

The wording of paragraph 12 of the Report where it speaks of "the principle that too many men should not be included in the lowest class" is apt to create a wrong impression. What is really meant will be understood from the following remarks which were made in paragraph 7 of the review for the year 1891-92 when there seemed to be an inordinately large proportion of persons assessed in the lowest class:—

It is remarkable that as much as 50 per cent. of the number of persons assessed should fall on the lowest assessable class, which comprises incomes within so narrow a range as from Rs. 500 to 750. And, though of course the number of persons in each class must diminish very rapidly as we go up the scale, it is very remarkable that there should be 20,074 persons with an income of Rs. 500 to Rs. 750 against only 7,599 with an income of Rs. 750 to Rs. 1,000. It will be observed that the drop at this first interval of the scale is very large as compared with those which follow as we go up.

In the absence of some other explanation, there seems reason to suspect that a certain number of persons are placed in the lowest class who ought either to be exempted from assessment altogether or to be placed in a higher class. Why this should be so it is not easy to say, but it may be conjectured that the contest between the assessor and the assessee is keenest towards the bottom of the scale, and that the assessor is disposed to make a sort of rough compromise by putting them in the lowest class.

4. The largest increase in the final demand has taken place in the Mooltan District, and is ascribed by the Deputy Commissioner partly to the taxation for the first time of certain camel and cattle-owners who had been inadvertently omitted from former lists. But, as was remarked in last year's report, profits exceeding Rs. 500 can be but seldom realized by any one man, and the Lieutenant-Governor agrees with the Financial Commissioner that the greatest caution must be exercised by the Deputy Commissioner in taxing this source of income. His Honor regrets to notice that the assessment of the tax in the Rawalpindi District should still be in such an unsatisfactory state. The initial demand for 1895-96 was raised from Rs. 34,150 (the final demand for 1894-95) to Rs. 41,473, with the result that Rs. 6,043, or 14 per cent. of the initial demand, had to be remitted. It is further to be observed that the Deputy Commissioner heard less than one-third of the objections filed in this district.

The only decreases of importance in the final demand took place in Delhi and Umballa. This is said to be due in the former case to a depression in trade in Delhi City consequent on the constant fall in exchange and trade disputes; and in the case of the latter district to unwise assessment.

5. The number of objections per hundred assessee rose from 25 to 26, and the percentage of objections accepted from 30 to 35. Appeals to Commissioners and the amounts remitted by them also rose. The result was that 5.6 per cent. of the initial demand of the Province was remitted.

6. The cost of administration has this year exceeded the sanctioned allotment of Rs. 12,000 by Rs. 68, but is still very low, being less than 1.2 per cent. of the total income controlled by Collectors.

7. In conclusion, I am to express His Honor's satisfaction at the favourable notice bestowed on certain district and divisional reports by the Financial Commissioner.

I have, &c.,

R. G. THOMSON,

Revenue Secretary to Government, Punjab.

ANALYSIS OF RULINGS AND ORDERS PASSED UNDER THE INCOME TAX ACT, II OF 1886,

BY THE

GOVERNMENT OF INDIA, THE PUNJAB GOVERNMENT AND THE
FINANCIAL COMMISSIONER IN 1895-96.

SECTION AND SUBJECT.	SUBSTANCE OF RULING OR ORDER.	REFERENCE.
SECTION III (5). Income earned in a Native State but remitted subsequently into British India not taxable.	8 (h). Held that income earned and received in a Native State but subsequently brought or remitted into British India is not liable to tax.	G. of I. No. 4180 S.R., dated 3rd September 1895, to Secy., Bombay Govt.; P. G. No. 1732, dated 14th September 1895; F. C.'s Memo. No. 5608, dated 15th December 1895.
SECTION III (9). Place at which the proprietor of a travelling show or circus and his employés shall be assessed.	10 (a). In the matter of assessing to income tax the proprietor of a travelling show or circus and his employés. Held that (1) non-Indian Companies should be assessed at the last place where they are in India, and (2) Indian Companies which have no permanent residence or principal place of business in India, at the place in which they are found about the beginning of the financial year when the assessments are made.	G. of I. No. 5800, dated 18th December 1895; P. G. No. 17, dated 4th January 1896; F. C.'s Memo. No. 376, dated 17th January 1896.
SECTION V (1) (c). "Tambol" not assessable to tax.	26 (c). Held that "tambol" is not income within the meaning of the Act and should not be assessed to the tax.	F. C.'s No. 2230, dated 22nd April 1895, to Commr., Jullundur.
SECTION XXIV— 105 (b). House occupied during owner's absence free of rent not assessable to tax.	In a case where a house was occupied free of rent by certain friends of the owner during his absence it was held that the owner was not liable to income tax in respect of the rental of his house during the year of his absence, nor could any provision be found in the Act under which his friends would be so liable for the same period.	Commr., Delhi's No. 459, dated 27th November 1895; F. C.'s No. 430, dated 21st January 1896.
SECTION XXVII— 113 (a). Period within which application for revision may be presented to a Commissioner.	On a reference from Commissioner, Pesháwar, as to whether the period within which application for revision of assessments can be presented to Commissioners should not be limited to three months after the date of the order against which relief is sought, it was held that no sufficient case had been made out for an amendment of the law regarding the period within which applications for revision may be presented to a Commissioner under Section 27 of the Income Tax Act, II of 1886. But it was remarked that if the Commissioner receiving a petition under that section is of opinion that it has been submitted after so great delay that it is no longer possible to form an opinion on the merits of the case, it is open to him to reject it on that ground.	F. C.'s No. 1113, dated 22nd February 1896, to Commr., Pesháwar.

*List of corrections due to revised figures supplied by the Accountant-General,
Punjab, after publication of the Income Tax Report for 1895-96.*

			For	Read
			Rs.	Rs.
Page 1, para. 4,		Collections by Accountant-General ...	2,28,928	2,29,070
" " " "		Grand yield of tax	12,98,065	12,98,207
" 2	" "	Total collections in the above table ...	12,98,065	12,98,207
" " " "		Total	13,00,267	13,00,409
" " " "		Net	12,96,763	12,96,905
" " " "		Collections shown in column 22 of State- ment No. 3	12,96,763	12,96,905

Comparative Statement of Total Yield.

" " " 5,		Collections controlled by Accountant- General for 1895-96 *	2,28,928	2,29,070
" " " "		Total for 1895-96	12,98,065	12,98,207
" " " "		Increase in collections controlled by Accountant-General	476	618
" " " "		Total increase	15,913	16,055
" " " 6,		Collections by Accountant-General for 1895-96	2,28,928	2,29,070

Return No. I.

CLASS.	COLUMN 4.		COLUMN 6.		COLUMN 10.	
	For	Read	For	Read	For	Read
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II	12,254	12,260	...	...	14,305	14,311
VI	5,954	6,011	...	...	6,714	6,771
Total	41,094	41,157	...	...	49,693	49,756
VII	12,801	12,806	3,024	3,029	15,825	15,835
IX	30,230	30,299	...	...	32,364	32,433
Total	1,50,782	1,50,856	14,393	14,398	1,65,175	1,65,254
Grand Total	1,91,876	1,92,013	22,964	22,969	2,14,868	2,15,010

Return No. III.

CLASS.	COLUMN 4.		COLUMN 17.		COLUMN 22.	
	For	Read	For	Read	For	Read
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II	14,305	14,311	1,38,713	1,38,719	1,37,953	1,37,959
VI	6,714	6,771	67,964	68,021	67,571	67,628
Total of Classes I to VI	49,693	49,756	6,93,666	6,93,729	6,88,182	6,88,245
VII	15,825	15,835	91,929	91,939	91,074	91,084
IX	32,364	32,433	41,508	41,577	1,26,009	1,26,078
Total of Classes VII to XV	1,65,175	1,65,254	6,14,917	6,14,996	6,08,581	6,08,660
Grand Total	2,14,868	2,15,010	13,08,583	13,08,725	12,96,763	12,96,905

FROM

PANDIT HARI KISHAN KAUL, M.A.,

Offg. Junior Secretary to Financial Commissioner, Punjab,

TO

R. G. THOMSON, ESQUIRE, C.S.,

Revenue Secretary to Government, Punjab,

Dated LAHORE, the 11th August 1896.

SIR,

I am directed to submit the Income Tax Report of the Punjab for the year 1895-96, with an analysis of the rulings passed during the year, and the usual returns, except Return No. V, which is submitted separately under the orders of Government.

2. No material change has been made in the form of the report, but the orders of the Punjab Government in regard to the numbering of columns and the repetition of side entries of statements, contained in Punjab Government Circular No. $\frac{14}{554}$, dated the 27th July 1895, have been complied with in preparing the returns appended hereto. These returns were prescribed by the Government of India, but it is presumed that the sanction of that authority is not required to the additions prescribed by the Local Government which do not involve any alteration in the substance of the returns.

Comparison of departmental returns with the figures of the Accounts Department.

3. The monthly comparison of the District Income Tax Returns with the returns of the Accountant-General was duly effected, and the annual Statements Nos. III and VI for last year have also been verified by him.

4. The total demand, collections and balances of the tax for the year under report are given in the following Financial Statement:—

					Final demand.	Struck off as irrecoverable.	Collections.	Balances.
					Rs.	Rs.	Rs.	Rs.
<i>Income controlled by Collectors.</i>								
Tax under Part	I	...	...	...	58,027	...	56,760	1,267
Do.	II	...	...	...	18,240	...	18,240	...
Do.	III	...	...	...	461	...	461	...
Do.	IV	...	...	...	9,93,050	405	9,89,483	3,162
				Total Tax	10,69,778	405	10,64,944	4,429
Penalties	...	...	...	...	1,328	35	1,147	146
Miscellaneous	...	...	...	...	516	...	515	1
Balance of previous year	...	...	...	...	4,787	2,135	2,531	121
				Total income controlled by Collectors	10,76,409	2,575	10,69,137	4,697
				Collections by Accountant-General	...	...	2,28,928	...
				Grand Total yield of Tax	...	...	12,98,065	...

As before, the figures in the above table relating to income controlled by collectors, are based upon Statement No. IV appended to this report. The total yield of the tax shown above may thus be reconciled with the total receipts of the year given in Statement No. III :—

					Rs.
Total collections in the above table					12,98,065
<i>Add—</i>					Rs.
Refunds ordered which have not been paid					421
Collected on account of other Provinces					1,033
Excess recovered in Gardáspur and Montgomery					209
Realized in advance on account of the year 1896-97					539
Total					2,202
					2,202
Total					13,00,267
<i>Deduct—</i>					
Refunds made on account of previous years					3,001
Refunds to Government Officials made by the Accountant-General					502
Due to fractions					1
Total					3,504
					3,504
Net					12,96,763
Collections shown in column 22 of Statement No. III					12,96,763

5. It will be seen from the table below that there has been an increase of about sixteen thousand rupees in the total income of last year, and that the total yield of the tax is now very near 13 lakhs of rupees :—

			1894-95.	1895-96.	Increase.
			Rs.	Rs.	Rs.
Collections controlled by Collectors ...			10,53,700	10,69,137	15,437
Do.	do.	Accountant-General.	2,28,452	2,28,928	476
Total ...			12,82,152	12,98,065	15,913

The increase has occurred principally in the income controlled by Collectors.

Collections controlled by the Accountant General.

6. The collections of income tax made by the Accountant-General during the past four years are compared below :—

1892-93.	1893-94.	1894-95.	1895-96.
Rs.	Rs.	Rs.	Rs.
2,07,396	2,24,280	2,28,452	2,28,928

The difference in the figures of the past two years is very slight and seems to require no explanation.

Comparative demand statement of income controlled by Collectors.

7. The initial and final demands for the last five years of the tax controlled by Collectors is shown in the following statement:—

				1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
				Rs.	Rs.	Rs.	Rs.	Rs.
Part I	...	...	{ Initial	53,413	49,549	50,601	54,104	58,045
			{ Final	53,385	49,516	50,584	53,996	58,027
" II	...	...	{ Initial	16,838	14,345	14,723	17,658	18,422
			{ Final	16,674	14,345	14,723	17,658	18,240
" III	...	...	{ Initial	337	229	255	520	461
			{ Final	337	229	255	520	461
" IV	...	...	{ Initial	9,85,495	9,92,280	10,13,212	10,34,203	10,52,572
			{ Final	9,17,234	9,39,592	9,62,538	9,80,922	9,93,050
Total	...	...	{ Initial	10,56,083	10,56,403	10,78,791	11,06,485	11,29,500
			{ Final	9,87,630	10,03,682	10,28,100	10,53,096	10,69,778
Fines ordered	...	...	...	...	...	...	...	...
Penalties ordered	...	...	...	1,549	893	2,115	1,175	1,328
Miscellaneous demand	...	...	...	436	1,047	690	408	516
Demand on account of balances of previous years.	...	...	...	4,560	6,047	5,269	5,523	4,787
GRAND TOTAL	...	...	...	9,94,175	10,11,669	10,36,174	10,60,202	10,76,409

Excluding penalties, miscellaneous demand and the demand on account of balances of previous years, the final demand of last year exceeds that of the preceding one by Rs. 16,682, or nearly 1.6 per cent. The increase in the total figures, including the above-mentioned items, amounts to Rs. 16,207 only. The final demand of the past year under all four parts is a little more than 5 per cent. short of the initial demand.

8. At the close of the year 1894-95 a balance of Rs. 4,782 was shown to be outstanding. A balance of Rs. 5 was, however, omitted by mistake from the returns of the Montgomery district. The correct unrealized balance, therefore, was Rs. 4,787. Of this, Rs. 2,531 have been collected and Rs. 2,135 struck off as irrecoverable, leaving Rs. 121* still to be realized. Out of the final demand for the past year, all but Rs. 5,016 have been collected; Rs. 440 have been struck off the demand and Rs. 4,576 remain unrecovered. The total recoverable balance at the close of the year under report, therefore, was Rs. (121 + 4,576 =) 4,697. There is thus a slight improvement in the matter of balances.

	Rs.
* Simla	7
Jhang	104
Rawalpindi	10
Total	121

9. The final demand of the past year under Part I stood at Rs. 58,027, and exceeded that of the preceding year by Rs. 4,031. The chief variations have occurred in the following districts:—

DISTRICTS.	1894-95.	1895-96.	Difference.
	Rs.	Rs.	Rs.
Delhi	7,459	7,226	-233
Umballa	1,448	1,955	+507
Simla	9,100	9,922	+822
Lahore	10,251	10,520	+269
Gurdáspur	1,603	2,934	+1,331
Siálkot	1,225	1,633	+408
Rawalpindi	2,946	3,485	+539

The reasons for the falling off in Delhi are said to be that (1) a European firm has transferred its head-quarters from Delhi to Bombay; (2) certain missionary ladies have left the station during the year; (3) owing to the depression in trade, several European firms have replaced their European agents by natives who draw less pay; and (4) the salary of several persons paid out of District and Municipal Funds as well as that of some employés of European mercantile agencies have been reduced. The increase of Rs. 507 in Umballa is due to the establishment at the Umballa Cantonment of the head-quarters of the Southern Punjab Railway. In Simla the rise is ascribed to an increase in the number of firms carrying on business in summer and winter seasons, as also to greater care in assessment. The difference in Lahore is not large and no explanation has been offered. The increase of Rs. 1,331 in Gurdáspur has been brought about by the establishment of a carrying company at Patháńkot, and the increase of the emoluments of the employés of a cloth manufactory. The Deputy Commissioner of Siálkot says, that the increase of Rs. 408 in his district is due to the return of several of the missionaries who had left the district on furlough in the preceding year, and to an increase in the number and salaries of the employés of the Local Boards. The favourable results in Ráwalpindi are apparently due to larger assessment on the employés of two Companies with whom arrangements for the collection of the tax have been made under Section 9 of the Income Tax Act.

The returns of last year show a balance of Rs. 1,267 under this part, while Rs. 706 only remained outstanding at the end of the previous year. The districts in which there were balances at the close of the past year are noted below—

	Rs.
Delhi	82
Simla	1,070
Siálkot	65
Gujránwála	2
Shahpur	48

Simla alone is responsible for a balance of Rs. 1,070 under this part. This seems to be the result partly of a somewhat injudicious pushing up of the assessments from Rs. 9,100 to Rs. 9,922 and partly of the disappointment of district authorities, in their expectation that arrangements would be made with the larger private firms for the collection of the tax assessed on their employés. An attempt was made to arrange this, but it proved unsuccessful as the firms refused to undertake the duty.

10. An increase of Rs. 3,000 was noticed under Part II in paragraph 10 of the last annual report. A further improvement of Rs. 582 has taken place during the year under report and the final demand under this part now amounts to Rs. 18,240. The income of the past year was derived from eight districts, against seven in the year 1894-95. The eighth district is Hissár which has contributed Rs. 91. The following are the chief increases and decreases in the final demand of last year :—

District.	1894-95.	1895-96.	Difference.
	Rs.	Rs.	
Simla	9,736	9,456	—280
Mooltan	1,472	1,754	+282
Lahore	733	923	+190

In the case of Simla a bank claimed exemption from the assessment of tax on interest on Government Promissory Notes which had hitherto been erroneously assessed twice over. The increase in Mooltan is stated to be the

result of the establishment of a new cotton ginning factory and the working of the existing local companies at a profit. In the Lahore district two of the companies made comparatively larger profits and accordingly paid more income tax. There were no unrealized balances under this part.

11. Simla still remains the only district in which tax is realized under this head (i.e., on interest on securities) by a Collector. Remarks on Part III. The final demand of last year was Rs. 461, against Rs. 520 in 1894-95. The difference is slight and requires no explanation. The tax has been collected in full.

12. The final demand under Part IV has continued its steady development, the increase last year amounting to Rs. 12,128 and the demand to Rs. 9,93,050. The number of assesseees has also risen from 41,811 to 42,302. The increase is very moderate and is such as may fairly be expected in consequence of the development of commerce in the Province and the ever-increasing acquaintance with assessable incomes. The number of assesseees included in the lowest class and the amount of tax collected from them in the past year have remained constant in their proportion to the total number of assesseees under all classes and the tax paid by them, respectively.

The following table gives the proportions for the last five years :—

Assesseees under Part IV.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
NUMBER.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Class I	49	48	47	47	47
Classes II—XV	51	52	53	53	53
AMOUNT OF TAX.					
Class I	21	21	20	20	20
Classes II—XV	79	79	80	80	80

Nor has there been any variation in the incidence of taxation per assessee (*vide* table below)—

	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
Incidence per assessee	23	23	23	23	23

This shows that the increases and decreases in the assessment of the various classes have not been large enough to affect the average calculation for the whole Province. The districts in which the number of assesseees of class I was over 50 per cent. of the total number under Part IV are named below :—

	Per cent.
Gurgáon	52
Kángra	56
Hoshiárpur	52
Ludhiána	55
Mooltan	54
Ráwalpindi	53
Hazára	60
Kohát	59
Bannu	53
Dera Ismail Khan	56
Dera Gházi Khan	54
Muzaffargarh... ..	53

On comparison with the figures given in para. 12 of the last annual report it will be observed that the percentage has gone down in the Hissár, Kángra, Ludhiána, Mooltan, Hazára, Kohát, Bannu and Dera Ismail Khan districts. In Ráwalpindi it has undergone no change, but the proportion has somewhat increased in the Gurgáon, Hoshiárpur, Dera Gházi Khan and Muzaffargarh districts. On the whole the results appear to be satisfactory, and the principle that too many men should not be included in the lowest class seems to have received consideration.

13. Increases of more than Rs. 1,000 are noticeable in the final demand under Part IV of the districts noted below:—

	Rs.		Rs.
Rohtak	1,133	Ferozepore	2,989
Karnál	1,744	Mooltan	4,294
Hoshiárpur	1,418	Jhelum	1,218
Ludhiána	1,476	Ráwalpindi	1,280

The improvement in Rohtak was the result of an increase in the profits of dealers in grain, owing to scarcity in Oudh to which Province food-grains are said to have been exported in large quantities. In Karnál the increase is ascribed to more careful assessment. The assessments of the Hoshiárpur district have been enhanced in consequence of the extensive imports of *charas*, and the increase is contributed by traders and money-lenders. The Deputy Commissioner of Ludhiána furnishes no explanation of the excess in his district, but the final demand was Rs. 34,020, or only Rs. 20 more than the estimate for this district noted in the last Income Tax Report and considered to be fair by the Financial Commissioner. In Ferozepore trade in grain was very brisk. Large exports were made to the North-West Provinces and Oudh, and the prices which were very low at harvest time rose in consequence of the demand and brought in considerable profits to the grain-dealers. This has led to the rise in the income-tax. As regards the large increase in Mooltan, the Deputy Commissioner says that it is due partly to the assessment of camel and cattle-owners who had inadvertently been omitted from the lists in the previous years and partly to more careful assessment. The Financial Commissioner would invite the Deputy Commissioner's attention to the remarks contained in the detailed notice of the district in Part II of the last Income Tax Report, and enjoin caution in taxing the profits of the owners of camels and cattle. The Deputy Commissioner of Jhelum does not explain the increase in his district. The income is, however, only Rs. 86 in excess of the estimate of Rs. 24,000 formed by the Financial Commissioner for this district in the last annual report, and there seems to be no reason to believe that the district has been over-assessed. The results in the Ráwalpindi district are far from satisfactory. The initial assessments were again pitched too high this year, the demand being pushed up from Rs. 34,150 (final demand of 1894-95) to Rs. 41,473. The consequence was that although the final demand rose by Rs. 7,280, yet Rs. 6,043, or quite 14 per cent. of the initial demand, had to be remitted. The Deputy Commissioner and the Commissioner consider the assessments to have been perfunctorily made in many cases, and think that the Tahsildárs were very careless in preparing their assessment lists. It is, however, expected that more attention will in future be paid to the matter and that such violent fluctuations will not recur. Mr. Thorburn remarks with reason—“53 per cent. of the total number of assessee fall under the lowest class, while 22 per cent. of the total tax comes from the same class. These figures are much too high, and show that ‘the net is spread too widely’ and that the wealthy escape at the expense of the poor.”

14. The final demand of the following districts has fallen by more than Rs. 1,000:—

	Rs.
Delhi	3,185
Umballa	2,030
Jullundur	1,127
Gardáspur	1,722
Siálkot	1,224

The decrease in Delhi is somewhat surprising considering the fact that in his Report for 1894-95 the Deputy Commissioner did not anticipate any falling off in the demand. The difference has, however, occurred mainly in the assessments of the Delhi City, which had, according to the Commissioner, become very full in 1894-95, and is due to a depression in trade caused by the constant fall in exchange and certain disputes between the European importers and the native dealers. As regards the decrease in Umballa, the remarks of the Commissioner of Delhi may be quoted with advantage. He says: "The final demand under Part IV for the year 1894-95 was Rs. 75,620. The year under report set off with an initial demand of Rs. 81,724, an increase of 8 per cent. Considering that nearly Rs. 5,000 had to be remitted the year before, it was not wise to push up the initial demand so high, and it is not strange that the district came badly out of the objections; Rs. 7,342 being remitted on local objections and Rs. 798* by me on appeal. I certainly came to the conclusion, after hearing a number of appeals, that the assessments had been recklessly increased, especially in the Umballa tahsil." The Deputy Commissioner of Jullundur attributes the decrease in his district to slackness of trade and low prices of grain. The cause of the falling-off in Gurdáspur is said to be a contraction in the incomes of the local pleaders and one trading firm. The Deputy Commissioner of Siáلكot assigns as the reason for the decrease of Rs. 1,224, that it is due to a careful revision of the assessment lists.

15. It is satisfactory that the total balance under Part IV has been reduced from Rs. 4,081 in 1894-95 to Rs. 3,430 at the close of last year. The following are the more important balances under Part IV. The following are the more important balances:—

Simla	...	...	...	...	...	...	Rs.	516
Gujrát	...	...	...	...	...	...	"	492
Pesháwar	...	...	...	...	...	...	"	817

There has been a considerable improvement in the matter of these balances in the Simla district; and although the amount noted above is still large in itself, yet it is much smaller than the balance at the end of 1894-95, which stood at Rs. 1,262. The Commissioner of Ráwalpindi considers the balance of Rs. 492 in Gujrát to be unsatisfactory, as there has practically been no change in the number of assesseees and the amount of tax levied. Out of the balance, Rs. 192 are stated to have been recovered since the close of the year. The balance in the Pesháwar District has risen from Rs. 750 to Rs. 817. Of this, Rs. 400 are due from a person whose objection remained pending for want of certain information from the Commissariat Department. The remainder is due from contractors, who are constantly on the move between Pesháwar and Malakand. The Deputy Commissioner is, however, adopting stringent measures for the realization of these balances. The balance in Delhi has been reduced from Rs. 1,216 to Rs. 141, and Umballa, which had a balance of Rs. 424 at the end of 1894-95, shows none whatever this year.

16. A classification of districts with regard to the total final demand for 1895-96 under all four parts is given below:—

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.

* Note—This should be Rs. 792.

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

Rohtak.
Hoshiárpur.
Jallundur.

Ludhiána.
Gurdáspur.
Gujránwála.

Pesháwar.

Class F (over Rs. 40,000).

Hissár.
Delhi.
Karnál.
Umbállá.
Simla.

Ferozepore.
Mooltan
Lahore.
Amritsar.
Siálkot.

Ráwalpindi.

The only variations in the above classification are that the districts of Hoshiárpur and Gujránwála have progressed from class D to class E, while Hissár, Karnál and Ráwalpindi have risen from class E to class F. There is no district now falling under class D (Rs. 25,000 to Rs. 30,000).

Comparative table of objections and remissions.

17. The following table compares the number of objections and the amount remitted during the past two years:—

Year.	Number of objections per 100 of assesses.	Percentage of objections accepted.	Percentage of objections rejected.	Amount remitted by	Amount remitted by	Total remissions.	Percentage of initial demand remitted.
				Collectors.	Commissioner.		
				Rs.	Rs.	Rs.	
1894-95	25	30	70	50,836	2,553	53,389	4·8
1895-96	26	35	65	55,212	4,310	59,522	5·6

18. The difference between the initial and final demands of the year under report aggregated Rs. 59,522 against Rs. 53,389 in 1894-95. In other words, the initial demand was reduced by 5·6 per cent. last year, whereas the remissions represented only 4·8 per cent. of such demand in the preceding year. The proportion of the remissions to the original demand was large in the undermentioned districts—

	Per cent.
Gurgáon	14·7
Ráwalpindi	14·5
Pesháwar	13·5
Kohát	13·4
Bannu	14·6

In Gurgáon the assessment lists of the Gurgáon and Rewári tahsils appear to have been carelessly framed by the Tahsildár, but, on the whole, there was a slight improvement in the final demand. In the Ráwalpindi district, too, the assessments did not, as has already been noticed, receive sufficient attention. The districts of Pesháwar, Kohát and Bannu were mentioned in paragraph 15 of the last Income Tax Report as showing large remissions. It seems that more care and attention still require to be paid to the compilation of the assessment lists in these districts. The amount of remissions granted in Umballa was the largest in the Province, being Rs. 8,134, but the percentage to initial demand in this case was rather less than 10. The cause of this unsatisfactory feature has been described in paragraph 14 above.

19. From the table given in paragraph 17, it will be seen that the total number of objections and the number accepted have increased in comparison with the year 1894-95. In the following districts more than 50 per cent. of the objections filed were successful:—

	<i>Per cent.</i>
Umballa	62
Pesháwar	52
Bannu	57

This is in accordance with the results noted in the foregoing paragraph. The districts in which more than 75 per cent. of the objections were rejected are these—

	<i>Per cent.</i>
Karnál	81
Ludhiána	80
Mooltan	84
Jhang	76
Amritsar	76
Siálkot	88
Jhelum	79
Muzaffargarh	86

The percentage has increased in the Karnál, Ludhiána, Mooltan, Jhelum and Muzaffargarh districts, and decreased in Jhang, Amritsar and Siálkot. These results indicate that the initial assessments of these districts were carefully made, and accordingly stood the test of objections very well. The fact that no undue severity was practised in dealing with objections in the above-mentioned districts is proved by the statistics of appeals noted below:—

District.	APPEALS TO COMMISSIONERS UNDER PART IV.		
	Total appeals.	Accepted in whole or part.	Rejected.
Karnál	7	1	6
Ludhiana	14	4	10
Mooltan	14	2	12
Jhang	29	2	27
Amritsar	20	1	19
Siálkot	83	36	47
Jhelum	44	18	26
Muzaffargarh	12	2	10

The only cases deserving notice are those of Siálkot and Jhelum, where the appeals filed to Commissioners were somewhat numerous, and 43 and 41 per cent. of them, respectively, were accepted. In all the other cases noted in the above table the results of appeals were very satisfactory. In the case of the Ráwalpindi district 46 appeals were accepted out of 104, which is a high proportion.

20. In most districts the Deputy Commissioners appear to have taken a very fair share of the work of deciding objections. In the districts of Hissár, Karnál, Montgomery, Jhelum, Hazára and Muzaffargarh all the objections filed during the past year were dealt with by the Deputy Commissioners. In Kángra, Ludhiána, Siálkot and Gujrát they disposed of more than three-fourths, in Mooltan and Amritsar more than half, and in Gurgáon, Delhi, Ferozepore, Jhang, Gujránwála, Kohát and

Disposal of objections by Collectors.

Dera Gházi Khan more than one-third of the objections, while the number so taken up was less than one-third in the districts of Rohtak, Umballa, Hoshiárpur, Jullundur, Lahore, Gurdáspur, Shahpur, Ráwalpindi, Pesháwar, Bannu and Dera Ismail Khan. In Simla, of course, the Deputy Commissioner hears no objections, as he is invested with appellate powers. The number of objections decided by the Deputy Commissioner was again lowest in Umballa, although its proportion to the total number of objections was about 9 per cent. last year as compared with 4 per cent. in the year before.

Appeals to Commissioners.

21. The number of appeals to, and the amounts remitted by, the Commissioners, are entered in the table below :—

Division.	Number of appeals.	Amount remitted.
Delhi	207	Rs. 1,415
Jullundur	213	362
Lahore	153	449
Ráwalpindi	371	1,353
Pesháwar	65	572
Deraját	57	159
Total	1,066	4,310

The total number of appeals has risen by 204 as compared with those filed in the year 1894-95, and the remissions sanctioned by Commissioners last year have also exceeded the figures of the preceding year by Rs. 1,757. It will be noticed that in the number of objections the increase has been more or less general, excepting in the Lahore division, while in remissions the Lahore and Jullundur divisions show a decrease; figures for all the other divisions being larger than before. The largest differences are observed in the Delhi and Ráwalpindi divisions.

22. No fines were levied during the year of report. The penalties imposed amounted to Rs. 1,328 as against Rs. 1,175 in the year 1894-95. The difference is due to the fact that in the Siálkot district, where it had not been found necessary in 1894-95 to resort at all to the penal provisions of the Income Tax Act, penalties, amounting to Rs. 552, had to be exacted from some of the well-to-do refractory assesses during the past year. The only other district in which the penalties inflicted exceeded Rs. 100 last year are—

Jhang	Rs.
Gurdáspur	138
	177

These cases seem to require no special explanation.

23. The estimates of income for the current year, submitted by the Deputy Commissioners, amount to about Rs. 10,96,000, but, judging from the district reports and the final demand of the past year, the Financial Commissioner is of opinion that the income controlled by Collectors should not be estimated at more than Rs. 10,80,000 in 1896-97. If to this estimate be added the actuals of the collections made by the Accountant-General during the past year, the result is a budget of Rs. 13,10,000 for next financial year.

Estimates for 1896-97.

24. The charges connected with the administration of the tax have increased by Rs. 623 in the past year, as the following statement will show:—

Year.	Establishment.	Travelling allowance.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
1893-94	10,865	61	99	11,025
1894-95	11,030	36	376	11,442
1895-96	11,519	279	267	12,065

The difference is noticeable mainly in the districts of Delhi and Lahore. In Delhi it is due to the employment of an extra temporary clerk on Rs. 20 per mensem, and in Lahore to the payment of an allowance of Rs. 25 per mensem to the district bailiff for the duty of collecting income tax from the European and Eurasian residents. The actual expenditure of last year has exceeded the sanctioned allotment of Rs. 12,000 by Rs. 68. The cost of administration is, however, still very low, being slightly over 1 per cent. of the income controlled by Collectors; and with the development of the income from this source a slight enhancement of the expenditure may naturally be expected.

25. Looking at the results of last year, as a whole, the administration of the tax seems to have been carried on efficiently. The only unsatisfactory feature of the year is the rise in the number of objections and appeals instituted and the amount which had to be remitted on them.

26. The District Income Tax Reports for the past year have generally been prepared with care. About the best of them are those received from Delhi, Ferozepore, Mooltan and Gurdáspur. The Commissioner of Ráwalpindi has furnished very good criticisms on the district reports of his division.

I have, &c.,

HARI KISHAN KAUL,

Junior Secretary to Financial Commissioner, 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 1895-96.

Class.	INCOME.		PAID BY GOVERNMENT.								INCOME.		Class.
			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.			
1	2	3	4	5	6	7	8	9	10	11	12		
I	Rs. 500, but less than Rs. 750	750	1,084	Rs. 13,219	138	Rs. 2,055	2	Rs. 28	1,224	Rs. 15,302	Rs. 500, but less than Rs. 750	I	
II	" 750 " " 1,000	1,000	679	12,254	100	2,051	"	"	779	14,305	" 750 " " 1,000	II	
III	" 1,000 " " 1,250	1,250	179	3,837	70	2,161	"	"	249	5,998	" 1,000 " " 1,250	III	
IV	" 1,250 " " 1,500	1,500	160	4,343	36	1,086	"	"	196	5,429	" 1,250 " " 1,500	IV	
V	" 1,500 " " 1,750	1,750	56	1,487	16	458	"	"	72	1,945	" 1,500 " " 1,750	V	
VI	" 1,750 " " 2,000	2,000	171	5,954	18	760	"	"	189	6,714	" 1,750 " " 2,000	VI	
	Total	...	2,329	41,094	378	8,571	2	28	2,709	49,693	Total.		
VII	Rs. 2,000, but less than Rs. 2,500	2,500	255	12,801	55	3,024	"	"	316	15,825	Rs. 2,000, but less than Rs. 2,500	VII	
VIII	" 2,500 " " 5,000	5,000	273	24,503	62	6,443	"	"	335	30,946	" 2,500 " " 5,000	VIII	
IX	" 5,000 " " 10,000	10,000	190	30,230	10	2,134	"	"	200	32,364	" 5,000 " " 10,000	IX	
X	" 10,000 " " 20,000	20,000	117	35,006	8	2,167	"	"	125	37,173	" 10,000 " " 20,000	X	
XI	" 20,000 " " 30,000	30,000	68	24,408	1	625	"	"	69	25,033	" 20,000 " " 30,000	XI	
XII	" 30,000 " " 40,000	40,000	27	17,347	"	"	"	"	27	17,347	" 30,000 " " 40,000	XII	
XIII	" 40,000 " " 50,000	50,000	5	4,014	"	"	"	"	5	4,014	" 40,000 " " 50,000	XIII	
XIV	" 50,000 " " 1,00,000	1,00,000	1	2,473	"	"	"	"	1	2,473	" 50,000 " " 1,00,000	XIV	
XV	" 1,00,000 and more	...	"	"	"	"	"	"	"	"	" 1,00,000 and more	XV	
	Total	...	936	1,50,782	136	14,393	"	"	1,072	1,65,175	Total.		
	GRAND TOTAL	...	3,265	1,91,876	514	22,964	2	28	3,781	2,14,868	GRAND TOTAL.		

RETURN No. II.

(RULES 14 AND 20).

Statement showing the Collections of the Tax under Act II of 1886 from Interest paid on Securities in the year 1895-96.

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.		RATE OF TAX.	Class.
		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.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	11	12
I to VI	At 4 pies in the rupee	22,60,050	1,068	...	...	...	...	22,60,050	1,068	At 4 pies in the rupee	I to VI
VII to XV	At 5 " " "	2,63,22,860	13,992	...	...	4,03,000	* 461	2,67,25,850	13,453	At 5 " " "	VII to XV
	Total	2,85,82,900	14,060	...	...	4,03,000	461	2,89,85,900	14,521	Total.	

* Vide Return No. III, column 13.

Abstract Statement showing the collections of the Tax

Class.	AMOUNT OF INCOME.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authority.		SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES AND PRIVATE EMPLOYERS.				Profits of Companies.	
						Tax levied under					
						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.
1	2	3	4	5	6	7	8	9	10	11	12
			Rs.		Rs.		Rs.		Rs.		Rs.
I	Rs. 500, but less than Rs. 750 ...	1,224	15,302	344	3,670	278	2,883	333	1,870	...	...
II	" 750 " " " 1,000 ...	779	14,305	104	1,761	170	1,834	46	642	1	20
III	" 1,000 " " " 1,250 ...	249	5,998	66	1,383	91	2,000	49	1,013	2	82
IV	" 1,250 " " " 1,500 ...	196	5,429	30	779	47	1,327	24	675	...	...
V	" 1,500 " " " 1,750 ...	72	1,945	8	260	30	1,015	36	980	...	...
VI	" 1,750 " " " 2,000 ...	189	6,714	22	737	25	966	39	1,167	...	...
	Total of Classes I to VI ...	2,709	49,693	574	8,596	588	10,025	527	6,347	3	72
VII	Rs. 2,000, but less than Rs. 2,500 ...	310	15,825	37	1,703	59	2,880	31	1,321	2	136
VIII	" 2,500 " " " 5,000 ...	335	30,946	25	1,903	78	6,176	71	5,162	5	554
IX	" 5,000 " " " 10,000 ...	200	32,364	11	1,751	15	2,324	27	3,572	11	2,437
X	" 10,000 " " " 20,000 ...	125	37,173	...	...	1	290	6	1,595	...	...
XI	" 20,000 " " " 30,000 ...	69	25,033	...	...	...	...	1	104	1	625
XII	" 30,000 " " " 40,000 ...	27	17,347	...	...	1	938	...	...	2	1,301
XIII	" 40,000 " " " 50,000 ...	5	4,014	...	...	...	...	1	934	...	...
XIV	" 50,000 " " " 1,00,000 ...	1	2,473	...	...	1	1,562	...	...	2	3,638
XV	" 1,00,000 and more ...	...	...	...	...	...	...	...	...	2	9,300
	Total of Classes VII to XV ...	1,072	1,65,175	73	5,419	155	14,170	137	12,688	25	18,673
	GRAND TOTAL ...	3,781	2,14,868	647	14,015	743	24,195	664	19,035	28	18,744

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

under Act II of 1886 in the year 1895-96.

Interest on Securities.	Other sources of Income.		Total collection of Tax.		Penalties by Collector.	Fines by Magistrates.	Miscellaneous receipts.	Total of columns 17, 18, 19 and 19 (a).	Refunds.	Net collections.	AMOUNT OF INCOME.		Class.
	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.							Rs.	Rs.	
13	14	15	16	17	18	19	19 (a)	20	21	22	23		24
Rs.		Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	19,973	1,99,821	22,152	2,23,546	379	...	104	2,24,029	3,234	2,20,795	Rs. 500, but less than	Rs. 750	I
...	8,024	1,20,151	9,071	1,38,713	158	...	38	1,38,909	956	1,37,953	" 750	" " " 1,000	II
...	4,895	97,589	5,352	1,08,035	127	...	18	1,08,180	690	1,07,490	" 1,000	" " " 1,250	III
...	2,851	79,564	3,148	87,774	90	...	13	87,877	682	87,195	" 1,250	" " " 1,500	IV
...	1,788	62,360	1,934	66,566	19	...	11	66,596	486	66,110	" 1,500	" " " 1,750	V
*1,068	1,392	58,380	1,667	67,964	58	...	2	68,024	453	67,571	" 1,750	" " " 2,000	VI
				1,068	...	...	...	1,068	...	1,068	Total of Classes I to VI.		
1,068	38,923	6,17,865	43,324	6,93,666	821	...	186	6,94,683	6,501	6,88,182	Total of Classes I to VI.		
461	1,267	69,613	1,706	91,920	228	...	30	92,187	1,113	91,074	Rs. 2,000, but less than	Rs. 2,500	VII
...	1,647	1,40,438	2,161	1,85,211	66	...	6	1,85,313	1,789	1,83,524	" 2,500	" " " 5,000	VIII
...	509	84,959	773	1,27,407	104	...	...	1,27,511	1,502	1,26,009	" 5,000	" " " 10,000	IX
...	144	46,873	276	85,931	...	...	299	86,230	1,176	85,054	" 10,000	" " " 20,000	X
...	26	15,748	97	41,508	...	...	...	41,508	2	41,506	" 20,000	" " " 30,000	XI
...	9	8,097	39	28,283	...	...	...	28,283	46	28,237	" 30,000	" " " 40,000	XII
...	8	9,100	14	14,057	...	...	...	14,057	568	13,549	" 40,000	" " " 50,000	XIII
...	5	7,003	9	14,676	...	...	...	14,676	933	13,743	" 50,000	" " " 1,00,000	XIV
...	1	3,500	3	12,893	...	...	...	12,893	...	12,893	" 1,00,000 and more	" " "	XV
*12,992	...	...	...	12,992	...	...	...	12,992	...	12,992	Total of Classes VII to XV.		
13,453	3,616	3,85,340	5,078	6,14,917	398	...	335	6,15,650	7,069	6,08,581	Total of Classes VII to XV.		
14,521	42,539	10,03,205	48,402	13,08,583	1,229	...	521	13,10,333	13,570	12,96,763	GRAND TOTAL.		

allotted to any particular class or classes.
 Officer has "verified" all the copies of Return No. III received from districts.

Statement showing the Original and Final Demands and Uncollected

DIVISIONS.	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.
1	2	3	4	5	6	7	8	9	10	11	12	13	
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	
Chapter II A and													
DELHI.	Hissar	36	635	...	635	...	635	36	635	...	...	...
	Rohtak	15	209	...	209	...	209	15	209	...	...	...
	Gurgaon	20	440	...	440	...	440	20	440	...	...	...
	Delhi	195	7,226	1	7,226	1	7,226	195	7,226	...	...	...
	Karnal	26	644	...	644	...	644	26	644	...	...	...
	Umballa	91	1,952	1	1,952	...	1,952	91	1,952	...	...	...
	Simla	234	9,922	...	9,922	...	9,922	234	9,922	...	...	...
Total for Division ...		617	21,038	2	21,031	1	21,031	617	21,031	...	...	...
JULLUNDUR.	Kangra	63	1,651	2	1,640	...	1,640	62	1,640	...	...	...
	Hoshiarpur	23	467	...	467	...	467	23	467	...	...	...
	Jullundur	37	3,345	...	3,345	...	3,345	37	3,345	...	...	...
	Ludhiana	38	879	...	879	...	879	38	879	...	...	...
	Ferozepore	83	2,518	...	2,518	...	2,518	83	2,518	...	...	...
Total for Division ...		244	8,860	2	8,849	...	8,849	243	8,849	...	...	...
LAHORE.	Mooltan	55	971	...	971	...	971	55	971	...	...	...
	Jhang	19	279	...	279	...	279	19	279	...	...	...
	Montgomery	10	234	...	234	...	234	10	234	...	...	...
	Lahore	534	10,529	...	10,529	...	10,529	534	10,529	...	...	...
	Amritsar	157	4,181	...	4,181	...	4,181	157	4,181	...	...	...
	Gardaspur	61	2,934	...	2,934	...	2,934	61	2,934	...	...	...
Total for Division ...		836	19,119	...	19,119	...	19,119	836	19,119	...	...	...
RAWALPINDI.	Sialkot	53	1,633	...	1,633	...	1,633	53	1,633	...	...	...
	Gujrat	24	448	...	448	...	448	24	448	...	...	...
	Gujranwala	32	717	...	717	...	717	32	717	...	...	...
	Shahpur	18	350	...	350	...	350	18	350	...	...	...
	Jhelum	25	440	...	440	...	440	25	440	...	...	...
	Rawalpindi	81	3,485	...	3,485	...	3,485	81	3,485	...	...	...
Total for Division ...		233	7,073	...	7,073	...	7,073	233	7,073	...	...	...
PESHAWAR.	Hazara	20	260	...	260	...	260	20	260	...	...	...
	Peshawar	25	444	...	444	...	444	25	444	...	...	...
	Kohat	12	166	...	166	...	166	12	166	...	...	...
Total for Division ...		57	870	...	870	...	870	57	870	...	...	...
DERAJAT.	Bannu	14	186	...	186	...	186	14	186	...	...	...
	Dera Ismail Khan	35	445	...	445	...	445	35	445	...	...	...
	Dera Ghazi Khan	25	327	...	327	...	327	25	327	...	...	...
	Muzaffargarh	7	127	...	127	...	127	7	127	...	...	...
	Total for Division ...		81	1,085	...	1,085	...	1,085	81	1,085
GRAND TOTAL ...		2,068	58,045	4	58,027	1	58,027	2,067	58,027	...	...	...

Balances of amounts due under Act II of 1886 for the year 1895-96.

Arrears of previous year.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14c.	Collections.						Total.	Balance.	REMARKS.	DISTRICTS.	DIVISION.
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.					
14	14c	15	16	17	18	19	19a	20	21	22	23	24	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
...	...	635	635	635	...		Hissár.	DELHI.	
...	...	209	209	...	...	...	...	209	...		Rohtak.
...	...	440	440	...	...	...	...	440	...		Gurgáon.
...	...	7,220	7,144	...	...	...	...	7,144	82		Delhi.
...	...	644	644	...	...	...	...	644	...		Karnát.
651	...	10,573	8,852	...	...	370	...	9,222	1,070	Rs. 281 struck off.	Umballa.
...	...	1,955	1,955	...	...	...	...	1,955	...		Simla.
651	...	21,081	19,879	...	...	370	...	20,249	1,152	...	Total for Division.
26	...	1,666	1,640	26	...	1,666	...		Kángra.	JULLUNDUR.	
...	...	467	467	...	...	...	...	467	...		Hoshiárpur.
...	1	3,346	3,346	...	...	...	1	3,346	...		Jullundúr.
...	...	879	879	...	...	...	...	879	...		Ludhiána.
...	...	2,518	2,518	...	...	...	...	2,518	...		Ferozepore.
26	1	8,876	8,849	...	...	26	1	8,876	...		Total for Division.
...	...	971	971	971	...		Mooltan.	LAHORE.	
...	...	279	279	...	...	...	...	279	...		Jhang.
...	...	234	234	...	...	...	...	234	...		Montgomery.
...	...	10,520	10,520	...	...	...	...	10,520	...		Lahore.
...	...	4,181	4,181	...	...	...	...	4,181	...		Amritsar.
...	...	2,934	2,934	...	...	...	...	2,934	...		Gurdáspur.
...	...	19,119	19,119	...	...	...	...	19,119	...		Total for Division.
...	...	1,633	1,568	1,568	65		Siálkot.	RAWALPINDI.	
...	...	448	448	...	...	...	...	448	...		Gujrát.
...	...	717	715	...	...	...	...	715	2		Gujránwála.
...	...	350	302	...	...	...	...	302	48		Shahpur.
...	...	440	440	...	...	...	...	440	...		Jhelum.
...	...	3,485	3,485	...	...	...	...	3,485	...		Ráwalpindi.
...	...	7,073	6,958	...	...	...	...	6,958	115		Total for Division.
25	...	260	260	260	...		Hazára.	PESHAWAR.	
...	...	469	444	...	...	25	...	469	...		Pesháwar.
...	...	166	166	...	...	...	...	166	...		Kohát.
25	...	895	870	...	...	25	...	895	...		Total for Division.
...	...	186	186	186	...		Bannu.	DERAJAT.	
...	...	445	445	...	...	...	...	445	...		Dera Ismail Khan.
4	...	327	327	...	...	...	4	327	...		Dera Gházi Khan.
...	...	131	127	...	...	...	...	131	...		Muzaffargarh.
4	...	1,089	1,085	...	...	4	...	1,089	...		Total for Division.
700	1	58,734	56,760	...	...	425	1	57,186	1,267	Rs. 281 struck off.	GRAND TOTAL.

Statement showing the Original and Final Demands and Uncollected

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.
1	1a	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
DELHI.	Hissar	1	91	...	91	...	91	1	91	...	...	...	...
	Rohtak ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgaon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi	5	2,781	...	2,781	...	2,781	5	2,781	...	...	...	...
	Karnal ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla	3	9,456	...	9,456	...	9,456	3	9,456	...	...	...	...
Total for Division ...	9	12,328	...	12,328	...	12,328	9	12,328	...	...	...	...
JULLUNDUR.	Kangra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiarpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiana ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...
LAHORE.	Mooltan	12	1,754	...	1,754	...	1,754	12	1,754	...	...	...	...
	Jhang	1	63	...	63	...	63	1	63	...	...	...	...
	Lahore	3	923	...	923	...	923	3	923	...	...	...	...
	Amritsar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurdaspur	2	1,067	1	885	...	885	1	885	...	...	...	...
Total for Division ...	18	3,807	1	3,625	...	3,625	17	3,625	...	...	...	...
RAWALPINDI.	Sialkot ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujrat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujranwala ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Shahpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Rawalpindi ... ..	...	2,287	...	2,287	...	2,287	...	2,287	...	...	...	...
Total for Division ...	...	2,287	...	2,287	...	2,287	...	2,287	...	...	...	...
PESHAWAR.	Hazara ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Peshawar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Kohat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...
DEBALT.	Bannu ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ghazi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Multan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL ...	29	18,422	1	18,240	...	18,240	28	18,240	...	...	...	...

Chapter III B and

Balances of amounts due under Act II of 1886 for the year 1895-96.

Arrears of previous year.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14a.	Collections.							Balance.	REMARKS.	DISTRICTS.	DIVISION.
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.					
14	14a	15	16	17	18	19	19a	20	21	22	23	24	
Rs.	Rs.	Rs.	Rs.	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.				
Part II, Schedule II.													
...	...	91	91	91	...		Hissár.	DELHI.	
...		Rohtak.		
...	...	2,781	2,781	...	...	...	...	2,781	...		Gurgáon.
...		Delhi.		
...	...	9,456	9,456	9,456	...		Karnál.	DELHI.	
...		Umballa.		
...	...	12,328	12,328	12,328	...		Simla.	JULLUNDUR.	
...		Total for Division.		
...		Kángra.	JULLUNDUR.	
...		Hoshiárpur.		
...		Jullundur.		
...		Ludhiána.		
...		Ferozepore.	JULLUNDUR.	
...		Total for Division.		
...	...	1,754	1,754	1,754	...		Mooltan.	LAHORE.	
...	...	63	63	...	...	...	...	63	...		Jhang.
...	...	923	923	...	...	...	...	923	...		Montgomery.
...	...	885	885	...	...	...	...	885	...		Lahore.
...	...	3,625	3,625	3,625	...		Amritsar.	LAHORE.	
...		Gurdáspur.		
...		Total for Division.	RAWALPINDI.	
...		Siáلكot.		
...		Gujrát.		
...	...	2,287	2,287	...	...	...	...	2,287	...		Gujránwála.
...		Shahpur.	RAWALPINDI.	
...	...	2,287	2,287	...	...	...	...	2,287	...		Jhelum.
...		Ráwalpindi.	RAWALPINDI.	
...		Total for Division.		
...		Hazára.	PESHAWAR.	
...		Pesháwar.		
...		Kohát.		
...		Total for Division.		
...		Bannu.	DERAJAT.	
...		Dera Ismaíl Khan.		
...		Dera Gházi Khan.		
...		Muzaffargarh.		
...		Total for Division.	DERAJAT.	
...	...	18,240	18,240	...	...	...	...	18,240	...		GRAND TOTAL.

Statement showing the Original and Final Demands and Uncollected

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.
1	1a	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
DELHI.	Hissar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Rohtak ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgaon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Karnal ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla ... ..	...	461	...	461	...	461	...	461	...	...	...	...
Total for Division ...	...	...	461	...	461	...	461	...	461	...	...	...	...
JULLUNDUR.	Kangra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiarpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiana ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...	...
LAHORE.	Mooltan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhang ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Lahore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Amritsar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurdaspur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...	...
RAWALPINDI.	Sialkot ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujrat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujranwala ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Shahpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...	...
PESHAWAR.	Hazara ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Peshawar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Kohat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...	...
DERAJAT.	Bannu ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ghazi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division ...	...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL ...	...	461	...	461	...	461	...	461	...	...	...	...	...

Chapter III C and

Statement showing the Original and Final Demands and Uncollected

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.
1	1a	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III D and													
DELHI.	Hissar	1,827	42,210	150	40,944	...	40,944	1,798	40,944	1	5	...	...
	Rohtak	1,721	37,777	165	37,117	4	37,117	1,694	37,117	1	10	...	...
	Gurgaon	1,411	27,384	522	23,742	53	23,359	1,272	23,359	5	5	...	...
	Delhi	2,255	85,613	450	83,077	47	82,947	2,167	82,947	26	92	...	...
	Karnal	2,072	40,800	272	40,280	7	40,270	2,046	40,270	...	10	...	...
	Umballa	2,914	81,724	902	74,382	68	73,590	2,646	73,590	...	...	...	...
	Simla	680	26,857	192	25,799	28	25,699	626	25,699	...	...	...	...
	Total for Division ...	12,886	3,42,374	2,659	3,25,341	207	3,23,926	12,249	3,23,926	33	122	...	...
JULLUNDUR.	Kangra	912	16,033	171	15,487	15	15,487	869	15,487	...	...	...	...
	Hoshiarpur	1,638	33,488	738	30,355	78	30,243	1,491	30,242	7	17	...	...
	Jullundur	1,627	36,617	604	33,848	64	33,762	1,516	33,762	3	25	...	...
	Ludhiana	1,820	34,603	277	34,052	14	34,020	1,771	34,020	14	92	...	...
	Ferozepore	1,697	45,454	371	43,280	42	43,149	1,663	43,149	10	70	...	...
	Total for Division ...	7,694	1,66,195	2,161	1,57,022	213	1,56,600	7,250	1,56,600	34	204	...	...
LAHORE.	Mooltan	2,260	46,285	528	45,453	14	45,269	2,206	45,268	...	...	...	...
	Jhang	1,117	21,479	414	20,487	29	20,455	1,074	20,455	15	138	...	...
	Montgomery	1,205	22,650	397	21,258	18	21,248	1,147	21,248	31	43	...	...
	Lahore	2,062	61,071	377	58,264	54	58,061	1,993	58,061	...	...	...	...
	Amritsar	2,149	63,623	260	61,520	20	61,505	2,125	61,505	...	...	...	...
	Gardaspar	1,176	31,098	340	29,191	18	29,186	1,124	29,186	21	177	...	...
	Total for Division ...	9,969	2,46,206	2,268	2,36,173	153	2,35,724	9,669	2,35,724	67	358	...	...
RAWALPINDI.	Siálkot	2,150	55,519	600	55,165	83	54,988	2,095	54,988	46	552	...	...
	Gujrat	1,213	24,252	372	22,257	70	22,025	1,130	22,025	25	37	...	...
	Gujranwála	1,385	31,557	387	30,157	65	29,981	1,318	29,981	95	24	...	...
	Shahpur	863	16,338	261	15,419	5	15,379	813	15,379	3	15	...	...
	Jhelum	1,018	25,104	306	24,323	44	24,080	987	24,080	...	...	...	...
	Rawalpindi	1,782	41,473	800	35,921	104	35,430	1,589	35,430	5	16	...	...
	Total for Division ...	8,411	1,94,243	2,726	1,83,242	371	1,81,886	7,932	1,81,889	174	644	...	...
PESHAWAR.	Házára	496	7,932	126	7,535	6	7,515	466	7,515	...	...	...	...
	Pesháwar	1,678	25,874	666	31,514	52	31,031	1,420	31,031	...	...	...	...
	Kohát	273	4,494	111	3,962	7	3,893	227	3,893	...	...	...	...
	Total for Division ...	2,447	48,300	903	43,011	65	42,439	2,113	42,439	...	...	...	...
DERAJAT.	Banna	462	8,239	166	7,082	10	7,033	403	7,033	...	...	...	...
	Dera Ismail Khan ...	960	16,732	249	15,929	28	15,834	965	15,834	...	...	...	...
	Dera Gházi Khan ...	811	13,100	167	12,726	7	12,726	700	12,726	...	...	...	...
	Muzaffargarh	1,007	17,183	249	16,834	12	16,819	991	16,819	...	...	...	...
	Total for Division ...	3,240	55,254	771	52,571	57	52,412	3,080	52,412	...	...	...	...
GRAND TOTAL ...		44,617	10,52,572	11,482	9,97,960	1,066	9,93,050	42,302	9,93,050	308	1,328	...	...

Balances of amounts due under Act II of 1886 for the year 1895-96.

Arrears of previous year.	Miscellaneous Demand.	Total of columns 9, 11, 13, 14 and 14a.	Collections.						Total.	Balance.	REMARKS.	DISTRICTS.	Division.
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.					
14	14a	15	16	17	18	19	19a	20	21	22	23	24	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
Part IV. Schedule II.													
...	...	40,949	40,944	5	...	...	...	40,949	...			
...	...	37,127	37,117	10	...	...	...	37,127	...			
...	...	23,364	23,349	5	...	...	...	23,354	...			
1,216	...	84,255	82,556	82	...	240	...	82,878	141	Rs. 10 irrecoverable. Rs. 717 struck off and Rs. 519 irrecoverable = Rs. 1236.	Hissár. Rohtak. Gurgáon. Delhi.	DELHI.	
20	...	40,300	40,270	10	...	10	...	40,290	...	Rs. 10 struck off.	Karnál. Umballa.		
424	...	74,014	73,560	...	...	391	...	73,951	...	Rs. 33 struck off and Rs. 30 irrecoverable = Rs. 63.		
1,262	...	26,961	25,190	...	...	746	...	25,936	516	Rs. 509 struck off.	Simla.	
2,922	...	3,26,970	3,22,986	112	...	1,387	...	3,24,485	657	...	Total for Division.		
...	...	15,487	15,487	...	...	...	...	15,487	...		Kángra. Hoshiárpur. Jullundur. Ludbiána. Ferozepore.	JULLUNDUR.
...	...	30,259	30,209	15	...	...	...	30,224	35			
...	...	33,787	33,762	25	...	...	...	33,787	...			
...	120	34,232	34,010	92	...	...	120	34,222	...	Rs. 10 irrecoverable.		
...	...	43,219	43,111	60	...	...	...	43,171	48			
...	120	1,56,984	1,56,579	192	...	...	120	1,56,891	83	...	Total for Division.	
10	...	45,279	45,229	...	...	...	...	45,229	40	Rs. 10 struck off.	Mooltan. Jhang.	LAHORE.
104	37	20,734	20,360	57	...	...	36	20,453	281		Montgomery. Lahore. Amritsar. Gurdáspur.	
5	5	21,301	21,248	43	...	...	5	21,301	...			
90	300	58,451	57,753	...	...	70	300	58,123	308	Rs. 20 struck off.		
...	...	61,505	61,505	...	...	...	...	61,505	...			
...	...	29,363	29,097	147	...	...	...	29,244	94	Rs. 25 struck off.		
209	342	2,36,633	2,35,192	247	...	75	341	2,35,855	723	...	Total for Division.		
...	...	55,540	54,720	505	...	...	...	55,225	315		Siálkot. Gujrát. Gujránwála. Shahpur. Jhelum. Ráwalpindi.	RAWALPINDI.
105	45	22,212	21,533	37	...	24	45	21,639	492	Rs. 81 struck off.			
10	8	30,023	29,901	23	...	10	8	29,942	81				
...	...	15,394	15,344	15	...	...	...	15,359	35			
...	...	24,101	24,086	...	...	15	...	24,101	...			
35	...	35,481	35,108	16	...	25	...	35,149	227	Rs. 105 struck off.			
165	53	1,82,751	80,602	596	...	74	53	1,81,415	1,150	...	Total for Division.		
...	...	7,515	7,515	...	...	...	...	7,515	...		Hazára. Pesháwar. Kohát.	PESHAWAR.
750	...	31,781	30,214	...	...	535	...	30,749	817	Rs. 215 irrecoverable.		
...	...	3,893	3,893	...	...	...	...	3,893	...			
750	...	43,189	41,622	...	...	535	...	42,157	817	...	Total for Division.	
35	...	7,068	7,033	...	...	35	...	7,068	...		Bannu. Dera Ismaíl Khan. Dera Gházi Khan. Muzaffargarh.	DERAJAT.
...	...	15,834	15,834	...	...	...	...	15,834	...			
...	...	12,726	12,726	...	...	...	...	12,726	...			
...	...	16,819	16,819	...	...	...	...	16,819	...			
35	...	52,447	52,412	...	...	35	...	52,447	...	...	Total for Division.	
4,081	515	9,98,974	9,89,483	1,147	...	2,106	514	9,93,250	3,430	Rs. 1,510 struck off. ,, 784 irrecoverable.	GRAND TOTAL.		

* Rs. 5 were omitted from last year's District Return.

Statement showing the Original and Final Demands and Uncollected

1	1 (a)	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.
		2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
TOTAL OF PROVINCE.	Chapter III A and Part I, Schedule II	2,058	58,045	4	58,027	1	58,027	2,067	58,027	...	...	...	...
	Chapter III B and Part II, Schedule II	29	18,422	1	18,240	...	18,240	28	18,240	...	...	...	...
	Chapter III C and Part III, Schedule II ... ..	...	461	...	461	...	461	...	461	...	...	...	...
	Chapter III D and Part IV, Schedule II	44,617	10,52,572	11,482	9,97,360	1,066	9,93,650	42,302	9,93,050	308	1,328	...	...
	PROVINCIAL TOTAL	46,714	11,29,500	11,487	10,74,088	1,067	10,69,778	44,397	10,69,778	308	1,328	...	...

Balances of amounts due under Act II of 1886 for the year 1895-96.

Arrears of previous year.	Miscellaneous Demand.	Total of columns 9, 11, 13, 14 and 14a.	Collections.						Balances.	REMARKS.		
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.				
Amount.	Amount.											
14	14a	15	16	17	18	19	19a	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
706	1	58,734	56,760	...	...	425	1	57,186	1,267	Rs. 281 struck off.	Chapter III A and Part I, Schedule II.	TOTAL PROVINCE.
...	...	18,240	18,240	...	...	...	...	18,240	...	...	Chapter III B and Part II, Schedule II.	
...	...	461	461	...	...	...	...	461	...	...	Chapter III C and Part III, Schedule II.	
4,081	515	9,98,974	9,89,483	1,147	...	2,106	514	9,93,250	3,430	Rs. 1,510 struck off and Rs. 784 irrecoverable = Rs. 2,294.	Chapter III D and Part IV, Schedule II.	
4,787	516	10,76,409	10,64,944	1,147	...	2,531	515	10,69,137	4,697	Rs. 1,791 struck off and Rs. 784 irrecoverable; Rs. 5 collected on account of last year, but were omitted from last year's statement.	PROVINCIAL TOTAL.	
										<p>Return No. III can thus be reconciled with Return No. IV:—</p> <p>Column 22 of Return No. III ... -12,96,763</p> <p>Deduct—</p> <ol style="list-style-type: none"> 1. Accountant-General's figures from columns 4 and 13 of Return III ... -2,28,928 2. Refund ordered but not paid ... -421 3. Sums recovered in one district on account of another ... -3,399 4. Excess recoveries made in Gurdáspur and Montgomery ... -209 5. Realized in advance in Ráwalpindi and Delhi districts ... -539 <p>Total ... -2,33,496</p> <p>Add—</p> <ol style="list-style-type: none"> 1. Refund on account of previous years ... +3,001 2. Sums recovered in one district on account of another ... +2,366 3. Refund to Government offices ... +502 4. Due to fractions ... +1 <p>Total ... +5,870</p> <p>Column 20 of Return No. III ... 10,69,137</p>		

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 1895-96.

1	2	3	4	5	6	7	8
DIVISION.	DISTRICT.	Establishment.	Travelling allowance.	Contingencies.	Total.	DISTRICT.	DIVISION.
		Rs.	Rs.	Rs.	Rs.		
DELHI.	Hissár	343	343	Hissár.	DELHI.
	Rohtak	300	...	14	314	Rohtak.	
	Gurgáon	327	16	5	348	Gurgáon.	
	Delhi	865	7	130	1,002	Delhi.	
	Karnál	300	12	...	312	Karnál.	
	Umballa	570	14	11	595	Umballa.	
	Simla	929	33	47	1,009	Simla.	
	Total for Division ...	3,634	82	207	3,923	Total for Division.	
JULLUNDUR.	Kángra	300	300	Kángra.	JULLUNDUR.
	Hoshiárpur	300	...	...	300	Hoshiárpur.
	Jullundur	360	1	...	361	Jullundur.	
	Ludhiána	335	133	2	470	Ludhiána.	
	Ferozepore	390	...	...	390	Ferozepore.
	Total for Division ...	1,685	134	2	1,821	Total for Division.	
LAHORE.	Mooltan	390	390	Mooltan.	LAHORE.
	Jhang	333	...	...	333	Jhang.
	Montgomery	300	...	10	310	Montgomery.	
	Lahore	943	...	2	945	Lahore.	
	Amritsar	450	...	4	454	Amritsar.	
	Gurdáspur	350	...	...	350	Gurdáspur.
	Total for Division ...	2,766	...	16	2,782	Total for Division.	
RAWALPINDI.	Siálkot	300	28	5	333	Siálkot.	RAWALPINDI.
	Gujrát	285	...	5	290	Gujrát.	
	Gujránwála	384	...	3	387	Gujránwála.	
	Shahpur	240	33	...	273	Shahpur.	
	Jhelum	358	...	...	358	Jhelum.
	Ráwalpindi	390	...	5	395	Ráwalpindi.	
Total for Division ...	1,957	61	18	2,036	Total for Division.		
PESHAWAR.	Hazára	80	80	Hazára.	PESHAWAR.
	Pesháwar	343	...	...	343	Pesháwar.
	Kohát	90	...	...	90	Kohát.
	Total for Division ...	513	...	...	513	Total for Division.
DERAJAT.	Bannu	120	...	4	124	Bannu.	DERAJAT.
	Dera Ismail Khan	318	2	13	333	Dera Ismail Khan.	
	Dera Gházi Khan	300	...	2	302	Dera Gházi Khan.	
	Muzaffargarh	226	...	5	231	Muzaffargarh.	
	Total for Division ...	964	2	24	990	Total for Division.	
GRAND TOTAL	...	11,519	279	267	12,065	GRAND TOTAL.	

