

PUNJAB  
INCOME TAX REPORT,  
1898 -1899.

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# REPORT

ON THE

## INCOME TAX ADMINISTRATION,

PUNJAB,

FOR THE YEAR

1898-99.

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1899.



FROM

A. H. DIACK, ESQUIRE,

*Revenue and Financial Secretary to Government,  
Punjab and its Dependencies,*

TO

THE JUNIOR SECRETARY TO THE FINANCIAL  
COMMISSIONER, PUNJAB.

*Dated Simla, 6th September 1899.*

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 595, dated the 9th of August 1899, submitting, with the usual returns, the Income Tax Report for 1898-99. Last year's report, dealing with the triennial period 1895—1898, was a full one, and was reviewed at length by His Honor, whose remarks on the present abbreviated report will therefore be brief.

2. The total yield of the tax for the Province amounted this year to Rs. 13,69,053 as against Rs. 13,87,231 last year, being a decrease of over Rs. 18,000. As noticed in the report, this is the first occasion for twelve years that the progressive increase has received a check. The decrease of Rs. 18,000 cannot be taken as evidence that the demand for the previous year was excessive. There is no doubt that the causes noticed in paragraphs 4 and 5 of last year's review as justifying an enhancement of the demand in 1897-98 existed with less force during the year now under report. The special opportunities for profit from speculative dealings in grain, which were afforded during the famine, doubtless ceased to present themselves when prices resumed their normal stability, but, on the other hand, the general prosperity increased. The main decrease in receipts occurred under Part IV (Realizations controlled by Collectors), but it amounted to only one per cent. The initial demand for 1898-99 was Rs. 11,21,911 under this head as against a final demand for 1897-98 of Rs. 10,57,913, but Rs. 75,134 were struck off on objections by assesses. In only two districts, Umballa and Ferozepore, was the initial demand for 1898-99 under Part IV less than the final demand for 1897-98. The proportion of successful objections, 36 per cent., was larger than in the two previous years, but the percentage of actual remissions was only 6·7 as against 8·3 per cent. given for the year 1897-98.

3. The net decrease in the final demand under Part IV amounts to Rs. 11,136. There are increases exceeding Rs. 2,000 in the following cases, *viz.*, Rohtak (Rs. 3,956), Kohát (Rs. 2,536), Ludhiána (Rs. 2,300); and decreases of which far the most important is that in Umballa, where the demand was reduced by Rs. 9,617, or 15 per cent. The Financial Commissioner attributes the reduction in this district to the frequent criticisms of higher authority which have led to a revision of assessment. These criticisms did not, however, characterise the demand as too high, but were called forth rather by the circumstance that the Deputy Commissioner did not himself appear to take a sufficient part in the administration of the tax. The demand in Umballa (Rs. 52,968) is now 35 per cent. below the

demand of the year 1894-95. A portion of the reduction (probably not more than Rs. 6,000—*vide* report for 1897-98, page 16) is due to the transfer of the Thánesar Tahsil to Karnál, but even allowing for this it would seem that the reductions which have given cumulatively during the past five years and especially in the year under report require further justification than that now offered. Mr. Parker's estimate for the district was Rs. 60,000. In both Jhang and Gujránwála, contrary to expectation, a decrease in the realisations under Part IV is shown. With the creation of new towns, and the stimulus given to trade by the colonisation operations, an increase ought certainly to be looked for from the Chenab Canal tract.

4. Turning now to the figures of demand and collection under the other heads of the tax it is observed that the collections under Part I (Pensions and Salaries) amounted to Rs. 2,80,037 as against Rs. 2,81,656 last year. The greatest decrease in any one district is found in Gurdáspur. This is accounted for by the fact that last year the employés of the Sujánpur and Egerton Mills Companies paid income tax for 1896-97 as well as for 1897-98. The final demand under Part II (Profits of Companies) was Rs. 30,965 as against Rs. 31,858 last year. The figures for the Delhi District show an increase of nearly Rs. 3,000. Increased profits were made by some of the cotton mills in the district during the year. In connection with the demand under Part III (Interest on Securities) the Financial Commissioner calls attention to the loss to Government arising from the fact that in the case of firms not technically definable as "Companies" there is no power to enforce the production of a list of debenture-holders. Consequently the latter escape taxation in respect of the debenture interest. Whether the matter is of sufficient importance to call for an amendment of the Act is a point in regard to which the Lieutenant-Governor will be in a better position to express an opinion if the Financial Commissioner will submit the case separately.

5. It is unsatisfactory to observe that the outstandings under Part IV amount to Rs. 12,621 as against Rs. 9,613 last year. This is no doubt due to delay in the hearing of objections, and His Honor hopes that the necessity for disposing of these promptly will be duly kept in view.

6. The percentage of objections accepted shows a tendency to increase, being 36 per cent. as against 34 per cent. last year, but, as already noticed, the amount remitted shows a diminution. The Lieutenant-Governor agrees with the Financial Commissioner that a high proportion of objections does not in itself indicate an unequal assessment, and this is a consideration which has influenced the foregoing remarks regarding the assessments in Umballa.

7. The number of appeals in the Ráwalpindi Division was again very high. In the Siálkot District alone there were 160 appeals, of which 42 per cent. were successful and Rs. 1,237 were remitted. This is a very high percentage, the Provincial average of successful appeals being only 24 per cent.

8. The figures given in paragraph 14 of the Report have been noted with interest. Money-lenders contribute 40 per cent. of the total tax under Part IV as against 38 per cent. last year. Under the head Trade, the largest contribution is made by dealers in food.

9. In conclusion, I am to convey His Honor's acknowledgments to the Financial Commissioner for the present report, and for the attention which this branch of the administration has received during the past year.

I have, &c.,

A. H. DIACK,

*Revenue and Finl. Secy. 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, PUNJAB, IN 1898-99.

Section and subject.	Substance of ruling or order.	Reference.
SECTION 24.—Deductions allowed on account of income from houses, whether occupied by an owner or let to a tenant.	105. <i>Appendix VI</i> .—The deductions to be allowed on account of income from houses, whether occupied by the owner or let to a tenant, are detailed in the amended instructions for filling up Form I printed on page 65 of <i>Appendix III</i> of the <i>Income-Tax Manual</i> , 3rd Edition.	Punjab Government, Financial Department, Notification No. 1606, dated 8th August 1898. Financial Commissioner's No. 5303, dated 8th October 1898.
SECTION 5 (1) (g).—Deductions of payments made on account of fire insurance.	RULE 34 (a) of <i>Appendix XI</i> , is cancelled ...	Punjab Government, Financial Department, Notification No. 1606 and letter No. 1607, dated 8th August 1898. Financial Commissioner's No. 5303, dated 8th October 1898.
SECTION 24.—Deduction of Municipal taxes by self-occupying owners of houses.	RULE 108 (c) of <i>Appendix X</i> , is cancelled ...	Ditto ditto.
SECTION 3 (5).—Liability to taxation of the salary of Military persons employed in regimental offices.	8 (f).— <i>Appendix X</i> .—The salary of Military persons employed in regimental offices is not liable to taxation if the salary amount to less than Rs. 500 per mensem, provided that the post occupied be such as "according to ordinary practice is held only by Military persons and not indifferently by Military persons and Civilians." When, however, the post is such as is occupied indifferently by Military persons and Civilians, the salary ( <i>i.e.</i> , <i>military pay plus office allowances</i> ) is liable to taxation if it amount to more than Rs. 500 per mensem.	Financial Commissioner's No. 626, dated 27th January 1899, to Deputy Commissioner, Dera Ismail Khan.
SECTION 3 (5).—Question whether a sum paid in commutation of a concession should be regarded as income.	8 (n).—Held by the Financial Commissioner that the sum paid by a Company as commutation of a concession consisting of a percentage of the yearly profits should be treated as capital and not as income. The case is parallel to that of commutation of a pension, in regard to which the Government of India have ruled ( <i>vide</i> para. 6, page 56, of the <i>Income-Tax Manual</i> ) that the proceeds of the commutation are not liable to income-tax.	Financial Commissioner's No. 6333, dated 29th November 1898, to Commissioner, Delhi.
SECTION 3 (5).—Income derived by owners of private canals in the Shahpur district from payments made to them for the use of water supplied from the canals for agricultural purposes, is liable.	8 (o).—The income accruing to the owners of private canals in the Shahpur district from payments made to them for the use of water supplied from the canals for irrigation purposes, is liable to income-tax. Held by the Government of India that the royalty of $\frac{1}{4}$ annas an acre paid by the owners of the canals on the lands irrigated, is of the nature of a payment for the right to use water belonging to the State, and does not operate to exempt the owners of the canals from payment of income-tax on the net profits derived by them from the sale of the water.	Government of India, No. 2932 S. R., dated 4th July 1898. Financial Commissioner's No. 5580, dated 26th October 1898, to Commissioner, Ráwalpindi.
SECTION 9 (2).—Payment of a percentage to a Bank for collecting income-tax on the interest paid through the Bank on a debenture loan.	71 (a).—QUESTION, whether a Bank, through whom the interest on a debenture loan is paid to the debenture-holders, may be allowed a percentage under Section 9 (2) of the <i>Income-Tax Act</i> , by way of remuneration for their trouble in collecting income-tax on the interest. Held that as the interest in question is income under Part IV of the <i>Act</i> , Section 9 (2) does not apply.	Financial Commissioner's No. 2145, dated 14th April 1898, to Commissioner, Delhi.

Sl. No.	Particulars	Amount
101	...	...
102	...	...
103	...	...
104	...	...
105	...	...
106	...	...
107	...	...
108	...	...
109	...	...



FINANCIAL COMMISSIONER'S OFFICE :

Dated LAHORE, 9th August 1899.

FROM

W. MALCOLM HAILEY, ESQUIRE, C.S.,

*Junior Secretary to the Financial Commissioner, Punjab,*

TO

M. W. FENTON, ESQUIRE,

*Revenue and Financial Secretary to the Government, Punjab.*

SIR,

I am directed to forward the Income Tax Returns and Report for the year 1898-99. The Report last year was full, dealing with the triennial period 1895-98, and the present Report is, therefore, a brief one.

2. In paragraphs 3 and 6 of last year's Report figures were given showing the uninterrupted increase in the income tax receipts from the year 1886-87 onwards. Last year the total collections under all heads were Rs. 13,87,154. During the year under report, the progressive increase has, for the first time in twelve years, received a check, the total collections amounting to Rs. 13,69,053, a falling-off of Rs. 18,101. As the following table, which compares the collections by Collectors and by the Accountant-General during the last three years will show, the falling-off was entirely in the income controlled by Collectors :—

				1896-97.	1897-98.	1898-99.
				Rs.	Rs.	Rs.
Collections controlled by Accountant-General...				2,27,516	2,28,411	2,30,060
Ditto	ditto	Collectors ... ..		10,88,655	11,58,820	11,38,993
		Total ... ..		13,16,171	13,87,231	13,69,053

There has been a small decrease in the receipts under Part II, but the main falling-off has been in those under Part IV. The cause of the decline lies in the fact that the peculiar circumstances alluded to in paragraph 11 of the Report, and paragraphs 4 and 5 of the Government Review for last year, as forcing up the demand for 1897-98, existed with far less force in the year under report. It will be noted that the increase in the final demand controlled by Collectors in 1897-98 amounted to Rs. 69,519: the decrease during the present year amounts only to Rs. 15,001. As will be seen from paragraph 8 in the majority of cases Collectors attempted to re-impose, and even increase, the high assessments which were due to the exceptional gains made during the scarcity of 1896-97. The final demand of 1897-98 under Part IV was Rs. 10,57,913, the initial demand of 1898-99 was Rs. 11,21,911. In only two districts, Umballa and Ferozepore, was the initial demand of 1898-99 less than the final demand of 1897-98. As before, the bulk of the assessment (*vide* Return V) fell on money-lenders and changers, bankers and grain merchants. It is difficult, if not impossible, to venture a general opinion as to how far the assessments of 1898-99 were justified by the circumstances of the year 1897-98 on which they were based. The only tests on

which we can rely are the proportion of successful objections during the year, and the percentage borne by the total remissions to the initial demand. It will be shown in the course of the Report that while the proportion of successful objections (36 per cent.) was larger than that of the two previous years, the percentage of remissions (6·7) was less than that (*viz.*, 8·3 per cent.) given for 1897-98. At the same time the latter figure was, owing to the unusual enhancement of initial demand in 1897-98, abnormally high, and the percentage of remissions quoted for the year under report is in excess of those of the years preceding 1897-98. On the whole, however, these figures would not seem to be higher than what might have been expected in view of the element of uncertainty introduced into district assessments by the operations of 1897-98, and Mr. Thorburn thinks that there is fair evidence of moderation in the imposition of the tax for the year under report. But he would prefer to defer any definite opinion until the operations in each district are reviewed in detail in the Report for 1900-1901.

Detailed figures for the year under report.

3. The detailed figures of final demand and collection for the year under report are given in the table below :—

					Final demand.	Struck off as irrecoverable.	Collections.	Balances.
					Rs.	Rs.	Rs.	Rs.
<i>Income controlled by Collectors.</i>								
Tax under Part	I	...	...	...	65,944	396	64,488	1,060
Do.	II	...	...	...	30,965	...	30,783	182
Do.	III	...	...	...	140	...	140	...
Do.	IV	...	...	...	10,46,777	1,041	10,34,559	11,177
Total Tax					11,43,826	1,437	11,29,970	12,419
Penalties	...	...	...	...	2,025	10	1,876	139
Miscellaneous	...	...	...	...	41	...	41	...
Balance of previous year	...	...	...	...	9,681	1,270	7,106	1,305
Total income controlled by Collector					11,55,573	2,717	11,38,993	13,863
Collections by Accountant-General					...	...	2,30,060	...
Grand Total yield of tax					...	...	13,69,053	...

The figures in the above table referring to income controlled by Collectors are taken from Return No. IV, and the gross total thus obtained can be reconciled with the total shown in Return No. III as follows :—

					Rs.	Rs.
	Total collections in the above table	...	...	...	...	13,69,053
<i>Add—</i>	Refunds ordered which have not been paid	...	...	...	796	
	Excess recoveries in Karnál, Jullundur and Montgomery	...	...	...	33	+ 829
	Total	...	...	...	...	13,69,882
<i>Deduct—</i>	Refunds made on account of previous years	...	...	...	2,944	
	Refunds to Government officials made by Accountant-General	...	...	...	226	
	Sums collected in previous years for the year under report	...	...	...	2,004	
	Collected in other Provinces	...	...	...	30	
	Total	...	...	...	...	—5,204
	Collections shown in column 22 of Return No. III	...	...	...	...	13,64,678

4. The above table gives the total final demand and collections under all heads of the tax controlled by Collectors. In the following table are compared the initial and final demands for the past five years :—

		1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
		Rs.	Rs.	Rs.	Rs.	Rs.
Demand controlled by Collectors—						
Part I ...	{ Initial ...	54,104	58,045	59,436	65,884	65,966
	{ Final ...	53,996	58,027	59,429	65,842	65,944
" II ...	{ Initial ...	17,658	18,422	34,272	32,335	31,017
	{ Final ...	17,658	18,240	34,172	31,853	30,965
" III ...	{ Initial ...	520	461	612	2,390	140
	{ Final ...	520	461	612	2,390	140
" IV ...	{ Initial ...	10,34,203	10,52,572	10,64,738	11,53,927	11,21,911
	{ Final ...	9,80,922	9,93,050	9,99,948	10,57,913	10,46,777
Total ...	{ Initial ...	11,06,485	11,29,500	11,59,058	12,54,536	12,19,034
	{ Final ...	10,53,096	10,69,778	10,94,161	11,58,003	11,43,826
Fines ordered ...	...	...	...	...	...	...
Penalties ordered ...	...	1,175	1,328	1,727	1,651	2,025
Miscellaneous demand ...	...	408	516	448	94	41
Demand on account of balances of previous years ...	...	5,523	4,787	4,719	10,826	9,681
Total final demand controlled by Collectors ...	...	10,60,202	10,76,409	11,01,055	11,70,574	11,55,573

In the Report for last year reference was made to the continued increase of the difference between the initial and final demand. From the figures given below it will be seen that the difference is, during the year under report, far less than in 1897-98, though it is in excess of the figures of previous years :—

		1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
		Rs.	Rs.	Rs.	Rs.	Rs.
Initial ...	...	11,06,485	11,29,500	11,59,058	12,54,536	12,19,034
Final ...	...	10,53,096	10,69,778	10,94,161	11,58,003	11,43,826
Difference ...	...	53,389	59,722	64,897	96,533	75,208

5. Turning now to the figures of demand and collection under each Part of Schedule II of Act II of 1886, it will be seen that the collections under Part I (Pensions and Salaries) amounted to Rs. 2,80,037 as against Rs. 2,81,656 last year. The portion controlled by Collectors amounted to Rs. 64,488 against Rs. 65,793. The principal variations are as follows :—

		1897-98.	1898-99.	Difference.
		Rs.	Rs.	Rs.
Umballa ...	...	4,432	4,946	+514
Simla ...	...	10,687	11,830	+1,143
Lahore ...	...	10,344	10,835	+491
Gurdáspur ...	...	5,424	3,188	-2,236

The increase in the case of Umballa is not explained in the District Report. That in the case of Simla is said to be due to increased care in assessing the employés maintained by various firms. The increase in Lahore is due to the fact that the incomes of the employés of the Church Mission Society are now taxed in that district. The falling-off in the case of Gurdáspur is explained by the fact that last year's figures included the tax levied on the employés of the Sujánpur and new Egerton Companies for 1896-97 as well as for 1897-98. It was noted in last year's Report that a balance of Rs. 53 only was outstanding at the end of 1897-98 under this Part: during the present year, however, the uncollected balance amounts to no less than Rs. 1,060 (column 21, Return No. IV). The principal outstandings are—

	Rs.
Delhi ... ..	225
Simla ... ..	347
Lahore ... ..	226
Gujránwála ... ..	143

The chief cause of non-collection in Delhi is said to have been the delay of a civil Court to whom reference was made. Part of the balance in the case of Simla has since been collected, and the rest is in process of collection. It will be noted, however, that besides the sum returned as outstanding balance, no less than Rs. 406 were struck off as irrecoverable. In the case of Lahore non-collection is said to be due to the fact that some of the tax-payers have left the district. It is obvious that prompt steps for the recovery of the tax under this Part are more necessary than in the case of the tax under any other Part: the assesseees are more liable to sudden moves, and seldom leave any property on which distraint can be made.

6. The final demand under Part II (Profits of Companies) was Rs. 30,965 as against Rs. 31,858 last year. There is therefore a slight decrease. The chief variations are as follow:—

	1897-98.	1898-99.	Difference.
	Rs.	Rs.	Rs.
Delhi ... ..	5,215	7,917	+2,702
Simla ... ..	10,408	9,487	— 921
Gurdáspur ... ..	3,405	2,487	— 918
Ráwalpindi ... ..	10,281	8,687	— 1,594

The considerable increase in Delhi is due to the high rate of profits earned by some of the cotton mills in the district: reduced profits of Woollen Mill and Brewery Companies account for the decrease in the other districts mentioned. There were two objections out of 26 Companies assessed. There is a balance of Rs. 182 in Jhang district due to the fact that an objection preferred by the Company was not disposed of till March 1899. It may be noted in this connection that there are now fifty Companies registered in the Punjab, with a paid-up Capital of Rs. 60 lakhs.

7. Under Part III (Interest on Securities) Rs. 14,511 are reported as collected by the Accountant-General on securities of the Government of India, as against Rs. 12,548 last year, while Rs. 140 were collected in Simla as tax on the securities of Local authorities or Companies. The large collection of Rs. 2,390 last year was explained in paragraph 10 of last year's Report and formed the subject of further comment in paragraph 26. The attempt of the Collector to realize the tax from each debenture-holder has almost entirely failed, and it would certainly seem that some amendment of the Act is necessary in order to enable a Collector to arrange for the payment of the tax by a Bank direct, or at least, to obtain a list of the debenture-holders.

8. In paragraph 11 of last year's Report attention was called to the continued increase in the final demand under Part IV. It has already been noted in the course of this Report that the initial demand of 1898-99 was in the majority of districts an advance on the high assessment figures of last year. The final demand of that year was Rs. 10,57,913; the initial demand of 1898-99 was pitched at Rs. 11,21,911, a rise of Rs. 63,998. In Umballa the frequent criticisms of higher authority had led to a complete revision of the assessments, and the initial demand showed a decrease of Rs. 8,398. In Ferozepore the causes which led to the great enhancement of 1897-98 no longer operated in full force, and the initial demand was Rs. 507 less than the final demand of 1897-98. In all other districts the initial demand showed an increase. In Pesháwar the assessment was increased by Rs. 10,373, in Ludhiána by Rs. 6,104, in Rohtak by Rs. 6,061, in Karnál by Rs. 4,077, in Delhi by Rs. 3,998. Other districts follow with smaller increases. The measure of success with which the enhancement was taken in each case will be apparent from the following comparative statement:—

1	2	3	4	5	6
NAME OF DISTRICT.	Final demand under Part IV for 1897-98.	Initial demand under Part IV for 1898-99.	Difference between final demand of 1897-98 and initial demand, 1898-99.	Final demand for 1898-99.	Difference between final demand for 1898-99 and final demand for 1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.
Hissár ... ..	46,104	49,106	+ 3,002	47,701	+ 1,597
Rohtak ... ..	39,667	45,728	+ 6,061	43,623	+ 3,956
Gurgáon ... ..	23,533	25,780	+ 2,247	23,323	- 210
Delhi ... ..	81,836	85,834	+ 3,998	79,779	- 2,057
Karnál ... ..	50,581	54,658	+ 4,077	52,561	+ 1,980
Umballa ... ..	62,585	54,187	- 8,398	52,968	- 9,617
Simla ... ..	31,191	32,254	+ 1,063	31,561	+ 370
Kángra ... ..	16,612	18,684	+ 2,072	17,045	+ 433
Hoshiárpur ... ..	33,919	35,640	+ 1,721	33,644	- 275
Jullundur ... ..	35,078	37,109	+ 2,031	34,047	- 1,031
Ludhiána ... ..	40,142	46,246	+ 6,104	42,442	+ 2,300
Ferozepore ... ..	62,209	61,702	- 507	57,757	- 4,452
Mooltan ... ..	48,544	50,911	+ 2,367	49,134	+ 590
Jhang ... ..	25,003	27,636	+ 2,633	24,341	- 662
Montgomery ... ..	21,899	23,143	+ 1,244	22,269	+ 370
Lahore ... ..	59,900	60,836	+ 936	57,705	- 2,195
Amritsar ... ..	61,221	61,347	+ 126	59,288	- 1,933
Gurdáspur ... ..	29,598	31,848	+ 2,250	30,383	+ 785
Silákot ... ..	54,873	57,276	+ 2,403	54,110	- 763
Gujrát ... ..	21,224	22,410	+ 1,186	20,700	- 524
Gujránwála ... ..	30,971	33,194	+ 2,223	29,912	- 1,059
Shahpur ... ..	16,969	17,574	+ 605	16,133	- 836
Jhelum ... ..	23,175	25,099	+ 1,924	22,586	- 589
Ráwalpindi ... ..	36,940	40,853	+ 3,913	36,129	- 811
Hazára ... ..	8,308	8,624	+ 316	8,296	- 12
Pesháwar ... ..	33,284	43,657	+ 10,373	34,464	+ 1,180
Kohát ... ..	5,015	8,450	+ 3,435	7,551	+ 2,536
Bannu ... ..	8,417	9,579	+ 1,162	8,535	+ 118
D. I. Khan ... ..	15,922	18,708	+ 2,786	15,966	+ 44
D. G. Khan ... ..	14,498	15,143	+ 645	14,583	+ 85
Muzaffargarh ... ..	18,695	18,695	...	18,241	- 454
Total ... ..	10,57,913	11,21,911	+ 63,998	10,46,777	- 11,136

In only fourteen cases, therefore, were the figures of 1897-98 maintained after the hearing of the objections of assesses. It is worthy of note that in no one district of the Ráwalpindi division, though in each case an attempt was made to re-impose these figures, were they maintained.

9. As regards the principal variations in final demand disclosed in column 6 of the preceding statement, the increase in the case of Rohtak is said to be due to the profits made by grain merchants, chiefly in the Sampla tahsil. As objections actually decreased

and remissions amounted only to 4.6 per cent., it may be assumed that the re-assessment was well made. The decrease in Delhi is said to be due to the failure of several large trading firms and also to the effects of the plague in Bombay. A considerable increase is, however, expected from the special re-assessment now being undertaken in Delhi city (*vide* paragraph 5 of the Government Review of last year's Report). The decrease in the case of Umballa is due to the careful re-assessment undertaken by Captain Parsons, already alluded to. The decrease in demand need not, Mr. Thorburn thinks, be regretted in view of the obviously successful nature of the measure. The percentage of objections fell from 41 to 21 per cent., and of remissions from 9.8 to 2.2 per cent. The administration of the tax in Umballa would now seem to be on a sound basis. In Ludhiána the increase fell mainly on bankers and grain-dealers. The objections actually decreased, though the percentage of remissions (8.2) is somewhat above the average. The decrease in the case of Ferozepore, which has already been referred to, would seem to have been inevitable in view of the unusual rise in 1897-98. The decrease in Lahore is attributed partly to a decline in the cotton trade, partly to the departure of members of the Bâr, and to other purely local causes. The large increase in Kohât is due to the assessment of profits made by contractors during the late frontier campaign.

10. The balances under Part IV amount to Rs. 12,621 as against Rs. 9,613 last year. The chief outstandings are—in Balances under Part IV. Mooltan Rs. 2,083, Gujrat Rs. 1,728, Delli Rs. 1,742, Peshawar Rs. 1,440, Jhang Rs. 1,376, Gujranwála Rs. 565. In Mooltan the balance is due to the fact that objections were only finally decided in March 1899, and the same cause seems to be responsible for the outstanding in the case of Gujrat. The balance in Delhi is mainly due from two firms who have appealed against the assessment and whose case is not yet decided. No reason is given for the high balance at Peshawar; but it is presumed that it was mainly due from contractors. The balance in Jhang is partly due on account of previous years and is mainly due from contractors at Lyallpur. But the Financial Commissioner feels it necessary to again call the attention of Collectors to the necessity of the prompt collection of the tax. In many cases non-collection is largely due to delay in the hearing of objections.

11. As was remarked last year, the incidence of the income tax on the poorest class of assessee forms one of our chief tests of the justice of the district assessment. The table given below will show that the proportion of assessee of the lowest class remains at 44 per cent., a figure which was accepted as satisfactory in the Government Review of last year:—

Assessment under Part IV.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.
PERCENTAGE OF ASSESSEES—						
Class I ... ..	47	47	47	46	44	44
Class II—XV ... ..	53	53	53	54	56	56
PERCENTAGE OF TAX PAID—						
Class I ... ..	20	20	20	19.51	17.53	18.14
Class II—XV ... ..	80	80	80	80.49	82.47	81.86

The Provincial incidence per assessee under Part IV is 24.5 as against 24.9 in 1897-98. There are now nine districts, as against six last year, and twelve in the two previous years, in which the assessee in the lowest class exceed 50 per cent. of the total number. The proportion is highest in Kohât (57 per cent.), Kangra and Hazára (55 per cent.), Dera Ismail Khan (54 per cent.), Jhang, Rawalpindi, Hoshiarpur, Dera Ghazi Khan and Muzaffargarh (51 per cent.). With the exception of Hoshiarpur, it is probably inevitable that the above districts should contain a large proportion of Class I assessee, but the Financial Commissioner considers that the high proportion in Ludhiána (48 per cent.) and Jullundur (46 per cent.) needs some explanation.

12. The following table, which gives the details relating to the objections filed and remissions granted during the year, is of some importance in connection with the figures given in paragraph 8 above:—

Year.				Number of objections per 100 assesses.	Percentage of objections accepted.	Percentage of objections rejected.	Amount remitted by Collectors.	Amount remitted by Commissioners.	Total remissions.	Percentage of initial demand remitted.
1896-97	...	...	...	28	34	66	60,092	4,698	64,790	6.09
1897-98	...	..	...	34	34	66	88,031	7,973	96,004	8.3
1898-99	...	...	...	28	36	64	71,651	3,483	75,134	6.7

It was not to be expected that the percentage of remissions would be as high as in 1897-98, when the total was raised by the unusually high remissions in Ferozepore, Rohtak and Jullundur. But the percentage is somewhat higher than in the years previous to 1897-98, and the proportion of successful objections shows a tendency to increase. The Financial Commissioner is not inclined to regard a high proportion of objections as in itself indicating an unequal assessment. Taken, however, in connection with the figures of remissions, the percentage of objections affords more or less valuable evidence of the nature of the initial demand. The districts in which the amount remitted was above the average are given below:—

				Percentage of remission.	Proportion of objections to assesses.	Proportion of successful objections.
Gurgáon	...	...	...	9.5	31.8	49
Kángra	...	...	...	8.7	26.3	53
Jullundur	...	...	...	8.2	39.6	45
Ladhána	...	...	...	8.2	27.0	35
Jhang	...	...	...	11.9	46.9	40
Gujránwála	...	...	...	9.8	45.2	36
Shahpur	...	...	...	8.1	25.8	38
Jhelum	...	...	...	10.0	38.8	45
Ráwalpindi	...	...	...	11.0	36.3	44
Pesháwar	...	...	...	21.0	37.2	37
Kohát	...	...	...	10.6	53.4	27
Bannu	...	...	...	10.8	30.5	51
Dera Ismail Khan	...	...	...	14.6	34.6	49

Gurgáon was one of the districts in which the attempt to impose a higher assessment in 1898-99 than in 1897-98 resulted in failure. In Kángra and Jhang there is probably some connection between the high percentage of objections and the number of assesses of the lowest class, viz., 55 and 51 per cent. respectively. With regard to Gujránwála, Shahpur, Jhelum and Ráwalpindi, the Commissioner (Mr. Tupper) has noted that the original assessments do not always seem to have been made with due care. In the case of Pesháwar the reason given for the unusually heavy remissions is that the assessment of the contractors who were taxed on profits made in the frontier campaign involved a good deal of guesswork. It is also said that large remissions had to be made in consequence of the fire which occurred in Pesháwar city at the end of May 1898. It is presumed, however, that the assessments of 1898-99 were based on the profits of the year ending 31st March 1898, and the reason given by the Collector is not therefore clearly understood. The high rate of remission in Kohát is also due to the fact that it was found difficult in the first instance to assess accurately the profits made by contractors in the frontier campaign. The

reason for the remission in Bannu is not explained. Remissions were lowest in Simla (2·1), Umballa (2·2), Muzaffargarh (2·4), and Hissár (2·86).

Figures of appeals.

13. The statistics for appeals are given below:—

Division.										Number of appeals.	Amount remitted.
											Rs.
Delhi	...	...	...	...	...	...	...	...	...	126	480
Jullundur	...	...	...	...	...	...	...	...	...	301	200
Lahore	...	...	...	...	...	...	...	...	...	232	771
Ráwalpindi	...	...	...	...	...	...	...	...	...	430	1,237
Pesháwar	...	...	...	...	...	...	...	...	...	57	563
Deraját	...	...	...	...	...	...	...	...	...	92	232
Total										1,238	3,483
Total for 1897-98										1,605	7,973
Total for 1896-97										1,152	4,698

The figures of the year under report show a considerable improvement on those of 1897-98. The total for Ráwalpindi division is, however, still very high, being mainly due to the large number of petitions from Siálkot and Gujránwála. Appeals were highest in Siálkot, where there were 160, with 42 per cent. successful. Gujránwála comes next with 101 (30 per cent. successful), Jhang with 91 (27 per cent. successful), Jullundur with 83 (8 per cent. successful). Appeals were fewest from Mooltan (6), Hissár and Hazára (8), Karnál, Kángura and Amritsar (11). The provincial average of successful appeals is 24.

14. The classification of assessee's been forwarded separately to Government. It will be seen from that Return that of the total tax under Part I, 76 per cent. is contributed by the income from salaries and pensions paid by Government, and about 18 per cent. by the income from salaries paid by Companies. Under the latter head, 16 per cent. of the tax is paid by Managers and 51 per cent. by clerks. Of the tax under Part II, 29 per cent. is paid by Cotton and Wool Spinning Companies, 3 per cent. by Banking Companies, and the rest (with the exception of a small tax by "Press" Companies) by 'Miscellaneous.'

Under Part IV the total is contributed as follows:—(a) Professions 5·7 per cent.; (b) Commerce 73·5 per cent.; (c) Transport 5·2 per cent.; (d) Trade 18·04 per cent.; (e) Manufactures 2·8 per cent.; (f) Property 4·3 per cent., as compared with last year, commerce shows a slight increase (73 as against 71 per cent.) and trade a small falling-off (13·04 per cent. as against 14). Under the head (a) Professions, Barristers contribute 47 per cent. of the total, and other Legal Practitioners 19 per cent. Medicine contributes 9 and Religion 3 per cent. Head (b) Commerce is somewhat confused with head (d) Trade, it being difficult to distinguish, for instance, between a salt merchant and a dealer in salt. Of the total under head (b) Money-lenders and changers contribute 54·4 per cent. (or 40 per cent. of the total tax under Part IV as against 38 last year), grain merchants contribute 13·1 per cent. (9 per cent. of the whole tax as against 10 per cent. last year), bankers 11·32 per cent. and piece-goods merchants 8·38. Under head (c) Transport, livery stable owners contribute 48 per cent. and hotel and inn-keepers 25 per cent. of the total. Cart and carriage owners contribute 21·5 per cent. Under head (d) Trade, the largest contributors are dealers in food (36·38 per cent.) and dealers in agricultural produce (9·6 per cent.). The small contribution of dealers in spirits (1·4 per cent.) will be noted. Under the head (e) Manufactures, sugar-makers contribute 24·6 per cent., distillers 19·7 per cent., metal-workers 17·2 per cent. Under the head (f) Property, the chief contributors are house proprietors (81 per cent.), taxable estate holders (14·3), and newspaper proprietors (3·6).



15. With reference to the remarks contained in paragraph 6 of the Government Review of the last year's Report regarding the disposal of objections by Collectors, it may be noted that in Montgomery (286), Gujrat (347), Hazara (165), Muzaffargarh (221), all the objections were heard by the Collector. In Umballa, Mooltan and Jhelum the Collector heard over 70 per cent. : in Hissar, Ludhiána, Amritsar, Siálkot and Kohát over 50 per cent. The lowest figures are, Pesháwar 11 per cent., Lahore 14 per cent., Dera Gházi Khan 18 per cent., Gujranwála and Shahpur 21 and 22 per cent. The Financial Commissioner agrees with the Commissioner of Ráwalpindi that Collectors should endeavour to hear a certain number of objections of each class, not only those above a certain monetary value. They will thus be better able to judge of the value of the assessments as a whole.

16. The amount of penalties imposed under Section 30 of the Act was Rs. 1,651 in 1897-98 : in the year under report the total amounted to Rs. 2,025, of which Rs. 1,876 were actually collected. The increase is considerable, but the value of imposing penalties to secure prompt collection was recognized in paragraph 7 of the Government Review of last year's Report. At the same time Mr. Thorburn finds it necessary to call attention to the fact that for the third year running one district—Dera Gházi Khan—has been distinguished by the infliction of unusually high penalties. In 1896-97 they amounted to Rs. 230, in 1897-98 to Rs. 391, and in 1898-99 to Rs. 391 again. The other districts in which penalties ran high were, Ferozepore Rs. 532, Ludhiána Rs. 262, Karnál Rs. 251, Montgomery Rs. 179. The high penalties imposed in Gurdáspur, Ráwalpindi and Lahore last year were not found necessary during the year under report.

17. The estimates of final demand for 1899-1900 under Part IV are put at about Rs. 10,59,246, an increase of some Rs. 12,000. A number of districts show a small falling-off : the principal rise is in the case of Lahore (Rs. 67,853 as against Rs. 57,705). The special revision in Delhi and Lahore cities will not apparently take effect until 1900-1901. The estimates of final demand for Gurgáon and Shahpur have not yet been submitted, which would seem to point to undue delay in preparing the assessment lists.

18. The charges of the administration of the Act have again been kept within the sanctioned allotment of Rs. 12,000. The main figures, which have been verified by the Accountant-General, are shown below :—

Year.	Establishment.	Travelling allowance.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
1896-97 ... ..	11,227	198	276	11,701
1897-98 ... ..	11,028	346	260	11,634
1898-99 ... ..	11,269	150	201	11,620

19. Careful reports have been received from Hissar, Umballa, Lahore and Kohát. Mr. Tupper has reviewed very fully the reports coming from the Ráwalpindi Division.

I have, &c.,

W. MALCOLM HAILEY,

Junior Secretary to the Financial Commissioner, Punjab.

## APPENDIX A.

*Classification of districts in order of income under the Act.*

## 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).

Nil.

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

Hoshiárpur.		Gurdáspur.
Jullundur.		Gujránwála.
	Pesháwar.	

## Class F (over Rs. 40,000).

Hissár.		Ludhiána.
Rohtak.		Ferozepore.
Delhi.		Mooltan.
Karnál.		Lahore.
Umballa.		Amritsar.
Simla.		Siálkot.
	Ráwalpindi.	

Jhang has receded from Class D to Class C. Rohtak has advanced from Class E to Class F.

## APPENDIX B.

Showing Rural and Urban Incidence per mille for 1898-99.

DISTRICT.	URBAN.			RURAL.		
	Population.	Amount of tax. Rs.	Incidence per mille.	Population.	Amount of tax. Rs.	Incidence per mille.
Hissár ... ..	97,705	27,616	282·6	678,301	20,084	29·6
Rohtak ... ..	100,925	14,844	147·1	489,550	28,779	58·8
Gurgáon ... ..	69,364	9,765	140·8	599,634	13,553	22·6
Delhi ... ..	215,593	61,428	284·9	423,096	17,723	41·9
Karnál ... ..	86,440	13,397	154·8	774,720	39,164	50·6
Umballa ... ..	144,180	29,894	207·3	889,445	23,074	25·9
Simla ... ..	21,602	31,461	1,456·4	23,040	100	4·3
Kángra ... ..	16,255	4,430	272·5	737,245	12,615	17·1
Hoshiárpur ... ..	71,098	14,453	203·3	940,561	19,191	20·4
Jullundur ... ..	134,449	18,915	140·7	773,134	15,132	19·6
Ludhiána ... ..	83,048	23,272	280·2	565,674	19,170	33·9
Ferozepore ... ..	80,921	27,953	345·4	805,755	29,804	37·0
Mooltan ... ..	80,891	23,352	288·7	550,656	28,583	51·9
Jhang ... ..	41,757	3,660	87·6	400,084	20,863	52·1
Montgomery ... ..	19,171	3,407	177·7	480,350	18,862	39·3
Lahore ... ..	228,758	44,659	195·2	846,621	13,046	15·4
Amritsar ... ..	171,143	41,594	243·0	821,554	17,694	21·5
Gurdáspur ... ..	64,474	14,691	227·8	879,448	15,692	17·8
Siálkot ... ..	90,365	14,940	165·3	1,029,482	39,170	38·1
Gujrát ... ..	39,634	5,648	142·5	721,240	15,052	20·9
Gujránwála ... ..	77,210	11,575	149·9	612,959	18,337	29·9
Shahpur ... ..	52,852	6,537	123·7	440,736	9,596	21·8
Jhelum ... ..	40,409	7,134	176·5	568,647	15,452	27·1
Ráwalpindi ... ..	97,234	20,001	205·7	789,960	16,128	20·4
Hazára ... ..	26,904	3,171	117·9	489,384	5,125	10·5
Pesháwar ... ..	91,076	21,889	240·3	612,692	12,575	20·5
Kohát ... ..	27,003	4,124	152·7	168,145	3,427	20·4
Bannu ... ..	24,885	3,411	137·1	347,391	5,124	14·7
Dera Ismail Khan ... ..	44,732	6,778	151·5	441,469	9,188	20·8
Dera Gházi Khan ... ..	48,383	6,170	127·5	355,648	8,413	23·6
Muzaffargarh ... ..	11,668	3,681	315·4	369,381	14,589	39·5



**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 1898-99.*

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	1,157	Rs. 14,386	124	Rs. 2,237	...	...	1,281	Rs. 16,623	Rs. 500, but less than Rs. 750	I
II	" 750 " " 1,000	672	12,059	76	2,143	...	...	748	14,202	" 750 " " 1,000	II
III	" 1,000 " " 1,250	204	4,286	64	2,203	...	...	268	6,483	" 1,000 " " 1,250	III
IV	" 1,250 " " 1,500	163	4,724	34	958	...	...	202	5,682	" 1,250 " " 1,500	IV
V	" 1,500 " " 1,750	62	1,636	19	671	...	...	81	2,307	" 1,500 " " 1,750	V
VI	" 1,750 " " 2,000	182	6,613	23	910	...	...	205	7,523	" 1,750 " " 2,000	VI
	Total ...	2,445	43,698	340	9,122	...	...	2,785	52,820	Total.	
VII	Rs. 2,000, but less than Rs. 2,500	248	13,045	48	3,348	...	...	296	16,393	Rs. 2,000, but less than Rs. 2,500	VII
VIII	" 2,500 " " 5,000	289	24,045	71	7,515	...	...	360	31,560	" 2,500 " " 5,000	VIII
IX	" 5,000 " " 10,000	220	33,656	9	1,822	...	...	229	35,478	" 5,000 " " 10,000	IX
X	" 10,000 " " 20,000	115	35,864	7	2,043	...	...	122	37,907	" 10,000 " " 20,000	X
XI	" 20,000 " " 30,000	50	21,903	1	578	...	...	51	22,481	" 20,000 " " 30,000	XI
XII	" 30,000 " " 40,000	18	11,319	...	...	...	...	18	11,319	" 30,000 " " 40,000	XII
XIII	" 40,000 " " 50,000	5	5,228	...	...	...	...	5	5,228	" 40,000 " " 50,000	XIII
XIV	" 50,000 " " 1,00,000	1	2,363	...	...	...	...	1	2,363	" 50,000 " " 1,00,000	XIV
XV	" 1,00,000 and more ...	...	...	...	...	...	...	...	...	" 1,00,000 and more ...	XV
	Total ...	946	1,47,423	136	15,306	...	...	1,082	1,62,729	Total.	
	GRAND TOTAL ...	3,391	1,91,121	476	24,428	...	...	3,867	2,15,549	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 1898-99.*

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.		
1	2	3	4	5	6	7	8	9	10	11	12
I to VI	At 4 pies in the rupee	Rs. 5,79,220	Rs. 288	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 5,79,220	Rs. 288	At 4 pies in the rupee	I to VI.
VII to XV	At 5 " " "	3,50,16,287	14,223	...	...	1,00,000	140	3,51,16,287	14,363	At 5 " " "	VII to XV.
	Total ...	3,55,95,507	14,511	...	...	1,00,000	140	3,56,95,507	14,651	Total.	

## Abstract Statement showing 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).		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.		
1	2		3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
I	500, but less than	750	1,281	16,623	347	3,715	388	3,849	209	1,559	2	30
II	750 "	1,000	748	14,202	122	1,943	110	1,805	85	1,207	...	...
III	1,000 "	1,250	268	6,483	90	1,828	111	2,339	58	1,185	1	30
IV	1,250 "	1,500	202	5,682	46	1,247	65	1,841	43	1,175	1	28
V	1,500 "	1,750	81	2,307	13	441	45	1,531	38	1,077	...	...
VI	1,750 "	2,000	205	7,523	23	872	31	1,179	38	1,034	1	43
Total of Classes I to VI ...			2,785	52,820	641	10,046	750	12,544	471	7,237	5	110
VII	2,000, but less than	2,500	296	16,333	28	1,360	36	2,060	27	1,528	...	...
VIII	2,500 "	5,000	360	31,560	27	2,344	76	6,333	71	5,106	4	317
IX	5,000 "	10,000	229	35,478	7	1,066	27	4,413	29	4,520	5	734
X	10,000 "	20,000	122	37,907	...	...	1	309	6	1,331	1	468
XI	20,000 "	30,000	51	22,481	...	...	...	...	2	1,060	...	...
XII	30,000 "	40,000	18	11,319	...	...	1	938	1	788	1	889
XIII	40,000 "	50,000	5	5,228	...	...	...	...	...	...	2	1,055
XIV	50,000 "	1,00,000	1	2,363	...	...	1	1,562	...	...	2	3,158
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	4	22,000
Total of Classes VII to XV ...			1,082	1,62,729	62	4,770	142	15,606	136	14,333	19	28,655
GRAND TOTAL ...			3,867	2,15,549	703	14,816	892	28,150	607	21,570	24	28,781

\* 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 1898-99.

Interest on Securities.	Other sources of Income.		Total Collections of Tax.		Penalties by Collector.	Fines by Magistrates.	Miscellaneous receipts.	Total of columns 17, 18, 19 and 19 (c).	Refunds.	Net collections.	AMOUNT OF INCOME.		Class.
	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.							Amount of tax.	Rs.	
13	14	15	16	17	18	19	19 a	20	21	22	23		24
Rs.		Rs.		Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	18,927	1,89,287	21,154	2,15,053	616	...	20	2,15,689	1,586	2,14,103	500, but less than	750	I
...	8,088	1,21,151	9,153	1,40,308	374	...	8	1,40,690	640	1,40,050	750 "	1,000	II
...	5,286	1,05,519	5,814	1,17,380	257	...	3	1,17,640	410	1,17,230	1,000 "	1,250	III
...	3,104	86,757	3,461	96,730	137	...	2	96,869	559	96,310	1,250 "	1,500	IV
...	1,854	64,855	2,081	70,211	139	...	2	70,352	366	69,986	1,500 "	1,750	V
...	1,535	64,388	1,833	75,038	58	...	4	75,100	286	74,814	1,750 "	2,000	VI
*288				288				288		288			
288	38,794	6,31,957	43,446	7,15,008	1,581	...	39	7,16,628	3,847	7,12,781	Total of Classes I to VI.		
140	1,407	75,003	1,794	96,484	116	...	1	96,601	719	95,882	2,000 but less than	2,500	VII
...	1,753	1,48,001	2,291	1,93,661	84	...	...	1,93,745	989	1,92,756	2,500 "	5,000	VIII
...	573	95,081	870	1,41,292	161	...	...	1,41,453	632	1,40,821	5,000 "	10,000	IX
...	149	48,572	279	88,579	...	...	...	88,579	38	88,541	10,000 "	20,000	X
...	24	14,171	77	37,712	...	...	...	37,712	590	37,122	20,000 "	30,000	XI
...	8	6,873	29	20,757	...	...	...	20,757	...	20,757	30,000 "	40,000	XII
...	6	6,914	13	13,197	...	...	...	13,197	...	13,197	40,000 "	50,000	XIII
...	8	13,852	12	20,935	...	...	...	20,935	266	20,675	50,000 "	1,00,000	XIV
...	1	5,830	5	27,923	...	...	...	27,923	...	27,923	1,00,000 and more	...	XV
*14,223				14,223				14,223		14,223			
14,363	3,929	4,14,297	5,370	6,54,763	361	...	1	6,55,125	3,228	6,51,897	Total of Classes VII to XV.		
14,651	42,723	10,46,254	48,816	13,69,771	1,942	...	40	13,71,753	7,075	13,64,678	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

DIVISION.	DISTRICT.	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	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III A and													
DELHI.	Hissár ... ..	36	705	...	705	...	705	36	705	...	...	...	...
	Rohtak ... ..	14	204	...	204	...	204	14	204	...	...	...	...
	Gurgáon ... ..	16	407	...	407	...	407	16	407	...	...	...	...
	Delhi ... ..	213	8,098	3	8,098	...	8,098	213	8,098	...	...	...	...
	Karnát ... ..	32	584	...	584	...	584	32	584	...	...	...	...
	Umballa ... ..	146	4,946	...	4,946	...	4,946	146	4,946	...	...	...	...
	Simla ... ..	248	11,835	2	11,830	...	11,830	248	11,830	58	89	...	...
Total for Division...	705	26,779	5	26,774	...	26,774	705	26,774	58	89	...	...	
JULLUNDUR.	Kángra ... ..	65	1,625	3	1,608	...	1,608	63	1,608	...	...	...	...
	Hoshiárpur ... ..	26	471	...	471	...	471	26	471	...	...	...	...
	Jullundur ... ..	40	3,565	...	3,565	...	3,565	40	3,565	...	...	...	...
	Ludhiána ... ..	34	844	...	844	...	844	34	844	...	...	...	...
	Ferozepore ... ..	86	2,256	...	2,256	...	2,256	86	2,256	...	...	...	...
Total for Division...	251	8,761	3	8,744	...	8,744	249	8,744	...	...	...	...	
LAHORE.	Mooltan ... ..	86	1,888	...	1,888	...	1,888	86	1,888	...	...	...	...
	Jhang ... ..	20	314	...	314	...	314	20	314	...	...	...	...
	Montgomery ... ..	20	358	...	358	...	358	20	358	...	...	...	...
	Lahore ... ..	437	10,835	...	10,835	...	10,835	437	10,835	...	...	...	...
	Amritsar ... ..	190	4,363	...	4,363	...	4,363	190	4,363	...	...	...	...
	Gurdáspur ... ..	70	3,188	...	3,188	...	3,188	70	3,188	...	...	...	...
Total for Division...	823	20,946	...	20,946	...	20,946	823	20,946	...	...	...	...	
RAWALPINDI.	Siáltkot ... ..	55	1,459	...	1,459	...	1,459	55	1,459	...	...	...	...
	Gujrát ... ..	18	550	...	550	...	550	18	550	...	...	...	...
	Gujránwála ... ..	35	701	...	701	...	701	35	701	...	...	...	...
	Sháhpur ... ..	20	268	...	268	...	268	20	268	...	...	...	...
	Jhelum ... ..	28	474	...	474	...	474	28	474	...	...	...	...
	Ráwalpindi ... ..	107	3,989	...	3,989	...	3,989	107	3,989	...	...	...	...
	Total for Division...	263	7,441	...	7,441	...	7,441	263	7,441	...	...	...	...
PESHAWAR.	Hazára ... ..	22	228	...	228	...	228	22	228	...	...	...	...
	Pesháwar ... ..	25	513	...	513	...	513	25	513	...	...	...	...
	Kohát ... ..	14	192	...	192	...	192	14	192	...	...	...	...
	Total for Division...	61	933	...	933	...	933	61	933	...	...	...	...
DERAJAT.	Bannu ... ..	12	223	...	223	...	223	12	223	...	...	...	...
	Dera Ismail Khan ... ..	32	400	...	400	...	400	32	400	...	...	...	...
	Dera Gházi Khan ... ..	20	315	...	315	...	315	20	315	...	...	...	...
	Muzaffargarh ... ..	13	168	...	168	...	168	13	168	...	...	...	...
	Total for Division...	77	1,106	...	1,106	...	1,106	77	1,106	...	...	...	...
GRAND TOTAL ... ..	2,180	65,966	8	65,944	...	65,944	2,178	65,944	58	89	...	...	



Balances of amounts due under Act II of 1886 in the year 1898-99.

Arrears of previous year.	Miscellaneous demand.	Total of columns 9, 11, 13, 14 and 14 (a).	Collections.						Total.	Balance.	REMARKS.	DISTRICT.	DIVISION.
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.					
14	14 (a)	15	16	17	18	19	19 (a)	20	21	22	23	24	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
<b>Part I, Schedule II.</b>													
...	...	705	705	...	...	...	...	705	...		Hissár.	DELHI.	
...	...	204	204	...	...	...	...	204	...		Rohtak.		
...	...	407	407	...	...	...	...	407	...		Gurgáon.		
...	...	8,098	7,873	...	...	...	...	7,873	225		Delhi.		
...	...	584	584	...	...	...	...	584	...		Karnál.		
...	...	4,946	4,946	...	...	...	...	4,946	...		Umballa.		
34	...	11,953	11,087	79	...	...	34	11,200	347	Rs. 406 struck off	Simla.		
34	...	26,897	25,806	79	...	...	34	25,919	572	Rs. 406 struck off	Total for Division.		
...	...	1,608	1,564	...	...	...	...	1,564	44		Kángra.	JULLUNDUR.	
...	...	471	471	...	...	...	...	471	...		Hoshiárpur.		
...	...	3,565	3,565	...	...	...	...	3,565	...		Jullundur.		
...	...	844	844	...	...	...	...	844	...		Ludhiána.		
...	...	2,256	2,256	...	...	...	...	2,256	...		Ferozepore.		
...	...	8,744	8,700	...	...	...	...	8,700	44	...	Total for Division.		
...	...	1,888	1,888	...	...	...	...	1,888	...		Mooltan.	LAHORE.	
...	...	314	314	...	...	...	...	314	...		Jhang.		
14	...	372	353	...	...	14	...	367	5		Montgomery.		
...	...	10,835	10,609	...	...	...	...	10,609	226		Lahore.		
...	...	4,363	4,363	...	...	...	...	4,363	...		Amritsar.		
...	...	3,188	3,188	...	...	...	...	3,188	...		Gurdáspur.		
14	...	20,960	20,715	...	...	...	14	20,729	231	...	Total for Division.		
...	...	1,459	1,459	...	...	...	...	1,459	...		Siálkot.	RAWALPINDI.	
...	...	550	550	...	...	...	...	550	...		Gujrát.		
...	...	701	558	...	...	...	...	558	143		Gujránwála.		
5	...	273	252	...	...	...	5	257	16		Shahpur.		
...	...	474	420	...	...	...	...	420	54		Jhelum.		
...	...	3,989	3,989	...	...	...	...	3,989	...		Ráwalpindi.		
5	...	7,446	7,228	...	...	...	5	7,233	213	...	Total for Division.		
...	...	228	228	...	...	...	...	228	...		Hazára.	PESHAWAR.	
...	...	513	513	...	...	...	...	513	...		Pesháwar.		
...	...	192	192	...	...	...	...	192	...		Kohát.		
...	...	933	933	...	...	...	...	933	...	...	Total for Division.		
...	...	223	223	...	...	...	...	223	...		Bannu.	DERAJAT.	
...	...	400	400	...	...	...	...	400	...		Dera Ismail Khan.		
...	...	315	315	...	...	...	...	315	...		Dera Gházi Khan.		
...	...	168	168	...	...	...	...	168	...		Mnzaffargarh.		
...	...	1,106	1,106	...	...	...	...	1,106	...	...	Total for Division.		
53	...	66,086	64,488	79	...	...	53	64,620	1,060	Rs. 406 struck off	<b>GRAND TOTAL.</b>		

## Statement showing the Original and Final Demands and Uncollected

DIVISION.	DISTRICT.	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	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III B and													
DELHI.	Hissár ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Rohtak ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgáon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi ... ..	7	7,917	...	7,917	...	7,917	7	7,917	...	...	...	...
	Karnál ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla ... ..	2	9,487	...	9,487	...	9,487	2	9,487	...	...	...	...
	Total for Division...	9	17,404	...	17,404	...	17,404	9	17,404	...	...	...	...
JULLUNDUR.	Kángra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiárpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundár ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiána ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total for Division...	...	...	...	...	...	...	...	...	...	...	...	...
LAHORE.	Mooltan ... ..	6	913	...	913	...	913	6	913	...	...	...	...
	Jhang ... ..	2	234	1	182	...	182	2	182	...	...	...	...
	Montgomery ... ..	1	42	...	42	...	42	1	42	...	...	...	...
	Lahore ... ..	4	1,222	...	1,222	...	1,222	4	1,222	...	...	...	...
	Amritsar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurdáspur ... ..	2	2,487	...	2,487	...	2,487	2	2,487	...	...	...	...
		Total for Division...	15	4,898	1	4,846	...	4,846	15	4,846	...	...	...
RAWALPINDI.	Siálkot ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujrát ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujránwála ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Sháhpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ráwalpindi ... ..	1	8,687	...	8,687	...	8,687	1	8,687	...	...	...	...
	Total for Division...	1	8,687	...	8,687	...	8,687	1	8,687	...	...	...	...
PESHAWAR.	Hazára ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Pesháwar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Kohát ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total for Division...	...	...	...	...	...	...	...	...	...	...	...	...
DERAJAT.	Bannu ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Gházi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	1	28	1	28	...	28	1	28	...	...	...	...
	Total for Division...	1	28	1	28	...	28	1	28	...	...	...	...
	GRAND TOTAL ... ..	26	31,017	2	30,965	...	30,965	26	30,965	...	...	...	...

Balances of amounts due under Act II of 1886 in the year 1898-99.

Amount. 14	Miscellaneous demand. 14 (a)	Total of columns 9, 11, 13, 14 and 14 (a). 15	Collections.						Total. 20	Balance. 21	REMARKS. 22	DISTRICT. 23	Division. 24
			Tax. 16	Penalties. 17	Fines. 18	Arrears. 19	Miscellaneous. 19 (a)	Rs.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
<b>Part II, Schedule II.</b>													
...	...	...	...	...	...	...	...	...	...				
...	...	7,917	7,917	...	...	...	...	7,917	...				
...	...	9,487	9,487	...	...	...	...	9,487	...				
...	...	17,404	17,404	...	...	...	...	17,404	...				
...	...	...	...	...	...	...	...	...	...				
...	...	...	...	...	...	...	...	...	...				
...	...	...	...	...	...	...	...	...	...				
...	...	913	913	...	...	...	...	913	...				
...	...	182	...	...	...	...	...	...	182				
...	...	42	42	...	...	...	...	42	...				
...	...	1,222	1,222	...	...	...	...	1,222	...				
...	...	2,487	2,487	...	...	...	...	2,487	...				
...	...	4,846	4,664	...	...	...	...	4,664	182				
...	...	...	...	...	...	...	...	...	...				
...	...	...	...	...	...	...	...	...	...				
...	...	8,687	8,687	...	...	...	...	8,687	...				
...	...	8,687	8,687	...	...	...	...	8,687	...				
...	...	...	...	...	...	...	...	...	...				
...	...	...	...	...	...	...	...	...	...				
...	...	...	...	...	...	...	...	...	...				
...	...	...	...	...	...	...	...	...	...				
...	...	...	...	...	...	...	...	...	...				
...	...	28	28	...	...	...	...	28	...				
...	...	28	28	...	...	...	...	28	...				
...	...	30,965	30,783	...	...	...	...	30,783	182				
...	...	...	...	...	...	...	...	...	...				

## Statement showing the Original and Final Demands and Uncollected

DIVISION.	DISTRICT.	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	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
<b>Chapter III C and</b>													
DELHI.	Hissar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Rohtak ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurgaon ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Delhi ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Karnal ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Simla ... ..	...	140	...	140	...	140	...	140	...	...	...	...
Total for Division...	...	140	...	140	...	140	...	140	...	...	...	...	
JULLUNDUR.	Kangra ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshiarpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jullundur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiana ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Ferozepore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division...	...	...	...	...	...	...	...	...	...	...	...	...	
LAHORE.	Mooltan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhang ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Lahore ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Amritsar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gurdaspur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division...	...	...	...	...	...	...	...	...	...	...	...	...	
RAWALPINDI.	Siakot ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujrat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Gujranwala ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Shabpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Rawalpindi ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Total for Division...	...	...	...	...	...	...	...	...	...	...	...	...	
PESHAWAR.	Hazara ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Peshawar ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Kohat ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total for Division...	...	...	...	...	...	...	...	...	...	...	...	...
DERAJAT.	Bannu ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ghazi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total for Division...	...	...	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL ... ..		...	140	...	140	...	140	...	140	...	...	...	...

Balances of amounts due under Act II of 1886 in the year 1898-99.

Arrears of previous year.	Miscellaneous demand.	Total of column 9, 11, 13, 14 and 14 (a).	Collections.						Total.	Balance.	REMARKS.	DISTRICT.	DIVISION.
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.					
14	14 (a)	15	16	17	18	19	19 (a)	20	21	22	23	24	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
<b>Part III, Schedule II.</b>													
...	...	...	...	...	...	...	...	...	...		Hissár.	DELHI.	
...	...	...	...	...	...	...	...	...	...		Rohtak.		
...	...	...	...	...	...	...	...	...	...		Gurgáon.		
...	...	...	...	...	...	...	...	...	...		Delhi.		
...	...	...	...	...	...	...	...	...	...		Karnál.		
...	...	140	140	...	...	...	...	140	...		Umballa.		
...	...	...	...	...	...	...	...	...	...		Simla.		
...	...	140	140	...	...	...	...	140	...		Total for Division.		
...	...	...	...	...	...	...	...	...	...		Kángra.	JULLUNDUR.	
...	...	...	...	...	...	...	...	...	...		Hoshiárpur.		
...	...	...	...	...	...	...	...	...	...		Jullundur.		
...	...	...	...	...	...	...	...	...	...		Lodhiána.		
...	...	...	...	...	...	...	...	...	...		Ferozepore.		
...	...	...	...	...	...	...	...	...	...		Total for Division.		
...	...	...	...	...	...	...	...	...	...		Mooltan.	LAHORE.	
...	...	...	...	...	...	...	...	...	...		Jhang.		
...	...	...	...	...	...	...	...	...	...		Montgomery.		
...	...	...	...	...	...	...	...	...	...		Lahore.		
...	...	...	...	...	...	...	...	...	...		Amritsar.		
...	...	...	...	...	...	...	...	...	...		Gurdáspur.		
...	...	...	...	...	...	...	...	...	...		Total for Division.		
...	...	...	...	...	...	...	...	...	...		Siálkot.	RAWALPINDI.	
...	...	...	...	...	...	...	...	...	...		Gujrát.		
...	...	...	...	...	...	...	...	...	...		Gujránwála.		
...	...	...	...	...	...	...	...	...	...		Shahpur.		
...	...	...	...	...	...	...	...	...	...		Jhelum.		
...	...	...	...	...	...	...	...	...	...		Ráwalpindi.		
...	...	...	...	...	...	...	...	...	...		Total for Division.		
...	...	...	...	...	...	...	...	...	...		Hazára.	PESHAWAR.	
...	...	...	...	...	...	...	...	...	...		Pesháwar.		
...	...	...	...	...	...	...	...	...	...		Kohát.		
...	...	...	...	...	...	...	...	...	...		Total for Division.		
...	...	...	...	...	...	...	...	...	...		Bannu.	DERAJAT.	
...	...	...	...	...	...	...	...	...	...		Dera Ismail Khan.		
...	...	...	...	...	...	...	...	...	...		Dera Gházi Khan.		
...	...	...	...	...	...	...	...	...	...		Muzaffargarh.		
...	...	...	...	...	...	...	...	...	...		Total for Division.		
...	...	140	140	...	...	...	...	140	...		GRAND TOTAL.		

## Statement showing the Original and Final Demands and Uncollected

DIVISION.	DISTRICT.	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	1 (a)	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
<b>Chapter III D and</b>													
DELHI.	Hissár ... ..	1,907	49,106	185	47,746	8	47,701	1,883	47,701	...	...	...	...
	Rohtak ... ..	1,813	45,728	305	43,679	10	43,623	1,774	43,623	24	106	...	...
	Gurgaon ... ..	1,308	25,780	408	23,345	21	23,323	1,219	23,323	...	...	...	...
	Delhi ... ..	2,103	85,834	416	79,986	34	79,779	1,992	79,779	...	...	...	...
	Karnal ... ..	2,374	54,658	369	52,576	11	52,561	2,325	52,561	54	251	...	...
	Umballa ... ..	1,860	54,187	395	52,983	19	52,968	1,828	52,968	1	9	...	...
	Simla ... ..	692	32,254	155	31,681	23	31,561	669	31,561	7	68	...	...
	Total for Division ...	12,057	3,47,547	2,233	3,31,996	126	3,31,516	11,690	3,31,516	86	434	...	...
JULLUNDUR.	Kangra ... ..	1,006	18,684	265	17,045	11	17,045	924	17,045	...	...	...	...
	Hoshiarpur ...	1,796	35,640	833	33,697	75	33,644	1,673	33,644	16	40	...	...
	Jullundur ...	1,740	37,109	690	34,153	83	34,047	1,560	34,047	...	...	...	...
	Ludhiána ...	1,953	46,246	528	42,478	53	42,442	1,882	42,442	49	262	...	...
	Ferozepore ...	1,993	61,702	418	57,762	79	57,757	1,946	57,757	42	532	...	...
		Total for Division ...	8,488	1,99,381	2,734	1,85,135	301	1,84,935	7,985	1,84,935	107	834	...
LAHORE.	Mooltan ... ..	2,259	50,911	398	49,144	6	49,134	2,176	49,134	...	...	...	...
	Jhang ... ..	1,486	27,636	698	24,545	91	24,341	1,344	24,341	17	25	...	...
	Montgomery ...	1,094	23,143	286	22,440	28	22,269	1,053	22,269	46	179	...	...
	Lahore ... ..	2,060	60,836	494	57,957	58	57,705	1,950	57,705	9	43	...	...
	Amritsar ... ..	2,248	61,347	254	59,312	11	59,288	2,173	59,288	...	...	...	...
	Gurdaspur ...	1,183	31,848	387	30,493	38	30,383	1,127	30,383	...	...	...	...
	Total for Division ...	10,330	2,55,721	2,512	2,43,891	232	2,43,120	9,823	2,43,120	72	247	...	...
RAWALPINDI.	Siálkot ... ..	2,135	57,276	927	54,816	160	54,110	2,025	54,110	...	...	...	...
	Gujrat ... ..	1,156	22,410	347	20,738	28	20,700	1,078	20,700	1	15	...	...
	Gujranwála ...	1,454	33,194	658	30,072	101	29,912	1,308	29,912	...	...	...	...
	Shahpur ... ..	943	17,574	244	16,176	27	16,133	893	16,133	...	...	...	...
	Jhelum ... ..	1,088	25,099	423	22,736	55	22,586	963	22,586	...	...	...	...
	Rawalpindi ...	1,554	40,853	567	36,279	59	36,129	1,457	36,129	1	10	...	...
		Total for Division ...	8,330	1,96,406	3,166	1,80,897	430	1,79,570	7,724	1,79,570	2	25	...
PESHAWAR.	Hazára ... ..	477	8,624	165	8,301	8	8,296	454	8,296	1	5	...	...
	Pesháwar ... ..	1,580	43,657	587	34,623	32	34,464	1,449	34,464	...	...	...	...
	Kohát ... ..	337	8,450	180	7,950	17	7,551	306	7,551	...	...	...	...
		Total for Division ...	2,394	60,731	932	50,874	57	50,311	2,209	50,311	1	5	...
DERAJAT.	Bannu ... ..	474	9,579	145	8,600	20	8,535	436	8,535	...	...	...	...
	Dera Ismail Khan ...	1,043	18,708	361	16,083	36	15,966	928	15,966	...	...	...	...
	Dera Gházi Khan ...	904	15,143	190	14,633	25	14,583	867	14,583	229	391	...	...
	Muzaffargarh ...	1,054	18,695	220	18,241	11	18,241	1,035	18,241	...	...	...	...
		Total for Division ...	3,475	62,125	916	57,557	92	57,325	3,266	57,325	229	391	...
	GRAND TOTAL ...	45,074	11,21,911	12,493	10,50,260	1,238	10,46,777	42,697	10,46,777	497	1,936	...	...

Balances of amounts due under Act II of 1886 in the year 1896-99.

Amount.	Miscellaneous demand.	Total of columns 7, 11, 13, 14 and 14 (a).	Collections.							Balance.	REMARKS.	DISTRICT.	DIVISION.
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.					
14	14 (a)	15	16	17	18	19	19 (a)	20	21	22	23	24	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
124	1	47,826	47,701	...	...	114	1	47,816	...	Rs. 10 irrecoverable.	Hissar.	DELHI.	
...	...	43,729	43,623	106	...	...	...	43,729	...	...	Rohtak.		
35	35	23,393	22,998	...	...	35	35	23,068	325	...	Gurgaon.		
116	...	79,895	77,409	...	...	54	...	77,463	1,742	" 690 struck off.	Delhi.		
256	1	53,069	52,318	244	...	256	1	52,819	150	" 100 irrecoverable.	Karnal.		
...	...	52,977	52,756	9	...	...	...	52,765	202	" 10 struck off.	Umballa.		
686	...	32,315	31,181	63	...	409	...	31,653	551	" 111 do.	Simla.		
1,217	37	3,33,204	3,27,986	422	...	868	37	3,29,313	2,970	Rs. 110 irrecoverable. " 811 struck off.	Total for Division.		
...	...	17,045	17,045	...	...	...	...	17,045	...	...	Kangra.	JULLUNDUR.	
53	...	33,737	33,644	40	...	41	...	33,725	...	Rs. 12 struck off.	Hoshiarpur.		
...	...	34,047	33,984	...	...	...	...	33,984	...	" 63 do.	Jullundur.		
1,154	4	42,708	42,442	262	...	...	4	42,708	...	" 83 do.	Ludhiana.		
1,207	4	1,86,980	1,84,526	752	...	1,092	4	1,80,374	448	Rs. 158 struck off.	Total for Division.		
10	...	49,144	47,051	...	...	...	...	47,051	2,083	Rs. 10 struck off.	Mooltan.	LAHORE.	
1,532	...	25,898	23,579	25	...	830	...	24,434	1,376	" 88 do.	Jhang.		
329	...	22,777	22,118	137	...	261	...	22,516	246	" 15 do.	Montgomery.		
118	...	57,896	57,585	43	...	128	...	57,756	120	" 20 do.	Lahore.		
...	...	59,288	59,116	...	...	...	...	59,116	72	" 100 do.	Amritsar.		
45	...	30,428	30,187	...	...	45	...	30,232	196	...	Gurdaspur.		
2,064	...	2,45,431	2,39,636	205	...	1,264	...	2,41,105	4,093	Rs. 233 struck off.	Total for Division.		
468	...	54,578	53,887	...	...	401	...	54,288	270	Rs. 20 struck off.	Sialkot.	RAWALPINDI.	
788	...	21,503	19,312	15	...	256	...	19,583	1,728	" 192 do.	Gujrat.		
604	...	30,516	29,287	...	...	462	...	29,749	565	" 202 do.	Gujranwala.		
253	...	16,386	16,108	...	...	35	...	16,143	25	" 218 do.	Shahpur.		
65	...	22,651	22,491	...	...	65	...	22,556	95	...	Jhelum.		
344	...	36,483	35,660	7	...	324	...	35,991	462	" 30 do.	Rawalpindi.		
2,522	...	1,82,117	1,76,745	22	...	1,543	...	1,78,310	3,145	Rs. 662 struck off.	Total for Division.		
63	...	8,364	8,276	5	...	63	...	8,344	20	...	Hazara.	PESHAWAR.	
2,403	...	36,867	33,064	...	...	2,071	...	35,135	1,440	Rs. 292 struck off.	Peshawar.		
10	...	7,561	7,496	...	...	10	...	7,506	10	" 45 irrecoverable.	Kohat.		
2,476	...	52,792	48,836	5	...	2,144	...	50,985	1,470	Rs. 292 struck off. " 45 irrecoverable.	Total for Division.		
87	...	8,622	8,224	...	...	87	...	8,311	311	...	Bannu.	DERAJAT.	
23	...	15,991	15,966	...	...	25	...	15,991	...	...	Dera Ismail Khan.		
30	...	15,004	14,427	391	...	30	...	14,848	156	...	Dera Ghazi Khan.		
...	...	18,241	18,213	...	...	...	...	18,213	28	...	Muzaffargarh.		
142	...	57,858	56,830	391	...	142	...	57,363	495	...	Total for Division.		
9,628	41	10,58,382	10,34,559	1,797	...	7,053	41	10,43,450	12,621	Rs. 2,156 struck off. " 155 irrecoverable.	GRAND TOTAL.		

Statement showing the Original and Final Demands and Uncollects

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 ... ..	2,180	65,966	8	65,944	...	65,944	2,178	65,944	58	89	...	...
	Chapter III B and Part II, Schedule II ... ..	26	31,017	2	30,965	...	30,965	26	30,965	...	...	...	...
	Chapter III C and Part III, Schedule II ... ..	...	140	...	140	...	140	...	140	...	...	...	...
	Chapter III D and Part IV, Schedule II ... ..	45,074	11,21,911	12,493	10,50,260	1,238	10,46,777	42,697	10,46,777	497	1,936	...	...
	PROVINCIAL TOTAL	47,280	12,19,034	12,503	11,47,309	1,238	11,43,826	44,901	11,43,826	555	2,025	...	...



Balances of amounts due under Act II of 1886 in the year 1898-99.

Arrears of previous year.	Miscellaneous Demand.	Total of columns 9, 11, 13, 14 and 14 (c).	Collections.						Balance.	REMARKS.	23	24
			Tax.	Penalties.	Fines.	Arrears.	Miscellaneous.	Total.				
Amount.	Amount.											
14	14 (a)	15	16	17	18	19	19 (a)	20	21	22		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
53	...	66,086	64,488	79	...	53	...	64,620	1,060	Rs. 406 struck off	Chapter III A and Part I, Schedule II.	
...	...	30,965	30,788	...	...	...	...	30,788	182	...	Chapter III B and Part II, Schedule II.	
...	...	140	140	...	...	...	...	140	...	...	Chapter III C and Part III, Schedule II.	
9,628	41	10,58,382	10,34,559	1,797	...	7,053	41	10,43,450	12,621	{ Rs. 2,156 struck off ... { ,, 155 irrecoverable	Chapter III D and Part IV, Schedule II.	
9,681	41	11,55,573	11,29,970	1,876	...	7,106	41	11,38,993	13,863	{ Rs. 2,562 struck off ... { ,, 155 irrecoverable	{ PROVINCIAL { TOTAL.	

  

Return No. III can thus be reconciled with Return No. IV:—  
 Column 22 of Return No. III ... 13,64,678

*Deduct—*  
 1. Accountant-General's figures from columns 4 and 13 of Return No. III ... 2,30,060  
 2. Refunds ordered but not paid ... 796  
 3. Sums recovered in one district on account of another ... 1,971  
 4. Excess recoveries made in Karnál, Julundur and Montgomery... 33  
 Total ... 2,32,860

*Add—*  
 1. Refunds on account of previous years ... 2,944  
 2. Sums recovered in one district on account of another ... 2,001  
 3. Refunds to Government officials ... 226  
 4. Sums collected in previous years for the year under report ... 2,004  
 Total ... 7,175

Column 20 of Return No. IV 11,38,993

TOTAL OF PROVINCE.



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 1898-99.

1	2	3	4	5	6	7	8
DIVISION.	District.	Establishment.	Travelling allowance.	Contingencies.	Total.	District.	DIVISION.
DELHI.	Hissár ... ..	310	...	...	310	Hissár.	DELHI.
	Rohtak ... ..	306	...	...	306	Rohtak.	
	Gurgáon ... ..	392	...	35	427	Gurgáon.	
	Delhi ... ..	853	17	26	896	Delhi.	
	Karnál ... ..	266	14	...	280	Karnál.	
	Umballa ... ..	614	4	20	638	Umballa.	
	Simla ... ..	572	39	50	661	Simla.	
	Total for Division ...	3,313	74	131	3,518	Total for Division.	
JULLUNDUR.	Kángra ... ..	324	...	...	324	Kángra.	JULLUNDUR.
	Hoshiárpur ... ..	313	...	...	313	Hoshiárpur.	
	Jullundur ... ..	315	...	...	315	Jullundur.	
	Ludhiána ... ..	352	30	12	394	Ludhiána.	
	Ferozepore ... ..	390	...	...	390	Ferozepore.	
	Total for Division ...	1,694	30	12	1,736	Total for Division.	
LAHORE.	Mooltan ... ..	390	...	...	390	Mooltan.	LAHORE.
	Jhang ... ..	384	...	...	384	Jhang.	
	Montgomery ... ..	300	...	10	310	Montgomery.	
	Lahore ... ..	943	16	...	959	Lahore.	
	Amritsar ... ..	463	...	8	471	Amritsar.	
	Gurdáspur ... ..	300	...	...	300	Gurdáspur.	
	Total for Division ...	2,780	16	18	2,814	Total for Division.	
RAWALPINDI.	Siálkot ... ..	300	...	4	304	Siálkot.	RAWALPINDI.
	Gujrát ... ..	235	...	3	238	Gujrát.	
	Gujránwála ... ..	396	...	6	402	Gujránwála.	
	Shahpur ... ..	240	19	...	259	Shahpur.	
	Jhelum ... ..	355	...	...	355	Jhelum.	
	Ráwalpindi ... ..	425	5	...	430	Ráwalpindi.	
	Total for Division ...	1,951	24	13	1,988	Total for Division.	
PESHAWAR.	Hazára ... ..	80	...	5	85	Hazára.	PESHAWAR.
	Pesháwar ... ..	390	...	...	390	Pesháwar.	
	Kohát ... ..	90	...	...	90	Kohát.	
	Total for Division ...	560	...	5	565	Total for Division.	
DERAJAT.	Bannu ... ..	120	...	5	125	Bannu.	DERAJAT.
	Dera Ismail Khan ... ..	332	6	12	350	Dera Ismail Khan.	
	Dera Gházi Khan ... ..	255	...	...	255	Dera Gházi Khan.	
	Muzaffargarh ... ..	264	...	5	269	Muzaffargarh.	
	Total for Division ...	971	6	22	999	Total for Division.	
	Pay of Income Tax Clerk, Financial Commissioner's Office	...	...	...	...	Pay of Income Tax Clerk. Financial Commissioner's Office	
	GRAND TOTAL ... ..	11,269	150	201	11,620	GRAND TOTAL.	

