

E16

INCOME TAX REPORT,

1902 -1903.

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REPORT

INCOME TAX ADMINISTRATION

PLANS

FOR 1974

100-102

Published by Authority

1974



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REPORT
ON THE
INCOME TAX ADMINISTRATION,
PUNJAB,
FOR THE YEAR
1902-1903.

Published by Authority.

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1903.

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1902-03.

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1903-1904

1903-1904

UNITED STATES DEPARTMENT OF THE INTERIOR

LAND OFFICE

FOR THE YEAR

1903-1904

[Faint, illegible handwritten text]

1903-1904

UNITED STATES DEPARTMENT OF THE INTERIOR

1903-1904

NO. 1254 S.

FROM

J. F. CONNOLLY, ESQUIRE,

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

TO

THE JUNIOR SECRETARY TO THE FINANCIAL
COMMISSIONER, PUNJAB.

Dated Simla, 6th August 1903.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 535, dated the 23rd July 1903, submitting the annual returns relating to the collection of Income Tax in the Punjab for 1902-03, and to say with reference to paragraph 4 of that letter that the Lieutenant-Governor agrees to the Financial Commissioner's proposal to defer taking or suggesting any general action to correct certain features of the Income Tax administration in the districts referred to in that paragraph until it is seen what effect new Act, XI of 1903, has.

2. I am to convey the Lieutenant-Governor's acknowledgments to Sir Lewis Tupper for the attention he has bestowed on this branch of the administration during the past year.

I have, &c.,

J. F. CONNOLLY,

Offg. Revenue and Finl. Secy. to Govt., Punjab.

THE CONNOLLY REPORT

U.S. Bureau of Investigation
Washington, D.C.

FOR JUNIOR SPECTRUM IN THE CONNOLLY CASE
COMMISSIONER, FBI

Dear Sir:

I am pleased to inform you that your letter of the 24th inst. has been received and that the Bureau is taking the necessary steps to investigate the matter. The information you have furnished is being reviewed and the results will be reported to you as soon as possible.

Very truly yours,
J. Edgar Hoover

Special Agent in Charge
New York Office

No. 535.

FINANCIAL COMMISSIONER'S OFFICE:

Dated LAHORE, the 23rd July 1903.

FROM

F. W. KENNAWAY, ESQUIRE,
Junior Secretary to the Financial Commissioner, Punjab.

TO

J. F. CONNOLLY, ESQUIRE,
Revenue and Financial Secretary to Government, Punjab.

SIR,

I am directed to submit the annual returns relating to the collection of Income Tax in the Punjab for the year ending 31st March 1903, in the forms prescribed in Government of India Resolution No. 83 S. R., dated the 14th January 1903: form No. IX has been omitted in accordance with Mr. Diack's letter No. 1693, dated the 8th July 1901. In paragraph 7 of their Resolution No. 2316 S. R., dated the 8th May 1901, the Government of India directed that brief comments only should be submitted with the prescribed returns, and the Financial Commissioner accordingly confines his remarks to the points noted in the following paragraphs.

2. The percentage of assesseees of the lowest class works out at 42 as compared with 43 last year, and the amount paid by them at 14.47 as compared with 16.5 last year. The Financial Commissioner regards the continued decrease as a sign that the tax is working satisfactorily, but he observes that this is the last time that incomes of below Rs. 1,000 per annum will be subject to taxation, owing to the passing of India Act XI of 1903.

3. Total collections are Rs. 14,53,430 as against Rs. 14,26,862 last year (column 17 of Statement III) while final demand shews Rs. 12,19,521 assessed on 45,265 assesseees as against Rs. 12,16,155 assessed on 45,141 assesseees last year (columns 8 and 9 of Statement V). The differences are not considerable, and the Financial Commissioner does not propose to go into details, but he notices that Delhi District shews an increase of nearly Rs. 10,000 in demand mainly due to improvement in trade (which, as stated in last year's report, had been suffering from depression) and to certain operations undertaken in connection with municipal taxation which brought to light several incomes liable to this tax.

4. The difference between original and final demand was:—

In 1899-00.	1900-01.	1901-02.	1902-03.
69,802	1,11,878	88,800	75,092

Excluding the abnormal year 1900-01—as to which *vide* paragraph 4 of Punjab Government No. 2199, dated 7th September 1901—the difference is about average. In his note on the returns for 1900-01, Sir Lewis Tupper expressed the opinion that ordinarily not more than one-third of the assesseees should be expected to object. Important variations from this standard occur in Siálkot, Gujrát, Gujránwála and Ráwalpindi. The Commissioner of Ráwalpindi notes, as regards Gujrát, that assesseees who had been paying at the same rate for years appealed simply as a matter of routine, and, as regards Ráwalpindi, that matters connected with Income Tax collection and assessment have for some time been in a very unsatisfactory condition in the district. Before taking or suggesting any general action to correct these features of the administration,

the Financial Commissioner would prefer to see what effect the new Act XI of 1903, has upon the percentage of objections lodged. In two of the four districts mentioned (namely, in Siálkot and Ráwalpindi) the services of a special officer to revise assessments in the city and cantonments has been sanctioned, and this also should have an effect upon the number of objections.

5. *General remarks.*—The prevalence of plague and continuance of agricultural depression are again noticed by District Officers as disturbing factors in the administration, but there has been some improvement under the latter head and, as regards plague, there is, in the case of some parts of the country, much in what Mr. Alex. Anderson says when he remarks on the

Gurdáspur District report that the people are now indifferent about it and go on just as if it did not exist: though doubtless outbreaks affecting large numbers in the same locality are still accompanied by panic and depression of trade. Some pertinent remarks, made by Mr. J. P. Thompson in the Rohtak District report, as to the difficulties in arriving at correct assessments are quoted in the margin. Special assessments for the towns and cantonments of Amritsar, Batála, Siálkot, Ráwalpindi, Ludhiána, Jullundur and Ferozepore have been sanctioned. These have already been started in Amritsar and Batála, and arrangements for the deputation of an Extra Assistant Commissioner to the three last named places are now proceeding.

I have the honour to be,

Sir,

Your most obedient servant,

F. W. KENNAWAY,

Junior Secretary to the Financial Commissioner, Punjab.

RETURN No. I.

Statement showing the collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1902-03.

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	1,107	Rs. 14,297	99	Rs. 1,781	...	Rs. ...	1,206	Rs. 16,078	Rs. 500 but less than Rs. 750	I
II	" 750 " " 1,000	606	11,253	73	1,845	...	...	679	13,098	" 750 " " 1,000	II
III	" 1,000 " " 1,250	217	4,260	56	2,041	...	...	273	6,301	" 1,000 " " 1,250	III
IV	" 1,250 " " 1,500	156	4,645	29	1,271	...	...	185	5,916	" 1,250 " " 1,500	IV
V	" 1,500 " " 1,750	53	1,674	11	570	...	...	64	2,244	" 1,500 " " 1,750	V
VI	" 1,750 " " 2,000	170	6,092	19	1,032	...	...	189	7,124	" 1,750 " " 2,000	VI
	Total I to VI ...	2,309	42,221	287	8,540	...	...	2,596	50,761	Total I to VI.	
VII	Rs. 2,000 but less than Rs. 2,500	288	15,259	37	2,141	...	...	325	17,400	Rs. 2,000 but less than Rs. 2,500	VII
VIII	" 2,500 " " 5,000	262	22,994	66	7,177	...	...	328	30,171	" 2,500 " " 5,000	VIII
IX	" 5,000 " " 10,000	228	36,032	12	1,648	...	...	240	37,680	" 5,000 " " 10,000	IX
X	" 10,000 " " 20,000	93	30,779	2	557	...	...	95	31,336	" 10,000 " " 20,000	X
XI	" 20,000 " " 30,000	36	18,338	1	483	...	...	37	18,821	" 20,000 " " 30,000	XI
XII	" 30,000 " " 40,000	19	14,662	...	...	...	...	19	14,662	" 30,000 " " 40,000	XII
XIII	" 40,000 " " 50,000	2	2,500	...	...	...	...	2	2,500	" 40,000 " " 50,000	XIII
XIV	" 50,000 " " 1,00,000	1	3,527	...	...	...	...	1	3,527	" 50,000 " " 1,00,000	XIV
XV	" 1,00,000 and more ...	...	...	...	...	...	...	...	...	" 1,00,000 and more ...	XV
	Total VII to XV ...	929	1,44,091	118	12,006	...	...	1,047	1,56,097	Total VII to XV.	
	GRAND TOTAL ...	3,238	1,86,312	405	20,546	...	...	3,643	2,06,858	GRAND TOTAL.	
	Total of the year 1901-02 ...	2,938	1,68,935	373	21,706	...	...	3,311	1,90,641	Total of the year 1901-02.	

RETURN No. II.

Statement showing the collections of the Tax under Act II of 1886 from Interest on Securities in the year 1902-03.

CLASS.	RATE OF TAX.	SECURITIES OF THE GOVERNMENT OF INDIA.		SECURITIES OF LOCAL AUTHORITIES OR COMPANIES.		TOTAL.		RATE OF TAX.	CLASS.
		Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10
I to VI	At 4 pies in the rupee ...	1,33,07,800	182	...	...	1,33,07,800	182	At 4 pies in the rupee ...	I to VI
VII to XV	At 5 pies in the rupee ...	1,76,44,822	18,500	1,00,000	154	1,77,44,822	18,654	At 5 pies in the rupee ...	VII to XV
	Total ...	3,09,52,622	18,691	1,00,000	154	3,10,52,622	18,845	Total.	
	Total of the year 1901-02 ...	3,16,25,633	16,431	626	163	3,16,26,249	16,447	Total of the year 1901-02	

Statement showing the collections of the Tax

CLASS.	AMOUNT OF INCOME.		Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS 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.		Rs.		Rs.	
I	500, but less than 750	1,206	16,078	369	3,715	355	3,471	275	2,345	3	28	
II	750, " " 1,000	679	13,098	133	2,074	122	1,986	71	1,123	2	35	
III	1,000, " " 1,250	273	6,301	75	1,539	100	2,065	63	1,466	...	...
IV	1,250, " " 1,500	185	5,916	24	605	55	1,454	62	1,957	2	56	
V	1,500, " " 1,750	64	2,244	25	760	37	1,117	24	881	1	35	
VI	1,750, " " 2,000	189	7,124	40	1,408	35	1,230	9	386	1	42	
	Total I to VI ...	2,596	50,761	666	10,161	704	11,323	504	8,158	9	196	
VII	2,000, but less than 2,500	325	17,400	32	1,600	49	2,210	28	1,200	6	371	
VIII	2,500, " " 5,000	328	30,171	28	1,759	72	5,692	84	6,239	9	1,445	
IX	5,000, " " 10,000	240	37,680	9	1,166	37	4,962	29	3,738	6	1,182	
X	10,000, " " 20,000	95	31,336	1	322	6	2,885	9	2,103	4	1,278	
XI	20,000, " " 30,000	37	18,821	...	...	...	...	3	1,156	1	726
XII	30,000, " " 40,000	19	14,662	...	...	1	1,307	1	755	2	1,712
XIII	40,000, " " 50,000	2	2,500	...	...	...	...	...	...	2	3,357
XIV	50,000, " " 1,00,000	1	3,527	...	...	...	...	...	...	3	4,873
XV	1,00,000 and more ...	...	...	...	...	...	...	...	...	3	28,982
	Total VII to XV ...	1,047	1,56,097	70	4,847	165	17,056	154	15,191	36	43,926	
	Grand Total ...	3,643	2,06,858	736	15,008	869	28,379	658	23,349	45	44,123	
	Total of the year 1901-02 ...	3,311	1,90,641	707	14,664	875	26,988	665	24,273	38	42,053	

* These figures are taken from column 4 of Return No. II and

No. III.

under Act II of 1886 in the year 1902-03.

Interest on Securities.	Other sources of Income.		Total collections of Tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous.	Total of columns 17 to 20.	Refunds.	Net collections.	AMOUNT OF INCOME.		Class.	
	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.							Rs.	Rs.		Rs.
13	14	15	16	17	18	19	20	21	22	23	24		25	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	18,481	1,94,790	20,689	2,10,427	1,265	...	5	2,11,697	1,899	2,09,798	500, but less than	750	I	
...	8,133	1,21,994	9,140	1,40,310	537	...	...	1,40,847	728	1,40,119	750, "	"	1,000	II
...	5,440	1,09,059	5,960	1,20,490	522	...	...	1,21,012	399	1,20,613	1,000, "	"	1,250	III
...	3,062	86,006	3,300	95,994	372	...	...	96,366	431	95,935	1,250, "	"	1,500	IV
...	1,991	70,146	2,142	75,188	234	...	...	75,417	473	74,944	1,500, "	"	1,750	...
...	1,527	64,108	1,801	74,298	259	...	...	74,515	280	74,235	1,750, "	"	2,000	VI
*182				182				182		182				
182	38,643	6,36,103	43,122	7,16,884	3,189	...	5	7,20,078	4,210	7,15,868	Total I to VI.			
154	1,433	77,572	1,873	1,00,507	245	...	12	1,00,764	574	1,00,190	Rs.	Rs.		
...	1,930	1,63,170	2,451	2,08,476	426	...	...	2,08,902	1,279	2,07,623	2,000, but less than	2,500	VII	
...	694	1,12,982	1,016	1,61,710	110	...	...	1,61,820	635	1,61,185	2,500, "	"	5,000	VIII
...	209	64,648	323	1,02,572	31	...	...	1,02,603	481	1,02,122	5,000, "	"	10,000	IX
...	82	18,571	73	39,274	...	...	...	39,274	130	39,144	10,000, "	"	20,000	X
...	19	17,614	42	36,051	...	...	...	36,051	509	35,542	20,000, "	"	30,000	XI
...	5	5,101	9	11,018	...	...	...	11,018	...	11,018	30,000, "	"	40,000	XII
...	7	10,559	11	18,959	...	...	...	18,959	...	18,959	40,000, "	"	50,000	XIII
...	3	10,488	6	39,470	...	...	...	39,470	...	39,470	50,000, "	"	1,00,000	XIV
*18,509				18,509	...	...	...	18,509	10,089	28,781	1,00,000 and more	...	...	XV
								18,509		18,509				
18,664	4,331	4,50,766	5,803	7,36,546	812	...	12	7,37,370	14,297	7,23,073	Total VII to XV.			
18,845	42,974	11,16,869	48,925	14,53,430	4,001	...	17	14,57,448	18,507	14,38,941	Grand Total.			
16,447	43,211	11,11,764	48,807	14,26,862	2,062	19	...	14,28,943	8,715	14,20,228	Total of the year 1901-02.			

cannot be allotted to any particular class or classes.

Statement showing the District Collections

DISTRICT.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by the Local Authorities.		SALARIES PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS AND PRIVATE EMPLOYERS.				Profits by Companies.		Interest on Securities.
					Tax levied under						
	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Section 9 (1).		Section 9 (2).		Number of assesses.	Amount of tax.	
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Hissár	76	2,655	20	322	14	474	...	...	...	...	10
Rohtak	57	2,375	17	231	...	...	...	...	...	...	28
Gurgáon	61	2,177	19	388	1	69	...	...	...	...	...
Delhi	172	10,902	57	1,279	146	6,310	...	...	8	6,203	2,483
Karnál	74	3,220	23	367	...	...	17	401	...	...	15
Ambala	137	9,635	35	644	68	1,719	...	...	3	20,878	924
Simla	162	9,988	34	1,056	182	5,071	95	4,944	...	...	1,511
Káogra	99	3,827	19	261	...	...	43	938	...	...	...
Hoshiárpur	99	5,887	25	375	12	116	...	...	...	...	92
Jullundur	176	8,495	30	538	11	3,415	2	100	...	...	186
Ludhiána	84	4,252	20	423	9	215	...	...	...	...	364
Ferozepore	99	6,203	45	976	22	637	...	...	...	...	2,875
Montgomery	69	2,441	13	225	5	152	...	...	2	70	7
Lahore	789	56,447	40	1,285	211	4,730	362	10,995	6	2,776	6,977
Amritsar	133	7,955	70	1,712	49	1,135	27	534	...	...	481
Gurdáspur	89	5,475	38	550	6	388	29	1,970	2	2,563	5
Siálkot	130	6,739	32	663	36	1,253	...	...	...	...	1,681
Gujránwála	102	3,874	22	337	14	168	12	316	7	545	53
Mujráat	67	3,238	8	227	11	534	...	...	...	...	50
Shahpur	93	4,157	18	238	...	...	...	...	...	...	98
Jhelum	91	4,668	23	371	...	...	5	102	...	...	116
Ráwalpindi	174	12,847	31	830	42	1,498	37	2,218	1	8,261	796
Misnwáli	65	2,458	6	98	1	1	...	...	...	...	...
Jhang	122	6,138	26	353	...	...	14	285	7	1,776	...
Mooltan	132	6,771	36	776	25	453	15	546	9	1,050	14
Muzaffargarh	103	2,666	10	169	...	...	...	...	...	...	14
Dera Gházi Khan	78	3,590	19	284	4	41	...	...	...	...	57
Total	(a) 3,533	(b) 1,99,060	736	15,008	869	28,379	658	23,349	45	44,122	18,845

(a). Return No. III includes 34 and 76 assesses of the Political and Forest Departments.
(b). The totals of the corresponding heads in Part

of the Tax under Act II of 1886 in the year 1902-03.

Other sources of income.		Total collections of Tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous.	Total of columns 16 to 19.	Refunds.	Net collections.	DISTRICT.
Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.							
13	14	15	16	17	18	19	20	21	22	23
	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
2,036	54,607	2,146	58,068	9	...	2	58,079	159	57,920	Hissár.
1,817	49,581	1,891	52,215	37	...	...	52,252	30	52,222	Rohtak.
1,262	26,907	1,343	29,541	67	...	...	29,608	100	29,508	Gurgáon.
2,671	1,25,543	3,054	1,52,719	...	...	...	1,52,719	1,235	1,51,484	Delhi.
2,287	54,391	2,401	58,394	130	...	...	58,524	114	58,410	Karnál.
1,931	52,784	2,174	86,584	3	...	...	86,587	11,227	75,360	Ambala.
474	28,838	947	51,408	111	...	...	51,519	41	51,478	Simla.
932	15,565	1,093	20,596	...	...	...	20,596	20	20,576	Kángra.
1,470	31,647	1,606	38,122	36	...	...	38,158	95	38,063	Hoshiárpur.
1,558	35,588	1,777	48,322	1,019	...	...	49,341	294	49,047	Jullundur.
1,833	42,809	1,946	48,063	153	...	12	48,228	282	47,946	Ludhiána.
1,946	59,552	2,112	70,243	78	...	...	70,321	317	70,004	Ferozepore.
1,006	20,976	1,095	23,871	144	...	...	24,015	17	23,998	Montgomery.
2,429	81,821	3,837	1,65,031	1,150	...	2	1,66,183	415	1,65,768	Lahore.
2,252	61,188	2,531	73,005	...	...	...	73,005	129	72,876	Amritsar.
1,027	27,876	1,191	38,827	...	...	1	38,828	62	38,766	Gurdáspur.
1,984	52,632	2,182	62,968	323	...	...	63,291	567	62,724	Siálkot.
1,418	35,489	1,575	40,781	...	...	...	40,781	431	40,350	Gujránwála.
1,522	34,047	1,608	38,096	28	...	...	38,124	30	38,094	Gujrát.
982	21,175	1,093	25,668	...	...	...	25,668	289	25,379	Shahpur.
1,036	23,088	1,155	28,345	404	...	...	28,749	340	28,409	Jhelum.
1,653	42,358	1,938	68,808	60	...	...	68,868	864	68,004	Ráwalpindi.
783	13,705	855	16,262	...	...	...	16,262	463	15,799	Miánwáli.
2,326	38,673	2,495	47,255	39	...	...	47,294	370	46,924	Jhang.
2,404	51,267	2,621	60,877	5	...	...	60,882	521	60,361	Mooltan.
1,035	18,551	1,148	21,390	157	...	...	21,547	25	21,522	Muzaffargarh.
899	16,211	1,000	20,173	48	...	...	20,221	70	20,151	Dera Gházi Khan.
42,973	11,16,869	(a) 48,814	(b) 14,45,632	4,001	...	17	(b) 14,49,650	(a) 18,507	(b) 14,31,143	Total.

respectively: hence the difference of 110 assesses between the two returns.
on account of Political and Forest Departments, respectively, which heads have been excluded from this return.

Statement showing the original and final demands and uncollected

Part of the Act under which the income is assessed.	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 III A and Part I, Schedule II.	2,298	66,752	9	66,651	...	66,651	2,250	66,651	13	62	...	...
Chapter III B and Part II, Schedule II.	47	44,728	8	44,120	...	44,120	45	44,120	...	...	...	...
Chapter III C and Part III, Schedule II.	...	154	...	154	...	154	...	154	...	...	...	...
Chapter III D and Part IV, Schedule II.	45,194	11,82,979	14,829	11,11,790	1,513	11,08,596	42,970	11,08,596	706	4,832	...	...
Total	47,534	12,94,613	14,846	12,22,715	1,513	12,19,521	45,265	12,19,521	719	4,894	...	...
Total of the year 1901-02	47,982	13,04,955	15,179	12,25,886	2,120	12,16,155	45,141	12,16,155	459	1,951	...	...

No. V.

balances of sums due under Act II of 1886 in the year 1902-03.

Amount.	Arrears of previous year.	Collections.							REMARKS.	Part of the Act under which the income is assessed.
		Total of columns 9, 11, 13 and 14.	Tax.	Penalties.	Fines.	Arrears.	Total.	Balances.		
14	15	16	17	18	19	20	21	22	23	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
2,267	68,980	64,564	62	...	2,144	66,770	2,087	Return No. III can thus be reconciled with Return No. V—		
...	44,120	44,120	...	...	...	44,120	...	Rs. Column 23 of Return No. III 14,38,941	Chapter III A and Part I, Schedule II.
...	154	154	...	...	...	154	...	Deduct—	Chapter III B and Part II, Schedule II.
31,937	11,45,365	10,86,018	3,744	...	25,223	11,14,985	24,309	1. Accountant-General's figures in 4 and 13 of Return No. III ... 2,25,549	Chapter III C and Part III, Schedule II.	
								2. Refunds ordered but not paid ... 2,221		
								3. Sums recovered in one district on account of another ... 5,168	Chapter III D and Part IV, Schedule II.	
								4. Excess recoveries in Montgomery and Gnjranwala ... 149		
								Total ... 2,33,087		
								Add—		
								1. Refunds on account of previous years ... 15,322		
								2. Sums recovered in other districts ... 4,676		
								3. Refunds to Government officials ... 177		
34,204	12,58,619	11,94,856	3,806	...	27,367	12,26,029	26,396	Total	Total.	
								Total ... 20,175		
35,229	12,53,335	11,83,552	1,694	...	30,842	12,16,088	34,237	Column 20 of Return No. V. 12,26,029	Total of the year 1901-02.	

Statement showing by Districts the original and final demands and uncollected

DISTRICT.	Original demand.		Revision by Col-lector.		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.
Hissár	2,147	57,699	226	55,305	3	55,295	2,070	55,295	3	11	...	...
Rohtak	1,897	50,559	488	47,046	31	47,009	1,802	47,009	4	37	...	...
Gurgáon	1,325	28,439	312	27,371	22	27,371	1,278	27,371	22	65	...	...
Delhi	3,286	1,51,428	1,000	1,41,941	92	1,41,391	3,078	1,41,391	...	...	...	...
Karnál	2,478	59,117	584	55,532	33	55,473	2,354	55,473	35	433	...	...
Ambala	1,957	75,834	559	72,506	20	72,496	1,864	72,496	1	3	...	...
Simla	853	41,579	81	40,666	6	40,642	827	40,642	20	75	...	...
Kángra	1,025	18,502	329	17,338	20	17,305	993	17,305	...	...	...	...
Hoshiárpur	1,594	33,975	602	32,153	33	32,153	1,472	32,153	13	36	...	...
Jullundur	1,749	42,056	694	38,237	79	38,214	1,601	38,214	122	1,198	...	...
Ludhiána	1,949	46,150	625	43,649	46	43,231	1,868	43,231	29	177	...	...
Ferozepore	2,019	61,104	553	60,297	52	60,234	1,979	60,234	29	67	...	...
Montgomery	1,057	22,562	385	21,417	25	21,374	1,022	21,374	46	133	...	...
Lahore	3,111	1,06,489	657	99,857	85	99,709	3,006	99,709	155	1,184	...	...
Amritsar	2,489	66,378	372	64,793	38	64,713	2,421	64,713	...	...	...	...
Gurdáspur	1,163	35,534	304	33,979	22	33,704	1,116	33,704	1	10	...	...
Siálkot	2,139	57,027	1,003	54,283	145	54,111	2,037	54,111	44	383	...	...
Gojránwála	1,660	42,108	735	38,511	113	38,304	1,535	38,304	...	...	...	...
Gujrát	1,521	35,526	1,056	34,545	259	34,545	1,489	34,545	4	25	...	...
Shahpur	1,108	23,885	441	22,569	43	22,569	1,072	22,569	...	...	...	...
Jhelum	1,071	23,909	406	22,855	44	22,845	1,021	22,845	116	340	...	...
Báwalpíndi	1,950	60,962	896	53,161	103	53,065	1,764	53,065	23	485	...	...
Miánwáli	818	14,285	272	13,554	19	13,471	770	13,471	...	...	...	...
Jhang	2,484	43,691	830	41,437	57	41,145	2,373	41,145	14	17	...	...
Mooltan	2,591	57,814	649	54,227	57	53,942	2,487	53,942	...	...	...	...
Muzaffargarh	1,081	19,639	379	18,872	39	18,675	1,045	18,675	19	165	...	...
Dera Gházi Khan	1,012	18,362	318	16,614	33	16,535	921	16,535	19	49	...	...
Total	47,534	12,94,613	14,846	12,22,716	1,513	12,19,521	45,285	12,19,521	719	4,894	...	...

balances of amounts due under Act II of 1886 in the year 1902-03.

Arrears of previous years.	Total of columns 9, 11, 13 and 14.	Collections.					Total.	Balances.	REMARKS.	DISTRICT.
		Tax.	Penalties.	Fines.	Arrears.					
14	15	16	17	18	19	20	21	22	23	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
...	55,306	55,265	11	...	...	55,276	30		Hissár.
3,239	50,285	46,860	37	...	2,915	49,812	169	Rs. 138 remitted and Rs. 166 struck off.	Rohtak.	
219	27,655	27,111	59	...	168	27,338	251	" 24 struck off and Rs. 42 irrecoverable.	Gurgáon.	
6,590	1,47,981	1,32,341	...	...	6,189	1,38,530	9,050	" 401 irrecoverable.	Delhi.
108	56,014	55,107	130	...	20	55,257	687	" 70 remitted.	Karnál.	
4,000	76,499	71,975	3	...	3,904	75,882	521	" 38 remitted and Rs. 57 irrecoverable.	Ambála.	
832	41,549	39,402	75	...	646	40,123	1,220	Re. 1 fraction. " 206 struck off.	Simla.	
167	17,472	16,642	...	...	167	16,809	663		Kángra.
2	32,191	32,103	34	...	2	32,139	52		Hoshiárpur.	
1,416	40,828	38,084	1,009	...	1,416	40,509	289	" 30 irrecoverable.	Jullundur.	
27	43,435	43,146	157	...	27	43,330	105		Ludhiána.	
772	61,073	60,189	67	...	747	61,003	45	" 25 remitted.	Ferozepore.	
194	21,701	21,140	106	...	194	21,440	261		Montgomery.	
2,777	1,03,670	98,735	1,184	...	2,447	1,02,366	1,004	" 176 remitted and Rs. 124 struck off.	Lahore.	
48	64,761	64,203	...	...	28	64,231	420	" 110 irrecoverable.	Amritsar.
642	34,357	33,125	1	...	180	33,306	1,051		Gurdáspur.	
202	54,696	53,930	293	...	164	54,387	271	" 38 struck off.	Siálkot.	
1,393	39,697	35,284	...	...	1,246	36,530	3,092	" 75 irrecoverable.	Gujránwála.
1,383	35,953	34,206	22	...	866	35,094	390	" 469 irrecoverable.	Gujrát.	
516	23,085	20,415	...	...	455	20,870	2,215		Shahpur.
724	23,909	22,845	336	...	417	23,598	...	" 311 remitted.	Jhelum.	
5,617	59,167	51,230	60	...	3,127	54,417	2,132	" 2,387 remitted. " 231 irrecoverable.	Ráwalpindi.	
215	13,686	13,471	...	...	215	13,686	...		Miánwáli.
3,079	44,241	38,912	16	...	1,785	40,713	2,453	" 103 struck off, and Rs. 967 remitted.	Jhang.	
...	53,942	53,942	...	...	...	53,942	...		Mooltan.
42	18,882	18,658	157	...	42	18,857	25		Muzaffargarh.	
...	16,584	16,535	49	...	...	16,584	...		Dera Gházi Khan.
34,204	12,58,619	11,94,856	3,806	...	27,367	12,26,029	26,306	Rs. 666 struck off. " 4,112 remitted. " 1,415 irrecoverable. Re. 1 due to fractions.	Total.	

RETURN No. VII.

Statement of expenditure incurred in the assessment and collection of the Tax under Act II of 1886
in the year 1902-03.

District.	Establishment.	Travelling allowance.	Contingencies.	Allowance made to employers under Section 9 (2) of the Act.	Total.	REMARKS.
1	2	3	4	5	6	7
Hissár	305	...	6	...	311	
Rohtak	288	...	4	...	292	
Gurgáon... ..	280	11	19	...	310	
Delhi	883	...	63	...	946	
Karnál	329	...	10	...	339	
Ambala	632	49	3	...	684	
Simla	516	...	13	...	529	
Kángra	300	...	...	...	300	
Hoshiárpur	300	...	...	...	300	
Jullundur	315	...	...	...	315	
Ludhiána	345	...	25	...	370	
Ferozepore	386	...	...	...	386	
Montgomery	300	...	...	...	300	
Lahore	929	...	...	...	929	
Amritsar	450	...	5	14	469	
Gurdáspur	290	...	...	...	290	
Siálkot	270	7	5	...	282	
Gujránwala	390	...	4	17	411	
Gujrát	341	...	...	...	341	
Shahpur... ..	240	10	...	...	250	
Jhelum	300	...	...	...	300	
Ráwalpindi	426	21	5	...	452	
Miánwáli	228	52	15	...	295	
Jhang	346	13	...	..	359	
Mooltan	390	...	...	...	390	
Muzaffargarh	261	...	5	...	266	
Dera Gházi Khan	270	...	...	...	270	
Total	10,310	163	182	31	10,686	
Total of the year 1901-02	10,406	79	162	...	10,647	

RETURN No. VIII.

Classified Statement of assesses in the year 1902-03.

SOURCE OF INCOME.	AT 4 PIES PER RUPEE.		AT 5 PIES PER RUPEE.		SOURCE OF INCOME.	AT 4 PIES PER RUPEE.		AT 5 PIES PER RUPEE.	
	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
PART I.—SALARIES, &c.					PART IV.—OTHER SOURCES—concluded.				
(g) PAID BY GOVERNMENT.		Rs.		Rs.	(b) Manufacture, construction and manipulation (other than companies).		Rs.		Rs.
Salaries	2,309	42,221	929	1,44,091	1. Builders	18	256	...	...
Pensions and annuities	287	8,540	118	12,006	2. Cotton spinning and weaving.	6	55	1	3,078
Total	2,596	50,761	1,047	1,56,097	3. Flour Mills	2	20	2	325
(b) PAID BY LOCAL AUTHORITIES.					4. Metal work (foundries, workshops, &c.).	21	355	6	2,331
Salaries	666	10,161	70	4,847	5. Oil Mills	1	20	...	...
Total	666	10,161	70	4,847	6. Rice Mills	11	238	2	135
(c) PAID BY COMPANIES, &c.					7. Rope works	2	20	...	...
Salaries	1,194	19,281	318	32,169	8. Saw and Timber Mills	25	325	...	...
Pensions, &c.	14	200	1	78	9. Silk reeling and weaving	44	643	3	169
Total	1,208	19,481	319	32,247	10. Spirits	37	457	1	4,760
Total Part I	4,470	80,403	1,436	1,93,191	11. Sugar making and refining.	254	4,034	13	712
					12. Tanneries and leather work.	41	625	4	568
					13. Others	336	6,078	14	2,189
					Total (b)	798	13,126	46	14,267
PART II.—COMPANIES.					(c) Commerce and Trade—				
1. Banking	1	15	3	2,046	1. Agents and brokers ...	966	19,051	124	13,392
2. Cotton spinning and weaving.	...	...	1	2,238	2. Bankers and money-lenders.	21,009	3,42,534	2,170	2,14,616
3. Cotton pressing, ginning and cleaning.	5	108	13	2,935	3. Contractors	461	8,405	89	12,039
4. Flour Mills	2	63	8	2,937	(i) Animals, including stable-keepers.	174	2,560	4	234
5. Jute spinning and weaving.	...	...	2	3,378	(ii) Apparel and drapery ...	21	379	12	1,291
6. Sugar making and refining.	...	...	1	325	(iii) Books and stationery ...	66	1,003	11	1,087
7. Railway ... ..	...	...	1	15,661	(iv) Building materials ...	181	3,025	37	6,910
8. Others	1	10	7	14,406	(v) Food grains	5,628	93,397	433	35,374
Total Part II	9	196	36	43,926	(vi) Other food stuffs, grocers and provisioners.	2,335	35,086	163	15,050
					(vii) Hides and skins ...	202	3,262	25	2,801
PART III.—SECURITIES.					(viii) Liquors (spirits, beer and wine).	34	531	5	472
Securities of the Govt. of India.	...	182	...	18,509	(ix) Metals (other than gold and silver).	126	2,187	24	5,960
Securities of Local authorities or companies.	...	...	...	154	(x) Opium	63	1,214	9	1,607
Total Part III ... ..	...	182	...	18,663	(xi) Piece-goods, cotton (wool and silk).	1,642	27,387	300	41,873
					(xii) Precious stones and jewellery.	80	1,285	45	5,978
PART IV.—OTHER SOURCES.					(xiii) Salt	104	1,564	5	289
(a) Professions—					(xiv) Other commodities ...	2,141	34,988	266	35,213
1. Education	7	85	...	...	4. Printers and publishers, including newspaper offices.	37	639	8	2,383
2. Engineering and architecture.	4	90	1	62	Total (c)	35,270	5,78,497	3,730	3,96,578
3. Law Barristers	80	1,798	73	11,957	(d) Property, owners of—				
4. Law attorneys, pleaders and other practitioners.	492	8,625	160	19,651	Houses	611	12,281	169	21,884
5. Medical	89	1,574	22	2,733	Estates taxable under the Act.	167	3,379	48	5,960
6. Others	369	4,494	8	963	Total (d)	778	15,660	217	27,844
Total (a)	1,041	16,666	264	35,366	(e) Others not classified above.	756	12,154	74	6,711
					Total Part IV	38,643	6,36,103	4,331	4,80,766
					Grand Total	43,122	7,16,984	5,803	7,36,546
					Total of the year 1901-02 ...	43,097	7,23,593	5,710	7,03,269

RETURN No. X.

Statement showing the final assessments and collections under Parts II and IV of the Second Schedule of Act II of 1886, in cities having a population of 50,000 and over, in the year ending 31st March 1903.

DISTRICT.	Name of City.	Population.	PART II.			PART IV.			Total of columns 6 and 9.	Incidence per head of population of the amount in column 10.	Name of City.	DISTRICT.
			FINAL DEMAND.		Collections.	FINAL DEMAND.		Collections.				
			Number of assesses.	Amount of tax.		Number of assesses.	Amount of tax.					
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.	Rs.		Rs.	Rs.	Rs.	Rs. a. p.		
Delhi	Delhi City and Cantonment ...	208,575	8	6,203	6,203	1,621	1,01,607	95,961	1,02,164	0 7 10	Delhi City and Cantonment ...	Delhi.
Ambala	Ambala City	28,200	1	157	157	170	6,361	6,319	6,476	0 3 8	Ambala City	} Ambala.
	Ambala Cantonment	50,438	1	15,661	15,661	210	7,403	7,165	22,826	0 7 3	Ambala Cantonment	
Jullundur	Jullundur City	54,455	...	...	...	232	7,123	7,123	7,123	0 2 1	Jullundur City	} Jullundur.
	Jullundur Cantonment	13,280	...	...	...	105	2,124	2,124	2,124	0 2 7	Jullundur Cantonment	
Lahore	Lahore City	186,884	6	2,774	2,774	1,099	53,855	53,538	56,312	0 4 9	Lahore City	} Lahore.
	Meean Meer Cantonment	16,080	...	...	...	61	1,305	1,265	1,265	0 1 3	Meean Meer Cantonment	
Amritsar	Amritsar	161,039	...	...	...	1,280	46,198	46,153	46,153	0 4 7	Amritsar	Amritsar.
Siáلكot	Siáلكot City	44,789	...	...	...	245	8,161	8,151	8,151	0 2 11	Siáلكot City	} Siáلكot.
	Siáلكot Cantonment	12,582	...	...	...	102	2,723	2,723	2,723	0 3 6	Siáلكot Cantonment	
Ráwalpindi	Ráwalpindi City	47,077	...	...	...	360	14,009	12,795	12,795	0 4 4	Ráwalpindi City	} Ráwalpindi.
	Ráwalpindi Cantonment... ..	40,611	...	...	...	216	6,630	6,578	6,578	0 2 7	Ráwalpindi Cantonment... ..	
Mooltan	Mooltan City	74,627	8	965	965	581	16,861	16,861	17,826	0 3 9	Mooltan City	} Mooltan.
	Mooltan Cantonment	12,767	1	85	85	155	3,200	3,200	3,285	0 4 0	Mooltan Cantonment	
	Total ...	951,404	25	25,845	25,845	6,437	2,77,560	2,69,956	2,95,801	0 5 0	Total,	
	Total of the year 1901-02 ...	951,404	26	17,566	17,566	6,114	2,55,349	2,45,260	2,62,826	0 4 5	Total of the year 1901-02.	

