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INCOME TAX REPORT,

1903 -1904 .

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# REPORT

ON THE

## INCOME TAX ADMINISTRATION,

### PUNJAB,

FOR THE YEAR

1903-1904.

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Published by Authority.

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THE "CIVIL AND MILITARY GAZETTE" PRESS,  
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1904.





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**PUNJAB INCOME TAX REPORT FOR  
1903-04.**

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REPORT  
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1904.





No. 1604 S.

FROM

A. B. KETTLEWELL, ESQUIRE,  
*Judicial and General Secretary to Government,  
Punjab and its Dependencies,*

TO

THE JUNIOR SECRETARY TO THE FINANCIAL  
COMMISSIONER, PUNJAB.

*Dated Simla, 20th August 1904.*

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 667, dated 6th August 1904, submitting the annual returns relating to the collection of Income Tax for the year 1903-04.

2. The number of objections lodged during the year is proportionally larger than in the past; and if the anticipated results of the new law are considered the increase becomes still more marked. The Lieutenant-Governor agrees that this matter is deserving of the closest attention, and trusts that the Financial Commissioner will take steps to ensure that the intentions of the new law are not frustrated by an arbitrary exaggeration of the assessee's income.

3. Under the orders contained in Government of India Resolution No. 2316 S. R., dated 8th May 1901, a copy of which was sent you under cover of Mr. Diack's letter No. 106 S., dated 4th June 1901, the annual and triennial reports are due with the Supreme Government on the 1st August and 1st October respectively. I am therefore to request that they may in future be submitted to this office not later than 15th July and 15th August respectively.

I have, &c.,

A. B. KETTLEWELL,

*Judicial and Genl. Secy. to Govt., Punjab.*



No. 667.

FINANCIAL COMMISSIONER'S OFFICE :

Dated LAHORE, 6th August 1904.

FROM

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

TO

A. H. DIACK, ESQUIRE,  
*Chief 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 the 31st March 1904. In accordance with the instructions under this head contained in the "Amalgamated Statement of Reports and Returns, 1904," the Report is due to Government on the 10th of August and, as the Triennial Report is not due until next year, brief notes only are now required. The returns are in the forms prescribed in Government of India Resolution, No. 5430 S. R., dated 4th September 1903.

2. The year is chiefly noticeable as the first in which, in accordance with the provisions of Act XI of 1903, the minimum taxable limit has been Rs. 1,000 instead of, as formerly, Rs. 500. The decrease in the total collections of the tax (Column 3 of Table 1 is Rs. 2,89,158, as compared with last year. Last year the two lowest classes of assessees, now exempt, paid Rs. 3,49,917: the next higher class paid Rs. 1,20,613, while this year it contributes Rs. 1,60,490. This may well be due to more careful administration resulting from the decrease in the work of Tahsildars, but the Financial Commissioner hopes that assessing and revising officers will scrutinise most carefully all cases in which an assessee, who formerly paid on an income of less than Rs. 1,000, is still assessed to the tax. In this connection the figures for objections deserve examination: in 1901-02 these were 17,299 out of 47,982 assessees: in 1902-03 they were 16,359 out of 47,534 assessees: while during the year under report we find only 20,771 persons assessed, out of whom 9,518 lodged objections.

The main reason for the present increase may be that those who are assessed at the higher rates usually file objections more freely than the lower classes of assessees. Time alone will show if this is true. Two tables (Nos. I and II), showing the effect of the change of the law in each district are attached. The large increase in Delhi is set down by the Commissioner to taxation of abnormal profits made by traders during the Coronation Darbár and he anticipates a large decrease next year. Amritsar was one of the towns mentioned in paragraph 5 of last year's report as undergoing a special revision of assessment, and to this cause is ascribed the increase shown against the district of that name.

3. The question of reduction of income-tax establishment will be taken up as soon as replies have been received from the officers addressed in this Office Circular letter No. 5,323, dated 4th September 1903, a copy of which was forwarded to Government with my endorsement No. 716, dated 5th October 1903.

I have the honour to be,

SIR,

Your most obedient servant,

F. W. KENNAWAY,

*Junior Secretary to the Financial Commissioner, Punjab.*

TABLE No. 1.

1	2	3	4
DISTRICT.	Amount levied on assesses with incomes below Rs. 1,000 in 1902-03.	Difference between total collections in 1902-03 and 1903-04.	Difference between columns 2 and 3, + or— i.e., increase or decrease of assessment after deduction of amount formerly paid by assesses with income of less than Rs. 1,000.
Hissár ... ..	14,510	13,574	+936
Rohtak ... ..	12,878	16,414	-3,536
Gurgáon ... ..	9,345	8,899	+446
Delhi ... ..	16,439	+3,043	+19,482
Karnál ... ..	15,483	15,976	-493
Umballa ... ..	13,577	14,754	-1,177
Simla ... ..	3,668	94	+3,574
Kángra ... ..	8,019	7,830	+189
Hoshiárpur ... ..	11,206	10,761	+445
Jullundur ... ..	11,548	10,678	+870
Ludhiána ... ..	13,643	14,627	-984
Ferozepore ... ..	12,577	15,352	-2,775
Montgomery ... ..	7,756	6,584	+1,172
Lahore ... ..	20,788	19,835	+953
Amritsar ... ..	16,383	+3,233	+19,616
Gurdáspur ... ..	8,081	4,080	+4,001
Siálkot ... ..	13,447	12,095	+1,352
Gujránwála ... ..	9,631	11,994	-2,363
Gujrát ... ..	10,931	9,555	+1,376
Shahpur ... ..	7,268	1,601	+5,667
Jhelum ... ..	8,495	9,335	-840
Ráwalpindi ... ..	13,473	6,566	+6,907
Miánwáli ... ..	6,251	5,908	+343
Jhang ... ..	19,867	14,743	+5,124
Mooltan ... ..	19,397	20,496	-1,099
Muzaffargarh ... ..	8,332	8,974	-642
Dera Gházi Khan ... ..	7,748	7,469	+279
Total ... ..	3,20,741	2,61,918	+58,823
Tax realised from Government servants with income below Rs. 1,000.	*29,176	27,240	+1,936
TOTAL ... ..	3,49,917	2,89,158	-60,759

\* Details not available by the districts.



TABLE No. 2.

1 DISTRICT.	2		3	4	5
	TOTAL NUMBER OF ASSEESSES IN		Difference between columns 2 and 3.	Total number of assesees with in- comes below Rs. 1,000 in 1902-03.	
	1902-03.	1903-04.			
Hissár ... ..	2,070	884	1,186	1,275	
Rohtak ... ..	1,802	716	1,086	1,118	
Gurgáon ... ..	1,278	505	773	824	
Delhi ... ..	3,078	1,746	1,332	1,392	
Karnál ... ..	2,354	992	1,362	1,335	
Umballa ... ..	1,864	796	1,068	1,186	
Sirala ... ..	827	558	269	332	
Kángra ... ..	993	234	759	746	
Hoshiárpur ... ..	1,472	538	934	986	
Jullundur ... ..	1,601	687	914	982	
Ludhiána ... ..	1,868	698	1,170	1,175	
Ferozepore ... ..	1,979	881	1,098	1,079	
Montgomery ... ..	1,022	400	622	660	
Lahore ... ..	3,006	1,430	1,576	1,791	
Amritsar ... ..	2,421	1,444	977	1,437	
Gurdáspur ... ..	1,116	606	510	693	
Siáwkot ... ..	2,037	910	1,127	1,175	
Gujránwála ... ..	1,535	686	849	857	
Gujrát ... ..	1,489	698	791	930	
Shahpur ... ..	1,072	412	660	640	
Jhelum ... ..	1,021	346	675	732	
Ráwalpindi ... ..	1,764	566	1,198	1,187	
Miánwáli ... ..	770	235	535	573	
Jhang ... ..	2,373	793	1,580	1,740	
Mooltan ... ..	2,487	801	1,686	1,703	
Muzaffargarh ... ..	1,045	298	747	720	
Dera Gházi Khan ... ..	921	254	667	676	
Assesees whose tax was deducted by Government.	3,643	1,909	1,734	1,885	
Total ...	48,908	21,023	27,885	29,829	





## 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 1903-1904.*

Class.	INCOME.		PAID BY GOVERNMENT.								INCOME.		Class.
			Salaries.		Pensions and Annuities.		Gratuities.		Total.				
			Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.			
1	2		3	4	5	6	7	8	9	10	11		12
	Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	
I	1,000 but less than 1,250	1,250	351	6,433	64	2,177	...	...	415	8,610	1,000 but less than 1,250	1,250	II
II	" "	1,500	184	5,237	34	1,482	...	...	218	6,719	" "	1,500	III
III	" "	1,750	106	3,235	28	1,065	...	...	134	4,300	" "	1,750	IV
IV	" "	2,000	139	5,225	18	869	...	...	157	6,094	" "	2,000	
	Total I to IV ...		780	20,130	144	5,593	...	...	924	25,723	Total I to IV.		
	Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	
V	2,000 but less than 2,500	2,500	215	10,958	36	2,213	...	...	251	13,171	2,000 but less than 2,500	2,500	V
VI	" "	5,000	215	17,667	54	4,877	...	...	269	22,544	" "	5,000	VI
VII	" "	10,000	199	29,540	29	3,017	...	...	228	32,557	" "	10,000	VII
VIII	" "	20,000	125	31,008	11	2,084	...	...	136	33,092	" "	20,000	VIII
IX	" "	30,000	56	22,966	1	578	...	...	57	23,544	" "	30,000	IX
X	" "	40,000	26	11,927	...	...	...	...	26	11,927	" "	40,000	X
XI	" "	50,000	14	11,042	...	...	...	...	14	11,042	" "	50,000	XI
XII	" "	1,00,000	3	3,683	...	...	...	...	3	3,683	" "	1,00,000	XII
XIII	1,00,000 and more	...	1	2,335	...	...	...	...	1	2,335	1,00,000 and more	...	XIII
	Total V to XIII ...		854	1,41,126	131	12,769	...	...	985	1,53,895	Total V to XIII.		
	Grand Total ...		1,634	1,61,256	275	18,362	...	...	1,909	1,79,618	Grand Total.		
	Total of the year 1902-03		3,238	1,86,212	405	20,546	...	...	3,643	2,06,558	Total of the year 1902-03.		

## RETURN No. II.

*Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1903-04.*

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 IV	At 4 pies in the Rupee ...	36,100	18	...	...	36,100	18	At 4 pies in the Rupee	I to IV
IV to XIII	At 5 pies in the Rupee ...	4,42,84,962	17,113	...	...	4,42,84,962	17,113	At 5 pies in the Rupee	IV to XIII
	Total ...	4,43,21,062	17,131	...	...	4,43,21,062	17,131	Total.	
	Total of the year 1902-03	3,09,52,622	18,691	1,00,000	154	3,10,52,622	18,845	Total of the year 1902-03.	

## 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 Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.		
1	2	3	4	5	6	7	8	9	10	11	12	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 but less than	1,250	415	8,610	233	2,134	234	3,164	146	2,128	3	65
II	1,250 "	1,500	218	6,719	30	714	40	1,026	56	1,609	1	28
III	1,500 "	1,750	134	4,300	19	600	44	1,407	32	1,079	...	...
IV	1,750 "	2,000	157	6,094	38	1,331	48	1,644	15	511	1	42
	Total I to IV	...	924	25,723	320	4,779	366	7,241	249	5,327	5	135
V	2,000 but less than	2,500	251	13,171	30	1,423	55	2,493	26	1,248	...	...
VI	2,500 "	5,000	269	22,544	28	2,253	96	7,222	84	5,839	10	905
VII	5,000 "	10,000	228	32,557	5	844	37	5,496	38	4,250	4	832
VIII	10,000 "	20,000	136	33,092	7	983	7	2,490	11	2,107	5	1,693
IX	20,000 "	30,000	57	23,544	...	...	...	...	1	534	...	...
X	30,000 "	40,000	26	11,927	...	...	1	938	1	566	3	2,664
XI	40,000 "	50,000	14	11,042	...	...	...	...	...	...	...	...
XII	50,000 "	1,00,000	3	3,683	...	...	...	...	...	...	4	7,652
XIII	1,00,000 and more	...	1	2,335	...	...	...	...	...	...	3	36,545
	Total V to XIII	...	985	1,53,895	70	5,503	196	18,639	156	14,544	29	50,386
	GRAND TOTAL	...	1,909	1,79,618	390	10,282	562	25,880	405	19,871	34	50,521
	Total of the year 1902-03	...	3,643	2,06,858	736	15,008	869	28,379	658	23,349	45	44,122

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

under Act II of 1886 in the year 1903-04.

Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous Receipts.	Total of columns 17 to 20.	Refunds.	Net Collections.	AMOUNT OF INCOME.		Class.	
	Amount of Tax.	Number of Assesssees.	Number of Assesssees.	Amount of Tax.							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.	
...	7,397	1,46,157	8,428	1,62,258	1,442	...	1	1,63,701	3,211	1,60,490	1,000 but less than	1,250	I	
...	3,036	85,190	3,381	95,286	355	...	...	95,641	338	95,303	1,250	" "	1,500	II
...	2,027	70,949	2,256	78,335	277	...	...	78,612	338	78,274	1,500	" "	1,750	III
...	1,509	63,476	1,768	73,098	155	...	...	73,253	254	72,999	1,750	" "	2,000	IV
*18				18				18		18				
18	13,960	3,65,772	15,833	4,08,995	2,229	...	1	4,11,225	4,141	4,07,084	Total I to IV.			
...	1,488	80,381	1,850	98,716	235	...	...	98,951	347	98,604	Rs. 2,000 but less than	Rs. 2,500	V	
...	1,902	1,69,826	2,479	2,08,679	281	...	6	2,08,966	810	2,08,156	2,500	" "	5,000	VI
...	679	1,12,966	986	1,56,945	23	...	...	1,56,968	452	1,56,516	5,000	" "	10,000	VII
...	217	74,494	383	1,14,864	10	...	...	1,14,874	508	1,14,366	10,000	" "	20,000	VIII
...	32	19,161	90	43,239	...	...	...	43,239	583	42,656	20,000	" "	30,000	IX
...	12	10,611	43	26,706	...	...	...	26,706	...	26,706	30,000	" "	40,000	X
...	10	10,280	24	21,322	...	...	...	21,322	...	21,322	40,000	" "	50,000	XI
...	8	12,040	15	23,375	...	...	...	23,375	2,990	20,385	50,000	" "	1,00,000	XII
...	2	7,831	6	46,711	...	...	...	46,711	...	46,711	1,00,000 and more	...	...	XIII
*17,113				17,113				17,113		17,113				
17,113	4,440	4,97,590	5,876	7,57,670	549	...	6	7,58,225	5,690	7,52,535	Total V to XIII.			
17,131	18,409	8,63,362	21,709	11,66,665	2,778	...	7	11,69,450	9,831	11,59,619	GRAND TOTAL.			
18,845	42,974	11,16,860	48,925	14,53,430	4,001	...	17	14,57,448	18,507	14,38,941	Total of the year 1902-03.			

and cannot be allotted to any particular class or classes.



## Statement showing the District Collections of the Tax

DISTRICT.	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.	
	Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.	Tax levied under				Number of Assessee.	Amount of Tax.
					Section 9 (1).		Section 9 (2).			
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
Hissár ... ..	29	1,988	6	219	6	350	...	...	...	...
Rohtak ... ..	24	1,829	7	107	...	...	...	...	...	...
Gurgáon ... ..	23	2,052	15	260	6	263	...	...	...	...
Delhi ... ..	92	8,858	23	1,098	117	7,811	...	...	8	6,351
Karnál ... ..	32	2,571	14	188	...	...	11	300	...	...
Umballa ... ..	72	8,243	26	499	46	1,454	...	...	3	21,474
Simla ... ..	108	9,761	24	1,145	141	5,350	76	4,189	...	...
Kángra ... ..	25	3,241	6	147	...	...	21	1,055	...	...
Hoshiárpur ... ..	41	4,477	18	247	6	62	...	...	...	...
Jullundur ... ..	69	7,511	19	332	6	1,930	6	161	...	...
Ludhiána ... ..	36	3,169	15	274	5	186	...	...	...	...
Ferozepore ... ..	46	4,808	21	591	21	537	...	...	...	...
Montgomery ... ..	468	2,031	14	111	2	117	...	...	2	126
Lahore ... ..	115	50,475	24	1,027	95	3,071	226	9,496	8	1,973
Amritsar ... ..	64	6,327	41	1,092	39	1,574	18	1,305	2	1,209
Gurdáspur ... ..	60	4,657	19	362	6	122	17	1,663	1	2,037
Siálkot ... ..	53	5,837	6	351	22	939	...	...	...	...
Gujránwála ... ..	46	3,483	6	162	2	82	...	...	2	196
Gojráť ... ..	33	2,600	4	168	6	208	...	...	...	...
Shahpur ... ..	37	3,361	11	119	1	78	...	...	...	...
Jhelum ... ..	50	4,219	21	204	...	...	2	92	...	...
Ráwalpudi ... ..	107	13,917	9	534	26	1,376	12	1,012	1	15,364
Miánwáli ... ..	29	2,105	2	49	1	2	...	...	...	...
Jhang ... ..	51	4,590	18	286	...	...	12	292	3	1,150
Mooltan ... ..	68	5,944	14	494	7	340	4	306	4	611
Muzaffargarh ... ..	25	1,959	3	82	...	...	...	...	...	...
Dera Ghási Khan ... ..	32	3,105	4	134	1	28	...	...	...	...
Total ... ..	(a) 1,835	(b) 1,73,118	390	10,282	562	25,880	405	19,871	34	50,521

(a) Return No. III includes 74 assessee of the Forest

(b) Rs. 6,500 on account of the Forest and Political



Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Miscellaneous Receipts.	Total of columns 16 to 19.	Refunds.	Net Collections.	DISTRICT.
	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.							
12	13	14	15	16	17	18	19	20	21	22	23
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
13	863	41,169	904	43,739	24	...	...	43,763	1,802	41,961	Hissár.
27	704	33,551	735	35,514	99	...	...	35,613	49	35,564	Rohtak.
...	484	18,034	528	20,609	4	...	...	20,613	512	20,101	Gurgáon.
2,748	1,819	1,27,104	2,059	1,53,970	...	...	...	1,53,970	775	1,53,195	Delhi.
15	989	38,448	1,046	41,522	378	...	...	41,900	135	41,765	Karnál.
1,580	758	38,215	905	71,465	...	...	...	71,465	99	71,366	Umballa.
1,300	303	28,678	652	50,522	134	...	...	50,656	147	50,509	Simla.
6	209	7,831	261	12,280	...	...	...	12,280	...	12,280	Kángra.
106	520	21,044	585	25,936	35	...	...	25,971	13	25,958	Hoshiárpur.
885	662	27,150	762	37,469	197	...	...	37,666	199	37,467	Jullundur.
294	678	28,116	734	32,039	135	...	7	32,181	52	32,129	Ludhiána.
173	889	45,043	977	51,152	23	...	...	51,175	546	50,629	Ferozepore.
11	392	14,570	878	16,966	141	...	...	17,107	203	16,904	Montgomery.
7,146	1,092	66,674	1,560	1,39,862	412	...	...	1,40,274	1,262	1,38,492	Lahore.
287	1,365	62,873	1,529	74,667	...	...	...	74,667	211	74,456	Amritsar.
5	613	25,227	716	34,073	25	...	...	34,098	103	33,995	Gurdáspur.
1,300	884	40,962	965	49,488	451	...	...	49,939	491	49,448	Siálkot.
49	735	26,508	791	30,480	...	...	...	30,480	553	29,927	Gujránwála.
24	688	25,270	731	28,270	159	...	...	28,429	220	28,209	Gujrát.
47	495	19,774	544	23,379	177	...	...	23,556	437	23,119	Shahpur.
138	326	13,962	399	18,615	273	...	...	18,888	34	18,854	Jhelum.
1,217	528	30,019	683	63,439	58	...	...	63,497	742	62,755	Ráwalpindi.
...	239	8,030	271	10,186	...	...	...	10,186	97	10,089	Miánwáli.
...	852	24,297	936	30,645	28	...	...	30,673	270	30,403	Jhang.
6	778	32,055	875	39,756	...	...	...	39,756	345	39,411	Mooltan.
14	295	9,815	323	11,870	...	...	...	11,870	14	11,856	Muzaffargarh.
42	249	8,943	286	12,252	25	...	...	12,277	...	12,277	Dera Gházi Khan.
17,131	18,409	8,63,362	(a) 21,635	(b) 11,60,165	2,778	...	7	(b) 11,62,950	(a) 9,531	(b) 11,53,119	Total.

## 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 Assessors.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessors.	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.	1,324	56,056	5	56,026	...	56,026	1,280	56,026	12	136	...	...
Chapter III B and Part II, Schedule II.	36	51,358	4	50,547	...	50,547	35	50,547	...	...	...	...
Chapter III C and Part III, Schedule II.	...	...	...	...	...	...	...	...	...	...	...	...
Chapter III D and Part IV, Schedule II.	19,411	9,43,676	8,284	8,60,806	1,225	8,56,496	17,799	8,56,496	248	2,185	...	...
Total ...	20,771	10,51,090	8,293	9,67,379	1,225	9,63,069	19,114	9,63,069	260	2,321	...	...
Total of the year 1902-03 ...	47,534	12,94,619	14,846	12,22,715	1,513	12,19,521	45,265	12,19,521	719	4,694	...	...

No. V.

Balances of amounts due under Act II of 1886, in the year 1903-04.

Arrear of previous year.	Amount.	Total of columns 9, 11, 13 and 14.	Collections.					Total.	Balance.	REMARKS.	Part of the Act under which the income is assessed.
			Tax.	Penalties.	Fines.	Arrears.	Total.				
14	15	16	17	18	19	20	21	22	23		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2,067	58,249	53,798	130	...	2,067	56,001	2,010	Return No. III can be reconciled with Return No. V thus:—  Rs. Column 23 of Return No. III 11,59,619	Chapter III A and Part I, Schedule II.		
...	50,547	50,547	...	...	...	50,547	...	<i>Deduct—</i> 1. Accountant-General's figures in columns 4 and 13 of Return No. III ... .. 1,96,749	Chapter III B and Part II, Schedule II.		
...	...	...	...	...	...	...	...	2. Refunds ordered but not paid ... .. 5,542	Chapter III C and Part III, Schedule II.		
24,309	8,82,990	8,36,107	1,969	...	19,487	8,57,563	21,981	3. Sums recovered on account of other districts ... .. 2,111	Chapter III D and Part IV, Schedule II.		
								Total ... 9,55,217			
								<i>Add—</i> 1. Refunds on account of previous years ... 5,619 2. Sums recovered in other districts ... .. 2,879 3. Refunds to Government officials ... .. 397			
26,396	9,91,786	9,40,452	2,105	...	21,554	9,64,111	23,991	Total ... 9,64,112	Total.		
34,204	12,58,619	11,94,856	3,806	...	27,367	12,26,023	26,396	Column 20 of Return No. V ...	Total of the year 1902-03.		

## Statement showing by Districts the Original and Final Demands and

DISTRICT.	Original Demand.		Revision by Col-lector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessces.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessces.	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.
Hissár ... ..	924	43,254	272	42,024	25	41,984	884	41,984	13	26	...	...
Rohtak ... ..	739	37,202	225	34,798	47	34,562	716	34,562	19	191	...	...
Gurgáon ... ..	533	20,508	197	18,983	32	18,922	505	18,922	...	...	...	...
Delhi ... ..	2,051	1,60,428	910	1,38,027	127	1,37,213	1,746	1,37,213	...	...	...	...
Wárnál ... ..	1,091	42,483	335	38,717	31	38,661	992	38,661	10	115	...	...
Umballa ... ..	888	64,953	368	61,293	32	61,273	796	61,273	...	...	...	...
Simla ... ..	573	43,425	95	42,354	7	42,247	558	42,247	13	134	...	...
Kángra ... ..	250	9,481	108	8,861	6	8,861	234	8,861	...	...	...	...
Hoshiárpur ... ..	575	22,349	340	21,293	47	21,293	538	21,293	7	33	...	...
Jullundur ... ..	762	32,525	430	29,632	83	29,612	687	29,612	...	...	...	...
Ludhiána ... ..	737	31,339	356	28,692	43	28,676	698	28,676	16	127	...	...
Ferozepore ... ..	939	47,918	253	45,664	23	45,588	881	45,588	2	18	...	...
Montgomery ... ..	427	15,546	185	14,749	19	14,640	400	14,640	23	134	...	...
Lahore ... ..	1,491	88,540	328	82,685	46	82,583	1,430	82,583	51	417	...	...
Amritsar ... ..	1,530	71,813	386	68,584	98	67,901	1,444	67,901	...	...	...	...
Gurdáspur ... ..	651	30,189	310	28,909	29	28,694	606	28,694	2	16	...	...
Siáلكot ... ..	1,003	44,346	531	42,028	107	41,699	910	41,699	14	401	...	...
Gujránwála ... ..	769	34,155	409	30,711	58	30,571	686	30,571	...	...	...	...
Gujrát ... ..	737	27,308	478	25,476	143	25,302	698	25,302	20	173	...	...
Shahpur ... ..	437	18,714	234	17,357	20	17,357	412	17,357	...	177	...	...
Jhelam ... ..	355	14,627	178	13,990	22	13,990	346	13,990	53	273	...	...
Háwalpindi ... ..	655	54,097	330	46,555	30	46,507	566	46,507	1	28	...	...
Míanwáli ... ..	259	10,105	167	8,126	32	7,778	235	7,778	...	...	...	...
Jhang ... ..	905	28,968	473	24,897	62	24,761	793	24,761	13	34	...	...
Mooltan ... ..	853	35,771	241	33,849	35	33,446	801	33,446	...	...	...	...
Muzaffargarh ... ..	337	10,998	54	10,007	11	9,858	295	9,858	...	...	...	...
Dera Gházi Khan ... ..	250	10,048	100	9,118	10	9,090	254	9,090	3	25	...	...
Total ... ..	20,771	10,51,090	8,203	9,67,379	1,225	9,63,069	19,114	9,63,069	260	2,321	...	...



## Uncollected Balances of amounts due under Act II of 1886 in the year 1903-04.

Arrears of previous years.	Amount.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	REMARKS.	DISTRICT.
			Tax.	Penalties.	Fines.	Arrears.	Total.			
14	15	16	17	18	19	20	21	22	23	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
30	42,040	41,648	24	...	30	41,702	338		Hissar.	
169	34,922	33,150	99	...	149	33,398	1,504	Rs. 20 struck off as irrecoverable.	Rohtak.	
251	19,173	18,320	...	...	119	18,439	592	„ 142 struck off as irrecoverable.	Gurgaon.	
9,050	1,46,263	1,33,570	...	...	8,003	1,41,573	4,058	„ 632 irrecoverable.	Delhi.	
687	39,463	38,575	95	...	611	39,281	106	„ 58 remitted and Rs. 18 irrecoverable.	Karnal.	
521	61,794	60,702	...	...	426	61,128	571	„ 20 remitted and Rs. 75 struck off.	Umballa.	
1,220	43,601	38,850	134	...	1,045	40,029	2,921	„ 651 struck off.	Simla.	
668	9,524	8,651	...	...	328	8,979	210	„ 81 struck off as irrecoverable and 254 remitted.	Kangra.	
52	21,378	21,293	33	...	52	21,378	...	78	„ 8 realized in excess	
289	29,901	29,534	...	...	297	29,831	...	130	„ 75 irrecoverable and hence struck off.	
105	28,908	28,526	127	...	50	28,703	...	...	Ludhiana.	
45	45,651	45,588	18	...	45	45,651	...	...	Ferozepore.	
261	15,035	14,617	125	...	114	14,856	...	32	„ 53 remitted and Rs. 94 irrecoverable.	
1,004	84,004	81,274	417	...	840	82,531	1,379	„ 74 remitted and Rs. 20 struck off.	Montgomery.	
420	68,321	67,089	...	...	375	67,464	...	792	„ 65 irrecoverable.	
1,051	29,760	28,644	15	...	567	29,226	...	50	„ 484 struck off as irrecoverable.	
271	42,371	41,670	361	...	261	42,292	...	69	„ 10 ditto.	
3,092	33,663	22,188	...	...	2,348	24,536	...	9,079	„ 48 ditto.	
890	25,865	25,003	156	...	380	25,539	...	316	„ 10 remitted.	
2,215	19,749	17,131	177	...	1,961	19,269	...	480	„	
...	14,263	13,990	273	...	...	14,263	...	...	„	
2,132	48,667	46,281	...	...	1,570	47,851	...	292	„ 499 remitted and Rs. 25 irrecoverable.	
...	7,778	7,778	...	...	...	7,778	...	...	„	
2,453	27,248	23,986	26	...	1,958	25,970	...	994	„ 217 struck off and Rs. 67 remitted.	
...	33,446	33,446	...	...	...	33,446	...	...	„	
25	9,883	9,858	...	...	25	9,883	...	...	„	
...	9,115	9,090	25	...	...	9,115	...	...	„	
26,396	9,91,786	9,40,452	2,105	...	21,554	9,64,111	23,991	Rs. 1,748 struck off.	Total.	
								„ 1,393 irrecoverable.		
								„ 551 remitted.		
								„ 8 realized in excess of the demand.		



## RETURN No. VII.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1903-04.

District.	Establishment,	Travelling allowance.	Contingen- cies.	Allowance made to employers under Section 9 (2) of the Act.	Total.	REMARKS.
1	2	3	4	5	6	7
Hissár ... ..	335	...	1	...	336	
Rohtak ... ..	298	...	4	...	302	
Gurgáon ... ..	299	17	13	...	329	
Delhi ... ..	840	...	35	...	875	
Karnál ... ..	349	...	10	...	359	
Umballa ... ..	556	16	...	...	572	
Simla ... ..	516	...	11	...	527	
Kángra ... ..	300	...	...	...	300	
Hoshiárpur ... ..	270	...	...	...	270	
Jullundur ... ..	368	...	2	...	370	
Ludhiána ... ..	407	...	10	...	417	
Ferozepore ... ..	390	...	...	...	390	
Montgomery ... ..	320	...	1	...	321	
Lahore ... ..	918	...	...	...	918	
Amritsar ... ..	753	...	2	22	777	
Gurdáspur ... ..	343	...	...	88	431	
Siálkot ... ..	270	8	3	...	281	
Gujránwála ... ..	398	...	...	...	398	
Gujrát ... ..	345	...	...	...	345	
Shahpur ... ..	237	...	...	...	237	
Jhelum ... ..	320	7	...	...	327	
Ráwalpindi ... ..	424	...	...	506	930	
Miánwáli ... ..	291	19	1	...	311	
Jhang ... ..	298	11	...	...	309	
Mooltan ... ..	382	...	...	...	382	
Mazaffargarh ... ..	290	...	5	...	295	
Dera Ghási Khan ... ..	240	...	...	...	240	
Total ... ..	10,757	78	98	616	11,549	
Total of the year 1902-03 ... ..	10,310	168	182	31	10,686	

RETURN No. VIII.

Classified Statement of Assessees in the year 1903-04.

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.
<b>PART I.—SALARIES, &amp;C.</b>					<b>PART IV—OTHER SOURCES</b>				
		Rs.		Rs.		Rs.		Rs.	
Salaries ... ..	780	20,130	854	1,41,126	(b) Manufacture, construction and manipulation (other than Companies)—				
Pensions and annuities	144	5,593	131	12,769	1. Builders ... ..	2	40	...	
Gratuities ... ..	...	...	...	...	2. Cotton spinning and weaving.	2	70	4 3,930	
Total (a) ... ..	924	25,723	985	1,53,895	3. Flour Mills ... ..	...	...	2 781	
Salaries ... ..	320	4,779	70	5,503	4. Metal works (foundries workshops, &c.).	40	940	14 2,537	
Pensions and annuities ...	...	...	...	...	5. Oil Mills ... ..	...	...	...	
Gratuities ... ..	...	...	...	...	6. Potteries ... ..	...	...	...	
Total (b) ... ..	320	4,779	70	5,503	7. Rice Mills ... ..	7	199	3 1,417	
Salaries ... ..	612	12,501	352	33,183	8. Rope work ... ..	...	...	...	
Pensions, &c. ... ..	3	67	...	...	9. Saw and Timber Mills ...	7	177	...	
Gratuities ... ..	...	...	...	...	10. Silk reeling and weaving	18	501	2 115	
Total (c) ... ..	615	12,568	352	33,183	11. Spirits ... ..	15	340	5 5,208	
Total Part I ... ..	1,859	43,070	1,407	1,92,581	12. Sugar making and refining	88	2,354	28 2,187	
					13. Tanneries and leather work	20	466	13 1,856	
					14. Others ... ..	127	3,303	31 3,713	
					Total (b) ... ..	326	8,396	102 21,724	
<b>PART II.—COMPANIES.</b>					<b>(c). Commerce and Trade—</b>				
Banking ... ..	2	45	3	1,025	1. Agents and brokers ...	303	7,629	149 14,452	
Building and Land ... ..	...	...	...	...	2. Bankers and money-lenders.	7,472	1,97,549	2,173 2,09,382	
Cotton spinning and weaving	...	...	5	6,497	3. Contractors ... ..	242	6,334	150 19,558	
Cotton pressing, ginning and cleaning.	3	90	7	2,120	4. Merchants and dealers in—				
Flour Mills ... ..	...	...	5	2,988	(i) Animals including stable-keepers.	77	1,781	8 624	
Insurance, Fire, Life, Marine	...	...	1	95	(ii) Apparel and drapery ...	7	185	6 1,112	
Jute spinning and weaving	...	...	...	...	(iii) Books and stationery ...	19	484	14 1,319	
Jute pressing ... ..	...	...	...	...	(iv) Building materials ...	80	1,732	27 4,675	
Landing, shipping and warehousing.	...	...	...	...	(v) Food grains ... ..	1,864	47,908	438 48,871	
Mining coal ... ..	...	...	...	...	(vi) Other food stuffs, grocers and provisioners.	701	17,011	74 7,478	
Mining other minerals including petroleum.	...	...	...	...	(vii) Hides and skins ...	74	1,798	33 3,173	
Paper Mills ... ..	...	...	...	...	(viii) Liquors (spirits, beer and wine).	10	275	5 388	
Printing and publishing ...	...	...	...	...	(ix) Metals (other than gold and silver).	69	1,850	31 5,483	
Steam navigation, ocean ...	...	...	...	...	(x) Opium ... ..	49	1,130	15 1,903	
" " river ... ..	...	...	...	...	(xi) Piece-goods (cotton, wool and silk).	766	21,806	334 41,611	
Sugar making and refining	...	...	1	14,172	(xii) Precious stones and jewellery.	34	819	42 7,323	
Railway ... ..	...	...	...	...	(xiii) Salt ... ..	24	570	2 298	
Tanneries and leather work	...	...	...	...	(xiv) Other commodities ...	895	22,243	233 34,577	
Telegram and telephone ...	...	...	...	...	(xv) Printers and publishers, including newspaper offices.	17	440	8 2,460	
Tramway ... ..	...	...	7	23,489	Total (c) ... ..	12,702	3,31,548	3,744 4,02,497	
Others ... ..	...	...	...	...					
Total Part II ... ..	5	135	29	50,386	<b>(d). Property, owners of—</b>				
					Houses ... ..	292	8,122	169 22,138	
					Estates taxable under the Act.	123	3,172	74 8,649	
<b>PART III.—SECURITIES.</b>					<b>Total (d) ... ..</b>				
Securities of the Govt. of India ...	...	18	...	17,113		415	11,294	243 30,787	
Securities of Local authorities or companies.	...	...	...	...	<b>(e). Others not classified above</b>				
Total Part III ... ..	...	18	...	17,113		149	4,291	66 5,868	
<b>PART IV.—OTHER SOURCES.</b>					<b>Total Part IV ... ..</b>				
Professions—						13,060	3,05,772	4,440 4,97,596	
1. Education ... ..	5	154	...	497	<b>GRAND TOTAL ... ..</b>				
2. Engineering and architecture	3	60	6	9,000		15,833	4,08,993	5,876 7,67,670	
3. Law Barristers ... ..	39	894	58	21,578	<b>TOTAL OF THE YEAR 1902-03 ... ..</b>				
4. Law attorneys, pleaders and other practitioners.	248	6,858	183	3,572		43,122	7,10,884	5,803 7,36,516	
5. Medical ... ..	38	1,052	29	2,067					
6. Others ... ..	50	1,225	20	...					
Total (a) ... ..	377	10,243	296	714					

RETURN No. X.

Statement showing the final Assessments and Collections under Parts II and IV of the Second Schedule of Act II of 1896 in cities having a population of 50,000 and over, in the year ending 31st March 1904.

District.	Name of City.	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.		Population.	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
Delhi	Delhi City and Cantonment	208,575	8	6,351	6,351	1,084	1,05,323	1,02,185	1,08,536	0 8 4	Delhi City and Cantonment	Delhi.
Ambála	Ambála City	28,200	1	293	293	90	5,615	5,615	5,908	0 3 4	Ambála City	Ambála
	Do. Cantonment	50,438	1	14,172	14,172	108	7,132	7,112	21,284	0 6 9	Do. Cantonment	Do.
Jullundur	Jullundur City	54,455	...	...	...	191	9,230	9,230	9,230	0 2 9	Jullundur City	Jullundur.
	Do. Cantonment	13,280	...	...	...	55	1,906	1,829	1,829	0 2 2	Do. Cantonment	Do.
Lahore	Lahore City	186,884	8	1,973	1,973	642	50,774	49,888	51,861	0 4 5	Lahore City	Lahore.
	Mian Mir Cantonment	16,080	...	...	...	36	1,503	1,428	1,428	0 1 5	Mian Mir Cantonment	Do.
Amritsar	Amritsar	161,039	2	1,209	1,209	874	46,728	45,991	47,200	0 4 7	Amritsar	Amritsar.
Siálkot	Siálkot City	44,789	...	...	...	141	7,520	7,520	7,520	0 2 8	Siálkot City	Siálkot.
	Do. Cantonment	12,582	...	...	...	40	2,425	2,425	2,425	0 3 1	Do. Cantonment	Do.
Rawalpindi	Rawalpindi City	47,077	...	...	...	189	12,251	12,037	12,037	0 4 1	Rawalpindi City	Rawalpindi.
	Do. Cantonment	40,611	...	...	...	95	6,199	6,179	6,179	0 2 5	Do. Cantonment	Do.
Mooltan	Mooltan City	74,627	4	611	611	193	11,482	11,482	12,093	0 2 7	Mooltan City	Mooltan.
	Do. Cantonment	12,767	...	...	...	73	2,633	2,633	2,633	0 3 4	Do. Cantonment	Do.
	Total	951,404	24	24,690	24,690	3,809	2,70,721	2,65,554	2,90,163	0 4 10	Total	
	Total of the year 1902-03	951,404	25	25,845	25,845	6,437	2,77,560	2,69,953	2,95,807	0 5 0	Total of the year 1902-03.	





