

WEST PAKISTAN CIVIL SECRETARIAT  
LIBRARY COPY

(To be returned to the Library when done with)

REPORT

ON THE

E 16

INCOME TAX ADMINISTRATION.

PUNJAB,

FOR THE YEAR

1905-06.

11285

---

Published by Authority.

---

Price Re. 0-6-0 or 6d.



Lahore:

PRINTED AT THE "CIVIL AND MILITARY GAZETTE" PRESS,

*Sole Contractors for Printing to the Punjab Government.*

1906.

E-16

05-06



---

**PUNJAB INCOME TAX REPORT FOR  
1905-06.**

---

Agents for the sale of Punjab Government Publications.

IN LONDON.

- E. A. ARNOLD, 41 and 43, Maddox Street,  
Bond Street, W.
- CONSTABLE & Co., 16, James Street,  
Haymarket, W.
- GRINDLAY & Co., 54, Parliament Street,  
S. W.
- HENRY S. KING & Co., 65, Cornhill, E. C.
- P. S. KING & SON, 2 and 4, Great Smith  
Street, Westminster, S. W.
- KEGAN PAUL, TRENCH, TRÜBNER & Co.,  
43, Gerrard Street, Soho, W.
- B. QUARITCH, 15, Piccadilly, W.

ON THE CONTINENT.

- FRIEDLANDER & SOHN, 11, Carlstrasse,  
Berlin.
- OTTO HARRASSOWITZ, Leipzig.
- KARL W. HIERSEMANN, Leipzig.
- ERNEST LEBOUX, 28, Rue Bonaparte, Paris.
- MARTINUS NIJHOFF, The Hague.
- RUDOLF HAUPT HALLÉs, Germany.

IN INDIA.

- THACKER, SPINK & Co., Calcutta & Simla.
- NEWMAN & Co., Calcutta.
- THACKER & Co., Bombay.
- HIGGINBOTHAM & Co., Madras.
- V. KALYANARAM IYER & Co., 189  
Esplanade Row, Madras.
- NATESAN & Co., Madras.
- SUPERINTENDENT, AMERICAN BAPTIST MISSION  
PRESS, Rangoon.
- A. CHAND & Co., Imperial Book Depôt  
Office, Delhi.
- GULAB SINGH & Sons, Mufid-i-'Am Press,  
Lahore.
- S. MUMTAZ ALI & SON, Rafah-i-'Am Press,  
Lahore [for Vernacular Publications  
only].
- MOHAN LAL, Punjab Law Book Depôt,  
Lahore.
- MANAGER, "The Aryan Printing, Publish-  
ing and General Trading Co., Limited  
Lahore.

# REPORT

ON THE

## INCOME TAX ADMINISTRATION,

## PUNJAB,

FOR THE YEAR

1905-06.

---

Published by Authority.

---



Labore:

PRINTED AT THE "CIVIL AND MILITARY GAZETTE" PRESS,  
*Contractors for Printing to the Punjab Government.*

1906.



No. 1304 S., dated Simla, 2nd August 1906.

From—A. B. KETTLEWELL, Esquire, Secretary to Government, Punjab,

To—The Junior Secretary to the Financial Commissioner, Punjab.

I AM directed to acknowledge the receipt of your letter No. 561, dated the 12th July 1906, submitting the annual returns relating to the collection of income tax for the year ending the 31st March 1906.

---

No. 1305 S., dated Simla, 2nd August 1906.

From—A. B. KETTLEWELL, Esquire, Secretary to Government, Punjab,

To—The Secretary to the Government of India, Finance Department.

I AM directed to submit, for the information of the Government of India, the income tax returns of the Punjab for the year 1905-06.





No. 561.

FINANCIAL COMMISSIONER'S OFFICE.

Dated LAHORE, the 12th July 1906.

FROM

R. C. BOLSTER, ESQUIRE,

*Junior Secretary to Financial Commissioner, Punjab,*

TO

THE HON'BLE MR. E. D. MACLAGAN, I.C.S.,

*Chief Secretary to Government, Punjab.*

SIR,

I AM directed to submit the annual returns relating to the collection of Income-Tax for the year ending the 31st March 1906, which have been prepared in the forms prescribed in Government of India Resolution No. 5430 S. R., dated 4th September 1903. As a full Triennial Report (for the period 1902-05) was submitted last year, no attempt will be made to examine the figures in detail.

2. The total net collections (column 23 of Return III) show an increase from Rs. 12,13,905 to Rs. 12,31,792. Columns 14 and 15 of the same return show a slight decrease in the number of assesseees with an increase in the amount of tax. Column 21 of return V shows an increase in the amount uncollected at the close of the year, as compared with that at the close of the previous year—Rs. 21,117 and Rs. 19,886. But column 19 of the same statement shows collections of Rs. 13,484 on account of the balances of 1904-05, and no doubt the greater part of those of the past year have since been realised. The details of the arrears by districts are given in column 21 of statement VI; and it will be seen that Delhi, Lahore, Shahpur and Lyallpur are responsible for the greater part of them. Special inquiry will be made with regard to these districts. The entries in columns 12 and 13 of this statement against the Lyallpur District should, apparently, have come into columns 10 and 11; but it has not been possible to clear the matter up in time.

I have, etc.,

R. C. BOLSTER,

*Junior Secretary to 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 GOVERNMENT IN THE YEAR 1905-06.

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
			Rs.		Rs.		Rs.		Rs.		
I	Rs. 1,000, but less than Rs. 1,250	349	10,273	83	3,369	...	...	432	13,642	Rs. 1,000, but less than Rs. 1,250	I
II	" 1,250, " " 1,500	146	5,223	33	1,536	...	...	179	6,761	" 1,250, " " 1,500	II
III	" 1,500, " " 1,750	111	4,591	33	2,003	...	...	144	6,594	" 1,500, " " 1,750	III
IV	" 1,750, " " 2,000	217	9,072	23	1,095	...	...	240	10,167	" 1,750, " " 2,000	IV
	Total I to IV	823	29,161	172	8,003	...	...	995	37,164	Total I to IV.	
V	Rs. 2,000, but less than Rs. 2,500	205	13,849	47	2,394	...	...	252	16,243	Rs. 2,000, but less than Rs. 2,500	V
VI	" 2,500, " " 5,000	276	24,550	47	4,308	...	...	323	28,858	" 2,500, " " 5,000	VI
VII	" 5,000, " " 10,000	154	27,113	14	2,703	...	...	168	29,816	" 5,000, " " 10,000	VII
VIII	" 10,000, " " 20,000	129	42,724	3	591	...	...	132	43,315	" 10,000, " " 20,000	VIII
IX	" 20,000, " " 30,000	44	23,468	...	...	...	...	44	23,468	" 20,000, " " 30,000	IX
X	" 30,000, " " 40,000	14	8,844	...	...	...	...	14	8,844	" 30,000, " " 40,000	X
XI	" 40,000, " " 50,000	6	6,594	...	...	...	...	6	6,594	" 40,000, " " 50,000	XI
XII	" 50,000, " " 1,00,000	2	3,321	...	...	...	...	2	3,321	" 50,000, " " 1,00,000	XII
XIII	" 1,00,000 and more	...	...	...	...	...	...	...	...	" 1,00,000 and more	XIII
	Total V to XIII	830	1,50,463	111	9,996	...	...	941	1,60,459	Total V to XIII.	
	Grand Total	1,653	1,79,624	283	17,999	...	...	1,936	1,97,623	Grand Total.	
	Total of the year 1904-05	1,735	1,66,660	320	19,875	...	...	2,055	1,86,535	Total of the year 1904-05.	

RETURN No. II.

STATEMENT SHOWING THE COLLECTIONS OF THE TAX UNDER ACT II OF 1886 FROM INTEREST ON SECURITIES IN THE YEAR 1905-06.

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	6,708	34	...	...	6,708	34	At 4 pies in the rupee	I to IV.
IV to XIII	At 5 pies in the rupee	3,35,93,652	20,593	...	...	3,35,93,652	20,593	At 5 pies in the rupee	IV to XIII.
	Total	3,36,00,360	20,627	...	...	3,36,00,360	20,627	Total.	
	Total of the year 1904-05.	3,20,05,154	18,837	...	...	3,20,05,154	18,837	Total of the year 1904-05.	

## STATEMENT SHOWING THE COLLECTIONS OF THE T

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.	
							<i>Tax levied under.</i>					
							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	1,000, but less than	1,250	432	13,642	82	1,130	174	2,817	121	2,015	2	51
II	1,250, " "	1,500	179	8,761	21	422	50	1,262	53	1,576	1	39
III	1,500, " "	1,750	144	6,594	14	447	79	2,628	22	791	...	...
IV	1,750, " "	2,000	240	10,167	19	503	43	1,581	18	739	1	46
	Total I to IV	...	995	37,164	136	2,502	346	8,288	214	5,111	4	136
V	2,000, but less than	2,500	252	16,243	27	1,016	61	2,875	28	1,361	1	60
VI	2,500, " "	5,000	323	28,858	20	1,576	126	9,618	76	6,197	8	742
VII	5,000, " "	10,000	168	29,816	7	1,035	47	6,887	27	4,664	14	2,291
VIII	10,000, " "	20,000	132	43,315	1	312	5	1,524	8	2,347	9	3,152
IX	20,000, " "	30,000	44	23,468	...	...	1	552	2	1,115	4	2,739
X	30,000, " "	40,000	14	8,844	...	...	1	988	...	...	3	2,700
XI	40,000, " "	50,000	6	6,594	...	...	...	...	...	...	1	1,055
XII	50,000, " "	1,00,000	2	3,321	...	...	...	...	...	...	4	9,833
XIII	1,00,000 and more	...	...	...	...	...	...	...	...	...	3	31,661
	Total V to XIII	...	941	1,60,459	55	3,939	241	22,394	141	15,684	47	53,788
	GRAND TOTAL	...	1,936	1,97,623	191	6,441	587	30,682	355	20,795	51	53,924
	Total of the year 1904-05	...	2,035	1,86,536	269	9,434	601	28,926	421	21,386	51	56,044

## No. III.

UNDER ACT II OF 1886 IN THE YEAR 1905-06.

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 assesses.	Amount of tax.	Number of assesses.							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.
...	7,343	1,46,757	8,154	1,66,402	686	127	9	1,67,218	2,620	1,64,598	1,000, but less than	1,250	I
...	3,922	90,216	3,526	1,00,278	148	41	...	1,00,465	539	99,926	1,250, " "	1,500	II
...	2,032	71,121	2,291	81,581	176	13	...	81,770	557	81,213	1,500, " "	1,750	III
... *34	1,566	65,703	1,887	78,789 34	166	5	...	78,910 34	199	78,711 34	1,750, " "	2,000	IV
34	14,163	3,73,797	15,858	4,27,032	1,170	186	9	4,28,397	3,915	4,24,482	Total I to IV.		
...	1,488	80,724	1,857	1,02,279	381	3	...	1,02,663	460	1,02,203	2,000, but less than	2,500	V
...	2,114	1,81,113	2,667	2,28,104	330	4	...	2,28,434	818	2,27,620	2,500, " "	5,000	VI
...	721	1,26,284	984	1,70,977	372	4	...	1,71,353	866	1,70,487	5,000, " "	10,000	VII
...	219	74,200	374	1,24,850	41	...	...	1,24,891	102	1,24,789	10,000, " "	20,000	VIII
...	38	22,195	87	50,065	...	...	...	50,065	74	49,991	20,000, " "	30,000	IX
...	16	15,110	34	27,651	...	...	...	27,651	...	27,651	30,000, " "	40,000	X
...	8	8,892	15	16,541	...	...	...	16,541	...	16,541	40,000, " "	50,000	XI
...	9	14,748	15	27,402	...	...	...	27,402	...	27,402	50,000, " "	1,00,000	XII
... *20,593	2	8,372	5	40,033 20,593	...	...	...	40,033 20,593	...	40,033 20,593	1,00,000 and more	...	XIII
20,593	4,613	5,31,638	6,038	8,08,495	1,124	11	...	8,09,630	2,320	8,07,310	Total V to XIII.		
20,627	18,776	9,05,435	21,896	12,35,527	2,294	197	9	12,38,027	6,235	12,31,792	GRAND TOTAL.		
18,837	19,032	8,98,023	22,429	12,19,185	1,665	22	...	12,20,872	6,967	12,13,905	Total of the year 1904-05.		

\* These figures are taken from columns (1) and (2) in No. II and cannot be allotted to any particular class or classes.

## STATEMENT SHOWING THE DISTRICT COLLECTIONS OF T

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.		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.
Hissar ... ..	33	2,448	6	180	4	203	...	...	...	...	...
Rohtak ... ..	34	2,486	5	29	...	...	...	...	...	...	...
Gurgaon ... ..	40	3,397	2	57	3	39	...	...	...	...	...
Delhi ... ..	76	9,137	18	748	88	6,213	...	...	9	8,182	3,70
Karnal ... ..	43	3,702	7	116	...	...	5	213	...	...	...
Ambala ... ..	54	8,282	14	346	43	1,987	...	..	2	8,147	3,23
Simla ... ..	179	10,984	17	1,000	152	6,847	60	4,697	...	...	1,06
Kangra ... ..	36	3,680	7	66	...	...	3	42	...	...	...
Hoshiarpur ... ..	48	4,504	8	96	2	39	...	...	...	...	10
Jullundur ... ..	65	7,114	4	195	3	1,875	2	92	...	...	21
Ludhiana ... ..	46	3,270	5	130	4	272	...	...	...	...	1,56
Ferozepore ... ..	54	5,627	15	320	40	2,682	...	...	...	...	13
Montgomery ... ..	26	1,801	...	...	3	190	...	...	1	78	...
Lahore ... ..	360	60,041	18	797	80	2,624	228	10,616	10	14,519	7,58
Amritsar ... ..	89	6,804	15	705	53	2,970	12	847	4	2,161	31
Gurdaspur ... ..	78	3,847	5	167	7	216	21	1,899	2	2,875	...
Sialkot ... ..	63	5,659	4	285	25	1,189	...	..	...	...	1,31
Gujranwala ... ..	38	3,835	2	67	2	56	7	270	...	...	40
Gujrat ... ..	34	2,407	3	49	6	305	...	...	...	...	24
Shahpur ... ..	37	3,919	2	40	...	...	...	...	...	...	91
Jhelum ... ..	48	4,208	4	70	4	198	...	...	...	...	37
Rawalpindi ... ..	98	11,842	7	383	55	2,153	8	1,556	2	14,107	98
Attock ... ..	33	2,134	2	4	1	63	...	...	...	...	...
Mianwali ... ..	46	2,655	3	2	...	...	1	1	...	...	...
Lyallpur ... ..	39	2,986	3	122	6	342	...	...	5	1,340	...
Jhang ... ..	35	3,051	1	25	...	...	...	...	...	...	...
Multan ... ..	63	6,187	11	422	5	212	8	562	16	2,515	...
Muzaffargarh ... ..	21	1,832	2	50	...	...	...	...	...	...	1
Dera Ghazi Khan ... ..	53	3,330	1	20	1	13	...	...	...	...	...
Other Departments ... ..	67	6,454	...	...	...	...	...	...	...	...	...
<b>Total ... ..</b>	<b>1,938</b>	<b>1,97,623</b>	<b>191</b>	<b>6,441</b>	<b>587</b>	<b>30,682</b>	<b>355</b>	<b>20,795</b>	<b>51</b>	<b>53,924</b>	<b>20,6</b>

## TAX UNDER ACT II OF 1886 IN THE YEAR 1905-06.

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.
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.	Rs.	
1,012	46,906	1,055	49,897	39	...	...	49,736	110	49,626	Hissar.
761	37,900	800	40,512	178	...	...	40,690	54	40,636	Rohtak.
530	19,581	575	23,074	...	...	...	23,074	24	23,050	Gurgaon.
1,475	1,22,359	1,866	1,50,406	639	...	4	1,51,049	541	1,50,508	Delhi.
1,018	39,439	1,073	43,479	169	...	...	43,648	121	43,527	Karnal.
713	34,836	826	56,824	...	...	...	56,824	236	56,588	Ambala.
343	32,079	751	56,857	68	...	...	56,725	251	56,474	Simla.
66	2,309	112	6,097	...	...	...	6,097	17	6,080	Kangra.
525	22,603	583	27,345	50	...	...	27,395	48	27,347	Hoshiarpur.
744	29,168	818	38,754	...	...	...	38,754	194	38,560	Jullundur.
768	30,451	824	35,880	79	...	...	35,768	20	35,748	Ludhiana.
1,005	52,347	1,114	61,098	31	...	1	61,128	267	60,861	Ferozepore.
436	15,970	466	18,048	147	...	...	18,195	280	17,915	Montgomery.
1,161	72,046	1,857	1,68,199	200	...	...	1,68,399	263	1,68,136	Lahore.
1,074	62,348	1,247	76,147	...	...	...	76,147	326	75,821	Amritsar.
505	24,154	708	33,157	25	...	4	33,186	219	32,967	Gurdaspur.
938	45,072	1,030	56,522	...	...	...	56,522	590	55,932	Sialkot.
708	27,827	757	32,095	138	...	...	32,233	513	31,720	Gujranwala.
638	22,766	681	25,551	72	...	...	25,623	307	25,316	Gujrat.
510	17,750	549	21,806	233	...	...	22,039	675	21,364	Shahpur.
296	12,239	352	16,752	41	...	...	16,793	101	16,692	Jhelum.
527	29,462	697	60,496	...	...	...	60,496	135	60,361	Rawalpindi.
317	10,544	353	12,745	...	...	...	12,745	348	12,397	Attock.
321	10,037	371	12,695	...	...	...	12,695	82	12,613	Mianwali.
568	18,042	621	20,832	16	197	...	21,045	160	20,885	Lyallpur.
355	13,086	391	16,165	23	...	...	16,188	115	16,073	Jhang.
707	32,986	870	42,891	...	...	...	42,891	135	42,753	Multan.
282	9,316	305	11,213	...	...	...	11,213	39	11,174	Muzaffargarh.
323	10,737	378	14,129	146	...	...	14,275	61	14,214	Dera Ghazi Khan.
...	...	67	6,454	...	...	...	6,454	...	6,454	Other Departments.
18,776	9,06,435	21,896	12,35,527	2,294	197	9	12,38,027	6,235	12,31,792	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 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.	1,090	58,356	13	58,168	...	58,168	1,086	58,168	21	53	...	...
Chapter III B and Part II, Schedule II.	58	55,990	10	52,712	...	52,712	53	52,712	...	...	3	...
Chapter III C and Part III, Schedule II.	...	...	...	...	...	...	...	...	...	...	...	...
Chapter III D and Part IV, Schedule II.	20,436	9,89,421	6,837	9,10,444	846	9,08,170	18,865	9,08,170	311	2,218	251	219
Total	21,584	11,03,776	6,860	10,21,321	846	10,19,050	20,004	10,19,050	332	2,266	254	221
Total of the year 1904-05	21,907	10,93,230	7,598	10,17,811	1,085	10,13,552	20,300	10,13,553	222	1,649	1	...



No. V.

## BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1905-06.

Arrears of previous years	Amount.	Total of columns 9, 11, 13 and 14.	Collections.					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.			
1,706	59,927	56,323	53	...	1,580	57,956	1,474	Return No. III can be reconciled with Return No. V thus— Rs. Column 23 of Return No. III, 12,31,792	Chapter III A and Part I, Schedule II.	
78	52,792	52,442	...	2	78	52,522	270	Deduct— 1. Accountant-General's figures in columns 4 and 13 of Return No. III ... .. 2,18,250	Chapter III B and Part II, Schedule II.	
...	...	...	...	...	...	...	...	2. Refunds ordered but not paid ... 2,770	Chapter III C and Part III, Schedule II.	
18,083	9,28,685	8,91,109	1,956	210	11,826	9,05,101	19,373	3. Sums recovered on account of other Provinces ... .. 97	Chapter III D and Part IV, Schedule II.	
								Result ... .. 10,10,875		
								Add— 1. Refunds on account of previous years ... 3,835 2. Sums recovered in other Provinces ... 800 3. Refunds to Government officials ... 269		
19,867	10,41,404	9,98,874	2,909	212	13,484	10,15,579	21,117	Column 20 of Return No. V, 10,15,579	Total.	
17,991	10,33,215	9,94,058	1,449	22	14,190	10,09,719	19,886		Total of the year 1904-05.	

## STATEMENT SHOWING BY DISTRICTS THE ORIGINAL AND FINAL DEMANDS AND UNCOLLECTED

DISTRICT.	Original Demand.		Revision by Col-lector.		Revision by Com-missioner.		Final Demand.		Penalties by Col-lector.		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.
Hissar ... ..	1,054	50,215	141	47,214	3	47,194	1,022	47,194	8	39	...	...
Rohtak ... ..	796	39,319	217	37,234	26	37,214	716	37,214	20	137	...	...
Gurgaon ... ..	567	21,506	139	20,491	17	20,451	547	20,451	5	17	...	...
Delhi ... ..	1,850	1,57,830	640	1,40,130	79	1,40,130	1,745	1,40,130	79	639	1	4
Karnal ... ..	1,092	41,843	283	39,743	40	39,620	1,029	39,620	14	169	...	...
Ambala ... ..	795	57,482	217	54,611	27	54,611	745	54,611	...	...	...	...
Simla ... ..	560	46,122	73	45,064	7	44,863	550	44,863	24	62	...	...
Kangra ... ..	316	8,283	30	2,371	2	2,371	76	2,371	...	...	...	...
Hoshiarpur ... ..	550	23,048	249	22,758	24	22,758	535	22,758	10	50	...	...
Jullundur ... ..	832	34,644	449	31,703	88	31,613	753	31,613	...	...	...	...
Ludhiana ... ..	832	34,607	281	30,853	24	30,833	776	30,833	28	79	...	...
Ferozepore ... ..	1,072	56,351	228	55,440	18	55,440	1,056	55,440	2	31	...	...
Montgomery ... ..	464	16,728	159	15,460	17	15,326	423	15,326	13	111	...	...
Lahore ... ..	1,565	94,373	249	91,220	26	91,173	1,512	91,173	19	200	...	...
Amritsar ... ..	1,194	74,228	301	68,953	41	68,837	1,155	68,837	...	...	...	...
Gurdaspur ... ..	663	30,171	198	29,305	26	29,291	630	29,291	5	25	...	...
Sialkot ... ..	994	51,941	368	49,463	58	49,255	963	49,255	...	...	...	...
Gujranwala ... ..	789	30,964	383	27,513	47	27,430	703	27,430	9	268	...	...
Gujrat ... ..	690	24,587	307	23,005	45	22,884	636	22,884	9	46	...	...
Shahpur ... ..	566	20,566	264	18,736	37	18,564	523	18,564	26	148	...	...
Jhelum ... ..	323	13,119	128	12,212	14	12,212	298	12,212	5	41	...	...
Rawalpindi ... ..	707	51,691	284	47,915	51	47,680	606	47,680	2	20	...	...
Attock ... ..	359	12,078	218	10,807	42	10,661	316	10,661	...	...	...	...
Mianwali ... ..	385	11,383	210	10,112	22	9,952	322	9,952	...	...	...	...
Lyallpur ... ..	669	22,300	221	18,294	20	18,218	601	18,218	6	16	253	217
Jhang ... ..	380	14,328	167	12,952	10	12,909	352	12,909	6	33	...	...
Multan ... ..	886	41,846	255	37,104	11	37,061	812	37,061	...	...	...	...
Muzaffargarh ... ..	299	9,746	91	9,386	8	9,366	284	9,366	...	...	...	...
Dera Ghazi Khan ... ..	335	11,583	110	11,275	16	11,133	318	11,133	42	145	...	...
<b>Total</b> ... ..	<b>21,584</b>	<b>11,03,776</b>	<b>6,860</b>	<b>10,21,324</b>	<b>846</b>	<b>10,19,050</b>	<b>20,004</b>	<b>10,19,050</b>	<b>332</b>	<b>2,266</b>	<b>254</b>	<b>221</b>

## BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1905-06.

Amount.	Total of columns 9, 11, 13 and 14.	Collections.					Total.	Balance.	REMARKS.	DISTRICT.
		Tax.	Penalties.	Fines.	Arrears.					
14	15	16	17	18	19	20	21	22	23	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
194	47,427	47,090	39	...	109	47,238	161	Ra. 28 irrecoverable	Hissar.	
1,054	38,405	37,037	132	...	998	38,167	182	" 56 struck off	Rohtak.	
94	20,562	20,335	...	...	54	20,389	153	" 20 irrecoverable	Gurgaon.	
4,994	1,45,767	1,32,326	639	4	3,617	1,36,586	7,804	" 1,377 struck off	Delhi.	
...	39,789	39,600	169	...	...	39,769	20	...	Karnal.	
406	55,077	54,438	...	...	146	54,584	173	" 320 struck off	Ambala.	
2,000	46,985	43,720	57	...	1,773	45,549	777	" 659 irrecoverable	Simla.	
...	2,371	2,371	...	...	...	2,371	...	...	Kangra.	
...	22,808	22,738	50	...	...	22,788	20	...	Hoshiarpur.	
411	32,024	30,918	...	...	304	31,222	694	" 108 irrecoverable	Jullundur.	
...	30,912	30,833	79	...	...	30,912	...	...	Ludhiana.	
...	55,471	55,349	31	...	...	55,380	91	...	Ferozepore.	
908	16,345	15,326	111	...	635	16,072	...	" 273 remitted	Montgomery.	
2,592	93,965	87,979	200	...	1,905	90,684	3,424	" 339 struck off and Rs. 118 irrecoverable.	Lahore.	
72	68,909	68,810	...	...	...	68,810	27	" 72 irrecoverable	Amritsar.	
60	29,376	29,289	25	...	20	29,334	42	...	Gurdaspur.	
126	49,381	49,220	...	...	98	49,318	35	" 28 irrecoverable	Sialkot.	
1,505	29,198	26,956	138	...	1,026	28,120	777	" 148 struck off and Rs. 153 irrecoverable.	Gujranwala.	
507	23,437	22,514	36	...	459	23,009	428	...	Gujrat.	
1,882	20,589	16,323	95	...	963	17,381	2,999	" 51 struck off, Rs. 144 remitted and Rs. 14 irrecoverable.	Shahpur.	
868	13,121	12,212	41	...	220	12,473	...	" 648 remitted	Jhelum.	
546	48,246	47,512	...	...	223	47,735	419	" 92 do.	Rawalpindi.	
...	10,661	10,282	...	...	...	10,282	379	...	Attock.	
...	9,952	9,952	...	...	...	9,952	...	...	Mianwali.	
941	19,392	17,589	16	208	408	18,221	1,171	...	Lyallpur.	
191	13,139	12,700	23	...	191	12,914	219	...	Jhang.	
131	37,192	36,547	...	...	110	36,657	514	" 21 irrecoverable	Multan.	
...	9,366	9,366	...	...	...	9,366	...	...	Muzaffargarh.	
265	11,543	10,542	128	...	226	10,896	608	" 39 remitted	Dera Ghazi Khan.	
19,897	10,41,404	9,92,874	2,009	212	13,484	10,15,579	21,117	" 2,291 struck off.		
								" 1,196 remitted	Total.	
								" 1,221 irrecoverable.		

x  
RETURN No. VII.

STATEMENT OF EXPENDITURE INCURRED IN THE ASSESSMENT AND COLLECTION OF  
THE TAX UNDER ACT II OF 1886 IN THE YEAR 1905-06.

District.	Establishment.	Travelling al- lowance.	Contingencies.	Allowance made to employers under Section 9 (2) of the Act.	Total.	REMARKS
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Hissar ... ..	303	...	...	...	303	
Rohtak ... ..	300	...	3	...	303	
Gurgaon ... ..	292	...	11	...	303	
Delhi ... ..	925	...	14	...	939	
Karnal ... ..	300	...	3	...	303	
Ambala ... ..	602	24	11	...	637	
Simla ... ..	456	...	18	...	474	
Kangra ... ..	305	35	...	...	340	
Hoshiarpur ... ..	300	...	...	...	300	
Jullundur ... ..	315	10	...	...	325	
Ludhiana ... ..	401	9	19	...	429	
Ferozepore ... ..	405	...	...	...	405	
Montgomery ... ..	359	...	...	...	359	
Lahore ... ..	902	...	...	...	902	
Amritsar ... ..	589	6	7	44	646	
Gurdaspur ... ..	289	...	...	96	385	
Sialkot ... ..	291	7	4	...	302	
Gujranwala ... ..	325	...	...	...	325	
Gujrat ... ..	300	...	...	...	300	
Shahpur ... ..	315	...	5	...	320	
Jhelum ... ..	300	...	...	...	300	
Rawalpindi ... ..	441	...	...	...	441	
Attock ... ..	317	...	...	...	317	
Mianwali ... ..	204	13	2	...	219	
Lyallpur ... ..	300	...	...	...	300	
Jhang ... ..	240	...	...	...	240	
Multan ... ..	255	...	...	29	284	
Muzaffargarh ... ..	225	...	...	...	225	
Dera Ghazi Khan ... ..	174	...	...	...	174	
Total ... ..	10,728	106	97	169	11,100	
Total of the year 1904-05 ... ..	12,061	252	69	116	12,498	



## 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 1906.

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	10	6,779	6,779	1,119	1,10,550	1,03,737	1,10,516	0 8 5	Delhi City and Cantonment ..	Delhi.
Ambala ... .. .	Ambala Cantonment ... .. .	50,438	1	10,019	10,019	116	8,621	8,745	18,764	0 5 11	Ambala Cantonment ... .. .	} Ambala.
	Do. City ... .. .	28,200	1	183	183	84	4,884	4,884	5,067	0 2 10	Do. City ... .. .	
Jullundur ... .. .	Jullundur City ... .. .	54,455	...	...	...	237	8,755	8,735	8,735	0 2 7	Jullundur City ... .. .	} Jullundur.
	Do. Cantonment ... .. .	13,280	...	...	...	53	1,680	1,562	1,562	0 1 11	Do. Cantonment ... .. .	
Lahore ... .. .	Lahore City ... .. .	186,884	9	4,500	4,500	695	53,890	51,900	56,400	0 4 10	Lahore City ... .. .	} Lahore
	Mian Mir Cantonment ... .. .	16,080	...	...	...	35	1,695	927	927	0 0 11	Mian Mir Cantonment ... .. .	
Amritsar ... .. .	Amritsar ... .. .	161,039	4	2,161	2,161	731	49,280	49,260	51,421	0 5 1	Amritsar ... .. .	Amritsar.
Sialkot ... .. .	Sialkot City ... .. .	44,789	...	...	...	178	13,328	13,293	13,293	0 4 9	Sialkot City ... .. .	} Sialkot.
	Do. Cantonment ... .. .	12,582	...	...	...	42	4,382	4,382	4,382	0 5 7	Do. Cantonment ... .. .	
Rawalpindi... .. .	Rawalpindi City ... .. .	47,077	...	...	...	253	14,381	14,241	14,241	0 4 8	Rawalpindi City ... .. .	} Rawalpindi.
	Do. Cantonment ... .. .	40,611	1	429	429	118	7,466	7,466	7,895	0 3 1	Do. Cantonment... .. .	
Multan ... .. .	Multan City ... .. .	74,627	17	2,583	2,515	221	14,331	14,071	16,586	0 3 7	Multan City ... .. .	} Multan.
	Do. Cantonment ... .. .	12,767	...	...	...	66	2,343	2,343	2,343	0 2 11	Do. Cantonment ... .. .	
	Total ...	951,404	43	26,654	26,586	3,948	2,95,586	2,85,546	3,12,132	0 5 3	Total.	
	Total of the year 1904-05 ...	951,404	38	31,476	31,476	3,894	2,86,002	2,78,764	3,10,240	0 5 5	Total of the year 1904-05	



