

REPORT

E16

ON THE

INCOME TAX ADMINISTRATION,

PUNJAB,

FOR THE YEARS

1905—1908.

1907—1908

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READ—

Report on the Income Tax Administration, Punjab, for the three years 1905-06 to 1907-08.

REMARKS.—The progress of the income tax in this province is a matter which calls for little special comment. The assessment when the tax was first introduced in 1886 amounted to 9 lakhs (including the Frontier Province) and had risen in 1902-03 to 14½ lakhs (excluding the Frontier). In consequence of the exemption accorded by the Act of 1903 to incomes under Rs. 1,000, the figure fell in that year to 11½ lakhs and has since steadily risen to the present total of 13½ lakhs. The number of assesseees has at the same time risen since 1903 from 21,600 to 23,400 and the average incidence of the tax per assessee from Rs. 54 to Rs. 57.

2. This general increase in the proceeds of the tax may fairly be taken to reflect a corresponding increase in the prosperity of the province. There has indeed been a drop in the assessment on interest during the last year, and the present figure under this head (Rs. 17,500) shows little increase over that for 1903-04, but the assessment on the profits of companies has in the last six years risen from Rs. 50,500 to Rs. 79,900, and the increased activity in company promoting may, if the dangers of the form of business are duly avoided, be considered as a very satisfactory proof of enterprise and prosperity among the money-holding classes. The detailed assessments according to the class of income and the detailed assessments of the various large towns fluctuate moderately from year to year according to the state of trade and other matters, but the general trend in all cases is towards a steady increase of the tax corresponding to a satisfactory development in the non-agricultural income of the province.

At the same time ½th of the revenue derived from the tax is really only a reduction of salaries paid by Government and local authorities.

3. The assessment of the tax appears on the whole to be carefully done. The percentage of the original assessment which is remitted on revision has risen markedly since the exemption of incomes under Rs. 1,000, but the percentage remitted on objections in each year since the exemption has varied little and lies generally between 7½ and 8½ per cent. The number of objections made to the original assessment is still considerable, representing nearly ¼rd of the assesseees, and if the Financial Commissioner considers that the number of frivolous objections would be materially decreased by an enhancement of the very low fee of one anna now imposed on petitions of objections, the Lieutenant-Governor will be prepared to bring the matter to the notice of the Government of India. The collection of the tax, moreover, falls somewhat short of what might fairly be expected, and although he recognises the difficulties entailed both by the migratory character of some of the assesseees and by other causes, the Lieutenant-Governor considers that the vigilance of the officers of Government should not be in any way relaxed in the matter of the collection of a tax of this description which is levied mainly from the well-to-do sections of the population.

ORDER.—Ordered that a copy of the review, together with a copy of the report, be forwarded to the Financial Department of the Government of India, and that a copy of the review be forwarded to the Junior Secretary to the Financial Commissioner, Punjab; also that the review be published in the *Punjab Gazette*.

By order of His Honour the Lieutenant-Governor,

E. D. MACLAGAN,

Chief Secretary to Government, Punjab.

No. 506.

FINANCIAL COMMISSIONER'S OFFICE :
Lahore, dated the 10th August 1908.

FROM

R. C. BOLSTER, ESQUIRE,
Junior Secretary to the Financial Commissioner, Punjab,

TO

THE HON'BLE MR. E. D. MACLAGAN,
Chief Secretary to Government, Punjab.

SIR,

I am directed to submit the report and returns on the administration of the Income Tax in this Province during the triennium 1905-06 to 1907-08. Both report and returns have been prepared in accordance with the orders of the Government of India.

2. In connection with all comparisons instituted between figures for the preceding triennium and that now under report it is necessary to remember that in the former are included, under the year 1902-03, incomes under Rs. 1,000 per annum, which have since been exempted from taxation by Act XI of 1903. The general effect of the exemption may be judged from the following figures :—

Year.	Total number of assesses.	Total collections.	Average incidence per assessee.
			Rs.
1902-03	48,925	Rs. 14,53,430	29
1907-08	23,428	13,47,841	57

Thus while the number of assesses is less than half what it was before the exemption, the income is nearly as much as it used to be when the small men were also taxed.

3. The total collections in respect of the 3 years' assessment were over 39 lakhs as against about 38½ lakhs in the last triennium. The 39 lakhs are thus made up, viz. :—

(i) Salaries, etc., paid by Government	6½
(ii) Salaries, etc., paid by Local Authorities	¼
(iii) Salaries, etc., paid by Companies, Public Bodies and private employers	1½
(iv) Profits of Companies	2
(v) Interest on securities	½
(vi) "Other Sources"	28½

Omitting the year 1902-03, the average collections of the previous triennium were Rs. 11,92,925 per annum, while for this triennium they averaged Rs. 13,03,698 per annum—a satisfactory increase.

Incidence.

4. The incidence per assessee in each year of this and the preceding triennium is shown below :—

Year.	Amount in rupees.
1907-08	57
1906-07	57
1905-06	56
1904-05	54
1903-04	54
1902-03	29

Collections according to sources of income and classes of assesses.

5. The various classes of assesses under all Parts contributed the percentages shown below of the total revenue in each year of the triennium :—

Class.		1905-06.	1906-07.	1907-08.
	Rs. Rs.			
I ...	1,000 to 1,250	13.4	12.8	13.1
II ...	1,250 to 1,500	8.1	7.9	7.7
III ...	1,500 to 1,750	6.6	6.4	6.3
IV ...	1,750 to 2,000	6.4	6.6	6.2
V ...	2,000 to 2,500	9.9	10	9.8
VI ...	2,500 to 5,000	18.5	18.7	18.7
VII ...	5,000 to 10,000	13.8	12.9	13.7
VIII ...	10,000 to 20,000	10.1	10.9	10.2
IX ...	20,000 to 30,000	4.1	3.7	3.7
X ...	30,000 to 40,000	2.3	2.1	1.9
XI ...	40,000 to 50,000	1.3	1.3	1.3
XII ...	50,000 to 1,00,000	2.2	1.9	3.8
XIII ...	1,00,000 and more	3.3	4.8	3.6

6. Collections under salaries paid by Government have risen from $5\frac{3}{4}$ lakhs during the previous triennium to $6\frac{1}{4}$ in that under review; those under salaries paid by Local Authorities, on the other hand, show a decrease from about a third to less than a quarter of a lakh. Collections under salaries paid by Companies, Public Bodies, &c., have risen from under, to well over, $1\frac{1}{2}$ lakhs—an index, the Financial Commissioner thinks, of growing commercial prosperity.

7. Realisations from profits of companies show an increase of over half a lakh and 4 assesses on last triennium. The sub-joined figures for the final demand in certain districts are interesting :—

Name of District.	1905-06.	1906-07.	1907-08.
	Rs.	Rs.	Rs.
Delhi ...	6,779	13,436	12,899
Ambala ...	10,202	25,460	30,211
Lahore ...	4,500	5,282	7,092
Amritsar ...	2,161	2,563	3,841
Rawalpindi ...	429	263	613
Multan ...	2,583	529	792
Gurdaspur ...	2,875	974	3,251

Under this part Income Tax is assessed on the profits of the year preceding that in which the tax is levied. 1904-05 and 1905-06 were both years with a bad *kharif* harvest and plague was prevalent; 1906-07 was a year of satisfactory harvests, but the mortality from plague was very severe. Ambala, Lahore and Amritsar all show a well maintained increase throughout the triennium. Delhi, Rawalpindi and Gurdaspur, after a decline in 1906-07, show most satisfactory increases in 1907-08. Multan alone has not yet recovered from the depression of 1906-07. In the case of Ambala the figures for 1906-07 are inflated by the realisation in that year of a portion of the tax payable by the Southern Punjab Railway which should have been credited in 1905-06. Last

Vide Section 11 of the Act.

year's figures however show a *bonâ fide* increase due to larger realisations from the Southern Punjab Railway and to the addition of three new companies. The increase in Lahore is a real one, due to the birth of a new company and to enhanced profits of existing companies resulting from the extension of railways, canals and market towns. Amritsar has three new companies. The Deputy Commissioner remarks that Delhi was unaffected by the depression of 1906-07, because plague was not very bad till the end of that year and because the year 1905-06 was not itself a very prosperous one. He attributes the small decline in 1907-08 to the rise in the prices of raw material and to the general increase in the cost of production. In Multan a large number of companies went into liquidation in 1905-06 and 1906-07. The number is now only 12 as against 17 in 1904-05, but of these two are fresh ones that have been lately started. The figures shown for Gurdaspur (whole district) in 1905-06 are swollen by collections erroneously made in that year instead of in 1906-07.

8. There is a decrease under this head on the figures of last triennium of over $\frac{1}{4}$ lakh in income and 21,000 in the number of assesseses. The figures of last triennium however include for one year assesseses with incomes under Rs. 1,000 and a better comparison may be made by excluding the figures for the year preceding the exemption, as follows:—

Other sources of Income.
Part IV.
(Return III, Columns 14
and 15).

Average of	Number of assesseses.	Tax collected.
		Rs.
Two years 1903—05	18,720	8,80,692
Three years 1905—08	19,591	9,50,133

The order of superiority in point of numbers of the various classes is I, II, VI, III, IV, VII, VIII; that of income producing importance VI, I, VII, II, V, VIII, IV.

The total realised under Part IV in 1907-08 is almost exactly the same as that realised in 1906-07. Noticeable increases and decreases in thousands of rupees are—(a) *decreases*—Delhi 10, Rohtak 4, Amritsar 3, Rawalpindi 2; (b) *increases*—Simla 5, Hissar and Karnal 3, Lahore and Multan 2.

Collections on account of arrears of previous years are now shown separately for the first time and this fact must be borne in mind in examining the figures. The year 1906-07 (upon the profits of which the tax was levied in 1907-08) was generally a year of unfavourable trade-conditions, heavy mortality from plague and high prices of labour, and these facts were taken into consideration by assessing officers, and in the disposal of objections no doubt some regard was paid to the bad prospects of the year of drought just ended. There was however a steady expansion of trade especially in the Jhelum and Chenab Colonies.

Comparison of original and final demand under all parts. Objections and remissions. (Return V).

9. The figures in the margin show the total initial and final demand in each of the three years, and those below the percentage of objections and remissions.

Year.	Initial.	Final.
	Rs.	Rs.
1905-06	11,03,776	10,19,050
1906-07	12,00,015	10,98,234
1907-08	12,22,181	11,29,376

Year.	Percentage of objectors to total assesseses.	Percentage of successful to total objections.	Percentage of appellants to total assesseses.	Percentage of remissions to total demand.
1905-06	31.3	33.3	3.9	7.7
1906-07	34.4	38.7	4.2	8.5
1907-08	31.3	36.4	3.8	7.5

The percentage of objectors to assessees in 1907-08 was high (over 40 per cent.) in the following districts arranged in order, *viz.*, Attock, Gujrat, Hoshiarpur, Shahpur, Gujranwala, Jullundur, Rohtak, Rawalpindi, Sialkot and Mianwali. The percentage of successful objections was high (over 40 per cent.) in the same year in the following districts arranged in order, *viz.*, Multan, Ferozepore, Montgomery, Shahpur, Delhi and Simla. The percentage of remissions to total assessment was high (over 10 per cent.) in the following districts in order, *viz.*, Jhang, Attock, Delhi and Lyallpur.

The Financial Commissioner agrees on the whole with the Deputy Commissioner of Amritsar, that "The number of objections and appeals is not as a rule a test of the accuracy of the assessment." The rate of court-fees on petitions of objection is very low, and objections are filed by shrewd business-men as an insurance against enhancement of assessment in succeeding years and because they wish to obtain the interest on the sums payable by them. "It is not regarded as dishonest", writes the Deputy Commissioner of Multan (Mr. Clarke), "to evade the tax if at all possible. No stigma attaches to an unsuccessful objection." Still it is not altogether satisfactory that one in three of the assessees think it necessary to object to their assessment or that nearly one-twelfth of the amount originally assessed has to be remitted.

Objections in the cases of the larger incomes are heard by the Deputy Commissioners themselves. The Deputy Commissioner of Delhi (Mr. Humphreys) writes: "It has been my practice to hear all objections myself in the case of incomes over Rs. 8,000. The rest are then divided up among the officers available to hear them according to a schedule drawn up beforehand. As a rule in the case of the larger assessees under Part IV who make objections, they agree to produce their account-books which are then examined on commission by experts, of whom I keep a list of approved persons."

Uncollected balances.
(Returns V and VI).

10. The following table gives the net uncollected balances for the last six years:—

Year.	Amount.
1907-08	25,068
1906-07	24,388
1905-06	21,117
1904-05	19,886
1903-04	23,991
1902-03	26,396

There is a steady increase during the triennium under review and, although the arrears amount to less than 2½ per cent. of the total demand, endeavour should be made to reduce them by more prompt collection and decision of objections. The districts with the largest outstandings in 1907-08 are in order, Rohtak, Lahore, Multan, Delhi and Shahpur. In Lahore and Delhi the demand is a large one, and the Deputy Commissioners report that much of the balance has actually been collected. In Shahpur about one-third of the outstandings appear to be irrecoverable in which case they should be remitted. In Rohtak and Multan the bulk of the uncollected balances relate to objections which remained undecided up to the time of writing the report and in regard to which action will now be taken.

11. No fines were imposed during the triennium. The amount of the penalties imposed in each of the three years is noted in the margin. Last year it equalled only Rs. 2 per thousand of the realisable demand. The districts with the heaviest penalty list in 1907-08 are in order Shahpur, Gujrat, Gurdaspur, Simla, Sialkot and Amritsar.

12. Expenditure on assessment and collection of the tax was Rs. 33,064 for the triennium under review as against Rs. 34,733 in the preceding one; so that it came to less than one per cent. on the collections. No special assessing officers were entertained. The allowance made to companies and employers for the recovery by them of the tax due from their servants shows some increase in the last year of the triennium, which in view of the difficulties of collection under Part I alluded to in paragraph 14 is to be regarded as satisfactory.

Expenditure on assess-
ment and collection of In-
come Tax. (Return VII).

Fines and Penalties. (Re- turns III and IV).	Rs.
1907-08	2,696
1906-07	4,468
1905-06	2,294

13. The figures contained in Return X have already been discussed in paragraphs 7 and 8. Delhi is by far the largest contributor. Next in order come Lahore, Amritsar and Ambala. Incidence is highest in Delhi and Ambala and lowest in Jullundur and Multan.

Final assessments and collections under Parts II and IV in cities having a population of 50,000 and over. (Return X).

14. The character of the triennium may be summed up as follows:—
 General. Two lean years and two with a heavy mortality from plague with nevertheless a steady expansion on comparison with the preceding triennium in total realisations and a slightly rising incidence of taxation per assessee, unaccompanied by any marked increase in the number or objections made and penalties levied or in the amount of uncollected balances.

The result is, the Financial Commissioner thinks, on the whole satisfactory. Assessments are generally carefully made, and in most districts the Deputy Commissioner devotes his close personal attention to the assessments on the larger incomes and the objections made in connection with them. In Ambala the assessment for 1907-08 was made by specially selected officers. The Deputy Commissioner of Multan (Mr. Clarke) writes:—"The considerable increase in the final demand under Part IV may be attributed to the introduction of the system of assessment of persons with an income of Rs. 2,000 or more in the city proper by the Collector (Deputy Commissioner) himself. A separate file for each such assessee is kept and an Extra Assistant Commissioner is deputed to make inquiries and prepare notes in respect of each and to submit the file to the Collector for assessment of the Tax." The difficulty of collection (especially under Part I) is often considerable. Colonel Parsons writes:—"A great deal of difficulty is experienced in Lahore Civil Station from the frequent changes in the employés of the various business establishments, offices and factories, owing to transfers to branches in other stations or owing to the employés themselves giving up their appointments in Lahore and seeking situations in other parts of India, often as far off as Burmah or Madras. The departure of these employés from Lahore is often not ascertained in the District office until some time after it has occurred and they constantly leave without paying their income tax up to date. A similar difficulty occurs in the case of employés coming to Lahore for the first time. Very frequently such employés never think of paying their tax until called upon by the Collector to do so; and he often receives no intimation of their being in his district until the tax on the salary of many months is due by them and has amounted to so large a sum that they cannot pay it off except by instalments." Despite the fact that the number of assessees in the lowest grade and the amount of tax payable by them has risen steadily during the triennium

Year.	No. of assessees.	Amount of tax.
1907-08	7,860	1,56,568
1906-07	7,577	1,51,461
1905-06	7,343	1,46,757

(*vide margin*), it does not follow that this is the result of forcing persons into this grade who ought really to escape taxation altogether. The Deputy Commissioner of Lahore (Colonel Parsons) writes with reference to his own district "when we take into account the number of persons who would in the ordinary course of events become taxable owing to growing incomes in a period of 5 years in a district which includes a large and fast-developing business city, a new colony and several new market towns on railways, in all which places small shop-keepers with incomes of about Rs. 1,100 or Rs. 1,200 are bound to be numerous, this increase of 80 per cent. (in the number of assessees in the lowest grade) can easily be accounted for." The Financial Commissioner thinks that, owing to the steady growth in the prosperity of the Province, the accumulation of capital and the expansion of trade and communications, an increase in the number of assessees and in the amount of income tax realised is to be expected; but care should continue to be taken not to impose the tax on new assessees until it is certain that their income exceeds the minimum taxable.

15. Lala Gobind Ram, Extra Assistant Commissioner, was placed on special duty in 1907-08 for the compilation of an official Income Tax Manual. The work is now in the Press.

Compilation of an official Income Tax Manual.

I have the honour to be,
 Sir,
 Your most obedient servant,
 R. C. BOLSTER,

Junior Secretary to the Financial Commissioner, Punjab.

APPENDIX.

ANALYSIS OF RULINGS AND ORDERS PASSED UNDER THE INCOME TAX ACT, II OF 1886, BY
THE GOVERNMENT OF INDIA, THE PUNJAB GOVERNMENT, AND THE FINANCIAL COMMISSIONER, IN 1906-07.

Section and subject.	Substance of ruling or order.	Reference.
<p>Exemption from Income Tax of compassionate gratuities to the families of deserving Government servants left in indigent circumstances. (Section 3 (5)).</p>	<p>Compassionate gratuities granted to the families of deserving Government servants left in indigent circumstances are exempt from Income Tax.</p>	<p>Government of India, Finance Department letter No. 1699-Exc., dated 28th March 1906.</p>

RETURN No. I.

(Vide paragraph 6 of the text).

STATEMENT SHOWING THE COLLECTIONS OF THE TAX UNDER ACT II OF 1886 FROM SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY GOVERNMENT IN THE YEARS 1905-08.

Class.	INCOME.		PAID BY GOVERNMENT.								INCOME.		Class.
			Salaries.		Pensions & Annuities.		Gratuities.		Total.				
			Number of Assessors.	Amount of Tax.	Number of Assessors.	Amount of Tax.	Number of Assessors.	Amount of Tax.	Number of Assessors.	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	379	10,575	106	3,257	...	...	485	13,832	1,000 but less than	1,250	I
II	1,250 " "	1,500	112	3,890	34	1,140	...	...	148	5,030	1,250 " "	1,500	II
III	1,500 " "	1,750	78	3,594	23	987	...	...	101	4,581	1,500 " "	1,750	III
IV	1,750 " "	2,000	227	10,703	34	1,071	...	...	261	11,774	1,750 " "	2,000	IV
	Total I to IV		...	796	28,762	197	6,456	...	...	938	35,217	Total I to IV,	
V	2,000 but less than	2,500	303	19,672	40	2,347	...	...	346	22,019	2,000 but less than	2,500	V
VI	2,500 " "	5,000	293	28,583	60	5,428	...	...	353	34,011	2,500 " "	5,000	VI
VII	5,000 " "	10,000	176	32,029	17	2,435	...	...	193	34,464	5,000 " "	10,000	VII
VIII	10,000 " "	20,000	145	42,913	4	918	...	...	149	43,831	10,000 " "	20,000	VIII
IX	20,000 " "	30,000	40	23,714	...	...	...	...	40	23,714	20,000 " "	30,000	IX
X	30,000 " "	40,000	16	7,954	...	...	...	...	16	7,954	30,000 " "	40,000	X
XI	40,000 " "	50,000	8	10,126	...	...	...	...	8	10,126	40,000 " "	50,000	XI
XII	50,000 " "	1,00,000	2	5,497	...	...	...	...	2	5,497	50,000 " "	1,00,000	XII
XIII	1,00,000 and more	...	...	...	...	...	...	...	...	...	100,000 and more	...	XIII
	Total V to XIII		...	986	1,70,488	121	11,128	...	...	1,107	1,81,616	Total V to XIII.	
	Grand Total		...	1,782	1,99,250	318	17,583	...	...	2,100	2,16,833	Grand Total.	
	Total of year 1906-07		...	1,787	1,93,919	291	15,424	...	...	2,078	2,09,343	Total of year 1906-07.	
	Total of the year 1905-06		...	1,853	1,79,324	283	17,999	...	...	1,936	1,97,623	Total of the year 1905-06.	

RETURN No. II.

(Vide paragraph 6 of the text).

STATEMENT SHOWING THE COLLECTIONS OF THE TAX UNDER ACT II OF 1886 FROM INTEREST ON SECURITIES IN THE YEARS 1905-08.

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.		
1	2	3	4	5	6	7	8	9	10
I to IV	At 4 pies in the Rupee	Rs. 1,09,800	Rs. 19	...	...	Rs. 1,09,800	Rs. 19	At 4 pies in the Rupee	I to IV
V to XIII	At 5 pies in the Rupee	3,73,69,800	17,499	...	...	3,73,69,600	17,499	At 5 pies in the Rupee	V to XIII
	Total	3,74,79,400	17,518	...	...	3,74,79,400	17,518	Total.	
	Total of year 1906-07	3,54,29,289	21,129	70	2	3,54,29,359	21,131	Total of year 1906-07.	
	Total of the year 1905-06	3,36,00,360	20,627	...	...	3,36,00,360	20,627	Total of the year 1905-06.	

STATEMENT SHOWING THE COLLECTIONS OF THE TAX

Class.	AMOUNT OF INCOME.		Salaries, Pensions, Annuities and Gratitudes paid by the Government.		Salaries, Pensions, Annuities and Gratitudes paid by Local Authorities.		SALARIES, &C., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS AND PRIVATE EMPLOYERS.				Profits of Companies.		Interest on Securities.		
			Tax levied under		Section 9 (1).		Section 9 (2).		Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.		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	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	1,000 but less than	1,250	485	13,832	70	1,204	234	3,188	132	1,952	2	52	...		
II	1,250 " "	1,500	146	5,030	24	595	87	2,118	53	1,749	2	65	...		
III	1,500 " "	1,750	1	4,581	19	566	87	2,388	36	1,141	1	39	...		
IV	1,750 " "	2,000	261	11,774	20	795	46	1,482	22	924	...	...	...
	Total I to IV	...	993	35,217	133	3,160	454	9,176	243	5,766	5	156	...		
V	2,000 but less than	2,500	346	22,019	26	960	56	2,586	35	1,922	...	...	...
VI	2,500 " "	5,000	353	34,011	28	2,179	79	6,932	80	6,838	11	1,019	...		
VII	5,000 " "	10,000	103	34,464	10	1,561	43	6,936	34	5,335	6	1,056	...		
VIII	10,000 " "	20,000	149	43,831	1	189	6	2,785	8	2,242	7	2,771	...		
IX	20,000 " "	30,000	40	23,714	...	...	...	...	2	1,323	4	2,596	...
X	30,000 " "	40,000	16	7,954	...	...	1	938	...	...	2	2,531	...
XI	40,000 " "	50,000	8	10,126	...	...	...	...	...	...	...	...	...
XII	50,000 " "	1,00,000	2	5,497	...	...	...	...	...	...	10	26,176	...
XIII	1,00,000 and more	...	...	...	...	...	...	...	...	...	2	43,539	...
	Total V to XIII	...	1,107	1,81,616	65	4,889	185	20,177	159	17,660	42	79,736	17,		
	GRAND TOTAL	...	2,100	2,16,833	198	8,049	639	29,353	402	23,426	47	79,894	17,		
	Total of the year 1906-07	...	2,075	2,09,343	188	7,066	571	27,653	369	21,127	36	69,209	21,		
	Total of the year 1905-06	...	1,935	1,97,623	189	6,441	587	30,682	355	20,795	51	53,924	10,		

* These figures cannot be allotted

No. III.

6, 8 and 11 of the text).

UNDER ACT II OF 1886 IN THE YEARS 1905-08.

Other Sources of Income.		Total collections in respect of the year's assessment.						AMOUNT OF INCOME.						Class.	
Number of Assessors.	Amount of Tax.	Number of Assessors, Total of columns 3, 5, 7, 9, 11 & 14.	Amount of Tax, Total of columns 4, 6, 8, 10, 12, 13 & 15.	Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.	Refunds.	Net collections (column 23 minus column 24).	AMOUNT OF INCOME.			
14	15	16	17	18	19	20	21	22	23	24	25	26		27	
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
7,860	1,56,568	8,783	1,76,796	869	...	29	3,124	723	1,81,541	3,586	1,77,955	1,000 but less than	1,250	I	
3,330	93,128	3,648	1,02,685	496	...	22	1,363	124	1,04,690	705	1,03,985	1,250	" "	1,500	II
2,171	75,986	2,415	84,701	224	...	20	1,067	125	86,137	360	85,777	1,500	" "	1,750	III
1,667	60,655	2,016	84,630	214	...	24	879	...	85,747	849	84,898	1,750	" "	2,000	IV
			19						19		19				
15,034	3,95,337	16,802	4,48,631	1,803	...	95	6,433	972	4,58,134	5,500	4,52,634	Total I to IV		...	
												Rs.	Rs.		
1,594	87,221	2,057	1,14,708	256	...	15	977	89	1,16,045	914	1,15,131	2,000 but less than	2,500	V	
2,318	2,00,707	2,869	2,51,686	458	...	10	3,224	167	2,55,545	1,722	2,53,823	2,500	" "	5,000	VI
766	1,33,708	1,052	1,83,060	179	2,424	176	1,85,839	366	1,85,473	5,000	" "	10,000	VII
260	84,136	431	1,35,054	3,090	...	1,39,059	1,144	1,37,909	10,000	" "	20,000	VIII
34	22,504	80	50,137	1,266	...	51,409	1,224	50,179	20,000	" "	30,000	IX
16	14,050	34	25,473	25,473	...	25,473	30,000	" "	40,000	X
8	8,064	18	18,190	18,190	...	18,190	40,000	" "	50,000	XI
12	21,240	24	52,919	52,919	625	52,294	50,000	" "	1,00,000	XII
1	5,785	3	49,384	49,384	...	49,384	1,00,000 and more	XIII
			17,492						17,492		17,492				
5,008	5,77,431	6,566	8,92,016	893	...	25	10,990	432	9,11,856	5,995	9,05,861	Total V to XIII.			
20,042	9,72,708	23,438	13,47,841	2,696	...	120	17,423	1,404	13,63,484	11,490	13,57,989	GRAND TOTAL.			
19,957	9,72,198	23,199	13,37,737	4,468	...	2	...	...	13,32,197	6,442	13,25,755	Total of the year 1906-07.		
18,776	9,05,431	21,890	12,85,327	2,294	197	9	...	...	12,88,027	6,254	12,81,773	Total of the year 1905-06.		

any particular class or classes.

RETURN
(Vide paragraph 11)
STATEMENT SHOWING THE DISTRICT COLLECTIONS OF THE

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.		Inter-est on Securities.
	Number of Assessces.	Amount of Tax.	Number of Assessces.	Amount of Tax.	Tax levied under				Number of Assessces.	Amount of Tax.	Amount of Tax.
					Section 9 (1).		Section 9 (2).				
	1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Missar	46	3,451	7	170	6	881	...	...	...	...	8
Rohtak	43	3,155	2	21	...	...	...	...	...	...	23
Gurgáon	50	3,403	4	163	...	...	...	...	...	...	...
Delhi	121	10,100	13	723	124	8,230	...	...	10	13,865	2,298
Karnál	55	4,434	5	157	...	...	4	231	...	...	13
Ambála	69	8,114	11	372	41	2,155	...	...	4	7,104	3,194
Simla	104	11,361	18	991	136	6,050	40	3,703	...	...	1,390
Kángra	47	3,138	2	42	...	...	13	361	...	...	...
Hoshiárpur	56	4,919	6	135	2	53	...	...	...	...	204
Jullundur	85	9,034	10	382	6	1,985	...	...	...	...	118
Ludhiána	55	3,557	7	208	2	63	...	...	...	...	231
Ferozepore	61	5,950	13	399	33	1,202	...	...	...	...	116
Montgomery	28	2,253	1	26	1	63	...	...	...	...	14
Lahore	390	68,273	17	937	149	3,326	258	11,409	9	35,772	6,757
Amritsar	84	7,082	19	1,010	24	960	42	3,037	5	3,841	184
Gurdáspur	56	5,240	5	231	7	214	18	2,061	2	3,251	8
Siklót	67	5,980	4	291	28	1,247	...	...	...	...	1,341
Gujránwála	58	4,360	4	96	3	82	8	358	2	249	48
Gujrát	47	3,228	3	79	8	375	...	...	...	...	...
Shahpur	53	4,334	5	51	...	...	...	...	...	...	91
Jhelum	45	4,789	...	...	17	433	...	...	...	...	16
Ráwalpindi	91	10,316	9	456	30	1,541	13	1,850	2	14,845	1,865
Attock	40	2,513	3	91	1	61	...	...	...	...	...
Mianwáli	52	2,746	3	4	...	...	...	...	...	...	...
Lyallpur	40	3,676	4	202	13	593	...	...	1	172	...
Jhang	39	2,303	3	87	...	...	...	...	...	...	...
Multan	67	6,439	14	475	7	314	6	407	12	795	4
Muzaffargarh	27	1,987	4	143	...	...	...	...	...	...	14
Dera Gházi Khan	58	3,410	2	107	1	25	...	...	...	...	90
Other Departments	66	7,217	...	...	...	...	...	...	...	...	...
Total	2,100	2,10,933	193	8,049	639	20,353	402	23,426	47	79,894	17,518

No. IV.

of the text).

TAX UNDER ACT II OF 1886 IN THE YEARS 1905-08.

Other Sources of Income.		Total Collections in respect of the Year's Assessment.		Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 16 to 21.	Refunds.	Net Collections.	District.
Number of Assessors.	Amount of Tax.	Number of Assessors.	Amount of Tax.									
13	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,106	49,889	1,165	53,899	25	...	...	208	...	54,132	37	54,095	Hissár,
688	33,490	733	36,689	2	...	...	460	1	37,152	240	36,912	Rohtak.
583	22,258	637	25,824	3	...	...	63	15	25,905	214	25,691	Gurgáon.
1,669	1,46,001	1,937	1,81,217	14	...	119	2,357	...	1,83,707	2,218	1,81,489	Delhi.
1,153	45,412	1,217	50,247	110	...	...	630	174	51,161	424	50,737	Karnál.
765	25,507	890	56,446	...	...	...	46	...	56,492	1,137	55,355	Ambála.
403	37,904	791	61,399	212	...	...	789	...	62,400	140	62,260	Simla.
229	7,527	291	11,098	...	...	...	82	...	11,180	18	11,162	Kángra.
547	25,000	611	30,311	19	...	...	...	...	30,330	191	30,139	Hoshiárpur.
720	23,500	821	41,020	...	...	...	318	176	41,516	355	41,161	Jullundar.
827	32,693	891	36,742	58	...	...	253	16	37,069	22	37,047	Ludhiána.
973	53,569	1,080	61,238	61	...	...	82	34	61,413	331	61,082	Ferozepore.
426	15,080	456	17,436	93	...	...	232	20	17,781	28	17,753	Montgomery.
1,196	75,789	2,019	2,02,263	6	...	...	5,194	119	2,07,582	776	2,06,806	Lahore.
1,059	58,088	1,233	74,182	147	...	...	63	...	74,392	485	73,907	Amritsar.
589	24,056	677	35,061	297	...	...	89	57	35,504	50	35,454	Gurdáspur.
1,017	50,091	1,116	58,950	162	...	...	264	350	59,728	515	59,211	Siálkot.
773	31,319	848	36,512	45	...	...	603	80	37,240	869	36,371	Gujránwála.
704	25,228	782	28,911	355	...	...	1,356	17	30,639	226	30,413	Gojrák
509	19,711	567	24,187	659	...	...	734	...	25,580	1,388	24,192	Shahpur.
331	13,776	393	19,014	106	...	1	...	...	19,121	312	18,809	Jhelam.
616	32,396	761	62,778	114	...	...	1,122	...	64,014	433	63,581	Ráwalpindi.
383	12,949	427	15,614	55	...	...	666	47	16,382	277	16,105	Attock.
344	10,731	399	13,481	...	...	...	...	60	13,541	220	13,321	Miánwáli.
603	16,475	661	21,118	76	...	...	472	...	21,666	91	21,575	Lyallpur.
365	11,742	407	14,192	57	...	...	174	30	14,453	261	14,192	Jhang.
769	34,740	875	43,165	...	...	...	947	186	44,298	237	44,061	Multan.
357	10,782	388	12,926	...	...	...	...	20	12,946	...	12,946	Muzaffargarh.
338	11,125	399	14,766	20	...	...	219	...	15,005	...	15,005	Dera Gházi Khan.
...	...	68	7,217	...	...	...	...	...	7,217	...	7,217	Other Departments.
20,042	9,72,784	23,428	13,47,841	2,696	...	120	17,423	1,404	13,69,484	1,495	13,57,989	Total.

(Vide paragraphs 7,

STATEMENT SHOWING THE ORIGINAL AND FINAL DEMANDS AND

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.		Costs and Miscel- laneous.	Arrears of previous years.
	Number of Assessces.	Amount of Tax.	Number of Petitions or Ob- jections.	Demand after disposal.	Number of Petitions or Ob- jections.	Demand after disposal.	Number of Assessces.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
Chapter III A and Part I, Schedule II.	1,241	61,021	12	60,986	...	60,986	1,238	60,986	30	141	...	...	...	1,639
Chapter III B and Part II, Schedule II.	50	81,574	10	78,184	1	78,184	49	78,184	...	...	...	...	...	50
Chapter III C and Part III, Schedule II.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chapter III D and Part IV, Schedule II.	21,899	10,79,586	7,252	9,93,114	891	9,90,206	20,436	9,90,206	457	2,672	...	...	120	22,775
Total ...	23,190	12,32,151	7,274	11,32,384	892	11,29,376	21,723	11,29,376	487	2,813	...	...	120	24,465
Total of the year 1905-07	22,708	12,00,015	7,809	11,03,507	942	10,98,234	21,014	10,98,234	567	3,954	...	...	...	21,117
Total of the year 1905-06	21,584	11,03,776	8,800	10,21,324	846	10,19,050	20,004	10,19,050	332	2,266	254	221	...	19,867

No. V.

9 and 10 of the text.)

UNCOLLECTED BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEARS 1905-08.

Total of columns 9, 11, 13, 14 and 15.	Collections.							Remitted as irrecoverable.	Balance (column 16 plus column 22 minus the total of columns 23 & 24).	REMARKS.	Part of the Act under which the income is assessed.
	Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.				
16	17	18	19	20	21	22	23	24	25	26	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
62,766	60,189	141	...	...	1,342	2	61,674	260	834	Return No. III can be reconciled with Return No. V thus:— Ra. Column 25 of Return No. III 13,57,989	Chapter III A and Part I, Schedule II.
78,236	77,209	...	...	...	...	966	78,265	...	937	Deduct— 1. Accountant-General's figures in columns 4 and 13 of Return No. III 2,34,351	Chapter III B and Part II, Schedule II.
...	...	...	...	...	...	...	...	...	...	2. Refunds ordered but not paid 2,161	Chapter III C and Part III, Schedule II.
10,15,773	9,68,066	2,477	...	120	16,675	1,535	9,68,873	5,138	23,297	3. Sums recovered on account of other districts 32,413	Chapter III D and Part IV, Schedule II.
										Result 10,89,064	
										Add— 1. Refunds on account of previous years ... 6,941 2. Sums recovered in other districts ... 22,614 3. Refunds to Government officials ... 193	
										Column 23 of Return No. V—11,29,812	
11,57,325	11,05,554	2,618	...	120	18,017	2,508	11,28,812	5,398	25,068		Total.
11,23,305	10,76,970	3,332	...	...	16,225	...	10,96,557	...	24,386		Total of the year 1906-07.
10,41,464	9,99,874	2,009	212	...	13,484	...	10,15,579	...	21,117		Total of the year 1905-06.

(Vide paragraph 10)

STATEMENT SHOWING BY DISTRICTS THE ORIGINAL AND FINAL DEMANDS

District.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Cost and Miscellaneous.
	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.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Hissar	1,149	52,856	147	50,282	9	50,282	1,119	50,282	8	30	...	...	...
Rohtak	831	47,779	351	43,369	16	43,303	774	43,303	3	6	...	...	...
Gurgaon	607	23,398	116	22,463	7	22,463	588	22,463	2	3	...	...	...
Delhi	2,181	1,92,321	820	1,69,576	120	1,69,304	1,995	1,69,304	7	14	...	...	119
Karnal	1,191	48,850	222	45,956	15	45,870	1,171	45,870	22	160	...	...	...
Anabahn	834	77,697	227	73,027	26	72,953	799	72,953	...	...	...	...	...
Simla	622	51,280	92	49,611	6	49,487	597	49,487	41	232	...	...	...
Kangra	266	8,778	92	8,047	8	8,047	244	8,047	...	...	...	...	...
Hoshiarpur	599	26,845	308	25,376	45	25,224	557	25,224	5	33	...	...	...
Jullundur	800	34,980	346	32,177	40	31,961	737	31,961	...	...	...	...	...
Ludhiana	868	34,696	235	33,024	29	33,024	839	33,024	22	58	...	...	...
Ferozepore	1,104	56,859	230	55,150	18	54,887	1,023	54,887	12	78	...	...	...
Montgomery	468	16,813	138	15,225	18	15,185	429	15,185	10	98	...	...	...
Lahore	1,729	1,04,402	259	1,00,648	18	1,00,620	1,675	1,00,620	1	4	...	...	...
Amritsar	1,186	70,388	193	66,471	28	66,429	1,145	66,429	26	147	...	...	...
Gurdaspur	643	30,941	195	29,793	25	29,793	620	29,793	22	307	...	...	...
Sialkot	1,132	55,197	468	51,590	68	51,652	1,052	51,652	6	182	...	...	...
Gujranwala	859	35,196	424	32,206	57	32,050	795	32,050	...	...	...	...	...
Gujrat	796	28,737	419	26,206	46	26,137	730	26,137	55	371	...	...	...
Shahpur	573	21,866	281	20,338	64	20,190	516	20,190	111	667	...	...	...
Jhelum	365	15,851	136	14,136	4	14,128	349	14,128	20	106	...	...	...
Rawalpindi	760	56,398	323	51,124	39	51,096	678	51,096	37	127	...	...	...
Attock	439	15,246	270	13,452	31	13,386	395	13,386	3	22	...	...	...
Mianwali	371	11,623	152	10,982	23	10,695	344	10,695	...	...	...	...	...
Lyallpur	715	20,374	229	18,093	15	18,032	639	18,032	62	66	...	...	...
Jhang	436	14,791	120	12,172	37	11,843	362	11,843	9	102	...	...	...
Multan	957	42,744	303	38,742	24	38,722	650	38,722	...	...	...	...	...
Muzaffargarh	394	11,875	70	11,110	14	10,975	357	10,975	...	...	...	...	...
Dera Ghazi Khan	365	12,097	108	11,638	3	11,638	344	11,638	3	20	...	...	...
Total	23,190	12,22,181	7,274	11,32,234	892	11,29,376	21,723	11,29,576	487	2,813	...	...	12

No. VI.

of the text).

AND UNCOLLECTED BALANCES OF AMOUNTS UNDER ACT II OF 1886 IN THE YEARS 1905-08.

Amount.	Total of columns 9, 11, 13, 14 and 15.	Collections.									District.
		Tax.	Penalties.	Fines.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.	Remitted as irrecoverable.	Balance (column 16 plus column 23 minus the total of columns 23 & 24).	
15	16	17	18	19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
208	50,520	50,137	25	...	...	208	...	50,370	...	150	Hissár.
611	43,920	33,390	2	...	...	342	...	33,734	260	9,926	Rehtak.
146	22,612	22,421	3	...	...	63	15	22,502	125	...	Gurgáon.
3,944	1,73,381	1,67,751	14	...	119	2,357	986	1,71,207	1,587	1,553	Delhi.
630	47,084	46,660	110	...	...	630	174	46,318	...	516	Karnál.
82	73,035	72,517	...	...	...	46	...	72,563	36	436	Ambála.
1,250	50,969	49,281	232	...	...	789	...	50,302	461	206	Simla.
82	8,129	7,930	...	...	...	82	...	8,012	...	117	Kángra.
...	25,257	24,977	19	...	...	...	...	24,996	...	261	Hoshiárpur.
424	32,385	31,796	...	...	...	424	178	32,398	...	165	Jullundur.
295	33,377	32,964	58	...	...	253	16	33,291	42	60	Ludhiána.
253	55,218	54,839	61	...	...	108	34	55,132	55	65	Ferozepure.
304	15,587	15,165	93	...	...	297	20	15,575	...	32	Montgomery.
6,425	1,07,049	97,371	4	...	...	5,354	121	1,02,850	877	3,463	Lahore.
349	66,925	66,429	147	...	...	63	...	66,639	151	135	Amritsar.
89	80,189	29,793	297	...	...	89	57	30,236	...	10	Gurdáspur.
264	52,078	51,556	182	...	...	264	350	52,332	...	96	Siálkot.
978	33,028	31,116	...	...	...	767	170	32,053	159	986	Gujránwala.
1,460	27,968	25,536	350	...	...	1,298	17	27,201	20	764	Gujrát.
1,375	22,232	19,378	659	...	...	884	...	20,921	42	1,239	Shahpur.
...	14,235	14,018	106	...	1	...	...	14,125	...	110	Jhelum.
1,399	52,622	50,371	114	...	...	1,122	...	51,607	280	735	Ráwalpindi.
666	14,074	13,044	22	...	...	636	47	13,779	...	342	Attock.
20	10,715	10,675	...	...	...	...	60	10,735	20	20	Miánwáli.
913	19,011	17,360	63	...	...	481	42	17,946	432	675	Lyallpur.
216	12,161	11,617	57	...	...	174	30	11,879	42	271	Jhang.
1,245	39,967	36,536	...	...	...	947	186	37,669	278	2,208	Multán.
20	10,985	10,925	...	...	...	...	20	10,945	20	50	Muzaffargarh.
818	12,476	11,257	20	...	...	219	...	11,496	531	449	Dera Gházi Khan.
24,466	11,56,775	11,05,554	2,618	...	120	18,017	2,503	11,28,812	5,398	25,068	Total.

x

RETURN No. VII.

(Vide paragraph 12 of the text).

STATEMENT OF EXPENDITURE INCURRED IN THE ASSESSMENT AND COLLECTION OF THE
TAX UNDER ACT II OF 1886 IN THE YEARS 1905-08.

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	300	31	...	...	331	
Rohtak	27	...	...	...	287	
Gurgáon	300	...	...	...	300	
Delhi	917	...	20	...	937	
Karnál	327	10	9	...	346	
Ambála	635	31	11	...	677	
Simla	490	...	17	...	507	
Kāngra	323	...	10	...	333	
Hoshiárpur	300	...	...	...	300	
Jullundar	315	...	...	...	315	
Ludhiána	300	17	2	...	319	
Ferozepore	323	...	...	...	323	
Montgomery	322	...	2	...	324	
Lahore	955	...	...	...	955	
Amritsar	580	...	6	124	710	
Gurdáspur	349	...	...	109	458	
Siálkot	300	...	25	...	325	
Gujránwála	300	...	...	...	300	
Gujrát	307	...	...	...	307	
Shahpur	370	...	...	...	370	
Jhelum	284	...	3	...	287	
Rawalpindi	426	...	5	...	431	
Attock	292	...	...	...	292	
Miánwáli	120	...	2	...	122	
Lyallpur	235	...	...	...	235	
Jhang	293	...	...	...	293	
Moltán	255	...	...	20	275	
Muzaffargarh	244	18	4	...	266	
Dera Gházi Khan	119	...	...	...	119	
Total ...	10,568	107	116	253	11,044	
Total of the year 1906-07 ...	10,523	179	108	110	10,920	
Total of the year 1905-06 ...	10,728	108	97	169	11,100	

RETURN No. VIII.

Classified Statement of Assesseees in the years 1905-08.

SOURCE OF INCOME.	AT 4 PIS PER RUPEE.		AT 5 PIS PER RUPEE.		SOURCE OF INCOME.	AT 4 PIS PER RUPEE.		AT 5 PIS PER RUPEE.	
	Number of Assesseees.	Amount of Tax.	Number of Assesseees.	Amount of Tax.		Number of Assesseees.	Amount of Tax.	Number of Assesseees.	Amount of Tax.
PART I.—SALARIES, &c.		Rs.		Rs.	PART IV.—OTHER SOURCES		Rs.		Rs.
(a). Paid by Government—					(b) Manufacture, construction and manipulation (other than Companies)—				
Salaries	796	28,762	986	1,70,488	1. Builders	2	40	...	...
Pensions and annuities ...	197	6,455	121	11,128	2. Cotton spinning and weaving.	1	20	2	300
Total (a) ...	993	35,217	1,107	1,81,616	3. Flour Mills	3	82	7	2,376
(b). Paid by Local Authorities—					4. Metal works (foundries, workshops, &c.).	11	250	17	5,376
Salaries	133	3,160	65	4,889	5. Potteries	1	28	...	...
Total (b) ...	133	3,160	65	4,889	6. Rice Mills	8	234	9	2,458
(c). Paid by Companies, &c.—					7. Rope works ... ..	...	...	1	65
Salaries	691	14,810	344	37,837	8. Silk reeling and weaving	15	347	1	52
Pensions, &c.	6	132	...	...	9. Spirits	16	496	4	5,988
Total (c) ...	697	14,942	344	37,837	10. Sugar making and refining	57	1,439	14	1,155
Total, Part I ...	1,823	53,319	1,516	2,24,342	11. Tanneries and leather works	24	590	9	2,204
PART II.—COMPANIES.					12. Others	122	4,115	33	6,798
1. Banking	1	24	5	3,247	Total (b) ...	260	7,641	97	26,742
2. Building and Land ... ..	...	...	1	652	(c). Commerce and Trade—				
3. Cotton spinning and weaving	...	...	6	11,414	1. Agents and brokers ...	482	12,348	111	13,946
4. Cotton pressing, ginning and cleaning.	4	132	12	4,790	2. Bankers and money-lenders.	7,880	2,05,912	2,373	2,31,857
5. Flour Mills ... ..	...	...	4	5,747	3. Contractors	241	6,076	201	26,078
6. Insurance, Fire, Life, Marine	...	...	1	205	4. Merchants and dealers in—				
7. Printing and publishing ...	...	...	1	491	(i) Animals including stable-keepers.	139	3,096	17	1,106
8. Sugar making and refining	...	...	1	746	(ii) Apparel and drapery ...	134	3,512	50	3,954
9. Railway ... ..	...	...	1	23,366	(iii) Books and stationery ...	27	722	12	1,620
10. Others ... ..	...	...	10	23,086	(iv) Building materials ...	82	2,115	28	5,832
Total, Part II ...	5	156	42	79,738	(v) Food grains	2,110	53,092	435	42,908
PART III.—SECURITIES.					(vi) Other food stuffs, grocers and provisioners	893	22,380	141	17,591
Securities of the Govt. of India	...	19	...	17,499	(vii) Hides and skins	111	3,239	42	4,207
Total, Part III ...	...	19	...	17,499	(viii) Liquors (spirits, beer and wine).	14	377	7	647
PART IV.—OTHER SOURCES.					(ix) Metals (other than gold and silver).	92	2,391	37	3,463
(a) Professions—					(x) Opium	28	796	22	2,849
1. Education	12	147	8	403	(xi) Piece-goods (cotton, wool and silk).	722	19,776	347	47,881
2. Engineering and architecture	15	681	31	5,098	(xii) Precious stones and jewellery.	43	1,336	53	7,771
3. Law Barristers	28	756	39	5,164	(xiii) Salt	27	735	3	169
4. Law attorneys, pleaders and other practitioners.	262	7,520	248	28,742	(xiv) Other commodities ...	667	19,372	303	45,552
5. Medical	41	1,112	29	2,892	5. Printers and publishers, including newspaper offices	16	425	8	3,423
6. Others	31	732	15	861	Total (c) ...	13,708	3,57,670	4,158	4,60,652
Total (a) ...	386	11,248	364	43,160	(d). Property, owners of—				
					Houses	330	9,297	251	30,401
					Estates taxable under the Act.	34	993	9	864
					Total (d) ...	364	10,290	260	31,265
					(e). Others not classified above				
					Total (e) ...	313	8,488	99	15,612
					Total, Part IV ...	15,034	3,95,237	5,008	5,77,431
					GRAND TOTAL ...	16,862	4,48,831	6,566	8,99,010
					TOTAL OF THE YEAR 1906-07 ...	16,670	4,46,157	6,509	8,81,224
					TOTAL OF THE YEAR 1905-06 ...	15,858	4,27,032	6,029	8,08,495

RETURN No. X.

(Vide paragraphs 7, and 13 of the text).

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 1908.

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.		
Delhi ...	Delhi City and Cantonment ...	208,575	10	12,899	13,865	1,320	1,31,098	1,28,432	1,42,297	0 10 11	Delhi City and Cantonment ...	Delhi.
Ambala ...	Ambala Cantonment ...	50,438	2	29,435	29,435	121	7,528	7,183	36,618	0 11 7	Ambala Cantonment ...	Ambala.
	Do. City ...	28,200	3	776	776	81	4,655	4,655	5,431	0 3 1	Do. City ...	
Jullundur ...	Jullundur Cantonment ...	13,280	...	...	...	49	1,873	1,853	1,853	0 2 3	Jullundur Cantonment ...	Jullundur.
	Do. City ...	54,455	...	...	...	191	9,833	9,688	9,688	0 2 10	Do. City ...	
Lahore ...	Lahore Cantonment ...	16,080	...	...	...	39	1,857	1,424	1,424	0 1 5	Lahore Cantonment ...	Lahore.
	Do. City ...	166,884	8	7,082	6,412	731	58,240	56,398	62,805	0 5 5	Do. City ...	
Amritsar ...	Amritsar City and Cantonment ...	162,429	5	3,841	3,841	702	44,076	44,076	47,917	0 4 9	Amritsar City and Cantonment ...	Amritsar.
Sialkot ...	Sialkot Cantonment ...	12,582	...	...	...	38	3,850	3,850	3,850	0 4 11	Sialkot Cantonment ...	Sialkot.
	Do. City ...	44,789	...	...	...	225	15,079	15,003	15,003	0 5 4	Do. City ...	
Rawalpindi ...	Rawalpindi Cantonment ...	40,611	1	613	613	119	8,354	8,184	8,797	0 3 6	Rawalpindi Cantonment ...	Rawalpindi.
	Do. City ...	47,077	...	...	...	288	14,046	14,840	14,840	0 5 0	Do. City ...	
Multan ...	Multan Cantonment ...	12,767	...	...	...	66	2,666	2,491	2,491	0 3 1	Multan Cantonment ...	Multan.
	Do. City ...	74,827	12	792	717	283	17,672	16,355	17,072	0 3 8	Do. City ...	
	Total ...	952,794	41	55,448	55,659	4,233	3,21,727	3,14,427	3,70,086	0 6 2	Total.	
	Total of the year 1906-07 ...	952,794	29	47,583	47,637	4,259	3,24,708	3,14,713	3,62,350	0 6 1	Total of the year 1906-07.	
	Total of the year 1905-06 ...	951,404	43	26,654	26,586	3,948	2,95,586	2,85,546	3,12,132	0 5 3	Total of the year 1905-06.	

