

REPORT

E/6

ON THE

INCOME-TAX ADMINISTRATION

OF THE

PUNJAB

During the year 1908-1909.

11289

Published by Authority.

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1908-09.

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No. 372.

FINANCIAL COMMISSIONER'S OFFICE,

Dated LAHORE, the 14th July 1909.

FROM

H. S. WILLIAMSON, ESQUIRE,
Junior Secretary to the Financial Commissioner, Punjab

TO

THE HON'BLE MR. M. W. FENTON,
Chief Secretary to Government, Punjab.

SIR,

I am directed to forward the annual returns relating to the collection of Income-Tax for the year ending 31st March 1909. A triennial report was submitted last year, and the Financial Commissioner's remarks will be brief.

2. The total net collections were Rs. 14,05,098, compared with Rs. 13,58,582 in the previous year. In the return of collections by districts (No. IV) it will be seen that the amount for Lyallpur is only Rs. 29,718. The Commissioner notes that for the prosperous Chenab Colony this is a low figure, and the Deputy Commissioner reports that the assessment is being gradually raised. The Commissioner of Jullundur points out that the number of appeals shows that original assessments are not always made with sufficient care, an instance which seems to imply laxity in the past is quoted from Ferozepore, where the Extra Assistant Commissioner in charge of Income Tax "discovered a retired Munsif with a taxable income of $1\frac{1}{2}$ lakh, but this had to be transferred to the Multan district, as the principal place of business was decided to be there." Most district reports show that grain dealers, as could be expected, benefitted largely from the prevailing high prices. In this connection however the Commissioner of Multan remarks :—

"High grain prices will soon cease to afford valid ground for increased assessments under Part IV, as the old stocks bought by dealers at low prices are replaced by new ones purchased on the higher level of prices now prevailing."

As a special case, Income Tax (amounting to Rs. 9,141) for the current year was remitted in Fazilka, owing to the damage done by excessive rain in September 1908.

3. The Income Tax Manual is now in the press, and will shortly issue.

4. In paragraph 3 of the Government review of last year's report, the Financial Commissioner was asked to consider whether 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. A separate reference on the subject has already been addressed to Government. It will be seen that the Financial Commissioner agrees with the Commissioner of Jullundur that greater care is required in framing and checking original assessments; it is work which should be done under the immediate control of the Deputy Commissioner.

5. In the returns the Montgomery district is still shown with the districts of the Lahore Division, as it was not transferred to the Multan Division till 1st April 1909.

I have, etc.,

H. S. WILLIAMSON,
Junior Secretary to the Financial Commissioner, Punjab.

RETURN No. I.

STATEMENT SHOWING THE COLLECTIONS OF THE TAX UNDER ACT II OF 1886 FROM SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY GOVERNMENT IN THE YEAR 1908-09.

Class	INCOME.		PAID BY GOVERNMENT.						INCOME.		Class.
			Salaries.		Pensions and annuities.		Total.				
			Number of Assessces.	Amount of Tax.	Number of Assessces.	Amount of Tax.	Number of Assessces.	Amount of Tax.			
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.		
I	1,000 but less than	1,250	363	10,275	102	3,111	465	13,386	1,000 but less than	1,250	
II	1,250 "	1,500	140	4,211	41	1,551	181	5,762	1,250 "	1,500	
III	1,500 "	1,750	75	3,142	25	1,085	100	4,227	1,500 "	1,750	
IV	1,750 "	2,000	214	12,530	39	1,220	253	13,750	1,750 "	2,000	
	Total I to IV ...		792	30,158	207	6,967	999	37,125	Total I to IV.		
	Rs.	Rs.		Rs.		Rs.		Rs.	Rs.		
V	2,000 but less than	2,500	329	19,545	39	2,269	368	21,814	2,000 but less than	2,500	
VI	2,500 "	5,000	270	26,338	60	5,623	330	31,961	2,500 "	5,000	
VII	5,000 "	10,000	177	33,621	16	2,475	195	36,096	5,000 "	10,000	
VIII	10,000 "	20,000	156	46,877	2	285	158	47,162	10,000 "	20,000	
IX	20,000 "	30,000	39	22,404	...	...	39	22,404	20,000 "	30,000
X	30,000 "	40,000	9	6,214	...	...	9	6,214	30,000 "	40,000
XI	40,000 "	50,000	8	8,356	...	...	8	8,356	40,000 "	50,000
XII	50,000 "	1,00,000	1	2,946	...	...	1	2,946	50,000 "	1,00,000
XIII	1,00,000 and over.	...	...	...	...	...	...	...	1,00,000 and over	...
	Total V to XIII ...		989	1,66,301	119	10,652	1,108	1,76,953	Total V to XIII.		
	GRAND TOTAL ...		1,781	1,96,459	326	17,619	2,107	2,14,078	GRAND TOTAL.		
	Total of the year 1907-08 ...		1,806	1,99,843	318	17,583	2,124	2,17,426	Total of the year 1907-08.		

RETURN No. II.

STATEMENT SHOWING THE COLLECTIONS OF THE TAX UNDER ACT II OF 1886 FROM INTEREST ON SECURITIES IN THE YEAR 1908-09.

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.		
		2	4	5	6	7	8		
I to IV	At 4 pies in the Rupee	7,69,000	427	...	2	7,69,000	429	At 4 pies in the Rupee	I to IV.
V to XIII	At 5 pies in the Rupee	3,07,48,011	15,286	...	...	3,07,48,011	15,286	At 5 pies in the Rupee	V to XIII.
	Total ...	3,15,17,011	15,713	...	2	3,15,17,011	15,715	Total.	
	Total of the year 1907-08.	3,74,79,400	17,518	...	...	3,74,79,400	17,518	Total of the year 1907-08.	

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.		INTEREST ON SECURITIES.		
			Number of Assessces.	Amount of Tax.	Number of Assessces.	Amount of Tax.	Tax levied under		Number of Assessces.	Amount of Tax.	Number of Assessces.	Amount of Tax.	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	13		
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	1,000 but less than	1,250	465	13,386	81	1,478	158	2,956	147	2,678	3	79	2		
II	1,250 " "	1,500	181	5,762	29	789	69	1,844	53	1,419	...	...	...
III	1,500 " "	1,750	100	4,227	11	350	45	1,503	49	1,549	2	83	...		
IV	1,750 " "	2,000	253	13,750	23	710	42	1,504	45	1,677	...	...	*427
	Total I to IV	...	999	37,125	144	3,327	314	7,807	294	7,323	5	162	429		
V	2,000 but less than	2,500	368	21,814	30	1,146	65	3,807	34	1,863	2	108	...		
VI	2,500 " "	5,000	330	31,961	31	2,874	100	8,154	95	7,420	6	527	...		
VII	5,000 " "	10,000	195	36,096	11	1,875	43	6,335	33	4,848	6	855	...		
VIII	10,000 " "	20,000	158	47,162	...	...	8	2,525	12	2,499	5	2,105	...
IX	20,000 " "	30,000	39	22,404	...	...	...	...	2	600	6	4,001	...
X	30,000 " "	40,000	9	6,214	...	...	1	938	1	787	...	...	...
XI	40,000 " "	50,000	8	8,356	...	...	...	...	...	...	1	1,088	...
XII	50,000 " "	1,00,000	1	2,946	...	...	...	...	...	...	3	6,402	...
XIII	1,00,000 and more	...	...	...	...	...	...	...	...	...	4	68,068	*15,286
	Total V to XIII	...	1,108	1,76,953	72	5,895	217	21,759	177	18,017	33	83,154	15,286		
	GRAND TOTAL	...	2,107	2,14,078	216	9,222	531	29,566	471	25,340	38	83,816	15,715		
	Total of the year 1907-08	...	2,124	2,17,426	198	8,049	639	29,353	402	23,426	47	79,894	17,518		

* These figures cannot be allotted to any particular class or classes.

UNDER ACT II OF 1886 IN THE YEAR 1908-09.

OTHER SOURCES OF INCOME.		TOTAL COLLECTIONS IN RESPECT OF THE YEAR'S ASSESSMENT.												AMOUNT OF INCOME.		Class.
Number of Assessee.	Amount of Tax.	Number of assessee. Total of columns 8, 9, 11 and 14.	Amount of Tax. Total of columns 4, 6, 8, 10, 12, 13 and 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).					
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.			
7,961	1,58,998	8,815	1,79,577	843	...	32	2,588	883	1,83,923	2,173	1,81,750	1,000 but less than		1,250		
3,504	97,918	3,836	1,07,732	412	...	18	1,202	239	1,09,603	520	1,09,023	1,250 "		1,500		
2,378	83,194	2,585	90,906	398	...	25	939	121	92,389	445	91,944	1,500 "		1,750		
1,699	71,248	2,062	88,889 427	239	...	28	1,041	91	90,288 427	285	90,003 427	1,750 "		2,000		
15,542	4,11,358	17,298	4,67,531	1,892	...	103	5,770	1,334	4,76,630	3,483	4,73,147	Total I to IV.				
												Rs.	Rs.			
1,820	97,956	2,319	1,26,694	350	...	10	1,199	354	1,28,607	831	1,27,776	2,000 but less than		2,500		
2,514	2,10,913	3,076	2,61,849	413	...	8	2,918	744	2,65,932	2,006	2,63,926	2,500 "		5,000		
817	1,37,068	1,105	1,87,077	130	...	...	1,871	265	1,89,143	484	1,88,659	5,000 "		10,000
246	82,371	429	1,36,662	32	...	...	1,873	260	1,38,827	1,592	1,37,235	10,000 "		20,000
49	29,157	96	56,162	...	...	...	2,333	...	58,495	867	57,628	20,000 "		30,000
18	16,553	29	24,492	...	...	...	2,171	...	26,663	...	26,663	30,000 "		40,000
6	8,078	15	17,522	...	...	...	...	...	17,522	...	17,522	40,000 "		50,000
9	14,229	13	23,577	...	...	...	...	...	23,577	27	23,550	50,000 "		1,00,000
2	7,264	6	75,332 15,286	...	...	...	...	...	75,332 15,286	1,626	73,706 15,286	1,00,000 and more		...
5,481	6,03,589	7,088	9,24,653	925	...	18	12,165	1,623	9,39,384	7,433	9,31,951	Total V to XIII.				
21,023	10,14,947	24,386	13,92,184	2,817	...	131	17,935	2,957	14,16,014	10,916	14,05,098	GRAND TOTAL.				
20,022	9,72,768	23,452	13,48,434	2,696	...	120	17,423	1,404	13,70,077	11,495	13,58,582	Total of the year 1907-08.				

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.	Interest on Securities.	
					Tax levied under						
	Number of Assessors.	Amount of Tax.	Number of Assessors.	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.
Hissar	48	3,656	8	221	7	280	...	...	...	...	8
Rohtak	57	3,166	...	...	...	...	...	...	...	...	16
Gurgaon	50	3,156	4	224	...	...	...	...	...	...	...
Delhi	111	10,489	14	809	104	7,801	...	...	8	5,809	2,065
Karnal	55	3,653	7	193	...	...	2	122	...	...	6
Ambala	73	8,230	12	397	40	1,947	...	...	1	3,596	2,020
Simla	89	12,434	19	965	103	6,210	38	3,475	...	...	1,265
Kangra	48	3,341	3	94	...	...	14	366	...	...	...
Hoshiarpur	66	4,684	6	205	2	53	...	...	...	...	90
Jullundur	99	7,978	9	359	3	1,875	...	...	...	...	158
Ludhiana	43	3,803	8	231	3	173	...	...	...	...	207
Ferozepore	65	6,295	17	504	24	968	30	635	...	...	153
Montgomery	41	2,385	2	29	29	185	...	...	...	...	11
Lahore	391	64,320	24	1,465	89	4,247	289	14,074	8	56,516	6,754
Amritsar	49	7,585	16	936	40	1,813	52	2,504	4	2,474	163
Gurdaspur	69	5,651	5	284	9	407	19	2,276	2	3,029	8
Sialkot	85	5,747	5	318	28	1,050	...	...	...	...	1,093
Gujranwala	53	4,532	5	130	4	123	6	240	...	...	49
Gujrat	50	3,146	3	52	2	78	...	...	...	...	23
Shahpur	50	4,432	5	80	...	...	...	...	...	...	46
Jhelum	54	4,788	6	109	4	198	...	...	...	...	19
Rawalpindi	67	9,548	7	433	19	1,110	15	1,287	2	10,539	1,405
Attock	39	2,596	3	81	1	56	...	...	...	...	...
Mianwali	32	2,528	4	68	...	...	...	...	...	...	...
Lyalpur	57	4,664	6	260	12	615	...	...	2	312	3
Jhang	37	2,293	1	72	...	...	...	...	...	...	15
Multan	80	6,819	11	449	7	339	6	361	11	1,041	4
Muzaffargarh	28	1,921	4	163	...	...	...	...	...	...	16
D. G. Khan	37	3,326	2	90	1	38	...	...	...	...	118
Other Departments ...	84	6,912	...	...	...	...	...	...	...	...	...
Total ...	2,107	2,14,078	216	9,222	531	29,566	471	25,340	38	83,316	15,715

No. IV.

TAX UNDER ACT II OF 1886 IN THE YEAR 1908-09.

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 Assessees.	Amount of Tax.	Number of Assessees.	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.	
1,113	49,530	1,176	53,701	...	...	...	40	10	53,751	420	53,331	Hissar.
596	28,164	653	31,346	234	...	...	7,491	...	39,071	296	38,775	Rohtak.
627	23,690	681	27,070	...	...	...	...	153	27,223	48	27,175	Gurgaon.
1,741	1,35,990	1,978	1,62,969	38	...	104	1,014	...	1,64,125	1,753	1,62,372	Delhi.
1,228	51,291	1,292	55,265	100	...	...	418	88	55,871	222	55,649	Karnal.
856	38,935	982	55,125	210	...	...	162	...	55,497	1,930	53,567	Ambala.
378	33,585	627	57,934	109	...	...	198	...	58,241	41	58,200	Simla.
238	8,799	301	12,600	...	...	...	117	68	12,785	146	12,639	Kangra.
567	27,484	641	32,516	62	...	...	57	...	32,635	139	32,496	Hoshiarpur.
734	31,053	845	41,423	20	...	...	125	176	41,744	167	41,577	Jullundur.
833	33,771	887	38,185	49	...	...	60	90	38,384	37	38,347	Ludhiana.
949	50,132	1,085	58,687	...	...	...	161	1,621	60,469	1,258	59,211	Perozepore.
468	17,371	540	19,981	134	...	...	32	123	20,270	...	20,270	Montgomery.
1,250	80,053	2,051	2,27,429	20	...	...	2,722	161	2,30,332	218	2,30,114	Lahore.
1,108	60,795	1,269	76,270	125	...	...	...	...	76,395	27	76,368	Amritsar.
631	27,485	735	39,140	35	...	17	...	...	39,192	254	38,938	Gurdaspur.
1,035	49,821	1,153	57,829	...	...	...	81	161	58,071	361	57,710	Sialkot.
850	35,845	918	40,919	310	...	...	926	48	42,293	331	41,962	Gujranwala.
653	24,567	708	27,867	88	...	...	315	8	28,278	219	28,059	Gujrat.
657	25,819	712	30,377	147	...	...	474	15	31,013	2,077	28,936	Shahpur.
359	16,893	423	22,007	60	...	...	110	...	22,177	130	22,047	Jhelum.
611	33,573	721	57,895	519	...	...	179	8	58,601	119	58,482	Rawalpindi.
395	14,031	438	16,764	66	...	...	245	35	17,110	62	17,048	Attock.
358	11,251	394	13,847	5	...	...	20	164	14,036	246	13,790	Mianwali.
781	23,378	858	29,232	86	...	...	535	...	29,853	135	29,718	Lyallpur.
443	13,518	481	15,898	89	...	...	120	...	16,087	109	15,978	Jhang.
816	40,881	931	49,894	...	...	...	1,998	28	51,920	134	51,786	Multan.
405	15,461	437	17,561	...	...	...	50	...	17,611	17	17,594	Muzaffargarh.
345	11,989	385	15,541	331	...	...	285	...	16,157	4	16,153	D. G. Khan.
...	...	84	6,912	...	...	...	...	...	6,912	...	6,912	Other Departments
21,023	10,14,947	24,386	13,92,184	2,817	...	121	17,935	2,957	14,16,014	10,916	14,05,098	Total

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.	1,348	65,400	19	65,216	...	65,316	1,344	65,316	14	76	...	...	...	834
Chapter III B and Part II, Schedule II.	41	85,730	5	84,071	...	84,071	40	84,071	...	...	...	...	...	937
Chapter III C and Part III, Schedule II.	1	2	...	2	...	2	1	2	...	...	...	...	...	...
Chapter III D and Part IV, Schedule II.	23,864	12,09,746	9,626	10,74,439	1,064	10,69,873	21,730	10,60,732	730	3,979	...	...	121	23,393
Total ...	25,254	13,00,978	9,650	12,23,828	1,064	12,19,262	23,115	12,10,121	744	4,055	...	...	121	25,164

No. V.

UNCOLLECTED BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1908-09.

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.		
66,211	63,982	76	...	...	691	...	64,749	118	1,359	Return No. III can be reconciled with Return No. V thus-- Rs. Column 25 of Return No. III. 14,05,098	Chapter III A and Part I, Schedule II.
85,008	83,310	...	...	...	937	...	84,253	...	755	<i>Deduct—</i> 1. Accountant-General's figures in columns 4 and 13 of Return No. III 3,29,791	Chapter III B and Part II, Schedule II.
2	2	...	...	...	...	...	2	...	...	2. Refunds ordered but not paid 800	Chapter III C and Part III, Schedule II.
10,88,240	10,11,006	2,525	...	121	17,042	1,460	10,32,154	5,263	52,268	3. Sums recovered on account of other Provinces 51,252 Result 13,23,255	Chapter III D and Part IV, Schedule II.
										<i>Add—</i> 1. Refunds on account of previous years ... 6,418 2. Sums recovered in other Districts ... 50,968 3. Refunds to Government officials ... 517 Column 23 of Return No. V. 11,81,158	
12,39,461	11,58,306	2,601	...	121	18,670	1,460	11,81,158	5,381	54,382		Total.

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.	
	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	1,179	53,035	151	50,147	4	50,147	1,128	50,147	...	...	...	...
Rohtak	857	47,556	318	44,349	5	44,334	792	44,334	22	420	...	...
Gurgáon	756	32,722	347	26,473	48	26,473	688	26,473	...	...	...	...
Delhi	1,969	1,74,137	688	1,51,861	107	1,51,844	1,852	1,51,844	40	98	...	...
Karnál	1,268	54,773	294	51,822	52	51,638	1,241	51,638	18	115	...	...
Ambála	916	96,414	279	92,624	33	92,473	876	92,473	12	211	...	...
Simla	602	54,977	107	52,039	16	51,881	572	51,881	24	115	...	...
Kángra	279	9,864	83	9,313	2	9,313	253	9,313	...	...	...	...
Hoshiárpur	648	31,182	347	27,813	47	27,648	575	27,648	12	65	...	...
Jullundur	910	42,130	522	34,461	91	33,536	752	33,536	3	20	...	...
Ludhiána	878	37,083	262	34,966	27	34,867	875	34,867	25	78	...	...
Ferozepore	1,201	69,012	321	61,472	26	61,420	1,022	52,279	...	...	...	...
Montgomery	535	19,198	186	17,969	20	17,879	498	17,879	41	148	...	...
Lahore	1,855	1,15,098	293	1,10,559	25	1,10,559	1,792	1,10,559	6	25	...	...
Amritsar	1,254	71,424	219	68,855	22	68,795	1,229	68,795	39	126	...	...
Gurdáspur	750	38,650	372	33,643	27	33,450	664	33,450	9	60	...	...
Siálkot	1,141	55,785	476	51,663	82	51,439	1,081	51,439	...	...	...	...
Gujránwála	987	45,343	493	39,297	51	39,200	914	39,200	36	375	...	...
Gujrát	855	35,771	530	28,226	3	28,226	763	28,226	3	25	...	...
Shahpur	854	39,505	568	26,241	94	25,396	654	25,396	21	214	...	...
Jhelum	303	18,066	191	17,101	7	17,081	369	17,081	22	63	...	...
Ráwalpindi	775	53,612	315	40,410	17	40,380	701	40,380	217	642	...	...
Attock	556	19,284	406	15,888	6	15,829	451	15,829	56	755	...	...
Miánwáli	393	12,071	119	11,507	24	11,319	362	11,319	1	5	...	...
Lyalpur	916	27,778	414	24,780	21	24,727	818	24,727	71	91	...	...
Jhaug	540	17,653	358	13,798	78	13,537	451	13,537	3	69	...	...
Multán	1,043	51,782	414	48,346	42	48,153	942	48,153	...	...	...	...
Muzaffargarh	453	18,855	184	15,991	54	15,624	409	15,624	...	...	...	...
Dera Gházi Khan	491	18,698	373	13,209	33	13,094	389	13,094	63	335	...	...
Total	25,254	13,60,878	9,050	12,23,828	1,064	12,19,262	23,115	12,10,121	744	4,055	...	...

No. VI.

AND UNCOLLECTED BALANCES OF AMOUNTS UNDER ACT II OF 1853 IN THE YEAR 1908-09.

Cost and Miscellaneous.	Arrears of previous years.	Total of columns 9, 11, 13, 14 and 15.	Collection.									Remitted as irrecoverable.	Balance (column 16 plus column 22 minus the total of columns 23 and 24).	DISTRICTS.
			Tax.	Penalties.	Fines.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.					
Amount.	Amount.		17	18	19	20	21	22	23	24	25	26		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
...	150	50,297	49,926	...	...	...	40	10	49,976	110	221	Hissár.
...	9,926	54,680	28,084	43	...	...	7,406	...	35,593	2,286	16,801	Rothak.
...	...	26,473	23,914	...	...	...	...	153	24,067	...	2,559	Gurgáon.
104	1,553	1,53,599	1,50,415	36	...	104	1,014	...	1,51,571	539	1,489	Delhi.		
...	516	52,269	51,508	100	...	...	418	88	52,114	98	145	Karnál.
...	436	93,120	92,383	211	...	...	174	...	92,768	262	90	Ambála.
...	206	52,202	44,762	109	...	...	198	...	45,069	28	7,105	Simla.
...	117	9,430	9,254	...	...	...	117	1	9,377	...	54	Kángra.
...	261	27,974	27,624	62	...	...	57	...	27,743	197	34	Hoshiárpur.
...	165	33,721	33,287	20	...	...	125	9	33,441	40	249	Jullundur.
...	60	35,005	34,210	49	...	...	60	53	34,372	...	686	Ludhiána.
...	161	52,440	52,239	...	...	...	161	402	52,802	...	40	Ferozepore.
...	32	18,059	17,565	134	...	...	22	133	17,854	...	328	Montgomery.*
...	3,462	1,14,047	1,08,036	20	...	...	2,808	161	1,11,025	443	2,740	Lahore.
...	135	69,056	68,522	125	...	...	...	...	68,647	135	274	Amritsar.
17	10	33,537	33,218	25	...	17	10	...	33,270	...	267	Gurdáspur.		
...	96	51,535	50,989	...	...	...	81	33	51,103	15	450	Siákot.
...	986	40,561	36,138	310	...	...	926	48	37,422	20	3,187	Gujránwála.
...	764	29,015	24,614	25	...	...	503	8	25,150	112	3,781	Gujrát.
...	1,269	26,879	24,070	197	...	...	502	15	24,784	421	1,689	Shahpur.
...	110	17,254	17,033	80	...	...	110	...	17,202	...	51	Jhelum.
...	735	50,757	46,554	519	...	...	408	8	47,487	330	2,948	Ráwalpindi.
...	342	18,926	14,168	66	...	...	245	35	14,514	47	2,400	Attock.
...	20	11,314	11,319	5	...	...	20	134	11,508	...	...	Miánwáli.
...	675	25,493	24,444	83	...	...	558	141	25,226	97	311	Lyalpur.
...	271	13,877	13,384	69	...	...	271	...	13,724	...	153	Jhang.
...	2,206	50,359	42,920	...	...	...	2,033	8	44,961	173	5,233	Multán.
...	50	15,674	15,624	...	...	...	50	...	15,674	...	...	Muzaffargarh.
...	449	13,878	12,097	331	...	...	285	...	12,715	28	1,137	Dera Gházi K̄hi
121	25,164	12,39,461	11,58,306	2,601	...	121	18,670	1,460	11,81,158	5,381	54,382	Total.		

x

RETURN No. VII.

STATEMENT OF EXPENDITURE INCURRED IN THE ASSESSMENT AND COLLECTION OF THE
TAX UNDER ACT II OF 1886 IN THE YEAR 1908-09.

District.	Establish- ment.	Travelling allowance.	Contingen- cies.	Allowance made to employers under Sec- tion 9 (2) of the Act.	Total.	REMARKS.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Hissár	325	...	...	...	325	
Rohtak	313	...	...	...	313	
Gurgáon	321	2	20	...	343	
Delhi	972	...	54	...	1,026	
Karnál	330	...	...	...	330	
Ambala	667	31	...	...	698	
Simla	483	...	15	...	498	
Kángra	330	...	4	...	334	
Hoshiárpur	300	...	...	19	319	
Jullundur	359	...	...	...	359	
Ludhiána	327	10	12	...	349	
Ferozepore	358	1	...	13	372	
Montgomery	319	...	13	...	332	
Lahore	953	...	...	...	953	
Amritsar	624	...	9	118	751	
Gurdáspur	325	...	...	119	444	
Siálkot	300	...	10	...	310	
Gujránwála	326	...	...	...	326'	
Gujrát	411	...	...	...	411	
Shabpur	328	...	...	...	328	
Jhelum	415	...	...	...	415	
Ráwalpindi	455	...	...	...	455	
Attock	362	...	...	...	362	
Miánwáli	127	...	...	...	127	
Lyallpur	259	8	...	...	267	
Jhang	254	...	...	...	254	
Multán	269	...	...	19	288	
Muzaffargarh	247	...	5	...	252	
Dera Gházi Khan	128	...	...	...	128	
Total	11,187	52	142	288	11,669	
Total of the year 1907-08	10,568	107	116	253	11,044	

RETURN No. VIII.

CLASSIFIED STATEMENT OF ASSESSEES IN THE YEAR 1908-09.

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 Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.		Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.	
PART I.—SALARIES, &c.					PART IV.—OTHER SOURCES.					
		Rs.		Rs.		Rs.		Rs.		
(a) PAID BY GOVERNMENT.	Salaries	792	30,158	989	1,66,301	6. Saw and Timber Mills ...	1	20	2	117
	Pensions and annuities	207	6,967	119	10,652	7. Silk reeling and weaving	12	287
	Total (a)	999	37,125	1,108	1,76,953	8. Spirits	24	641	6	1,123
(b) PAID BY LOCAL AUTHORITIES.	Salaries	143	3,302	72	5,895	9. Sugar making and refining	50	1,199	11	838
	Pensions and annuities	1	25	10. Tanneries and leather works	29	706	12	2,451
	Total (b)	144	3,327	72	5,895	11. Others	117	3,887	42	4,308
(c) PAID BY COMPANIES, &c.	Salaries	604	15,040	394	39,776	Total (b)	270	7,705	127	24,477
	Pensions, &c.	4	90	(c). Commerce and Trade—				
	Total (c)	608	15,130	394	39,776	1. Agents and brokers ...	256	6,603	144	16,162
Total, Part I		1,751	55,582	1,574	2,22,624	2. Bankers and money-lenders	8,402	2,20,408	2,515	2,35,799
PART II.—COMPANIES.					PART IV.—OTHER SOURCES.					
1. Banking	3	101	5	5,149	3. Contractors	265	6,811	209	31,140	
2. Cotton spinning and weaving	...	...	6	7,802	4. Merchants and dealers in—				
3. Cotton pressing, ginning and cleaning	2	61	7	2,939	(i) Animals, including stable-keepers	52	1,886	5	338	
4. Flour Mills ... ..	...	...	3	1,769	(ii) Apparel and drapery ...	240	6,176	80	10,063
5. Insurance, Fire, Life, Marine	...	...	1	207	(iii) Books and stationery ...	30	821	13	1,458
6. Printing and publishing ...	...	...	1	673	(iv). Building materials ...	96	2,347	26	6,122
7. Sugar making and refining	...	...	1	723	(v) Food grains	2,054	52,735	596	57,327
8. Railway ... ..	...	...	1	48,201	(vi) Other food stuffs, grocers and provisioners	694	17,790	154	17,224
9. Others ... ..	...	...	8	15,698	(vii) Hides and skins ...	114	3,122	41	4,108
Total, Part II	5	162	33	83,154	(viii) Liquors (spirits, beer and wine)	18	436	5	494	
PART III.—SECURITIES.					PART IV.—OTHER SOURCES.					
Securities of the Government of India	...	427	...	15,286	(ix) Metals (other than gold and silver)	129	3,347	41	3,790	
Securities of Local Authorities or Companies	...	2	...	...	(x) Opium	36	1,083	16	1,519
Total, Part III	...	429	...	15,286	(xi) Piece-goods (cotton, wool and silk)	795	21,845	356	44,657	
PART IV.—OTHER SOURCES.					PART IV.—OTHER SOURCES.					
(a) Professions—					(xii) Precious stones and jewellery	51	1,579	40	5,075	
1. Education	4	88	2	323	(xiii) Salt	22	685	4	221	
2. Engineering and architecture.	2	70	1	158	(xiv) Other commodities ...	898	25,202	374	49,219	
3. Law—Barristers	41	1,203	74	10,944	5. Printers and publishers, including newspaper offices	12	370	10	3,001	
4. Law—Attorneys, pleaders and other practitioners	292	8,056	232	28,055	Total (c)	14,164	3,72,526	4,629	4,87,717	
5. Medical	46	1,160	36	4,916	(d). Property. Owners of—					
6. Others	43	1,029	35	3,911	Houses	327	9,183	231	29,485	
Total (a)	428	11,606	380	48,305	Estates taxable under the Act	35	990	12	1,637	
(b) Manufacture, construction and manipulation (other than Companies)—					Total (d)	362	10,173	243	31,152	
1. Builders	2	40	7	1,470	(e). Others not classified above	318	9,345	102	11,938	
2. Cotton spinning and weaving	1	26	...	...	Total (e)	318	9,345	102	11,938
3. Flour Mills	15	427	16	4,031	Total, Part IV	15,542	4,11,356	5,481	6,03,589	
4. Metal works (foundries, workshops, &c.)	12	263	22	7,232	GRAND TOTAL	17,298	4,67,631	7,088	9,24,653	
5. Rice Mills	7	207	9	2,907	TOTAL OF PREVIOUS YEAR	16,862	4,48,831	6,566	8,99,010	

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 1909.

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 9.	Name of City.	DISTRICT.
			FINAL DEMAND.		Collections.	FINAL DEMAND.		Collections.				
			Number of Assessors.	Amount of Tax.		Number of Assessors.	Amount of Tax.					
1	2	3	4	5	6	7	8	9	10	11	12	13
				Rs.	Rs.		Rs.	Rs.	Rs.	Rs. a. p.		
Delhi ...	Delhi City and Cantonment ...	208,575	8	6,189	5,809	1,162	1,17,864	1,16,235	1,22,044	9 4	Delhi City and Cantonment ...	Delhi.
Ambála ...	Ambála Cantonment ...	50,438	1	48,200	48,200	98	6,050	6,050	54,250	1 1 3	Ambála Cantonment ...	Ambála.
	Do. City ...	28,200	...	...	...	85	4,981	4,961	4,961	2 11	Do. City ...	
Jullundur ...	Jullundur Cantonment ...	13,280	...	...	...	46	1,956	1,956	1,956	2 4	Jullundur Cantonment ...	Jullundur.
	Do. City ...	54,455	...	...	...	295	13,951	13,889	13,889	4 1	Do. City ...	
Lahore ...	Lahore Cantonment ...	16,080	...	...	...	37	1,922	1,902	1,902	1 10	Lahore Cantonment ...	Lahore.
	Do. City ...	188,884	7	8,316	8,316	741	61,234	59,692	68,008	5 10	Do. City ...	
Amritsar ...	Amritsar City and Cantonment ...	162,429	4	2,474	2,474	711	43,849	43,849	46,323	4 7	Amritsar City and Cantonment ...	Amritsar.
Siálkot ...	Siálkot Cantonment ...	12,582	...	...	...	34	2,476	2,424	2,424	3 1	Siálkot Cantonment ...	Siálkot.
	Do. City ...	44,789	...	...	...	213	13,883	13,796	13,796	4 11	Do. City ...	
Ráwalpindi ...	Ráwalpindi Cantonment ...	40,611	1	390	390	122	11,720	9,256	9,646	3 10	Ráwalpindi Cantonment ...	Ráwalpindi.
	Do. City ...	47,077	...	...	...	214	12,718	12,593	12,593	4 3	Do. City ...	
Multan ...	Multan Cantonment ...	12,767	...	...	...	65	2,619	2,599	2,599	3 3	Multan Cantonment ...	Multan.
	Do. City ...	74,627	9	818	818	309	23,520	19,382	20,200	4 4	Do. City ...	
	Total ...	952,794	30	68,387	66,007	4,132	3,18,743	3,08,584	3,74,591	6 3	Total.	
	Total of the year 1907-08 ...	952,794	41	55,448	55,659	4,233	3,21,727	3,14,427	3,70,086	6 2	Total of the year 1907-08.	

ANALYSIS OF RULINGS AND ORDERS PASSED UNDER THE INCOME-TAX ACT, II
OF 1886, BY THE GOVERNMENT OF INDIA, THE PUNJAB GOVERNMENT AND
THE FINANCIAL COMMISSIONER, PUNJAB, IN 1908-09.

Section and subject.	Substance of ruling or order.	Reference.
Payment of income-tax on earnings of emigrants in Australia or elsewhere when remitted to or brought back to British India. Section 3 (5).	Held, that such earnings should be considered to be capital transferred and should not be assessed to income-tax.	Financial Commissioner's letter No. 4945, dated 10th September 1908.

