

REPORT

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ON THE

INCOME TAX ADMINISTRATION

OF THE

PUNJAB

FOR THE

11290

Triennium ending 31st March 1911.

1908-09 to 1910-11

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



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PUNJAB INCOME TAX ADMINISTRATION
REPORT FOR THE TRIENNIUM
ENDING 31ST MARCH 1911.

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REPORT

ON THE

INCOME TAX ADMINISTRATION

OF THE

PUNJAB

FOR THE

Triennium ending 31st March 1911.



Lahore:

PRINTED AT THE PUNJAB GOVERNMENT PRESS,
1911.

READ—

Report on the Income Tax Administration, Punjab, for the three years 1908-09 to 1910-11, received with the letter from the Senior Secretary to the Financial Commissioners, Punjab, No. 531, dated 14th August 1911.

REMARKS.—The Administration of income tax in the Punjab becomes yearly of greater importance. In view of the present industrial and commercial activity and of the undoubted increase in wealth due to other than agricultural pursuits which has taken place in recent years, receipts from income tax might reasonably be expected to constitute one of the more important growing resources of the Province.

2. From this point of view the statistics of the past three years can only be regarded as disappointing. It is particularly significant that it was not until the last year of the triennium that receipts from income tax reached the amount realised in 1902-03, in which year incomes of under Rs. 1,000 were still liable to taxation. The exemption in 1903 of incomes of less than that amount resulted in a considerable falling off in collections, and it has taken eight years to restore the revenue to its former proportions. The rate of growth has throughout been slow, and there are no signs of its having been accelerated during the triennium under report. Gross collections have risen from Rs. 13,47,000 in 1907-08 to Rs. 14,66,000 in 1910-11, an increase of somewhat less than 8 per cent. In the preceding triennium the revenue increased in approximately the same proportion. Of the items making up the total the tax derived from salaries increases slowly but on the whole steadily. Profits of companies have yielded considerably more than in 1905-05, but the falling off in receipts during the last two years of the triennium is unsatisfactory. Perhaps the most encouraging feature of the period is the very considerable increase in receipts from income tax on "Other sources of income." These constitute by far the greatest proportion of the total receipts from income tax, and in the six years 1905-11 the realisations on this account have increased by 20 per cent.

3. The increase in revenue does not, however, appear to be commensurate with the growth of prosperity in the Province. This is no doubt partly accounted for by the fact mentioned by the Financial Commissioners, that the tax on what are perhaps the largest incomes earned in the Punjab is paid in other Provinces. The Lieutenant-Governor would be glad if the Financial Commissioners would make special enquiries into this matter. It appears equitable that exporting firms should pay income tax in the Province from which they derive the greater part of their profits, and if a good case could be made out for action under section 47 (1) of the Income Tax Act, His Honour would be prepared to move the Governor-General in Council to declare that the principal places of business of the firms in question shall be deemed to be in the Punjab for the purposes of the Income Tax Act.

4. Apart from the above matter the Lieutenant-Governor agrees that there are grounds for ascribing the unsatisfactory results in part to defective method of assessment. So far as this is the case, it should not be difficult to find a remedy, and His Honour will be prepared to consider proposals for the carrying out of special assessments in cases where there are reasonable grounds for believing that the loss of income to Government is serious. Special inquiries might be made in the first instance in the towns of Lahore, Multan and Lyallpur. His Honour, however, considers that District officers can effect much by insisting on more vigorous and thorough investigation on the part of the ordinary assessing agency.

5. The increase in the number of objections and remissions is further evidence of unsatisfactory methods of assessment. It is no doubt true that many assesseees lodge objections as a matter of course, irrespective of whether they are liable or not to the tax imposed ; but in many cases the original assessment has to be reduced, and while the difficulties with which the assessing officer has to contend are admittedly great, the Lieutenant-Governor considers that it should not be impossible to reduce the number of cases in which the original assessment is excessive.

6. In other respects also the work of the Income Tax Department appears to be far from efficient. Delays occur in the framing of assessment and in the disposal of objections, which result in the first place in unnecessary inconvenience to assesseees and are also responsible for the heavy accumulations of arrears which have been brought to notice in the report. His Honour regrets to observe that little or no improvement has been effected in these matters in the past three years, and he desires to draw attention to the paramount necessity, of arranging for the speedy transaction of business by officers employed on income tax work. Where delay on the part of assesseees is responsible for the accumulation of arrears, more frequent use should be made of the provisions of the Income Tax Act relating to the infliction of penalties.

7. The Lieutenant-Governor desires to thank the Financial Commissioners for a careful and interesting report:

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

By order of H. H. the Lieut.-Governor of the Punjab,
 R. A. MANT,
Financial Secretary to Government, Punjab.

No. 531.

FINANCIAL COMMISSIONERS' OFFICE,

Dated Lahore, 14th August 1911.

Z
FROM

A. M. STOW, ESQUIRE,

*Senior Secretary to the Financial Commissioners,
Punjab,*

To

THE HON'BLE MR. M. W. FENTON, C.S.I.,

*Chief Secretary to Government,
Punjab.*

H. J. Maynard, Esquire.

SIR,

I am directed to submit the triennial report dealing with Income Tax Administration in the Punjab during the years 1908-09 to 1910-11 inclusive.

I have, &c.,

A. M. STOW,

*Senior Secretary to the Financial Commissioners,
Punjab.*

AMERICAN COMMISSION ON
THE ECONOMIC DEVELOPMENT OF
INDIA

A. M. STOV, Treasurer

Indian Commission for the Economic Development
of India

The Honorable Mr. W. W. BAKER, C.S.I.

Chief Secretary to Government
Bombay

A. M. Stov, Treasurer

1910

I am directed to inform you that the enclosed report dealing with Income Tax
and other matters in the Punjab during the years 1908-09 to 1910-11 inclusive.

I have, etc.

A. M. STOV

Indian Commission for the Economic Development
of India

(Limit of pages of the text, between 15 and 20 pages).

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REPORT

ON THE

INCOME TAX ADMINISTRATION, PUNJAB,

FOR THE

TRIENNIUM ENDING 31ST MARCH 1911.

1. This report deals with the working of the Income Tax Act during the period commencing the 1st of April 1908 and ending the 31st of March 1911.

General conditions during the years under report.

These three years were characterised by good harvests, high prices for cotton, brisk export business and an improvement in the piece-goods trade. It must not be forgotten that Income Tax is assessed on the profits of Companies during the year preceding that in which the tax is levied, and that the profits of the preceding year generally form the basis for the assessment of "other sources of income," that is to say, the volume of commerce and trade throughout the Province. The conditions of the year 1907-08, which were less propitious than those of the period 1908—1911, must therefore be taken into account. Against this record of general prosperity must be placed the ravages of plague and losses on grain transactions, dealers having stocked for a rise and being disappointed by good harvests and a consequent fall in prices. But on the whole circumstances were so favourable as to justify an expectation of good returns from the only direct tax on incomes not immediately derived from land.

2. It must be confessed, however, that the general results are disappointing.

Total collections.

The total number of assessees in 1902-03 was 48,925, from whom was collected rather over 14½ lakhs. In 1907-08, incomes under Rs. 1,000 per annum having been exempted, 23,428 assessees paid rather under 13½ lakhs, while in 1910-11 the number of assessees had risen to 26,055 and realizations to Rs. 14,66,760. That is to say, the yield from the Tax, though rising steadily every year, had only increased by 8 per cent. during the three years under review, the average incidence on each assessee in 1910-11 being Rs. 56 as against Rs 57 in 1907-08. Collections of land revenue increased from some 165¾ lakhs in 1907-08 to 207¾ lakhs in 1909-10 or by over 25 per cent. Excise receipts realised nearly 36 per cent. more in 1910-11 than they did in 1907-08.

As compared with the receipts from Land Revenue and Excise the increase in Income Tax collections must be considered extremely small, and not to bear due proportion to the increase in the general wealth and prosperity throughout the Province, that has been a marked feature of the last twenty years. On the other hand, there has been a general rise in the wages of labour, which must seriously have interfered with the profits derived from commerce and trade.

3. The realisations of 1910-11—some 14½ lakhs—were derived from the following sources:—

Details of collections.

			Rs.
(i) Salaries paid by Government	...	...	2½ lakhs.
(ii) Salaries paid by local authorities	...	...	1½ "
(iii) Salaries paid by companies, public bodies and private employers.	...	...	2 "
(iv) Profits of companies	...	...	¾ "
(v) Interest on securities	...	...	1 "
(vi) Other sources	...	...	10½ "

4. During 1905-08 the tax on salaries paid by Government rose steadily from under to well over 2 lakhs. From 1908-10 it fell below the figure for 1907-08, and has only now regained the level of 1908.

(a) Salaries.

The tax on salaries paid by local bodies has increased by 25 per cent. since 1907-08.

In 1907-08 the tax levied on salaries paid by companies and private employers was Rs. 52,779; it is now Rs. 62,005, an increase of 17 per cent., which may be taken as evidence of industrial and commercial expansion. Revenue under this head is liable to fluctuation, as in many years it is more profitable for cotton-ginning companies, which form the bulk of the industrial concerns doing business in the Province, to combine and by working only a few of their mills, to effect a reduction in establishment. It is satisfactory to note that the tax collected on these salaries under arrangements made with proprietors and employers in accordance with section 9 (2) of the Act is practically responsible for the whole increase realised under this head.

The number of companies whose profits were assessed in 1910-11 was 71, which is a great advance on any previous year. Their income tax, however,

(b) Profits of companies.

was lower than in any year since 1906-07. It would appear that quantity rather than quality has resulted from the activities of the Punjab company promoter. Nearly half the tax paid under this head is contributed by the two Railway Companies of the Province (Southern Punjab and Sutlej Valley). Thirteen Banking Companies pay some Rs. 13,000, only slightly less than the 31 Cotton-spinning and Weaving mills. There appear to be grounds for thinking that Collectors should be more careful in framing their assessments on profits under this head.

The tax on interest derived from securities (which are entirely securities of the Government of India) shows an irregular but substantial decline since 1905-06.

(c) Interest on securities.

The tax on salaries paid by Government and by most companies and private employers is automatically collected. The salaries of employes not collected under section 9 (2) of the Act and the profits returned by companies may necessitate a few enquiries, but generally speaking the tax under the foregoing heads presents but little difficulty in assessment or collection.

(d) Other sources of income.

The test of working lies in the taxation of "other sources of income" including professions, manufactures, commerce and trade and house property. The total collections under these heads in 1910-11 amount to 10 $\frac{3}{4}$ lakhs, of which "Commerce and Trade" provide 9 lakhs and "Professions" nearly three-quarters of a lakh. Of the 9 lakhs for "Commerce and Trade" 4 $\frac{3}{4}$ lakhs is accounted for by bankers and money-lenders, 1 $\frac{1}{4}$ lakhs by grain dealers and $\frac{3}{4}$ lakh by the piece-goods trade. Nearly 5-6ths of the tax on "Professions" is paid by the legal profession. The tax on professions and house property can be assessed with fair accuracy on returns supplied by the assessee themselves. But the returns furnished by "Commerce and Trade" are notoriously and traditionally nebulous. The task of assessing such incomes may be compared to the problem which would confront the officers of the inland revenue in England if they were required to assess a number of traders, ranging in status from an ice-cream vendor to a provincial banker, and keeping their accounts in Norman French written in Black letter on easily detachable slips of parchment.

It is not surprising that the assessment should prove unsatisfactory both to Government and the assessee. Still it must be confessed that the efforts in the direction of a fair assessment are more strenuous and more successful in some districts than in others.

The Deputy Commissioner of Delhi has an interesting comparison between the assessments of the Delhi district and those of the rest of the Province since 1892.

He gives the following statement :—

Year.	DELHI DISTRICT.		PUNJAB EXCLUDING DELHI.		REMARKS.
	Assessees.	Tax.	Assessees.	Tax.	
		Rs.		Rs.	
1892-93	2,353	72,165	38,613	8,67,427	Final demands.
1897-98	2,017	81,836	40,473	9,76,077	Ditto.
1902-03	2,071	1,25,543	40,302	9,91,326	Collections.
		(Lowest limit	raised from Rs. 500 to Rs. 1,000.)		
1907-08	1,669	1,46,001	18,873	8,26,783	Collections.
1908-09	1,741	1,35,996	19,232	8,78,951	Do.
1909-10	1,698	1,25,830	19,977	8,97,681	Do.
1910-11	1,710	1,27,698	20,742	9,46,490	Do.

From these figures it appears that while the revenue under this head in Delhi for the year 1910-11 was higher than it was in 1892-93, and higher than the revenue of 1897-98, in the rest of the province the revenue for 1910-11 was only Rs. 79,000 higher than that of 1892-93, and was actually about Rs. 30,000 lower than that of 1897-98.

The Deputy Commissioner adds :—

"It is surely almost inconceivable that, if these figures express correctly the increase in the wealth and prosperity of Delhi, those for the rest of the province which show it to have been practically standing still or even retrogressing, can be even approximately near the mark. As a matter of fact we know that there has been an enormous advance in material wealth in the Punjab during the two past decades. But while the income tax now paid under part IV in Delhi is as large or even larger than the payment before incomes between Rs. 500 and Rs. 1,000 were exempted, the rest of the province has still more than $\frac{1}{4}$ lakh to make up to reach the revenue formerly obtained. These figures appear to give food for serious thought regarding the methods and results of income tax assessments."

Against this pessimistic view it may be urged that the rest of the province was proportionately far harder hit than the Delhi district by the abolition of the tax on incomes below Rs. 1,000, and that while the tax collected from the rest of the province has increased $14\frac{1}{2}$ per cent. since 1907-08, the tax in the Delhi district has decreased by $12\frac{1}{2}$ per cent. But the chief reason for the results brought out by Mr. Barron is no less obvious than the loss to the revenues of the province. The large exporting firms doing business in Lyallpur, Amritsar, Lahore, Ferozepore, Multan, Hissar and other districts do not pay their income tax in the Punjab, where a large proportion of their profits accrue, but in Bombay, Karachi, Shikarpur and other commercial centres where they declare their principal place of business or residence to be. The amount of assessable income thus annually lost to the Punjab may be gathered

from the statement in the Lyallpur report that "incomes aggregating Rs. 1,41,548 (excluding profits from ginning and pressing factories) were transferred from the Toba Tek Singh tahsil alone last year." But leaving this important consideration out of account, return No. IV reveals great disparity in collections under the head of other sources of income which can only point to defects in the method of assessment. Thus the Lyallpur assessment under this head, though it has certainly increased by 83 per cent. in the last 4 years, only amounts to some Rs. 30,000 or the same as Shahpur, against Rs. 51,000 in Hissar, Rs. 46,000 in Rohtak and Rs. 54,000 in Karnal districts which are not associated with any traditions of abundant wealth. Compared with these districts, Multan with Rs. 52,000 would appear to be considerably under assessed.

An examination of this return suggests that District Officers might in some cases have applied with advantage for the services of special officers to revise their assessments. Leaving aside Mr. Parker's report on the income tax assessments of the province prepared in 1886, special assessments of this kind have been made in Lahore and Delhi in 1899-1900, in Batala, Amritsar, Rawalpindi, Ludhiana and Jullundur in 1903 and in Ferozepore and Sialkot in 1904. Returns for these districts still exhibit the good results of the work done by the special assessing officers. Such enquiries ensure that the assessment is based on reasonable grounds and in consequence the number of objections is appreciably diminished. But as seven years have elapsed since any enquiries of this kind were undertaken the Financial Commissioner thinks that specially selected officers should be appointed for the purpose of revising the assessments of the larger towns and that special enquiries should be made in Multan and Lyallpur.

The assessment of trade in the colony towns has already engaged the attention of Government, and last year the Financial Commissioner issued a circular drawing attention to the necessity for careful enquiries as to the principal place of business declared by firms and companies. Deputy Commissioners were also enjoined to devote special care to supplying information as to taxable income accruing in their districts and receivable by a person resident in another district, to the Deputy Commissioner of that district. But apart from these incomes, there must be, the Financial Commissioner thinks, a large number of traders and middlemen in Lyallpur who either escape income tax altogether or are insufficiently assessed.

Even if no special officers are appointed the Financial Commissioner is of opinion that much can be done if District Officers select the most suitable of their Extra Assistant Commissioners for the work of assessment, relieving them to a certain extent of their ordinary duties for, say, four months in the year. Many sources of information such as octroi and railway returns and the records of civil courts might with advantage be more systematically utilized. No instructions of general application regarding methods of assessment appear to have been issued since 1889, and the Financial Commissioner thinks that it will be useful if District Officers are supplied with some further instructions compiled from the reports of officers deputed for special assessments and from other sources existing in his office.

5. The Government of India last year drew attention to the fact that a practice had grown up of exempting from liability to the tax the income of institutions which do not really come within the definition of institutions existing solely for educational purposes, but are only incidentally or by analogy educational. The Financial Commissioner furnished Government with a list of such institutions in the Punjab. Government while recognising that the practice was irregular and unauthorised decided not to revoke the orders hitherto passed. It has, however, been decided not to grant any further exemptions of this kind without the previous sanction of the Financial Commissioner, and instructions for the careful observance of this order have been issued by the Financial Commissioner.

6. The proportions of the tax paid by the different classes of assesseees show but little variation from year to year. The largest proportion is paid by assesseees whose income ranges from Rs. 2,500 to Rs. 5,000, their contribution being from 18 to 19 per cent. Incomes from Rs. 5,000 to Rs. 10,000 come next with about 13½ per cent., followed by the lowest class,—incomes of Rs. 1,000 or less—about 13 per cent. This last class on the whole shows no tendency to increase its contribution, which, combined with the fact that incomes of a lakh and over paid a higher proportion between 1908—11 than in the previous three years, may be regarded as satisfactory features of assessment.

7. The following statement compares the original with the final demand for the last three years:—

Year					Initial.	Final.
					Rs.	Rs.
1908-09	...	...	...	...	13,60,873	12,10,121
1909-10	...	...	...	...	13,19,231	12,04,210
1910-11	...	...	...	...	13,67,763	12,59,448

The provincial averages of objections and remissions are as follows:—

Year.	Percentage of objectors to total assesseees.	Percentage of successful to total objections.	Percentage of appellants to total assesseees.	Percentage of remissions to total demand.
1908-09	38.2	43.4	4.2	11.0
1909-10	35.1	38.2	4.1	8.7
1910-11	32.5	34.7	4.0	7.9

These figures are not so satisfactory as those for the previous three years. Proportionately more assesseees objected and appealed, more objections were successful and the percentage of remissions to the total demand was higher. The year 1910-11 was an improvement on its two predecessors, but still fell behind the results of 1905-06 and 1907-08. The percentage of objections is highest in Attock where 6 or 7 assesseees out of every 10 annually object and about 15 per cent. of the demand is annually remitted, and lowest in Hissar where the original demand is accepted by all except 12 or 15 in every 100. Other districts with a high percentage of objections and remissions of the original demand are Hoshiarpur, Jullundur, Gujrat and Shahpur. Ferozepore has comparatively few objections, but the reduction of the original demand is generally considerable. The percentage of remissions to the original demand is satisfactorily low in Lahore, Amritsar and Simla.

8. In this respect too the present triennium is no improvement on its predecessor. In 1907-08 the outstandings amounted to some Rs. 25,000. But in 1908-09 the balance had more than doubled, and though it was reduced to less than Rs. 38,000 in 1909-10, it rose again to some Rs. 41,000 in 1910-11. Of these unsatisfactory arrears Delhi contributes Rs. 7,500, Gujranwala Rs. 5,000, Multan Rs. 4,300, Amritsar and Dera Ghazi Khan Rs. 3,600 each,

Uncollected balances.

Shahpur Rs. 3,000, Gujrat Rs. 2,700, Lyallpur Rs. 2,300 and Simla Rs. 2,000. Arrears in most cases appear to be due to delay in making the original assessment and to the latitude allowed to the assessees who lodge objections.

9. Considering the amount of arrears the decline in the penalties inflicted is not a satisfactory feature. In Lyallpur, however, penalties for late payment of demand were imposed in order to make examples of assessees who, though perfectly well able to pay the tax, persisted in defaulting. This action is said to have had a salutary effect.

10. The expenditure incurred in the assessment and collection of the tax showed a gradual but slight decline throughout the triennial period and amounted to less than one per cent. of the collections. But in view of the large outstandings this is hardly a matter for congratulation.

Fines and penalties.

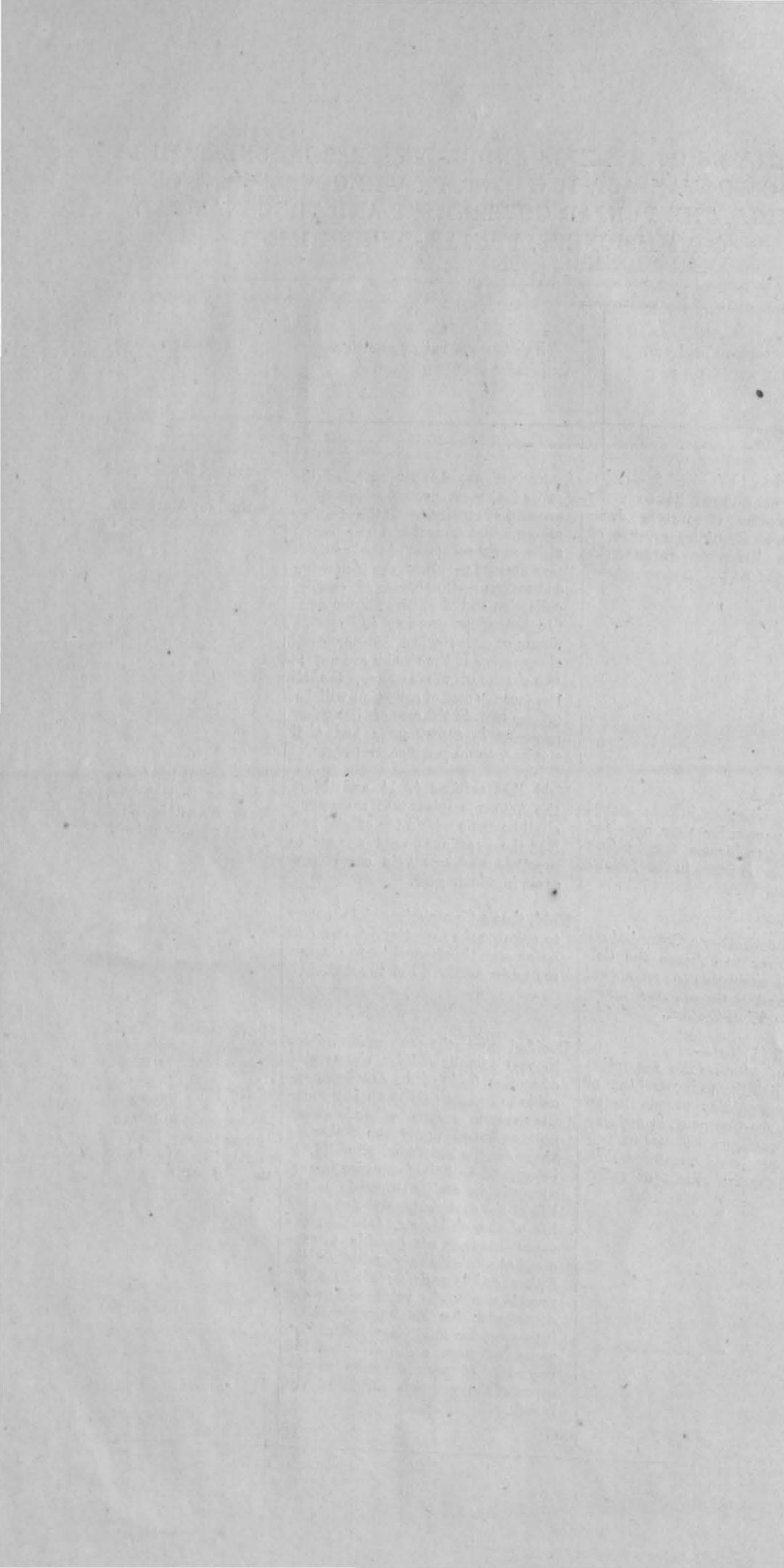
Expenditure.

Province	1911-12	1912-13	1913-14
Shahpur	3,000	2,700	2,300
Gujrat	2,700	2,300	2,000
Lyallpur	2,300	2,000	1,700
Simla	2,000	1,700	1,400

Province	1911-12	1912-13	1913-14
Shahpur	3,000	2,700	2,300
Gujrat	2,700	2,300	2,000
Lyallpur	2,300	2,000	1,700
Simla	2,000	1,700	1,400

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
COMMISSIONERS, PUNJAB, DURING 1910-11.

Section and subject.	Substance of ruling or order.	Reference.
Sections 18 (1) (b) and 24— Deductions allowed to be made on account of income from houses, in filling up returns of income liable to assessment under the Act.	Instead of the 10 per cent. of the gross income at present allowed on account of repairs, and the further amount (not exceeding 6 per cent.) allowed for collection of the rent, it was decided to allow the following deductions :—On account of cost of collection and of repairs 25 per cent. for bungalow property in cantonments or civil stations, 15 per cent. elsewhere. If the repairs are not at the charge of the assessee, the allowance for cost of collection will be 2½ per cent. in the case of bungalow property in cantonments and civil stations, and 5 per cent. elsewhere.	Punjab Government notification No. 766, dated 12th April 1910.
Section 15— Question whether income earned in a particular year and not assessed to income tax in that year can be taxed in the following year.	Held, that sections 4, 14 and 16 of the Act contemplate that assessment shall be made within the official year. But these sections do not appear to preclude assessment in exceptional cases in a later year.	Government of India, Finance Department, letter No. 3155-Exc., dated 20th June 1910.
Section 27— Question whether a Commissioner has power to enhance the Collector's assessment on an appeal preferred by the assessee under section 27 of the Act.	Held, that a Commissioner has power to enhance the Collector's assessment on an appeal preferred by the assessee under section 27 of the Act.	Ditto.
Section 5 (1) (g)— Question whether the exemption from liability to income tax of amounts paid as premia to an Insurance Company, is applicable to such premia paid in respect of endowment policies issued for the benefit of children.	Decided that the exemption from income tax allowed by clause (g) of section 5 (1) of the Act, is applicable to premia paid to an Insurance Company in respect of endowment policies issued under the following terms for the benefit of a child, it being held that the insurance in such a case is in reality effected on the life of the contributor and not on the life of the child, viz. (i) that the sums assured are payable to the child at a specified age, whether the father is alive or dead; (ii) that the premia are to be returned to the contributor (or his heirs) without interest if the child dies before the prescribed age, and (iii) that the payment of premia ceases in the event of the previous death of the father.	Government of India, Finance Department, letter No. 1031-F., dated 25th February 1911, and Financial Commissioners' circular letter No. 11, dated 18th April 1911.



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 1910-1911.

Class.	INCOME.		PAID BY GOVERNMENT.						INCOME.		Class.
			Salaries.		Pensions, annuities and gratuities.		Total.				
			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		
I	Rs. 1,000 but less than 1,250	Rs. 2,500	360	Rs. 9,749	90	Rs. 2,640	450	Rs. 12,389	Rs. 1,000 but less than 1,250	Rs. 2,500	I
II	1,250 " "	1,500	114	4,082	53	1,822	167	5,904	1,250 " "	1,500	II
III	1,500 " "	1,750	80	3,618	33	1,112	113	4,730	1,500 " "	1,750	III
IV	1,750 " "	2,000	253	12,175	19	1,153	272	13,328	1,750 " "	2,000	IV
Total I to IV ...			807	29,624	195	6,727	1,002	36,351	Total I to IV.		
V	Rs. 2,000 but less than 2,500	Rs. 5,000	346	22,356	28	2,105	374	24,461	Rs. 2,000 but less than 2,500	Rs. 5,000	V
VI	2,500 " "	5,000	330	27,796	65	5,897	395	33,693	2,500 " "	5,000	VI
VII	5,000 " "	10,000	185	34,007	10	2,066	195	36,073	5,000 " "	10,000	VII
VIII	10,000 " "	20,000	126	43,228	4	665	130	43,893	10,000 " "	20,000	VIII
IX	20,000 " "	30,000	54	26,750	...	...	54	26,750	20,000 " "	30,000	IX
X	30,000 " "	40,000	16	9,375	...	...	16	9,375	30,000 " "	40,000	X
XI	40,000 " "	50,000	9	9,251	...	...	9	9,251	40,000 " "	50,000	XI
XII	50,000 " "	1,00,000	2	5,453	...	...	2	5,453	50,000 " "	1,00,000	XII
XIII	1,00,000 and over	...	...	...	...	...	...	...	1,00,000 and over	...	XIII
Total V to XIII ...			1,068	1,78,216	107	10,733	1,175	1,88,949	Total V to XIII.		
GRAND TOTAL...			1,875	2,07,840	302	17,460	2,177	2,25,300	GRAND TOTAL.		
Total of the year 1909-10			1,818	1,98,177	277	16,862	2,095	2,15,039	Total of the year 1909-10.		
Total of the year 1908-09			1,824	1,96,826	326	17,619	2,150	2,14,445	Total of the year 1908-09.		

RETURN No. II.

STATEMENT SHOWING THE COLLECTIONS OF THE TAX UNDER ACT II OF 1886 FROM INTEREST ON SECURITIES IN THE YEAR 1910-1911.

Class.	RATE OF TAX.		SECURITIES OF THE GOVERNMENT OF INDIA.		SECURITIES OF LOCAL AUTHORITIES OR COMPANIES.		TOTAL.		Class.	RATE OF TAX.	
			Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.			
			3	4	5	6	7	8			
1	2	3	4	5	6	7	8	9	10		
I to IV	At 4 pies ...	...	Rs. 1,48,832	Rs. 216	...	...	Rs. 1,48,832	Rs. 216	I to IV	At 4 pies.	
V to XIII	At 5 pies ...	...	3,09,70,089	17,341	...	...	3,09,70,089	17,341	V to XIII	At 5 pies.	
Total ...			3,11,18,921	17,557	...	...	3,11,18,921	17,557	...	Total.	
Total of the year 1909-10			3,36,62,730	18,556	...	...	3,36,62,730	18,556	...	Total of the year 1909-10.	
Total of the year 1908-09			3,15,17,011	15,713	...	2	3,15,17,011	15,715	...	Total of the year 1908-09.	

RETURN

STATEMENT SHOWING THE COLLECTIONS OF THE

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.	OTHER OF IN-
			Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	<i>Tax levied under</i>				Number of assesses.	Amount of tax.	Amount of tax.	Number of assesses.
							Section 9 (1).		Section 9 (2).					
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 but less than	1,250	450	12,389	97	1,521	189	3,910	140	2,911	3	66	...	8,507
II	1,250 " "	1,500	167	5,904	26	629	78	2,058	57	1,401	2	70	...	3,785
III	1,500 " "	1,750	113	4,730	24	717	44	1,406	58	1,804	2	84	...	2,551
IV	1,750 " "	2,000	272	13,328	22	678	47	1,760	58	2,206	2	94	...	1,801
													*216	
	Total I to IV	...	1,002	36,351	169	3,545	358	9,134	313	8,322	9	314	216	16,654
	Rs.	Rs.												
V	2,000 but less than	2,500	374	24,461	30	1,298	69	3,542	61	3,470	7	351	...	1,842
VI	2,500 " "	5,000	395	33,693	35	2,584	90	7,454	102	7,082	8	871	...	2,665
VII	5,000 " "	10,000	195	36,073	11	2,426	48	6,895	34	4,491	12	2,330	...	945
VIII	10,000 " "	20,000	180	43,893	1	333	7	2,596	17	4,933	14	5,776	...	251
IX	20,000 " "	30,000	54	26,750	...	...	...	...	6	1,073	5	2,988	...	54
X	30,000 " "	40,000	16	9,375	...	...	1	74	3	2,339	5	4,547	...	19
XI	40,000 " "	50,000	9	9,251	...	...	...	...	...	...	3	4,363	...	7
XII	50,000 " "	1,00,000	2	5,453	...	...	...	...	...	...	1	1,717	...	13
XIII	1,00,000 and more		...	...	...	...	...	...	...	...	7	54,267	...	2
													*17,341	
	Total V to XIII	...	1,175	1,88,949	77	6,641	215	20,561	223	23,988	62	77,210	17,341	5,798
	GRAND TOTAL	...	2,177	2,25,300	246	10,186	573	29,695	536	32,310	71	77,524	17,557	22,452
	Total of the year 1909-10	...	2,095	2,15,039	248	10,238	558	31,174	521	30,947	53	77,575	18,556	21,675
	Total of the year 1908-09	...	2,150	2,14,445	216	9,222	531	29,566	471	25,340	38	83,316	15,715	21,023

* These figures cannot be allotted to

No. III.

TAX UNDER ACT II OF 1886 IN THE YEAR 1910-1911.

SOURCES COME.	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 17 to 22.	Refunds.	Net collections (column 23 minus column 24).	AMOUNT OF INCOME.		Class.	
	Amount of tax.	Number of assesses, - total of columns 3, 5, 7, 9, 11 and 14.									Amount of tax - total of columns 4, 6, 8, 10, 12, 13 and 15.	Rs.		Rs.
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.		
1,70,036	9,386	1,90,833	734	...	29	4,906	750	1,97,252	2,564	1,94,688	1,000 but less than	1,250	I	
1,07,049	4,115	1,17,111	293	...	18	2,202	462	1,20,116	819	1,19,297	1,250	" "	1,500	II
89,565	2,802	98,306	245	...	18	2,659	253	1,01,481	492	1,00,989	1,500	" "	1,750	III
75,548	2,202	93,614	216	...	16	2,276	276	96,398	317	96,081	1,750	" "	2,000	IV
		*216						*216		*216				
4,42,198	18,505	5,00,080	1,488	...	81	12,043	1,771	5,15,463	4,192	5,11,271	Total I to IV.			
											Rs.	Rs.		
99,589	2,383	1,32,711	199	...	14	3,531	427	1,36,882	774	1,36,108	2,000 but less than	2,500	V	
2,18,496	3,295	2,70,180	508	...	30	6,950	734	2,78,402	1,437	2,76,965	2,500	" "	5,000	VI
1,50,164	1,245	2,02,379	173	...	9	3,286	258	2,06,105	1,054	2,05,051	5,000	" "	10,000	VII
81,309	420	1,38,840	68	...	4	2,106	235	1,41,253	830	1,40,423	10,000	" "	20,000	VIII
31,052	119	62,463	651	80	63,194	177	63,017	20,000	" "	30,000	IX
16,575	44	32,910	32,910	130	32,780	30,000	" "	40,000	X
7,654	19	21,268	21,268	...	21,268	40,000	" "	50,000	XI
20,386	16	27,556	27,556	708	26,848	50,000	" "	1,00,000	XII
6,765	9	61,032	...	...	...	...	...	61,032	...	61,032	1,00,000 and more	...	XIII
		*17,341						*17,341		*17,341				
6,31,990	7,550	9,66,680	948	...	57	16,524	1,734	9,85,943	5,110	9,80,833	Total V to XIII.			
10,74,188	26,055	14,66,760	2,436	...	138	28,567	3,505	15,01,406	9,302	14,92,104	GRAND TOTAL.			
10,23,511	25,150	14,07,040	3,345	...	53	45,371	2,108	14,57,922	18,408	14,39,514	Total of the year 1909-10.			
10,14,947	24,429	13,92,551	2,817	...	121	17,935	2,957	14,16,381	10,916	14,05,465	Total of the year 1908-09.			

any particular class or classes.

STATEMENT SHOWING THE DISTRICT COLLECTIONS OF THE TAX

DISTRICTS.	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.
					<i>Tax levied under</i>						
					<i>Section 9 (1).</i>		<i>Section 9 (2).</i>				
	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.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12
Hissar	60	Rs. 4,376	7	Rs. 286	8	265	...	...	...	...	4
Rohtak	36	2,754	2	94	2	28	...	...	...	...	51
Gurgaon	37	2,564	4	167	1	60	...	...	...	...	...
Delhi	118	11,212	16	1,102	101	6,784	...	...	6	1,345	2,112
Karnal	50	3,561	5	141	...	...	6	238	...	...	8
Ambala	76	8,050	13	423	43	2,252	...	...	6	1,307	3,335
Simla	61	13,624	21	1,166	86	4,555	39	3,560	...	...	1,897
Kangra	43	4,418	4	86	...	...	16	512	...	...	...
Hoshiarpur... ..	74	5,219	7	267	1	28	...	...	...	...	135
Jullundur	148	8,319	...	...	12	472	3	1,875	...	...	135
Ludhiana	64	5,666	8	232	2	66	...	...	...	...	142
Ferozepore	65	6,395	19	593	23	1,494	...	...	...	...	31
Lahore	380	68,145	29	1,267	106	5,182	377	18,650	20	49,550	7,741
Amritsar	66	6,955	24	1,250	30	1,580	50	2,786	8	5,888	297
Gurdaspur	62	5,422	13	325	15	465	20	2,726	2	3,874	4
Sialkot	59	5,143	6	315	35	1,309	...	...	...	...	100
Gujranwala	64	4,814	6	154	11	202	6	272	...	...	38
Gujrat	45	3,153	3	47	4	110	...	...	...	...	23
Shahpur	53	3,935	4	96	3	58	...	...	...	...	46
Jhelum	52	4,667	10	186	4	111	...	...	...	...	25
Rawalpindi	99	9,987	11	637	62	3,529	14	1,239	2	8,087	1,309
Attock	44	3,778	3	96	1	64	...	...	...	...	...
Mianwali	29	2,370	2	45	...	...	...	...	...	...	...
Montgomery	32	2,466	3	92	...	...	...	...	...	...	...
Lyallpur	65	5,921	5	341	10	655	...	...	2	610	3
Jhang	37	2,498	2	64	...	...	...	...	...	...	9
Multan	89	7,011	13	479	12	413	5	452	22	5,115	11
Muzaffargarh... ..	48	2,323	4	170	...	...	...	...	3	1,748	14
Dera Ghazi Khan	54	3,685	2	115	1	13	...	...	...	...	87
Other Departments	62	6,800	...	...	...	...	...	...	...	...	...
Total	2,177	2,25,300	246	10,196	573	29,695	536	32,310	71	77,524	17,557

No. IV.

UNDER ACT II OF 1886 IN THE YEAR 1910-11.

OTHER SOURCES OF INCOME.		TOTAL COLLECTION IN RESPECT OF THE ASSESSMENT.		Penalties by Collector.	Fines by Magistrate.	Cost and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 16 to 21.	Refunds.	Net collections.	DISTRICTS.
Number of assesses.	Amount of tax.	Number of assesses.	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.	
1,174	50,922	1,249	55,808	38	...	...	20	...	55,861	54	55,807	Hissar.
850	45,936	890	48,863	146	...	...	457	...	49,466	579	48,887	Rohtak.
727	27,602	769	30,393	45	...	...	146	188	30,772	5	30,767	Gurgaon.
1,710	1,27,698	1,951	1,50,253	...	...	115	6,432	85	1,56,885	215	1,56,670	Delhi.
1,288	53,887	1,349	57,835	45	...	...	84	173	58,137	342	57,795	Karnal.
871	41,626	1,009	57,002	67	...	...	204	217	57,490	240	57,250	Ambala.
361	36,481	568	61,283	34	...	...	3,202	25	64,544	769	63,775	Simla.
259	9,261	322	14,277	7	...	...	10	...	14,294	6	14,288	Kangra.
570	27,629	652	33,276	195	...	...	35	...	33,509	31	33,478	Hoshiarpur.
710	31,164	873	41,965	...	...	...	...	60	42,025	40	41,985	Jullundur.
904	39,181	978	45,287	140	...	...	30	25	45,482	153	45,329	Ludhiana.
1,103	61,674	1,210	70,187	110	...	...	...	696	70,993	553	70,440	Ferozepore.
1,425	93,786	2,337	2,44,314	121	...	...	752	426	2,45,613	498	2,45,115	Lahore.
1,139	61,319	1,317	80,075	235	...	3	613	1	80,927	834	80,093	Amritsar.
627	26,831	739	39,647	10	...	...	217	...	39,874	348	39,526	Gurdaspur.
998	45,323	1,098	52,190	10	...	...	163	11	52,374	611	51,763	Sialkot.
832	35,621	919	41,101	14	...	...	4,239	...	45,354	1,051	44,303	Gujranwala.
769	25,753	821	29,086	348	...	...	1,404	...	30,838	291	30,547	Gujrat.
804	30,299	869	34,434	42	...	17	70	112	34,675	610	34,065	Shahpur.
346	15,905	412	20,894	10	...	...	422	...	21,326	...	21,326	Jhelum.
684	34,208	872	58,996	92	...	...	867	...	59,955	207	59,748	Rawalpindi.
434	14,909	482	18,847	22	...	...	47	80	18,996	119	18,877	Attock.
262	8,001	293	10,416	155	...	3	...	39	10,613	141	10,472	Mianwali.
509	17,674	544	20,232	116	...	...	385	93	20,826	236	20,590	Montgomery.
917	30,199	999	37,729	369	...	...	757	136	38,991	110	38,881	Lyallpur.
491	14,956	530	17,527	4	...	...	...	...	17,531	240	17,291	Jhang.
847	38,873	988	52,354	...	...	...	7,620	905	60,879	884	59,995	Multan.
561	18,367	616	22,622	...	...	...	...	135	22,757	135	22,622	Muzaffargarh.
280	9,109	337	13,009	61	...	...	391	98	13,559	...	13,559	Dera Ghazi Khan.
...	...	62	6,860	...	...	...	...	...	6,860	...	6,860	Other Depart-ments.
22,452	10,74,188	26,055	14,66,760	2,436	...	138	28,567	3,505	15,01,406	9,302	14,92,104	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.		COSTS AND MISCELLANEOUS.	
	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.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	
Chapter III-A and Part I, Schedule II.	1,364	74,369	6	74,281	...	74,281	1,361	74,281	7	14	...	...	...
Chapter III-B and Part II, Schedule II.	86	84,292	10	82,092	2	81,949	83	81,949	...	...	...	...	...
Chapter III-C and Part III, Schedule II.	...	...	...	...	...	...	...	...	...	...	...	...	...
Chapter III-D and Part IV, Schedule II.	24,342	12,09,102	8,372	11,07,582	1,053	11,03,218	22,595	11,03,218	551	3,010	...	...	141
Total	...	25,792	13,67,763	8,388	12,63,955	1,055	12,59,448	24,039	12,59,448	558	3,024	141
Total of the year 1909-10.	...	25,576	13,19,231	8,991	12,08,728	1,060	12,04,210	23,572	12,04,210	450	2,754	59
Total of the year 1908-09.	...	25,254	13,60,878	9,650	12,23,828	1,064	12,19,262	23,115	12,10,121	744	4,055	121

No. V.

BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1910-1911.

ARREARS OF PREVIOUS YEARS.	Amount.	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 and 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.					
15	16	17	18	19	20	21	22	23	24	25	26	27		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
1,245	75,540	71,948	14	...	...	917	...	72,879	772	1,889	Return No. III can be reconciled with Return No. V, thus:— Rs. Column 25 of Return No. III ...14,92,104	Chapter III-A and Part I, Schedule II.
447	82,396	77,642	...	...	...	213	84	77,939	234	4,307	<i>Deduct—</i> 1. Accountant-General's figures in columns 4 and 13 of Return No. III 2,42,857	Chapter III-B and Part II, Schedule II.
...	...	...	...	...	...	...	...	...	...	...	2. Refunds ordered but not paid 1,268	Chapter III-C and Part III, Schedule II.
36,261	11,42,630	10,70,198	2,292	...	138	28,459	2,637	11,03,724	6,745	34,798	3. Sums recovered on account of other Provinces ... 40,904	Chapter III-D and Part IV, Schedule II.		
											Total ... 2,85,029			
											Result ...12,07,075			
											<i>Add—</i> 1. Refunds on account of previous years ... 5,767			
											2. Sums recovered in other Provinces ... 41,609			
37,953	13,00,566	12,19,788	2,306	...	138	29,589	2,721	12,54,542	7,751	40,994	3. Refunds to Government officials ... 91	Total.		
54,401	12,61,424	11,68,774	3,206	...	58	45,056	2,493	12,19,587	6,485	37,845	Total ... 47,467	Total of the year 1909-10.		
25,164	12,39,461	11,58,306	2,601	...	121	18,670	1,460	11,81,158	5,381	54,382	Column 23 of Return No. V ... 12,54,542	Total of the year 1908-09.		

STATEMENT SHOWING BY DISTRICTS THE ORIGINAL AND FINAL DEMANDS AND

DISTRICT.	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.
Hisar	1,241	55,631	208	52,224	15	52,204	1,189	52,204	19	41	...	...
Rohtak	914	51,692	368	46,825	64	46,451	859	46,451	20	221	...	...
Gurgaon	792	31,333	293	28,216	62	28,032	737	28,032	17	55	...	...
Delhi	1,886	1,57,024	461	1,44,453	54	44,367	1,852	1,44,367	...	...	...	...
Karnal	1,337	56,848	279	54,497	53	54,289	1,299	54,289	9	45	...	...
Ambala	945	66,475	270	61,751	30	61,721	903	61,721	11	67	...	...
Simla	584	51,302	68	49,519	9	49,252	569	49,252	10	34	...	...
Kangra	294	10,207	77	9,859	3	9,859	279	9,859	2	7	...	...
Hoshiarpur	620	30,494	290	27,982	40	27,962	578	27,962	8	215	...	...
Jullundur	789	36,548	335	34,139	54	34,079	728	34,079	...	...	...	...
Ludhiana	964	43,208	371	39,516	44	39,363	914	39,363	27	145	...	...
Ferozepore	1,196	95,643	233	80,775	12	80,718	1,151	80,718	10	182	...	...
Lahore	1,946	1,37,574	374	33,917	71	33,254	1,903	1,33,254	8	121	...	...
Amritsar	1,328	79,737	253	76,341	27	76,273	1,272	76,273	84	263	...	...
Gurdaspur	716	36,005	219	34,592	20	34,485	680	34,485	1	10	...	...
Sialkot	1,126	51,297	467	47,236	4	47,014	1,041	47,014	1	10	...	...
Gujranwala	1,097	45,940	511	40,428	66	40,018	1,010	40,018	4	21	...	...
Gujrat	903	31,233	492	28,280	68	28,131	822	28,131	88	641	...	...
Shahpur	899	38,023	550	32,769	97	32,595	825	32,595	8	63	...	...
Jhelum	436	19,929	170	18,497	2	18,481	332	18,481	14	39	...	...
Rawalpindi	847	50,433	260	47,629	22	47,515	784	47,515	34	106	...	...
Attock	527	18,110	311	15,272	32	15,232	440	15,232	3	22	...	...
Mianwali	280	8,079	89	8,026	4	8,011	264	8,011	22	155	...	...
Montgomery	560	19,636	149	18,363	10	18,321	526	18,321	15	77	...	...
Lyalpur	1,038	36,469	361	34,271	26	34,095	980	34,095	132	409	...	...
Jhang	523	16,101	214	15,284	31	15,064	490	15,064	4	14	...	...
Multan	1,019	55,057	343	50,088	50	49,710	926	49,710	...	...	...	...
Muzaffargarh	626	23,080	247	20,517	29	20,327	567	20,327	...	...	...	...
Dera Ghazi Khan	359	14,025	116	12,689	11	12,625	119	12,625	7	61	...	...
Total	25,792	13,67,763	8,388	12,63,953	1,055	12,59,449	21,089	12,59,448	558	3,024	...	...

No. VI.

UNCOLLECTED BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1910-1911.

COST AND MISCELLANEOUS.		ARRERS OF PREVIOUS YEARS.	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 and 24.)	DISTRICT.
Amount.	Amount.			Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.			
14	15	16	17	18	19	20	21	22	23	24	25	26	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	330	52,575	51,423	38	...	...	20	...	51,481	...	1,094	Hissar.
...	558	47,228	45,557	146	...	...	379	...	46,082	558	588	Rohtak.
...	241	28,328	27,829	45	...	...	146	188	28,208	60	248	Gurgaon.
115	7,166	1,51,648	1,36,929	...	...	115	6,432	85	1,43,561	699	7,473	Delhi.
...	84	54,418	54,266	45	...	...	84	...	54,395	...	23	Karnal.
...	204	61,992	61,875	67	...	...	204	217	62,163	...	46	Ambala.
...	4,289	53,575	46,512	34	...	...	3,591	25	50,162	1,398	2,040	Simla.
...	10	9,876	9,859	7	...	...	10	...	9,876	...	...	Kangra.
...	35	28,212	27,924	195	...	...	35	...	28,154	...	58	Hoshiarpur.
...	...	34,079	33,471	...	...	...	...	60	33,531	...	608	Jullundur.
...	30	89,538	89,343	140	...	...	30	25	89,538	25	...	Ludhiana.
...	...	80,900	80,375	110	...	...	...	177	80,662	...	415	Ferozepore.
...	914	1,34,289	1,32,699	131	...	...	752	426	1,33,998	121	596	Lahore.
3	1,144	77,683	72,795	233	...	3	613	6	73,650	347	3,692	Amritsar.	
...	321	34,816	34,169	10	...	...	217	...	34,396	70	350	Gurdaspur.
...	299	47,323	46,791	10	...	...	163	167	47,181	136	223	Sialkot.
...	5,357	45,396	35,339	14	...	...	4,253	...	39,606	706	5,084	Gujranwala.
...	1,683	30,655	25,796	348	...	...	1,404	...	27,548	354	2,752	Gujrat.
20	394	33,072	29,320	42	...	17	318	112	30,109	76	2,999	Shahpur.	
...	600	19,120	18,073	10	...	...	422	...	18,505	143	472	Jhelum.
...	1,675	49,296	47,088	92	...	...	1,162	...	48,342	270	684	Rawalpindi.
...	47	15,301	15,069	22	...	...	47	1	15,139	...	163	Attock.
3	...	8,169	8,011	70	...	3	...	...	8,084	...	85	Mianwali
...	460	18,858	17,746	73	...	...	452	93	18,364	...	587	Montgomery.
...	782	85,286	31,777	369	...	...	757	136	83,039	25	2,358	Lyallpur.
...	...	15,078	14,798	4	...	...	...	...	14,802	...	276	Jhang.
...	10,446	60,156	45,332	...	...	...	7,707	905	53,944	2,763	4,354	Multan.
...	...	20,327	20,285	...	...	...	...	...	20,285	...	42	Muzaffargarh
...	686	13,372	9,237	61	...	...	391	98	9,787	...	3,683	Dera Ghazi Khan.
141	37,953	13,00,566	12,19,788	2,306	...	183	29,589	2,721	12,54,542	7,751	40,994		

RETURN No. VII.

STATEMENT OF EXPENDITURE INCURRED IN THE ASSESSMENT AND COLLECTION OF THE TAX UNDER
ACT II OF 1886 IN THE YEAR 1910-1911.

District.	Establishment.	Travelling allowance.	Contingencies.	Allowance made to employers under section 9 (2) of the Act.	Total.	REMARKS.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
Hissar	300	...	...	...	300	
Rohtak	288	...	...	...	288	
Gurgaon	300	13	19	...	332	
Delhi	900	...	60	...	960	
Karnal	300	3	9	...	312	
Ambala	657	16	9	...	682	
Simla	524	...	10	...	534	
Kangra	300	5	16	...	321	
Hoshiarpur	300	...	...	...	300	
Jullundur	315	...	...	...	315	
Ludhiana	351	3	12	...	366	
Ferozepore	399	...	...	...	399	
Lahore	876	2	...	...	878	
Amritsar	533	...	9	130	672	
Gurdaspur	275	...	...	143	418	
Sialkot	300	...	10	...	310	
Gujranwala	300	...	...	...	300	
Gujrat	300	3	5	...	308	
Shahpur	300	...	...	...	300	
Jhelum	348	...	...	...	348	
Rawalpindi	426	...	...	...	426	
Attock	297	...	...	...	297	
Mianwali	91	...	1	...	92	
Montgomery	300	...	1	...	301	
Lyalpur	240	...	...	...	240	
Jhang	273	...	...	...	273	
Multan	255	...	...	23	278	
Muzaffargarh	212	...	27	...	239	
Dera Ghazi Khan	119	...	...	...	119	
Total	10,379	45	188	296	10,908	
Total of the year 1909-10	10,873	68	107	374	11,422	
Total of the year 1908-09	11,187	52	142	288	11,669	

RETURN No. VIII.

CLASSIFIED STATEMENT OF ASSESSEES IN THE YEAR 1910-1911.

Source of income.	AT 4 PIES PER RUPPEE.		AT 5 PIES PER RUPPEE.		Source of income.	AT 4 PIES PER RUPPEE.		AT 5 PIES PER RUPPEE.	
	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
PART I.—SALARIES, &c.		Rs.		Rs.	PART III.—SECURITIES.		Rs.		Rs.
(a) PAID BY GOVERNMENT.					Securities of the Government of India.	...	216	...	17,341
{ Salaries ...	807	29,624	1,068	1,78,216	Securities of local authorities or companies.	...	...	...	...
{ Pensions and annuities.	195	6,727	107	10,733	Total, Part III	...	216	...	17,341
{ Gratuities ...									
Total (a)	1,002	36,351	1,175	1,88,949	PART IV.—OTHER SOURCES.				
(b) PAID BY LOCAL AUTHORITIES.					(a) Professions—				
{ Salaries ...	181	3,903	79	6,805	1. Education	10	288	2	191
{ Pensions and annuities	...	...	...	...	2. Engineering and architecture.	...	...	4	293
{ Gratuities ...	...	...	...	...	3. Law Barristers	44	1,350	88	13,397
Total (b)	181	3,903	79	6,805	4. Law Attorneys, Pleaders and other practitioners.	363	10,210	267	30,201
(c) PAID BY COMPANIES, &c.					5. Medical	52	1,356	28	3,894
{ Salaries ...	654	16,967	432	43,550	6. Others	67	1,956	33	4,942
{ Pensions, &c. ...	5	131	2	137	Total (a)	536	15,160	417	52,918
{ Gratuities ...	...	...	2	698	(b) Manufacture, construction and manipulation (other than companies)—				
Total (c)	659	17,098	436	44,385	1. Builders	24	789	2	410
Total, Part I	1,842	57,352	1,690	2,40,139	2. Cotton spinning and weaving.	4	111	8	1,485
PART II.—COMPANIES.					3. Flour mills	24	572	16	2,438
1. Banking	1	20	12	12,777	4. Metal works (foundries, workshops, &c.)	16	374	23	6,516
2. Building and land	1	20	2	1,784	5. Oil mills	...	...	...	...
3. Cotton spinning and weaving.	...	...	5	9,100	6. Potteries	...	...	...	...
4. Cotton pressing, ginning and cleaning.	3	123	23	9,986	7. Rice mills	7	201	11	3,072
5. Flour mills	2	84	2	665	8. Rope works	...	...	...	...
6. Insurance, Fire, Life, Marine.	...	...	2	351	9. Saw and timber mills	4	132	...	...
7. Jute spinning and weaving	...	...	...	...	10. Silk reeling and weaving	21	500	2	143
8. Jute pressing	...	...	...	...	11. Spirits	20	504	6	4,789
9. Landing, shipping and warehousing.	...	...	2	637	12. Sugar making and refining.	77	1,891	14	1,120
10. Mining coal	...	...	...	...	13. Tanneries and leather works.	52	1,363	13	2,505
11. Mining other minerals, including petroleum.	...	...	...	...	14. Others	149	5,212	66	9,175
12. Paper mills	...	...	...	...	Total (b)	398	11,649	160	31,653
13. Printing and publishing	1	42	1	58	Total (a) and (b)	934	26,809	577	84,571
14. Steam navigation, ocean	...	...	...	...	
15. " " river	...	...	...	...	
16. Sugar making and refining	...	...	1	724					
17. Railway	...	...	2	33,782					
18. Tanneries and leather works	...	...	...	...	
19. Telegram and telephone	...	...	...	...	
20. Tramway	...	...	...	...	
21. Others	1	26	10	13,346					
Total, Part II	9	314	62	77,210					

RETURN No. VIII—concluded.

Source of income.	AT 4 PISRS PER RUPRE.		AT 5 PISRS PER RUPRE.		Source of income.	AT 4 PISRS PER RUPRE.		AT 5 PISRS PER RUPRE.	
	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
		Rs.		Rs.			Rs.		Rs.
Total (a) and (b) ...	924	26,809	577	84,571	Total (a), (b) and (c) ...	16,117	4,26,235	5,499	5,85,423
PART IV.—OTHER SOURCES— contd.					PART IV.—OTHER SOURCES —concld.				
(c) Commerce and trade—					(d) Property. Owners of—				
1. Agents and brokers ...	478	14,077	199	19,308	Houses ...	340	9,350	209	32,200
2. Bankers and money-lenders ...	8,515	2,25,761	2,681	2,45,789	Estates taxable under the Act.	17	865	9	2,437
3. Contractors ...	287	7,463	234	34,577	Total (d) ...	357	10,215	218	34,637
4. Merchants and dealers in—					(e) Others not classified above.	180	5,748	81	11,930
(i) Animals including stable- keepers.	128	8,551	25	2,452	Total (e) ...	180	5,748	81	11,930
(ii) Apparel and drapery ...	134	3,471	24	4,270	Total, Part IV ...	16,654	4,42,198	5,798	6,31,990
(iii) Books and stationery ...	38	1,104	13	1,572					
(iv) Building materials ...	95	2,513	59	10,232					
(v) Food-grains ...	2,712	68,573	608	61,804					
(vi) Other food stuffs, grocers and provisioners.	933	22,614	167	15,866					
(vii) Hides and skins ...	116	3,086	42	4,999					
(viii) Liquors (spirits, beer and wine).	30	802	11	1,165					
(ix) Metals (other than gold and silver).	85	2,344	36	3,913					
(x) Opium ...	17	464	17	2,012					
(xi) Piece-goods (cotton, wool and silk.)	814	21,277	423	53,626					
(xii) Precious stones and jewellery.	45	1,241	37	4,638					
(xiii) Salt ...	28	679	3	156					
(xiv) Other commodities ...	713	19,987	334	33,490					
5. Printers and publishers, in- cluding newspaper offices.	15	419	9	983					
Total (c) ...	15,183	3,99,426	4,922	5,00,852	GRAND TOTAL ...	18,505	5,00,080	7,550	9,66,680
Total (a), (b) and (c) ...	16,117	4,26,235	5,499	5,85,423	Total of the year 1909-10	17,896	4,81,868	7,224	9,24,757
					Total of the year 1908-09	17,323	4,67,582	7,106	9,24,969

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 1911.

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 ...	2,39,257	8	2,277	1,345	1,201	1,17,076	1,14,048	1,15,393	0 7 8	Delhi City ...	Delhi.
	„ Cantonment ...										„ Cantonment ...	
Ambala	Ambala City ...	80,131	6	1,307	1,307	117	8,405	8,405	9,712	0 1 11	Ambala City ...	Ambala.
	„ Cantonment ...	57,417	1	17,285	17,285	122	7,734	7,734	25,019	0 6 11	„ Cantonment ...	
Jullundur	Jullundur City ...	69,318	...	...	...	184	10,235	10,111	10,111	0 2 4	Jullundur City ...	Jullundur.
	„ Cantonment ...	13,964	...	...	...	51	2,146	2,146	2,146	0 2 5	„ Cantonment ...	
Lahore	Lahore City ...	2,28,687	18	15,768	15,768	808	68,122	67,944	88,712	0 5-10	Lahore City ...	Lahore.
	„ Cantonment ...	18,416	...	...	...	36	1,932	1,932	1,932	0 1 8	„ Cantonment ...	
Amritsar	Amritsar City and Cantonment ...	1,54,173	8	5,888	5,888	719	47,529	44,052	49,940	0 5 2	Amritsar City and Cantonment ...	Amritsar.
Sialkot	Sialkot City ...	64,869	...	...	...	200	12,807	12,780	12,780	0 3 1	Sialkot City ...	Sialkot.
	„ Cantonment ...	16,274	...	...	...	29	2,496	2,496	2,496	0 2 5	„ Cantonment ...	
Rawalpindi	Rawalpindi City ...	86,483	...	...	...	256	14,013	12,409	12,409	0 2 3	Rawalpindi City ...	Rawalpindi.
	„ Cantonment ...	40,185	1	1,717	1,717	141	9,021	8,362	10,079	0 4 0	„ Cantonment ...	
Multan	Multan City ...	99,243	25	5,851	3,087	340	18,565	17,860	20,947	0 3 4	Multan City ...	Multan.
	„ Cantonment ...	13,496	...	...	...	64	2,650	2,630	2,630	0 3 1	„ Cantonment ...	
	Total ...	11,81,913	67	50,093	46,397	4,268	3,22,731	3,12,909	3,59,306	0 4 10	Total.	
	Total of the year 1909-10 ...	952,794	52	66,932	66,689	4,107	3,05,946	2,90,958	3,57,647	0 6 0	Total of the year 1909-10.	
	Total of the year 1908-09 ...	952,794	30	66,387	66,007	4,132	3,18,743	3,08,584	3,74,591	0 6 3	Total of the year 1908-09.	

