

E 16

REPORT

E 16



ON THE

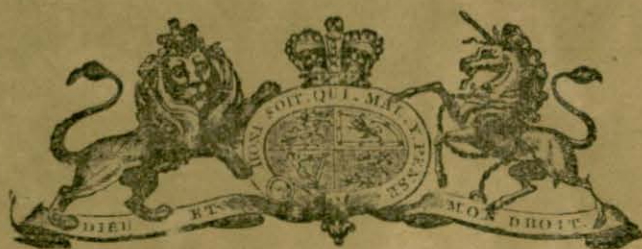
INCOME-TAX ADMINISTRATION

OF THE

PUNJAB

During the year 1914-15.

11298



**WEST PAKISTAN CIVIL SECRETARIAT
LIBRARY COPY**

(To be returned to the Library when done with)

Lahore:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1915.

16

4-15

Price : Re. 0-5-0 or 5 d.



Printed and Published for the Government of India by the Government Press, Calcutta.

IN PART

IN THE UNITED KINGDOM

ALCOCK & CO., GENERAL MANAGERS,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

PUNJAB INCOME-TAX ADMINISTRATION REPORT FOR 1914-15.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

GOVERNMENT OF INDIA,
GENERAL MANAGER,
CALCUTTA.

Revised list of Agents for the sale of Punjab Government Publications.

IN THE UNITED KINGDOM.

- CONSTABLE & Co., 10, Orange Street,
Leicester Square, London W. C.
- KEGAN PAUL, TRENCH, TRÜBNER & Co.,
Limited, 68-74, Carter Lane, E. C.,
and 25, Museum Street, London,
W. C.
- BERNARD QUARITCH, 11, Grafton Street,
New Bond Street, London, W.
- T. FISHER UNWIN, No. 1, Adelphi
Terrace, London, W. C.
- P. S. KING & SON, 2 and 4, Great
Smith Street, Westminster, London,
S. W.
- H. S. KING & Co., 65, Cornhill, and 9,
Pall Mall, London.
- GRINDLAY & Co., 54, Parliament Street,
London, S. W.
- W. THACKER & Co., 2, Creed Lane,
London, E. C.
- LUZAC & Co., 46, Great Russell Street,
London, W. C.
- B. H. BLACKWELL, 50 and 51, Broad
Street, Oxford.
- DEIGHTON, BELL, & Co., Limited, Cam-
bridge.
- OLIVER & BOYD, Tweeddale Court,
Edinburgh.
- E. PONSONBY, Limited, 116, Grafton
Street, Dublin.

ON THE CONTINENT.

- ERNEST LEROUX, 28, Rue Bonaparte,
Paris, France.
- MARTINUS NIJHOFF, The Hague, Hol-
land.

IN INDIA.

- A. CHAND & Co., Imperial Book Depôt
Office, Delhi.
- GULAB SINGH & SONS, Mufid-i-'Am
Press, Lahore.
- MANAGER, Punjab Law Book Depôt,
Anarkali Bazar, Lahore.
- S. MUMTAZ ALI & SON, Rafah-i-'Am
Press, Lahore (for Vernacular publi-
cations only).
- RAMA KRISHNA & SONS, Book-sellers
and News Agents, Anarkali Street,
Lahore.
- N. B. MATHUR, Superintendent and
Proprietor, Nazir Kanun Hind Press,
Allahabad.
- D. B. TARAPOREVALA SONS & Co., Bom-
bay.
- THACKER, SPINK & Co., Calcutta and
Simla.
- NEWMAN & Co., Calcutta.
- R. CAMBRAY & Co., Calcutta.
- THACKER & Co., Bombay.
- HIGGINBOTHAMS, Limited, Madras.
- T. FISHER UNWIN, Calcutta.
- V. KALYANARAM IYER & Co., 189,
Esplanade Row, Madras.
- G. A. NATESAN & Co., Madras.
- SUPERINTENDENT, AMERICAN BAPTIST
MISSION PRESS, RANGOON.

REPORT

ON THE

INCOME-TAX ADMINISTRATION

OF THE

PUNJAB

During the year 1914-15.



Lahore:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.

1915.

112918

No. 2043 S. (Finl.).

FROM

A. A. L. PARSONS, Esquire, I. C. S.,
Under-Secretary to Government, Punjab,
Financial Department,

TO

THE SENIOR SECRETARY TO THE FINANCIAL
COMMISSIONERS,
PUNJAB.

Dated Simla, 3rd August 1915.

Financial.

SIR,

I AM directed to acknowledge the receipt of the annual returns of the income-tax collections for the year 1914-15 submitted with your letter No. 587, dated 16th July 1915.

I have the honour to be,

SIR,

Your most obedient Servant,

A. A. L. PARSONS,
Under-Secretary to Government, Punjab,
Financial Department.

FINANCIAL COMMISSIONERS' OFFICE, PUNJAB.

ERRATA SLIP, DATED 3RD AUGUST 1915.

Punjab Income Tax Administration Report for 1914-15.

Page 2, paragraph 5.

For Rs. " 5,14,000 " substitute " Rs. 9,80,984 " in two places.

Return No. II.

Column 7.—For " 5,14,000 " substitute " 9,80,984 " in two places.

*Column 9.—For " 5,01,17,260 " and " 5,01,35,760 " substitute
" 5,05,84,244 " and " 5,06,02,744 " respectively.*

No. 557.

FINANCIAL COMMISSIONERS' OFFICE, PUNJAB:

Dated Lahore, 16th July 1915.

FROM

MILES IRVING, ESQUIRE,

Senior Secretary to the Financial Commissioners,

Punjab,

TO

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

Chief Secretary to Government, Punjab.

The Hon'ble Sir M. W. Fenton, K.C.S.I.

SIR,

I AM directed to forward the statements showing the working of the Income-Tax Act in the Punjab during the year 1914-15, and to convey the following remarks of the Financial Commissioner.

2. Assessments being for the most part based on the profits of the year before that in which they are levied, the present report reflects the conditions prevailing in the year 1913-14. That year, it will be remembered, was marked by a series of commercial failures beginning with the closing of the People's Bank. Agriculturally the year was of less than normal prosperity, and prices of food-grains ruled high. The collections on account of the year's assessment rose from Rs 1,680 to Rs. 1,748 thousands, an increase of 4 per cent. The increase in the preceding triennium averaged 9 per cent. per annum, and the checked increase is the result of the adverse influences above recounted.

General results.

3. Collections on account of the year's demand rose slightly under all classes of salary, and the proportion of the tax on the salaries of private employes which is collected at the source continued to rise. It is now 45 out of 69 thousand. In Sialkot the practice of enforcing the monthly payments prescribed by the Act has prevented evasion of the tax by salaried employes who under a system of annual demands might escape by leaving the Collector's jurisdiction before realization could be effected. The procedure of section 9 of the Act should be observed in all districts.

Salaries.

4. The figures for profits of companies increased by Rs. 20,000 and over 20 per cent.; but this increase is entirely in the profits of companies assessed at over a lakh, and represents the growing earnings of the Southern Punjab Railway Company which now pays Rs. 87,659. It is perhaps a salutary result of the financial crisis that while Banking and Insurance Companies have decreased from 15 to 8, the number of industrial concerns, such as cotton and flour mills, has increased from 25 to 62 and their assessment from Rs. 7 to nearly Rs. 14 thousands. A recent ruling of the Government of India as to the method of determining the profits of companies will, it is believed, result in the assessment of income which has heretofore been held exempt.

Profits of companies.

5. There appears to have been a very general neglect in the past of the provisions of section 13 of the Act regarding the realization of income-tax on the interest of securities other than securities of the Government of India. Clause (2) of this section renders personally responsible for their default those company officials who pay to debenture holders the interest on their debentures without first deducting and paying to Government the tax thereon due under part III of the second schedule of the Act. Notwithstanding that there are in the Punjab many companies which have issued debentures, and pay interest thereon to the holders, the realization of income-tax from this source has been utterly insignificant. In 1912-13 it was *nil*; in 1913-14 it was Rs. 8 only; in the year under report a sum of Rs. 323 is shown in column 8 of return No. II as realized in respect of securities of the value of Rs. 5,14,000. The returns appended to the Annual Report on Joint Stock Companies contain no information as to the debenture debt of the companies—a regrettable omission—but the Financial Commissioner has reason to believe that the outstanding debentures of limited liability companies registered in the Punjab considerably exceed the total of Rs. 5,14,000 shown in return No. II of the present report. Steps are now being taken to investigate this matter with a view to ensure for the future a due observance of the provisions of section 13 of the Act.

6. The collections in respect of the year's assessment under part IV (other sources) rose by 3 per cent. from Rs. 1,193 thousands to Rs. 12,26 thousands. It is not altogether satisfactory that of this increase of Rs. 33 thousands, 18 should be on incomes under Rs. 2,000, or that of 1,231 assesses added to the list, 862 should likewise belong to the lower classes of assessment and 424 to the lowest class of all. The Financial Commissioner has no doubt that this is indicative of the tendency, commented on by several officers, of tahsil officials to fight shy of the rich in their tahsils and to make up their figures by an indiscriminate assessment of smaller men. The percentage of collections under part IV due to the lowest class (assesseees under 1,250) is 17.3, a figure which is itself too great and is exceeded in many districts. The immediate remedy for this evil is closer supervision of assessment by Collectors. That such action can be effective is shown by the example of Amritsar, with regard to which the Commissioner says:—

“The thorough way in which Mr. King went into objections is shown by the large amount (Rs. 7,804) which he remitted. As a consequence all the 25 appeals preferred to the Commissioner were rejected. The very marked decrease in the number of assesses in the lowest grades from 1,000 to 1,750, amounting to 91 assesses, is markedly indicative of a change in the right direction. In spite of these extensive releases of the smaller men, the final demand under part IV stood at Rs. 85,230 as against Rs. 84,175 in the preceding year.”

7. As mentioned in the Government review of last year's report, district officers were invited to introduce the group system of assessment into such towns and for such groups and professions as they might consider suitable. It cannot be said that the experiment has been very encouraging in its results. The Deputy Commissioner of Hissar, who is in favour of continuing the experiment in big towns, finds the system not workable for village assesses or small towns. Even in big towns he finds the *panchayats* liable to the weakness (attributed in the preceding paragraph to the tahsil agency) of under-assessing the rich. Moreover, he finds that the *panchayats* make no attempt to give detailed analysis of the income of any assesses and are useless for the purpose of securing a more adequate taxation of the wealthier mercantile classes.

The experiment was tried without success in the rural portions of Jullundur. More success has been attained in Ferozepore City where traders have been divided into 26 groups. In 15 of these the experiment is reported as successful. In Gurdaspur the system was a success under a capable Tahsildar in the Pathankot Tahsil, but failed elsewhere. In Sialkot, the home of the system, it was worked in Sialkot City only, and there with moderate success. It was found impossible to extend the system to new groups, as the groups formed repudiated the gross assessment. In old groups the method

of internal distribution was dropped, and the *panchayats* asked to criticise variations of individual assessments. In Jhelum the experiment was a failure, except in the case of the timber traders of Jhelum City. The Deputy Commissioner of Attock thinks that the group system is not only not in accordance with the law of the land but depends for its success on the acceptance of irregularities. The Commissioner of Jullundur has also noticed the absence of definite legal provisions adapted to the requirements of the system, but the Financial Commissioner does not believe that there need be any infraction of the law in its working. However as success does depend on the willingness of local officers to give the experiment a trial, the Commissioner has rightly ordered its discontinuance in the Attock District. The experiment will be introduced in some other districts during the current year, and it is too early to pronounce it a failure. An alternative method adopted by Lala Rangī Lal in making the assessment of Multan City was to summon every old assessee and record his statement as to the state of his income during the year, insisting on facts and figures being given. A *panchayat*, representative of all trades, was then constituted and each case was discussed before it. The result is reported as a fair assessment with few objections and still fewer successful ones. But it must be remembered that the Collector has no authority to compel such a disclosure; he can only in municipal and certain other towns invite a return of income. And no officer has a right to impart to a *panchayat* information thus obtained. At the same time if there is any foundation for the oft repeated assertion that there is a popular demand for *panchayat* and advisory committee methods of administration, there need be no apprehension that exception will be taken on technical grounds to the procedure adopted in the collection of the materials necessary to enable such bodies to arrive at their verdicts.

8. The special revision of the assessment of the Lahore District by Lala Raghunath Das resulted in an increase of the final demand under part IV of Rs. 6,000. The Commissioner observes :—

Reassessments by special officers.

“By one single discovery, *viz.*, that the Sutlej Forest Company was not assessed, he more than three times overpaid for his own appointment. Though a fair number of the smaller assessee ceased to be assessed after his enquiry, the nett result is a substantial increase. I do not for a moment regard these results as representing a full and correct assessment of Lahore: but they are a marked improvement on what went before. It is to the employment of special agencies, whether occasional or permanent or peripatetic, that we have to look to improve the unsatisfactory features of income-tax assessment. It is virtually safe to say that a special revising officer, if he does his work well, will always enhance the aggregate assessment, at the same time that he will remit the tax now recovered from a fair number of the smaller assessee. The ordinary agencies—busy with a hundred other more urgent jobs—take the line of least resistance, fight shy of the rich man, and decline to release any of the small.”

The Commissioner of Jullundur also speaks strongly in favour of assessment by a professional agency. He says :—

“My own opinion is that our present system, or rather absence of system, of assessment is in the majority of cases under part IV neither more nor less than a futile groping in the dark. It seeks to build up an assessment from the particular conditions of individual assessee without any reference to the broad features, facts and roughly calculable results of local trade and economics. In all assessment work, whether it be of land revenue or of income-tax, regress from the general to the particular is surely no less needful than progress from the particular to the general. Accurate results can only be reached by the carrying-out of both processes in mutual correlation. In the ordinary annual income-tax work as commonly carried out by the Tahsildar on the well borne lines of established routine any such broad outlook as I have desiderated above is hopelessly absent and indeed impossible. The Tahsildar, if he does his duty, is a fully occupied official. Some of his work is by no means satisfactorily done, but none, I venture to assert, less so than the work of assessing income-tax. Unless and until it is placed in the hands of a special expert staff who would work on more scientific and rational lines than those followed at present, the administration of the tax must remain unsatisfactory and the yield far below what it should be in the case at all events of the more wealthy and opulent assessee.”

"There are, I think, few branches of our administration which command less confidence than the income-tax assessment as is evidenced by the annual flood of objections, and the reason, I believe, is largely to be found in the present haphazard and unscientific method of assessment. I do not mean to suggest that in the case of most or even of many objectors there is actual over-assessment. The general perhaps half unconscious object of many income-tax objections is to help in perpetuating that mist of obscurity in which the assessing officer is known to work under the present system.

"The group method of assessment is, I think, a laudable attempt to introduce something of system and principle into that which it is perhaps not an exaggeration to characterize as at present chaotic. In this division an attempt is being made to work the method in Ferozepore City and a certain measure of success has been obtained; but it is obviously not one capable of universal application and it is at the same time affected by certain difficulties, one of which is the absence of definite legal provisions adapted to its requirements.

"The income-tax assessment of a tahsil or district should, I venture to suggest, proceed on lines analogous to those followed in the assessment of land revenue. In the light of local economic, productive and commercial conditions to be ascertained by careful and detailed enquiry it should be possible to frame something like an approximately correct standard total assessment for a tahsil or other tract. This could then be distributed by a similar process over the important commercial and financial centres included therein, and the results would in the case of each serve as a useful check on the total of the existing individual assessments, indicating whether there were generally adequate or in need of alteration either by way of enhancement or reduction. Enquiry into the circumstances of individual assessees would of course be no less necessary than at present. For such a process as I have ventured to sketch above it is obvious that something more efficient than the ordinary Tahsildar is required."

The Financial Commissioner is generally in accord with these views. At present we are collecting an income of 17·85 lakhs for a special expenditure of Rs. 13,000, a charge of less than 1 per cent, the bulk of the actual work being performed by a staff already occupied by other duties. It is, he thinks, unreasonable under these conditions to look for that originality and initiative in investigation which is necessary for the purpose of bringing to book those members of the community who systematically evade taxation or escape with grossly inadequate assessments. With the approval of Government the Financial Commissioner is preparing proposals for the extension of the system of special assessment in the larger towns.

9. The following statement compares the original and final demand in districts, and gives the provincial averages of objections and remissions for the last two years:—

Year.	Initial demand.	Final demand.	Percentage of objectors to total assessees.	Percentage of remissions on objections and appeals to total demand.
	Rs.	Rs.		
1913-14	15,12,800	13,93,768	34·5	7·9
1914-15	15,65,660	14,54,075	33·8	7·7

The number of objections varies widely in different districts: in Hissar less than 5 per cent. objected; there were no appeals and the original demand was reduced by less than 1 per cent. This happy state of affairs is attributed by the Deputy Commissioner to the group system, and would be ideal if it were certain that the district were fully assessed. But the Collector started with the assumption that last year's final demand should be the basis of assessment, with the result that inevitable reductions brought it down 3 per cent. In view of the general increase in the Province, it is a question whether under-assessment is not a contributing cause to this general acquiescence. The district in which the reduction of the original demand was least after Hissar is Dera Ghazi Khan, where four-fifths of the assessees objected. This shows how little deduction can be drawn from the number of objections as to the accuracy of the assessment. Other districts with a low percentage of remission are Ferozepore and Lyallpur,

where the number of objections is normal. At the other end of the scale Gujrat shows a remission of 15 per cent., the reasons of which are not quite clear.

10. Uncollected balances amounted to Rs. 27,507 as against Rs. 28,120. After allowing for the fact that the outbreak of the war may have made collections temporarily difficult, this result is somewhat disappointing in view of the fact that special care was taken in the Financial Commissioner's office to watch collections during the year and draw the attention of Commissioners and Collectors to large outstanding balances. The following statement shows that there are certain districts in which slackness of collection has been, or is being, allowed to become habitual :—

	1912-13.		1913-14.		1914-15.	
	Balance.	Penalties.	Balance.	Penalties.	Balance.	Penalties.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Simla ...	2,245	77	2,631	105	2,690	99
Hoshiarpur ...	1,646	3	1,214	26	2,815	89
Amritsar ...	462	1,370	1,103	827	1,751	210
Lahore ...	782	Nil	7,801	Nil	4,922	170
Gujrat ...	4,018	96	4,016	353	2,742	441
Shahpur ...	2,327	22	1,539	Nil	1,306	80
Multan ...	1,744	Nil	1,893	Nil	3,495	4,080

It is to be noticed that in all these districts bad collections are accompanied by a slack use of the power of enforcing penalties. Multan is an exception as regards the year under report, but special circumstances made collection difficult, and the timely severity in imposing penalties will doubtless have its effect in the coming year. It is particularly to be regretted that more attention was not paid in Shahpur to the remarks on this head made in last year's report. Some districts plead lateness in disposing of objections as an excuse for bad collections, but this is a matter even more within the Collector's control than actual collections. There are, on the other hand, districts which have a regular record of punctual collection or in which the figures of the year under report show that special attention has been paid to improving past conditions : these are Rohtak, Gurgaon, Karnal, Kangra, Jullundur, Ferozepore, Gurdaspur, Sialkot, Jhelum, Rawalpindi, Attock, Mianwali, Lyallpur, Jhang, Muzaffargarh, and Dera Ghazi Khan.

11. The Deputy Commissioner of Hissar again makes the suggestion that Government should issue a forecast explaining the main features of the year on which the assessment is based. But as explained in last year's report district officers, if they trouble to consult the annual reports which issue from the Government Press and read their daily newspapers, are in possession of all the information which Government can give them, in addition to the own local information of local conditions.

The Deputy Commissioner of Attock observes :—

"I am trying to prepare a brief note based on statistics of crops, trade, and revenue from stamps, excise and registration indicating increased prosperity. If the general prosperity of a district is increasing, surely it should lie with the individual assessee to but the presumption that he is sharing in it."

The Financial Commissioner thinks this an excellent suggestion.

12. The Financial Commissioner is obliged to Messrs Fagan, Maynard and

Notice of officers,

Hallifax for interesting reports on the administration of the income-tax in their divisions, and notes with pleasure the commendation of the work of Messrs. King and Abbott. Mr. Osborne has written an interesting report. The assessments of the Tahsildars of Rawalpindi, Pathankot and Daska are mentioned with approval.

I have the honour to be,

SIR,

Your most obedient Servant,

MILES IRVING,

Senior Secretary to the Financial Commissioners, Punjab.

10	1000	100	1000	10	1000
11	1000	100	1000	10	1000
12	1000	100	1000	10	1000
13	1000	100	1000	10	1000
14	1000	100	1000	10	1000
15	1000	100	1000	10	1000
16	1000	100	1000	10	1000
17	1000	100	1000	10	1000
18	1000	100	1000	10	1000
19	1000	100	1000	10	1000
20	1000	100	1000	10	1000

The Deputy Commissioner of Amritsar reports that the information of local officials...

The Deputy Commissioner of Amritsar reports that the information of local officials...

ANALYSIS OF RULING 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 1914-15.

Section and subject.	Substance of ruling and order.	Reference.
<p>Section 4. Question raised whether when arrears of salary or pension are drawn the income-tax should be levied on the total amount of salary or pension (including arrears) drawn in a particular month irrespective of the period during which the different sums making up the total were earned, or with reference to the salary due for each month separately.</p>	<p>Held that when arrears of salary or pension are drawn together with the current month's salary in one bill, income-tax should be calculated on the total amount drawn, irrespective of when the different sums making up that total were earned, provided that the annual amount of salary is such as will be liable to income-tax. But where the salary or pension admissible for a month is less than Rs. 166-10-8, but not less than Rs. 83-5-4, income-tax should be levied at 4 pies in the rupee.</p> <p>Similarly in the case of salaries or pensions less than Rs. 83-5-4 per month, no income-tax should be charged. If by reason of an increment the salary or pension of the whole year becomes liable to income-tax or income-tax at the higher rate, the necessary deductions should be made in arrears.</p>	<p>Government of India, Finance Department, Nos. 858-F., dated 25th August 1913, 818-F., dated 8th June 1914, 1067-F., dated 10th August 1914, and 718-F., dated 30th April 1915.</p>

THE NATIONAL COMMISSION ON EXAMINATIONS
 REPORT TO THE UNITED STATES GOVERNMENT AND THE
 HOUSE OF REPRESENTATIVES
 DURING 1916

Chapter I	The National Commission on Examinations	Introduction
<p> Chapter I The National Commission on Examinations Section 1 The Commission was organized on July 1, 1915, by Executive Order No. 13757, signed by Woodrow Wilson. Its members were: </p>	<p> The Commission was organized on July 1, 1915, by Executive Order No. 13757, signed by Woodrow Wilson. Its members were: </p>	<p> Introduction The Commission was organized on July 1, 1915, by Executive Order No. 13757, signed by Woodrow Wilson. Its members were: </p>

RETURN No. I.

**STATEMENT SHOWING THE COLLECTIONS OF TAX UNDER ACT II OF 1886
ON SALARIES, PENSIONS AND GRATUITIES PAID BY GOVERNMENT
IN THE YEAR 1914-15.**

Class.	INCOME.		PAID BY GOVERNMENT.								INCOME.		Class.
			Salaries, Public Works Department.		Salaries, Civil.		Pensions, gratuities, etc., Civil.		Total.				
			Number of asses- sees.	Amount of tax.	Number of asses- sees.	Amount of tax.	Number of asses- sees.	Amount of tax.	Number of asses- sees.	Amount of tax.			
1	2	3	4	5	6	7	8	9	10	11	12		
I	Rs. 1,000 but less than	Rs. 1,250	123	Rs. 3,089	Rs. 390	Rs. 13,970	106	Rs. 4,416	Rs. 619	Rs. 21,475	Rs. 1,000 but less than	Rs. 1,250	I
II	1,250	1,500	31	851	155	5,265	45	2,689	231	8,805	1,250	1,500	II
III	1,500	1,750	13	529	103	4,629	32	1,153	148	6,311	1,500	1,750	III
IV	1,750	2,000	47	1,794	259	10,430	25	1,466	331	13,690	1,750	2,000	IV
	Total I to IV		...	214	6,263	907	34,294	208	9,724	1,329	50,281	Total I to IV	
V	Rs. 2,000 but less than	Rs. 2,500	31	2,010	387	27,527	30	2,231	448	31,768	Rs. 2,000 but less than	Rs. 2,500	V
VI	2,500	5,000	102	9,536	270	35,468	69	8,531	441	53,535	2,500	5,000	VI
VII	5,000	10,000	88	15,049	217	39,208	9	2,074	314	56,331	5,000	10,000	VII
VIII	10,000	20,000	36	11,595	144	45,613	2	718	182	57,928	10,000	20,000	VIII
IX	20,000	30,000	4	2,305	59	30,033	...	...	63	32,338	20,000	30,000	IX
X	30,000	40,000	...	...	10	7,768	...	...	10	7,768	30,000	40,000	X
XI	40,000	50,000	...	...	6	6,701	...	...	6	6,701	40,000	50,000	XI
XII	50,000	1,00,000	...	...	...	...	...	...	...	...	50,000	1,00,000	XII
XIII	1,00,000 and over	...	...	...	2	5,192	...	...	2	5,192	1,00,000 and over	...	XIII
	Total V to XIII		...	261	40,495	1,095	1,97,510	110	13,554	1,466	2,51,559	Total V to XIII.	
	Grand total		...	475	46,758	2,002	2,31,804	318	23,278	2,795	3,01,840	Grand total.	
	Total of previous year		...	486	46,814	2,020	2,24,908	304	23,358	2,810	2,95,080	Total of previous year.	

RETURN No. II.

**STATEMENT SHOWING THE COLLECTIONS OF THE TAX UNDER ACT II OF 1886 FROM
INTEREST ON SECURITIES IN THE YEAR 1914-15.**

Class of case.	RATE OF TAX.	SECURITIES OF THE GOVERNMENT OF INDIA.		SECURITIES OF LOCAL AUTHORITIES.		SECURITIES OF COMPANIES.		TOTAL.		Class.	RATE OF TAX.
		Amount of secu- rities.	Amount of tax.	Amount of secu- rities.	Amount of tax.	Amount of secu- rities.	Amount of tax.	Amount of secu- rities.	Amount of tax.		
		3	4	5	6	7	8	9	10		
1	2	3	4	5	6	7	8	9	10	11	12
I to IV	At 4 pies	Rs. 18,500	Rs. 18	...	...	...	...	Rs. 18,500	Rs. 18	I to IV	At 4 pies.
V to XIII	At 5 pies	4,96,03,260	18,702	...	...	5,14,000	323	5,01,17,280	19,025	V to XIII	At 5 pies.
	Total	4,96,21,760	18,720	...	...	5,14,000	323	5,01,35,760	19,043	Total.	
	Total of previous year.	4,91,00,112	16,988	...	...	6,88,288	244	4,97,88,400	17,232		

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, ETC., 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.	Tax levied Under.				Number 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	619	21,475	168	2,085	212	3,404	294	5,197	5	126	5	10,723
II	1,250 " "	1,500	231	8,805	28	796	57	1,866	93	2,930	...	...	...	4,715
III	1,500 " "	1,750	148	6,311	24	822	41	1,384	40	1,438	...	...	...	3,107
IV	1,750 " "	2,000	331	13,690	44	865	39	1,442	36	1,500	1	46	...	2,091
	Add on account of interest communicated by Accountant-General.		...	...	...	...	...	...	...	...	...	...	*18	...
	Total I to IV		1,329	50,281	264	4,568	349	8,096	463	11,065	6	172	23	20,636
V	2,000 but less than	2,500	448	31,768	48	1,597	56	3,135	53	2,988	26	907	8	2,022
VI	2,500 " "	5,000	441	53,535	55	3,386	82	7,292	116	11,419	16	1,698	14	3,085
VII	5,000 " "	10,000	314	56,331	19	2,522	32	4,672	47	8,519	17	3,476	16	884
VIII	10,000 " "	20,000	182	57,926	1	266	2	578	15	4,572	12	4,493	40	390
IX	20,000 " "	30,000	63	32,338	...	...	1	73	3	2,194	...	...	30	150
X	30,000 " "	40,000	10	7,768	...	...	...	...	3	3,614	2	1,930	...	22
XI	40,000 " "	50,000	6	6,701	...	...	...	...	1	1,014	1	1,116	...	11
XII	50,000 " "	1,00,000	...	...	...	...	...	...	...	...	2	2,966	78	7
XIII	1,00,000 and over	...	2	5,192	...	...	...	...	...	...	4	1,02,161	131	4
	Add on account of interest communicated by Accountant-General.		...	...	...	...	...	...	...	...	...	...	*18,703	...
	Total V to XIII		1,466	2,51,559	123	7,771	173	15,750	243	34,320	80	1,18,747	19,020	6,575
	GRAND TOTAL		2,795	3,01,840	387	12,339	522	23,846	706	45,385	86	1,18,919	19,043	27,211
	Total previous year		2,735	2,98,983	331	10,216	525	23,819	712	43,661	53	98,585	16,996	25,980

* These figures cannot be allotted to

No. III.

TAX UNDER ACT II OF 1886 IN THE YEAR 1914-15.

SOURCES COMB.	TOTAL COLLECTIONS IN RESPECT OF THE YEAR'S ASSESSMENT.										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.	Penalties by Collector.	Fines by Magistrate.	Costs and miscellaneous.	Arrears of previous year.	Excess collections and advance payments.	Total of columns 17 to 22.	Refunds.	Net collections (column 23 minus column 24).	Rs.		Rs.
15	16	17	18	19	20	21	22	23	24	25	25		27
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,12,952	12,021	2,45,244	3,926	...	339	2,540	2,148	2,54,197	6,076	2,48,121	1,000 but less than	1,250	I
1,30,583	5,124	1,44,980	946	...	105	1,879	928	1,48,838	1,081	1,47,757	1,250 " " "	1,500	II
1,05,869	3,360	1,15,324	576	...	77	1,243	280	1,17,500	745	1,16,755	1,500 " " "	1,750	III
88,049	2,542	1,05,592	651	...	39	1,182	776	1,08,240	1,103	1,07,137	1,750 " " "	2,000	IV
"	"	*18	...	...	...	...	...	*18	...	*18	Add on account of interest communicated by Accountant-General.		
5,36,953	23,047	6,11,158	6,099	...	560	6,844	4,132	6,28,793	9,005	6,19,788	Total I to IV.		
											Rs.	Rs.	
1,10,736	2,658	1,51,139	469	...	45	1,712	540	1,53,905	1,250	1,52,655	2,000 but less than	2,500	V
2,52,660	8,795	3,30,004	572	...	62	2,896	486	3,34,020	2,213	3,31,807	2,500 " " "	5,000	VI
1,44,164	1,313	2,19,700	329	...	13	2,439	899	2,23,380	1,980	2,21,400	5,000 " " "	10,000	VII
94,890	602	1,62,565	6	...	1	2,418	291	1,65,281	1,153	1,64,128	10,000 " " "	20,000	VIII
28,456	217	63,091	265	...	...	697	481	64,534	...	64,534	20,000 " " "	30,000	IX
12,971	37	26,283	3	...	...	...	...	26,286	39	26,247	30,000 " " "	40,000	X
12,157	19	20,988	...	...	...	...	...	20,988	...	20,988	40,000 " " "	50,000	XI
12,103	9	15,147	...	...	...	...	...	15,147	1,536	13,611	50,000 " " "	1,00,000	XII
21,866	10	1,29,350	...	...	...	4,972	...	1,34,322	...	1,34,322	1,00,000 and over.		XIII
"	"	*18,703	...	...	...	...	...	*18,703	...	*18,703	Add on account of interest communicated by Accountant-General.		
6,89,803	8,660	11,36,970	1,644	...	121	15,134	2,697	11,56,566	8,171	11,48,395	Total V to XIII.		
12,26,756	21,707	17,48,128	7,743	...	681	21,978	6,829	17,85,359	17,176	17,68,183	GRAND TOTAL.		
11,93,490	30,341	16,80,750	5,504	...	128	24,312	7,881	17,18,575	18,823	16,99,752	Total previous year.		

any particular class or classes.

STATEMENT SHOWING THE DISTRICT COLLECTIONS OF THE TAX

DISTRICT.	SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY THE GOVERNMENT.		SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY LOCAL AUTHORITIES.		SALARIES, ETC. PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATION AND PRIVATE EMPLOYERS.				PROFIT OF COMPANIES.	INTEREST ON SECURITIES.	
	Number of assesses.		Amount of tax.		TAX LEVIED UNDER						
					Section 9 (1).		Section 9 (2).				
	2	3	4	5	6	7	8	9			10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hissar	59	4,646	5	239	...	...	...	...	...	...	...
Rohtak	44	2,996	7	142	...	...	1	10	...	...	7
Gurgaon	41	2,903	6	279	1	79	...	...	...	...	3
Karnal	67	4,409	8	206	...	...	8	233	...	...	15
Ambala	99	9,695	18	437	57	2,398	7	285	3	874	3,925
Simla	144	11,051	43	1,936	80	4,125	99	6,710	1	1,543	3,332
Kangra	40	4,441	3	65	...	...	17	538	...	...	4
Hoshiarpur	81	6,137	6	237	1	28	...	...	...	...	111
Jullundur	96	9,220	12	622	...	...	3	2,813	...	...	94
Ludhiana	60	5,057	10	321	4	157	...	...	...	...	150
Ferozepore	64	6,841	22	630	26	929	43	1,668	...	...	27
Lahore	458	91,618	44	1,726	145	5,091	412	20,512	16	96,727	9,082
Amritsar	88	7,690	23	1,115	44	2,414	67	3,867	2	1,915	709
Gurdaspur	58	6,395	9	439	10	393	33	7,773	3	5,839	...
Sialkot	60	7,393	12	503	47	3,264	...	...	1	143	528
Gujranwala	75	5,604	6	218	24	755	7	177	...	...	20
Gujrat	58	4,631	2	40	4	101	...	...	...	...	23
Shahpur	55	5,013	11	344	12	245	...	...	...	572	46
Jhelum	52	4,886	88	365	...	...	...	...	5	...	...
Rawalpindi	102	11,664	12	697	39	2,524	7	586	3	4,994	757
Attock	42	3,775	3	105	1	109	...	...	...	...	...
Mianwali	40	2,913	3	72	...	...	...	...	...	...	...
Montgomery	48	4,099	4	235	3	82	...	...	...	...	18
Lyalpur	57	5,673	11	492	11	699	...	...	4	1,214	7
Jhang	44	2,335	3	137	...	...	...	...	...	...	6
Multan	80	6,770	12	517	13	453	2	213	42	4,462	3
Muzaffargarh	43	2,708	2	93	...	...	...	...	6	666	7
D. G. Khan	51	4,404	2	121	...	...	...	...	...	...	189
Other departments	589	57,173	...	...	...	...	...	...	...	...	...
GRAND TOTAL	2,795	3,01,840	387	12,389	522	23,846	706	45,385	86	1,18,919	19,043

UNDER ACT II OF 1886 IN THE YEAR 1914-15.

OTHER SOURCES OF INCOME.		TOTAL COLLECTION IN RESPECT OF THE ASSESSMENT.		Penalties by Collectors.	Fines by Magistrates.	Cost and miscellaneous.	Arrears of previous year.	Excess collections and advance payments.	Total of columns 16 to 21.	Refunds.	Net collection.	District.
Number of assess-ees.	Amount of tax.	Number of assess-ees.	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.	
1,370	56,469	1,434	61,354	7	...	...	146	...	61,507	392	61,115	Hissar.
1,531	64,290	1,583	67,445	45	...	...	...	437	67,927	280	67,647	Rohtak.
917	35,999	965	39,262	108	...	57	88	1,065	40,580	1,113	39,467	Gurgaon.
1,645	66,646	1,728	71,509	167	...	...	40	64	71,780	589	71,191	Karnal.
1,124	59,375	1,308	76,889	230	...	...	397	281	77,797	949	76,848	Ambala.
379	33,785	746	62,482	75	...	...	1,841	...	64,398	395	64,003	Simla.
415	14,295	475	19,343	60	...	...	...	...	19,403	173	19,230	Kangra.
604	26,375	692	32,898	89	...	...	1,214	...	34,191	283	33,908	Hoshiarpur.
740	31,515	851	44,264	70	...	...	34	224	44,592	549	44,043	Jullundur.
989	40,712	1,063	46,377	95	...	...	89	7	46,568	198	46,370	Ludhiana.
1,335	76,759	1,490	86,654	992	...	...	506	452	85,604	709	87,895	Ferozepore.
1,864	1,49,920	2,939	3,74,676	86	...	...	7,271	699	3,82,732	3,038	3,79,694	Lahore.
1,347	83,596	1,571	1,01,306	107	...	88	867	79	1,02,447	1,012	1,01,435	Amritsar.
737	28,749	850	49,588	155	...	...	896	...	50,629	20	50,609	Gurdaspur.
1,211	53,429	1,331	65,260	8	...	...	20	161	65,449	409	65,040	Sialkot.
1,524	40,784	1,636	47,508	...	...	...	673	1,668	49,849	1,702	48,147	Gujranwala.
873	30,135	937	34,936	316	...	529	3,174	28	38,983	495	38,487	Gujrat.
975	36,514	1,058	44,764	5	...	...	1,156	600	46,525	511	46,014	Shahpur.
570	24,722	710	29,975	103	...	1	...	...	30,079	973	29,106	Jhelum.
768	39,676	931	60,898	186	...	...	117	...	61,201	449	60,752	Rawalpindi.
481	17,070	537	21,059	375	...	...	315	357	22,103	398	21,708	Attock.
357	12,210	410	15,195	179	...	6	83	96	15,500	157	15,343	Mianwali.
705	22,710	760	27,144	156	...	...	316	36	27,652	83	27,569	Montgomery.
1,428	50,702	1,511	58,787	629	...	...	196	227	59,839	520	59,319	Lyalpur.
671	21,542	718	24,020	...	...	...	289	24	24,304	78	24,226	Jhang.
1,256	55,773	1,405	63,160	3,484	...	...	1,711	114	73,469	441	73,028	Multan.
901	31,531	952	35,005	...	...	...	150	210	35,365	503	34,862	Muzaffargarh.
484	19,493	537	24,207	25	...	...	478	...	24,710	756	23,954	D. G. Khan.
...	...	589	57,173	...	...	...	...	...	57,173	...	57,173	Other Depart-ments.
27,211	12,26,756	31,707	17,48,128	7,743	...	681	21,978	6,829	17,85,359	17,176	17,68,183	GRAND 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 COM- MISSIONER.		FINAL DEMAND.		PENALTIES BY COLLECTOR.		FINES BY MAGIS- TRATE.		COSTS AND MIS- CELLANEOUS.	ARREARS OF PRE- VIOUS YEARS.
	Number of assesses.	Amount of tax.	Number of petitions or objec- tions.	Demand after disposal.	Number of petitions or objec- tions.	Demand after disposal.	Number of assesses.	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. Salaries and Pensions.	1,594	81,867	6	81,658	...	81,658	1,589	81,658	45	78	...	...	1	2,178
Chapter III B and Part II, Schedule II. Profits of companies.	92	1,23,004	14	1,22,652	1	1,23,080	89	1,22,652	...	...	...	...	...	782
Chapter III C and Part III, Schedule II. Interest on securities.	72	352	...	352	...	352	72	352	...	...	...	...	...	162
Chapter III D and Part IV, Schedule II. Other sources of income.	29,846	13,60,437	10,677	12,60,184	900	12,49,413	27,759	12,49,413	904	8,941	...	...	760	26,407
Total	31,604	15,65,660	10,697	14,64,848	901	14,53,503	29,509	14,54,075	949	9,019	...	...	761	28,524
Total of the year 1913-14.	29,700	15,12,800	10,258	14,00,345	946	13,93,768	27,932	13,93,768	661	5,609	...	...	165	31,642

BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1914-15.

Total of columns 9, 11, 13, 14 and 15.	COLLECTIONS.									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.	Remitted as irrecoverable.	Balance (column 16 plus column 22 minus the total of columns 23 and 24).		
16	17	18	19	20	21	22	23	24	25	26	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
83,910	80,510	71	...	1	2,104	7	82,693	55	1,169	Return No. III can be reconciled with Return No. V thus:— Rs. Column 25 of Return No. III ... 17,68,183 <i>Deduct—</i> 1. Accountant-General's figures in columns 4 and 18 of Return No. III ... 3,20,561 2. Sums recovered on account of other provinces ... 937 Total ... 3,21,498 Result ... 14,46,685 <i>Add—</i> 1. Refunds on account of previous years... 14,485 2. Refunds to Government officials ... 2,287 3. Adjusted by Accountant-General by book transfer under Shahpur District ... 176 Due to fraction ... 1 Total ... 16,949	Chapter III A and Part I, Schedule II. Salaries and Pensions.
1,23,434	1,18,998	...	...	...	650	...	1,19,648	8,679	107	1. Accountant-General's figures in columns 4 and 18 of Return No. III ... 3,20,561 2. Sums recovered on account of other provinces ... 937 Total ... 3,21,498 Result ... 14,46,685 <i>Add—</i> 1. Refunds on account of previous years... 14,485 2. Refunds to Government officials ... 2,287 3. Adjusted by Accountant-General by book transfer under Shahpur District ... 176 Due to fraction ... 1 Total ... 16,949	Chapter III B and Part II, Schedule II. Profits of companies.
514	322	...	...	...	162	...	484	...	80	Total ... 3,21,498 Result ... 14,46,685 <i>Add—</i> 1. Refunds on account of previous years... 14,485 2. Refunds to Government officials ... 2,287 3. Adjusted by Accountant-General by book transfer under Shahpur District ... 176 Due to fraction ... 1 Total ... 16,949	Chapter III C and Part III, Schedule II. Interest on securities.
12,84,521	12,25,392	7,680	...	683	20,457	6,598	12,60,809	4,109	26,201	1. Refunds on account of previous years... 14,485 2. Refunds to Government officials ... 2,287 3. Adjusted by Accountant-General by book transfer under Shahpur District ... 176 Due to fraction ... 1 Total ... 16,949	Chapter III D and Part IV Schedule II. Other sources of income.
14,92,379	14,25,222	7,751	...	683	23,373	6,605	14,63,634	7,843	27,507	Total ... 16,949	Total.
14,31,184	13,67,566	5,197	...	128	24,318	8,027	14,05,236	6,855	28,120	Column 23 of Return No. V ... 14,63,634	Total of the year 1913-14.

STATEMENT SHOWING BY DISTRICTS THE ORIGINAL AND FINAL DEMANDS AND UN

DIVISION.	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 of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
AMBALA.	Hissar ...	1,407	58,975	62	58,560	...	58,560	1,394	58,560	10	66	...	...
	Rohtak ...	1,654	68,545	574	64,804	27	64,602	1,539	64,602	9	77	...	...
	Gurgaon ...	998	39,496	321	36,527	11	36,499	929	36,499	13	123	...	...
	Karnal ...	1,728	71,506	3.9	67,162	42	67,085	1,661	67,085	23	167	...	...
	Ambala ...	1,322	69,737	450	64,134	84	64,081	1,308	64,081	65	230	...	...
	Simla ...	750	53,398	77	51,068	6	51,008	719	51,008	53	99	...	...
JULYENDUR.	Kangra ...	475	16,087	183	15,018	16	14,950	435	14,950	5	65	...	...
	Hoshiarpur ...	727	33,060	376	29,647	40	29,455	658	29,455	17	89	...	...
	Jullundur ...	833	37,261	310	34,337	55	34,106	756	34,106	10	83	...	...
	Ludhiana ...	1,137	47,424	419	42,223	20	42,176	1,008	42,176	45	103	...	...
	Ferozapore ...	1,498	1,73,666	373	1,67,877	25	1,67,645	1,427	1,67,645	25	992	...	...
LAHORE.	Lahore ...	2,661	2,09,203	648	1,98,207	103	1,90,150	2,567	1,90,150	5	170	...	...
	Amritsar ...	1,543	1,06,771	290	98,088	25	98,088	1,487	98,088	12	210	...	...
	Gurdaspur ...	850	45,897	238	43,467	25	43,427	792	43,427	16	155	...	...
	Sialkot ...	1,383	62,304	471	57,822	53	57,592	1,276	57,592	3	23	...	...
	Gujranwala ...	1,744	48,289	568	43,267	60	42,828	1,699	42,828	4	24	...	...
RAWALPINDI.	Gujrat ...	1,120	38,453	561	32,766	19	32,746	939	32,746	56	441	...	...
	Shahpur ...	1,063	43,561	519	41,147	17	40,456	1,084	41,023	10	80	...	...
	Jhelum ...	716	27,959	345	25,372	40	25,292	659	25,292	13	123	...	...
	Bawalpindi ...	884	51,186	282	49,109	40	48,983	850	48,983	36	249	...	...
	Attock ...	633	19,366	278	17,441	52	17,172	484	17,172	26	375	...	...
	Mianwali ...	407	13,484	179	12,342	6	12,282	370	12,282	15	170	...	...
MURBAN.	Montgomery ...	765	24,819	284	22,868	19	22,892	712	22,892	49	151	...	...
	Lyalpur ...	1,525	55,609	529	53,267	26	53,247	1,461	53,247	110	644	...	...
	Jhang ...	733	23,918	411	21,846	29	21,826	676	21,826	...	...	...	...
	Multan ...	1,535	69,874	530	64,492	...	64,352	1,406	64,352	309	4,080	...	...
	Muzaffargarh ...	1,030	36,127	615	32,353	43	32,383	912	32,383	...	...	...	...
	Dera Ghazi Khan ...	588	20,185	484	19,635	13	19,615	486	19,615	5	25	...	...
	Total ...	81,604	15,65,650	10,697	14,64,346	901	14,53,502	29,509	14,54,075	949	9,019	...	...

No. VI.

COLLECTED BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1914-15.

COST AND MISCELLANEOUS.	AMOUNTS OF PREVIOUS YEARS.	Total of columns 10, 12, 14, 15 and 16.	COLLECTIONS.								Remitted as irrecoverable.	Balance (column 17 plus column 23 minus the total of columns 24 and 25).	District.
			Tax.	Penalties.	Fines.	Cost and miscellaneous.	Arrears of previous year.	Excess collections and advance payments.	Total of columns 18 to 23.				
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.		
...	403	59,032	56,708	7	...	...	146	...	56,861	260	1,911	Hissar.
...	...	64,679	64,442	45	...	...	...	437	64,924	40	152	Rohtak.
64	83	36,774	36,357	108	...	57	88	1,065	37,675	1	163	Gurgaon.	
...	53	67,305	67,085	167	...	...	40	64	67,356	13	...	Karnal.
...	631	64,942	63,014	230	...	...	397	281	63,922	234	1,067	Ambala.
...	2,620	53,727	48,821	85	...	...	1,831	5	50,742	300	2,090	Simla.
...	...	15,015	14,898	60	...	...	...	...	14,958	5	52	Kangra.
...	1,214	30,758	26,640	89	...	...	1,214	...	27,943	...	2,815	Hoshiarpur.
...	972	35,161	34,012	70	...	...	972	224	35,278	...	107	Jullundur.
...	89	42,868	41,190	95	...	...	89	7	41,381	...	994	Ludhiana.
...	533	1,69,173	1,67,645	992	...	...	506	125	1,69,268	30	...	Ferozepore.
...	7,801	1,98,121	1,85,253	118	...	1	7,378	693	1,93,449	449	4,922	Lahore.	
102	1,103	99,503	92,907	107	...	83	867	79	94,048	3,788	1,751	Amritsar.	
...	913	44,495	43,267	155	...	...	886	...	44,308	27	160	Gurdaspur.
...	153	57,763	57,298	8	...	...	20	161	57,487	133	309	Sialkot.
...	931	43,783	41,832	...	...	...	575	1,068	44,125	90	1,236	Gujranwala.
597	4,016	37,790	30,150	316	...	529	3,291	28	34,314	762	2,742	Gujrat.	
1	1,539	42,648	39,797	5	...	1	1,436	600	41,839	103	1,306	Shahpur.	
1	...	25,421	24,958	103	...	1	...	...	25,062	...	359	Jhelum.
...	676	49,908	48,519	157	...	...	146	98	48,920	747	339	Rawalpindi.
...	315	17,862	17,172	375	...	...	315	357	18,219	...	...	Attock.
6	33	12,491	12,282	170	...	6	33	96	12,587	...	...	Mianwali.
...	950	23,993	22,806	146	...	...	843	86	23,331	156	542	Montgomery.
...	248	54,139	53,167	634	...	...	201	227	54,229	47	90	Lyallpur.
...	280	22,086	21,659	...	...	...	260	24	21,943	...	167	Jhang.
...	2,171	70,603	61,333	3,484	...	...	1,711	114	66,697	525	3,495	Multan.
...	190	32,578	32,290	...	...	...	150	210	32,650	...	138	Muzaffargarh.
...	616	20,256	19,615	25	...	...	478	...	20,118	138	...	Dera Ghazi Khan.
761	28,524	14,92,379	14,25,222	7,751	...	683	23,373	6,605	14,63,634	7,843	27,507	Total.	

RETURN No. VII.

STATEMENT OF EXPENDITURE INCURRED IN THE ASSESSMENT AND COLLECTION OF THE TAX UNDER ACT II OF 1886 IN THE YEAR 1914-15.

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	410	9	...	...	419	
Rohfak	809	2	9	...	320	
Gurgaon	329	...	...	...	329	
Karnal	300	...	...	10	310	
Ambala	698	15	...	15	723	
Simla	536	...	19	385	890	
Kangra	307	...	7	...	314	
Hoshiarpur	311	...	...	...	311	
Jullundur	329	...	...	...	329	
Ludhiana	309	26	13	...	348	
Ferozapore	371	...	...	38	409	
Labore	2,756	8	...	...	2,764	
Amritsar	598	15	...	198	811	
Gurdaspur	314	1	...	409	724	
Sialkot	288	4	9	...	301	
Gujranwala	316	19	20	...	355	
Gujrat	351	...	...	...	351	
Shahpur	357	...	...	...	357	
Jhelum	313	...	...	...	313	
Rawalpindi	428	6	...	...	434	
Attock	350	5	...	...	355	
Mianwali	248	2	...	...	250	
Montgomery	381	...	...	...	381	
Lyalpur	248	...	...	...	248	
Jhang	244	...	...	...	244	
Multan	242	...	...	...	244	
Muzaffargarh	259	...	11	11	258	
Dera Ghazi Khan...	281	...	...	...	270	
					281	
Grand Total	12,178	112	88	1,016	13,394	
Total of the year 1913-14	16,126	683	78	520	11,407	

RETURN No. VIII.
CLASSIFIED STATEMENT OF ASSESSEES IN THE YEAR 1914-15.

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 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.					PART III.—SECURITIES.				
(a) PAID BY GOVERNMENT.		Rs.		Rs.	Securities of the Government of India.	...	...	...	18,721
Salaries ...	1,121	40,557	1,356	2,38,005	Securities of local authorities or companies.	...	5	...	317
Pensions and annuities ...	208	9,724	110	13,554	Total part III	...	5	...	19,038
Gratuities ...	...	...	...	...	PART IV.—OTHER SOURCES.				
Total (a)	1,329	50,281	1,466	2,51,559	(a) Professions—				
(b) PAID BY LOCAL AUTHORITIES.					1. Education ...	5	114	8	669
Salaries ...	263	4,548	122	7,698	2. Engineering and architecture.	1	20	4	1,285
Pensions and annuities ...	1	20	1	73	3. Law Barristers ...	54	1,573	84	14,594
Gratuities ...	...	...	...	...	4. Law attorneys, pleaders and other practitioners.	461	12,408	364	39,541
Total (b)	264	4,568	123	7,771	5. Medical ...	80	2,247	38	5,487
(c) PAID BY COMPANIES, &c.					6. Others ...	82	2,365	17	1,532
Salaries ...	812	19,167	410	49,857	Total (a)	683	18,727	515	63,107
Pensions and annuities ...	2	50	4	157	(b) Manufacture, construction and manipulation (other than Companies)—				
Gratuities ...	...	...	...	...	1. Builders ...	8	190	2	546
Total (c)	814	19,217	414	50,014	2. Cotton spinning and weavng.	4	125	7	1,403
Total part I	2,407	74,066	2,003	3,09,344	3. Flour Mills ...	110	2,964	35	3,714
PART.—II COMPANIES.					4. Metal works (foundries, workshops, &c.)	52	1,256	16	3,221
1. Banking ...	...	...	7	6,728	5. Oil mills ...	1	35	3	403
2. Building and land ...	...	...	...	...	6. Potteries ...	...	...	...	...
3. Cotton spinning and weaving.	...	...	2	5,423	7. Rice mills ...	11	244	8	1,068
4. Cotton pressing, ginning and cleaning.	...	...	37	7,529	8. Rope works ...	2	40	...	...
5. Flour Mills ...	...	...	21	924	9. Saw and timber mills	14	277	...	...
6. Insurance, Fire, Life, Marine.	...	...	1	130	10. Silk reeling and weaving.	14	346	...	...
7. Jute spinning and weaving.	...	...	...	...	11. Spirits ...	18	544	11	1,132
8. Jute pressing ...	...	...	...	...	12. Sugar-making and refining.	83	2,263	6	499
9. Landing, shipping and warehousing.	...	...	...	...	13. Tanneries and leather works.	64	1,634	4	260
10. Mining coal ...	...	...	...	...	14. Others ...	163	4,208	54	9,209
11. Mining other minerals, including petroleum.	...	...	...	...	Total (b).	544	14,126	146	21,455
12. Paper Mills ...	...	...	1	160					
13. Printing and publishing ...	...	...	...	...	
14. Steam navigation, ocean ...	...	...	...	...	
15. " " river ...	...	...	...	...	
16. Sugar-making and refining.	...	...	1	393					
17. Railway ...	...	...	1	87,659					
18. Tanneries and leather works.	...	...	...	...	
19. Telegram and telephone ...	...	...	...	...	
20. Tramway ...	...	...	...	...	
21. Others ...	...	...	15	9,973					
Total part II	...	...	86	1,18,919					

RETURN No. VIII—CONCLUDED.

SOURCE OF INCOME.	AT 4 PIES PER RUPEE.		AT 5 PIES PER RUPEE.		SOURCE OF INCOME.	AT 4 PIES PER RUPEE.		AT 5 PIES PER RUPEE.	
	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
		Rs.		Rs.			Rs.		Rs.
PART IV.—OTHER SOURCES— <i>contd.</i>					PART IV.—OTHER SOURCES— <i>concl.</i>				
(c) Commerce and Trade—					(d) Property Owners of—				
1. Agents and brokers ...	433	11,897	215	21,530	Houses ...	859	10,205	328	39,665
2. Bankers and money-lenders.	10,110	2,60,830	2,639	2,44,184	Estates taxable under the Act.	1	20	3	253
3. Contractors ...	856	9,797	213	34,780	Total (d) ...	360	10,225	331	39,918
4. Merchants and dealers in—					(e) Others not classified above.	270	10,128	131	18,577
(i) Animals, including stable-keepers.	79	1,932	8	1,118	Total (e) ...	270	10,128	131	18,577
(ii) Apparel and drapery ...	74	1,731	24	1,396	Total part IV ...	20,818	5,43,470	6,393	6,83,286
(iii) Books and stationery ...	35	1,021	6	306	Total part I ...	2,407	74,066	2,003	3,09,344
(iv) Building materials ...	136	3,668	92	25,852	Total part II ...	...	...	86	1,18,919
(v) Food grains ...	2,543	63,824	754	58,884	Total part III ...	...	5	...	19,038
(vi) Other food stuffs, groceries and provisioners.	2,859	67,757	378	36,567	Total part IV ...	20,818	5,43,470	6,393	6,83,286
(vii) Hides and skins ...	160	4,142	68	10,039	GRAND TOTAL ...	23,225	6,17,541	8,482	11,30,587
(viii) Liquors (spirits, beer and wine).	36	1,042	29	5,205	Total of previous year ...	22,147	5,88,611	8,194	10,92,139
(ix) Metals (other than gold and silver).	145	4,022	49	4,845					
(x) Opium ...	17	451	9	890					
(xi) Piece-goods (cotton, wool and silk).	1,558	40,914	466	47,951					
(xii) Precious stones and jewellery.	17	437	16	1,490					
(xiii) Salt ...	14	355	1	119					
(xiv) Other commodities ...	568	15,773	284	39,870					
5. Printers and publishers, including newspaper offices.	21	621	19	4,708					
Total (e) ...	18,961	4,90,264	5,270	5,40,229					

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 1915.

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.		
Ambala	Ambala City ...	25,908	3	874	874	140	10,530	10,530	11,404	0 7 6	Ambala City ...	} Ambala.
	" Cantonment ...	54,223	...	...	...	187	15,837	15,198	15,198	0 4 6	" Cantonment ...	
Jullundur	Jullundur City ...	55,354	...	...	...	213	11,485	11,433	11,433	0 3 4	Jullundur City ...	} Jullundur.
	" Cantonment ...	13,964	...	...	...	54	2,024	2,024	2,024	0 2 4	" Cantonment ...	
Ferozepore	Ferozepore City ...	24,678	...	...	...	236	17,681	17,681	17,681	0 11 6	Ferozepore City ...	} Ferozepore.
	" Cantonment ...	26,158	1	87,659	87,659	99	9,534	9,534	97,193	3 11 6	" Cantonment ...	
Lahore	Lahore City ...	210,271	15	9,068	9,068	1,170	1,21,171	1,17,419	1,26,487	0 9 7	Lahore City ...	} Lahore.
	" Cantonment ...	18,416	...	...	...	35	2,779	2,534	2,534	0 2 2	" Cantonment ...	
Amritsar	Amritsar City and Cantonment...	152,756	2	1,915	1,915	918	66,183	65,128	67,043	0 7 0	Amritsar City and Cantonment	Amritsar.
Sialkot	Sialkot City ...	48,595	...	...	...	280	16,595	16,426	16,426	0 5 5	Sialkot City ...	} Sialkot.
	" Cantonment ...	16,274	...	...	...	43	2,598	2,493	2,493	0 2 5	" Cantonment ...	
Rawalpindi	Rawalpindi City ...	46,642	...	...	...	282	18,451	18,373	18,373	0 6 4	Rawalpindi City ...	} Rawalpindi.
	" Cantonment ...	39,841	1	172	172	148	9,269	9,020	9,192	0 3 9	" Cantonment ...	
Multan	Multan City ...	85,747	31	4,069	3,962	517	29,698	27,839	31,801	0 5 11	Multan City ...	} Multan.
	" Cantonment ...	13,496	...	...	...	81	4,163	4,103	4,103	0 4 10	" Cantonment ...	
	Total ...	832,323	53	1,03,757	1,03,650	4,403	3,37,998	3,29,735	4,33,385	0 8 4	Total.	
	Total of the year 1913-14 ...	832,323	45	88,744	88,118	4,324	3,30,391	3,15,915	4,04,033	0 7 9	Total of the year 1913-14.	

