

E16

REPORT
ON THE
INCOME-TAX ADMINISTRATION
OF THE
PUNJAB

During the year 1917-18.

11307



**WEST PAKISTAN CIVIL SECRETARIAT
LIBRARY COPY**
(To be returned to the Library when done with)

Lahore :

PRINTED BY THE SUPERINTENDENT GOVERNMENT PRINTING, PUNJAB.
1918.

E-16
17-18

Price : Rs. 0-8-0 or 9d.

**Punjab Income-tax Administration
Report for the year 1917-18.**

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, Limited, No. 1,
Adelphi Terrace, London, W. C.
- P. S. KING & SON, 2 & 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.
- H. BLACKWELL, 50 & 51, Broad
Street, Oxford.
- DEIGHTON BELL & Co., Limited, Cam-
bridge.
- OLIVER & BOYD, Tweeddale Court,
Edinburgh.
- B. PONSONBY, Limited, 116, Grafton
Street, Dublin.
- WILLIAM WESLEY & SON, 28, Essex
Street, Strand, London.

ON THE CONTINENT.

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

IN INDIA.

- THE MANAGER, Imperial Book Depôt,
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.,
Bombay.
- 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 1917-18.



Lahore :
PRINTED BY THE SUPERINTENDENT GOVERNMENT PRINTING PUNJAB,
1918.

REPORT

ON THE

INCOME-TAX ADMINISTRATION

OF THE

REVENUE

During the year 1917-18

11307



No. 3444-S. (Finl.)

FROM

A. C. BADENOCH, Esq., I.C.S.,
Under-Secretary to Government, Punjab,
Financial Department,

TO

THE JUNIOR SECRETARY TO THE FINANCIAL
COMMISSIONERS,
PUNJAB.

Dated Simla, the 3rd August 1918.

Financial.

SIR,

I AM directed to acknowledge the receipt of the Income-tax Statements of the Punjab for the year 1917-18 received with your letter No 531-165-I, dated 29th July 1918.

I have the honour to be,

SIR,

Your most obedient servant,

A. C. BADENOCH,

Under-Secretary to Government, Punjab,
Financial Department.

No. 531-165-I.

FINANCIAL COMMISSIONERS' OFFICE,
Lahore, dated 29th July 1918.

FROM

KHAN BAHADUR SHEIKH FAZL KARIM,
Junior Secretary to the Financial Commissioners,
Punjab,

TO

THE HON'BLE MR. O. F. LUMSDEN, I.C.S.,
Financial Secretary to Government, Punjab.

The Hon'ble Mr. C. J. Hallifax, C.B.E., I.C.S.

SIR,

I AM directed to forward the income-tax statements for 1917-18 exclusive of super-tax already reported in February 1918, and to convey the following remarks of the Financial Commissioner.

2. Assessments in 1917-18 were based on the profits made in the year 1916-17 which agriculturally was much better than its immediate predecessor. Prices ruled high in the case of both agricultural and industrial products. The interruption of railway traffic gave an opportunity to dealers in certain commodities—e.g., salt—to secure extraordinary profits. Imported goods commanded a very lucrative market. Certain classes of contractors were very successful. High wages enabled consumers to buy freely. Improved methods of assessment in a number of districts affected the collections of the year. These amounted to Rs. 32,37,375 or 34 per cent. more than in the last year of the preceding triennium.

General results.

3. The figures under the head of salary paid by Government show a rise of 127 in the number of assesseees and a fall of Rs. 654 in the amount of collections. The figures are not final as supplementary statistics under this head are usually communicated by the Accountant-General, such as have been included in the totals for 1916-17. The figures are no doubt affected by the transfer to Military service of a considerable number of civil officers of the higher grades. Collections under the head of salary by local authorities and by companies show an increase both in the amount and the number of assesseees. The rates of salaries have in some cases been raised and a number of salaries has been newly brought under assessment. In the case of companies the collections under section 9 (1) increased by 51 per cent., the districts of Lahore and Simla being responsible for the increase. Arrangements for collection under section 9 (2) worked satisfactorily, but there was no noticeable increase in the tax collected under them.

Salary.

4. Not less than 18 companies assessed in 1916-17 paid no tax in 1917-18, but these were unimportant—mainly small concerns in Multan. On the other hand, five companies were newly taxed and some previously assessed made large profits. Accordingly the profits of Companies yielded a tax amounting to Rs. 4,38,215, a satisfactory increase on the previous year's total of Rs. 1,40,666. Lahore, which collected the tax not only from local companies but also from the Dhariwal Mills, accounts for over 80 per cent. of the collections. Two companies in Simla and one in Rawalpindi paid each about Rs. 15,000 as tax. In the rest of the Province the collections amounted to only 5 per cent. of the total.

Profits of Companies.

5. The amount realized under this head increased by nearly 50 per cent., and the tax realized on the securities of companies, etc., was nearly doubled. The tax on the debentures of seven companies was duly realized in the year except in the

Interest on securities.

case of a Rawalpindi Company, which on account of a misunderstanding was late in its payment. A report, however, received from the Registrar of Joint Stock Companies indicates that there was an eighth company which had issued debentures and as the taxation of these has not been noted in the district report, enquiries are being made into the matter.

6. Under part IV collections amounting to Rs. 21,84,701 were made from 35,917 assesseees. On the previous year's figures this amounts to an increase of 28 per cent. in collections and of 16 per cent. in the number of assesseees. On examining the assessment in 4 groups, *viz.*, on (i) assesseees with incomes under Rs. 2,000, (ii) those whose incomes are from Rs. 2,000 to Rs. 10,000, (iii) those with from Rs. 10,000 to Rs. 20,000 and (iv) those with Rs. 20,000 or more, a slight change in the proportions appears, which, though slight, is a change in the right direction. The figures are as follows:—

Group.	ASSEESSEES.			TAX COLLECTED.		
	Per cent. in each group.		Increase per cent. in 1917-18.	Per cent. from each group.		Increase per cent. in 1917-18.
	1916-17.	1917-18.		1916-17.	1917-18.	
(i)	75	72.5	+12	35.5	31.5	+14
(ii)	23.7	26	+27	39.5	40	+29
(iii)	1	1.1	+48	10	11	+45
(iv)	0.3	0.4	+50	15	17.5	+51

In group (iii) there are still only 415 assesseees and in group (iv) only 162. It can hardly be the case that there are only about 600 incomes of Rs. 10,000 or over assessable under Part IV in the Punjab and these figures confirm the universal opinion of Collectors that while men with small incomes are fairly well assessed those with large incomes escape their fair share of the burden of the tax.

7. Nearly seven per cent. of the original demand was remitted on objections and appeals and 22 per cent. of the objections were successful. A detailed discussion of these figures, which varied from district to district, is unnecessary. The number of objections and appeals has heretofore been influenced by factors other than over assessment and is not a true index of the accuracy of the original assessment. Moreover, under Act VII of 1918, which will now govern assessments, the procedure relating to objections and appeals will be radically altered. In the case of the majority of the assesseees— $\frac{3}{4}$ of the whole number—whose incomes are below Rs. 2,000, the assessment should be made finally by the Collector, with no further objection or appeal. The right of petition to the Commissioner will be retained by only about $\frac{1}{4}$ of the total number of assesseees.

8. Uncollected balances amount to the considerable sum of Rs. 4,30,262 including Rs. 3,18,252 assessed under Part IV in 1917-18. The large outstandings in Amritsar, Lahore, Simla and Ambala were the result of the delay in assessment and decision of objections due to the employment of the special assessing agency which had to take up several districts in succession. In the case of Ludhiana delay was due to a house-to-house survey undertaken by the local staff. But no good reason for delay is advanced in a number of districts in which the balances exceed Rs. 5,000 each. The Deputy Commissioner of Montgomery remarks that assesseees are inclined to delay payment as long as they can because they can get high rates of interest on their money in the market. From remarks made in certain district reports regarding individual assesseees who are in arrears it appears that a very large part of the balances is due from 14 individuals. Most apparently were awaiting the results of objections and appeals, but if assesseees especially of the higher classes are not prompt in paying the tax there should be no hesitation in imposing penalties on them and making recovery by the prescribed process. In the case of Multan the

penalty of Rs. 510 and probably also the tax for which it was imposed are still unpaid; whilst about Rs. 300 penalty is still outstanding both in Montgomery and Mianwali.

9. A special assessment staff of 4 Naib-Tahsildars, 2 Munims, 2 clerks and 6 peons was employed in 1917-18 under
 Special Income-Tax Agency. Rao Bahadur Pandit Girdhari Lal, Extra Assistant Commissioner. It assessed the towns of Lahore, Amritsar, Dalhousie, Jullundur City and Cantonment, Hoshiarpur, Ambala City and Cantonment, Karnal, Simla and Kasauli. The special staff, which cost only Rs. 20,081 secured an increase of the final demand from Rs. 6,25,521 to Rs. 10,08,170. In one or two districts it has been criticised because of the lateness of its assessments, which resulted in arrears at the end of the year, but this was inevitable, and Rao Bahadur Girdhari Lal deserves great credit for the success with which he controlled the working of the special staff. The results secured by it indicate the extent to which the tax is evaded where special care and attention are not paid to assessment. In the near future a very considerable strengthening of our assessing agency will be urgently required. A beginning has been made in the current year by the appointment of four units of special agency, each under a selected Extra Assistant Commissioner, to assess the principal urban areas of the Province. This special staff will, however, be late in getting to work and will be confronted with special difficulties in putting Act VII of 1918 into operation. Mr. Hallifax is preparing a handbook which will be of help to them and others. The advice and guidance of Rao Bahadur Pandit Girdhari Lal, who continues during the present year on special duty, will be utilized in making the best use of this extra staff whose assessments will be based on a house-to-house survey of the towns in which they are employed.

10. But whatever system of assessment is adopted the Tahsildar and Naib-Tahsildar are bound to play a very important part in it. Mr. Hallifax does not include in
 Notice of officers. this review the names of officers who have been singled out for commendation or censure in the district reports, because it is obvious that the mention of officers in different reports is not regulated by any uniform standard. In one district mentions are numerous; in the next there are none. It is, however, worth remark that two of the officers whose assessments seem most open to criticism were Tahsildars on the point of retirement who were either for that reason more than usually careless or took the opportunity to pay off grudges. This indicates the necessity for closer supervision, as does the general tenour of district reports, that the ordinary assessing agency does not fully realise its responsibility in connection with Income-Tax work and is inclined to put it into the background. It is, however, an important part of the duty of the Tahsil staff constantly to collect all information bearing on assessments, to devote continued and systematic attention to this matter, not to deal with it spasmodically and only under the compulsion of special pressure, and to make full notes of observations. In order that the Tahsil staff should appreciate this, their Income Tax work should be a factor in determining their prospects. Mr. Hallifax is therefore considering a suggestion that a special confidential report should be submitted as is done in the case of judicial and land revenue work, setting forth the opinion of the Collector and Commissioner as to the efficiency of the income-tax work done by each officer engaged in it, and that such work should be systematically noted in Character Rolls.

I have the honour to be,

SIR,

Your most obedient servant,

FAZL KARIM,

Junior Secretary to the Financial Commissioners, Punjab.

STATEMENT SHOWING THE COLLECTIONS OF THE

CLASS.	AMOUNT OF INCOME.	SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY 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 SOURCES OF INCOME.			
		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Tax levied under						Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
						Section 9 (1).		Section 9 (2).							
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.	
I	Rs. 1,000 to Rs. 1,249 ...	901	22,498	241	3,114	308	5,487	294	4,507	12	711	...	13,107	2,61,974	
II	Rs. 1,250 to Rs. 1,499 ...	225	7,181	67	1,103	71	2,020	73	1,905	7	689	...	6,150	1,72,159	
III	Rs. 1,500 to Rs. 1,749 ...	199	6,590	35	1,156	70	2,457	84	2,706	2	192	...	2,989	1,39,499	
IV	Rs. 1,750 to Rs. 1,999 ...	334	13,894	34	753	85	3,057	74	3,133	6	639	...	2,709	1,14,157	
V	Rs. 2,000 to Rs. 4,999 ...	1,004	79,636	136	6,063	148	12,627	192	14,274	16	3,494	...	7,795	5,59,001	
VI	Rs. 5,000 to Rs. 9,999 ...	320	57,265	26	3,984	40	8,534	53	11,572	13	5,561	...	1,590	3,13,393	
VII	Rs. 10,000 to Rs. 14,999 ...	155	60,356	1	472	5	2,509	11	6,279	3	2,311	...	318	1,62,199	
VIII	Rs. 15,000 to Rs. 19,999 ...	75	48,810	...	...	3	2,793	3	2,353	3	3,274	...	97	77,826
IX	Rs. 20,000 to Rs. 24,999 ...	62	36,526	...	...	...	...	2	2,116	...	...	223	61	61,403
X	Rs. 25,000 to Rs. 29,999 ...	46	48,852	...	...	...	...	1	1,852	...	...	861	26	39,757
XI	Rs. 30,000 to Rs. 39,999 ...	13	21,102	...	...	2	4,545	1	1,890	1	3,247	...	25	50,197
XII	Rs. 40,000 to Rs. 49,999 ...	10	24,764	...	...	...	...	...	...	2	6,318	...	20	54,914
XIII	Rs. 50,000 to Rs. 99,999 ...	...	...	...	...	1	5,530	...	...	2	10,017	...	22	87,028
XIV	Rs. 1,00,000 to Rs. 1,49,999	2	5,989	...	...	...	...	...	...	3	23,118	...	6	39,238
XV	Rs. 1,50,000 to Rs. 1,99,999	...	...	...	...	...	...	...	...	...	...	...	1	11,341
XVI	Rs. 2,00,000 to Rs. 2,49,999	...	...	...	...	...	...	...	...	1	14,558	...	...	...
XVII	Rs. 2,50,000 to Rs. 2,99,999	...	...	...	...	...	...	...	...	2	31,412	...	...	...
XVIII	Rs. 3,00,000 to Rs. 3,49,999	...	...	...	...	...	...	...	...	...	...	...	...	...
XIX	Rs. 3,50,000 to Rs. 3,99,999	...	...	...	...	...	...	...	...	...	...	...	...	...
XX	Rs. 4,00,000 to Rs. 4,49,999	...	...	...	...	...	...	...	...	...	...	...	...	...
XXI	Rs. 4,50,000 to Rs. 4,99,999	...	...	...	...	...	...	...	...	...	...	...	...	...
XXII	Rs. 5,00,000 and more ...	...	...	...	...	...	...	...	...	2	3,32,624	...	1	40,625
	Add on account of interest communicated by Accountant-General.	...	...	...	...	...	...	...	...	...	...	*61,123	...	...
	Total ...	3,346	4,33,461	540	16,645	733	49,559	788	52,587	75	4,38,215	62,207	35,917	21,84,701	
	Total for the year 1916-17 ...	3,219	4,34,115	500	15,593	645	32,673	756	52,525	89	1,40,666	41,916	30,842	17,00,740	

*These figures cannot be allotted.

TAX UNDER ACT II OF 1886 IN THE YEAR 1917-18.

TOTAL COLLECTIONS IN REPORT OF THE YEAR'S ASSESSMENT.		AMOUNT OF INCOME.										CLASS.	
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 years.	Excess collections and advance payments.	Total of columns 17 to 22.	Refunds of tax collected under Part II at source at maximum rates.	Refunds of tax collected under Part III at source at maximum rates.	Other refunds.	Net collections (column 23 minus total of columns 24 to 26).		2
16	17	18	19	20	21	22	23	24	25	26	27		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
14,863	2,98,289	2,494	...	4	8,878	2,537	3,12,202	40	173	4,007	3,07,982	Rs. 1,000 to Rs. 1,249	... I
6,593	1,35,057	1,546	...	...	4,515	923	1,92,046	15	...	1,444	1,90,587	Rs. 1,250 to Rs. 1,499	... II
4,379	1,52,600	897	...	...	4,122	740	1,58,359	...	...	1,049	1,57,310	Rs. 1,500 to Rs. 1,749	... III
3,242	1,35,683	869	...	...	3,387	444	1,40,383	...	...	993	1,39,390	Rs. 1,750 to Rs. 1,999	... IV
9,291	6,75,185	2,370	...	1	17,811	2,895	6,98,262	...	25	3,110	6,95,127	Rs. 2,000 to Rs. 4,999	... V
2,042	4,00,309	472	...	...	24,631	1,492	4,26,904	...	68	4,013	4,22,823	Rs. 5,000 to Rs. 9,999	... VI
493	2,34,126	774	...	...	21,755	784	2,57,439	...	...	3,846	2,53,593	Rs. 10,000 to Rs. 14,999	... VII
181	1,35,056	35	...	...	16,423	392	1,51,906	...	...	1,234	1,50,672	Rs. 15,000 to Rs. 19,999	... VIII
125	1,00,268	100	...	...	18,081	...	1,18,449	...	...	...	1,18,449	Rs. 20,000 to Rs. 24,999	... IX
73	91,322	...	...	...	6,344	...	97,666	...	...	...	97,666	Rs. 25,000 to Rs. 29,999	... X
42	80,981	...	...	...	8,275	...	89,256	367	...	1	88,888	Rs. 30,000 to Rs. 39,999	... XI
32	85,896	25	...	...	8,285	62	94,268	...	...	...	94,268	Rs. 40,000 to Rs. 49,999	... XII
25	1,02,575	300	...	...	6,625	...	1,09,500	...	...	...	1,09,500	Rs. 50,000 to Rs. 99,999	... XIII
11	68,345	...	...	...	22,750	...	91,095	...	...	...	91,095	Rs. 1,00,000 to Rs. 1,49,999	... XIV
1	11,341	...	...	...	...	...	11,341	...	...	260	11,081	Rs. 1,50,000 to Rs. 1,99,999	... XV
1	14,558	...	...	...	...	...	14,558	...	...	...	14,558	Rs. 2,00,000 to Rs. 2,49,999	... XVI
2	31,412	...	...	...	...	...	31,412	...	...	...	31,412	Rs. 2,50,000 to Rs. 2,99,999	... XVII
...	...	...	...	...	...	...	...	...	...	...	...	Rs. 3,00,000 to Rs. 3,49,999	... XVIII
...	...	...	...	...	...	...	...	...	...	...	...	Rs. 3,50,000 to Rs. 3,99,999	... XIX
...	...	...	...	...	...	...	...	...	...	...	...	Rs. 4,00,000 to Rs. 4,49,999	... XX
...	...	...	...	...	...	...	...	...	...	...	...	Rs. 4,50,000 to Rs. 4,99,999	... XXI
3	3,73,249	...	...	...	...	...	3,73,249	...	...	...	3,73,249	Rs. 5,00,000 and more	... XXII
...	*61,123	...	...	...	...	...	*61,123	...	...	...	*61,123	Add on account of interest communicated by Accountant-General.	...
41,399	32,37,375	9,882	...	5	1,71,882	10,374	34,29,418	422	266	19,957	34,08,773	Total	
36,051	24,18,223	5,081	...	1	27,815	10,661	24,61,786	36	482	14,877	24,46,391	Total for the year 1916-17	

any particular class or classes.

STATEMENT SHOWING THE DISTRICT COLLECTIONS OF THE TA

DISTRICT.	SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY THE GOVERNMENT.		SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY THE LOCAL AUTHORITIES.		SALARIES, ETC., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS, AND PRIVATE EMPLOYERS.				PROFIT OF COMPANIES.	INTEREST ON SECURITIES.	OTHER SOURCES OF INCOME.			
					TAX LEVIED UNDER						Amount of tax.	Amount of tax.	Number of assesses.	Amount of tax.
	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Section 9 (1).		Section 9 (2).								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	
AMBALA.														
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	
Hissar ...	52	5,408	9	302	...	...	...	...	1	20	2	1,806	1,35,50
Rehtek ...	45	3,447	6	194	...	...	...	...	...	...	34	1,625	83,97
Gurgaon ...	51	4,205	6	394	...	...	6	65	...	...	8	1,417	6,44
Karnal ...	58	5,287	11	304	...	...	...	...	...	...	336	2,102	98,16
Ambala ...	116	17,381	25	692	58	3,048	10	414	...	...	5,752	1,432	86,22
Simla ...	163	17,616	45	2,561	108	8,935	118	11,543	3	37,842	23,431	470	64,62	
JULLUNDUR.														
Kangra ...	65	7,457	6	95	18	856	...	...	...	...	1	570	22,34
Hoshiarpur ...	73	6,232	3	218	19	574	...	...	...	...	167	969	43,71
Jullundur ...	111	13,212	12	488	28	3,145	...	...	...	...	260	935	62,02
Ludhiana ...	58	5,538	18	375	11	350	15	479	...	...	209	874	43,22
Ferozepore ...	76	8,871	27	728	33	936	10	809	1	344	1,508	1,701	1,55,54	
LAHORE.														
Lahore ...	805	1,45,855	47	2,464	186	13,206	517	29,892	13	3,52,547	25,125	1,963	2,69,22	
Amritsar ...	81	8,811	35	1,949	50	2,894	60	5,616	2	2,755	1,483	1,923	1,73,07	
Gurdaspur ...	76	9,528	15	530	34	832	...	...	2	4,190	30	957	41,67
Sialkot ...	74	7,253	18	742	62	3,290	...	...	1	455	1,105	1,305	62,02
Gujranwala ...	77	7,392	14	424	29	1,076	8	233	2	1,122	137	1,435	81,56	
RAWALPINDI.														
Gujrat ...	54	5,060	4	99	6	175	...	...	...	...	81	1,391	49,17
Shabpur ...	51	5,627	17	487	11	265	...	...	...	...	362	1,437	71,42
Jhelum ...	54	7,027	146	431	...	...	...	...	4	709	6	883	57,04
Rawalpindi ...	127	17,215	13	629	56	3,582	27	3,065	6	26,206	1,112	958	85,10	
Attock ...	49	5,712	7	125	8	706	...	...	...	...	2	870	35,81
Mauwali ...	45	4,897	5	107	...	...	...	...	...	...	...	855	47,12
MULTAN.														
Montgomery ...	55	5,972	4	272	1	31	...	...	...	...	2	1,144	38,71
Lyalpur ...	90	8,186	17	690	6	393	4	140	1	324	91	2,054	1,07,07	
Jhang ...	57	3,564	6	199	...	...	...	...	...	...	111	938	34,81
Multan ...	92	10,079	16	837	7	265	3	37	...	...	347	1,751	90,54
Muzaffargarh ...	41	2,890	4	140	...	...	...	...	31	5,040	11	1,164	42,51
D. G. Khan ...	69	6,679	4	171	...	...	...	...	5	2,140	493	938	38,07
Other Department	581	77,060	...	...	...	...	...	...	...	...	1	...	...
GRAND TOTAL	3,846	4,33,461	540	16,645	733	49,559	788	52,587	75	4,38,215	62,207	35,917	21,84,71	

UNDER ACT II OF 1886 IN THE YEAR 1917-18.

TOTAL COLLECTIONS IN RESPECT OF THE YEAR'S ASSESSMENT.		DISTRICT.											
Number of assessors.	Amount of tax.	Penalties by collection.	Fines by Magistrate.	Costs and miscellaneous.	Arrears of previous year.	Excess collections and advance payments.	Total of columns 16 to 21.	Refunds of tax collected under Part II at source at maximum rates.	Refund of tax collected under Part III at source at maximum rates.	Other refunds.	Net collection (column 22 minus the total of columns 23 to 25).		
15	16	17	18	19	20	21	22	23	24	25	26	27	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,868	1,41,293	429	...	4	313	986	1,43,025	...	...	4,092	1,38,933	Hissar.
1,682	87,712	132	...	...	3,136	146	91,126	...	...	86	91,040	Rohtak.
1,474	73,067	...	...	1	435	1,597	75,100	...	...	195	74,905	Gurgaon.
2,181	99,504	210	...	...	200	455	1,00,369	...	...	318	1,00,051	Karnal.
1,644	1,17,912	119	...	...	342	88	1,18,461	...	2	344	1,18,115	Ambala.
907	1,66,552	217	...	...	1,775	...	1,68,544	...	178	560	1,67,806	Simla.
JULLUNDUR.													
659	30,763	1,104	...	...	707	...	32,576	...	...	649	31,927	Kangra.
1,064	50,941	20	...	...	20	52	51,033	...	3	106	50,924	Hoshiarpur.
1,086	79,183	120	...	...	333	107	79,743	...	...	58	79,685	Jullundur.
976	50,250	181	...	...	11,502	55	61,988	...	...	72	61,916	Ludhiana.
1,848	1,68,743	473	...	...	11,640	233	1,81,089	...	...	553	1,80,536	Ferozepore.
LAHORE.													
3,531	8,43,309	1,241	...	...	92,252	429	9,37,231	15	...	783	9,36,433	Lahore.
2,151	1,96,595	168	...	...	23,979	371	2,21,113	367	...	249	2,20,497	Amritsar.
1,084	56,721	...	...	...	589	108	57,413	40	83	...	57,290	Gurdaspur.
1,460	74,877	30	...	...	35	474	75,416	...	...	295	75,121	Sialkot.
1,565	91,909	481	...	...	620	664	93,674	...	...	1,461	92,213	Gujranwala.
RAWALPINDI.													
1,455	54,543	579	...	...	2,151	343	57,016	...	...	948	56,668	Gujrat.
1,520	78,913	66	...	...	2,194	1,847	83,020	...	...	1,154	81,866	Shahpur.
1,083	64,512	10	...	...	5,361	...	69,883	...	...	1,071	68,812	Jhelum.
1,187	1,36,912	...	...	...	167	...	1,37,079	...	...	2,808	1,34,271	Rawalpindi.
934	42,409	...	...	...	...	488	42,897	...	...	713	42,184	Attock.
905	52,198	940	...	...	1,503	625	55,326	...	...	604	54,722	Mianwali.
MULTAN.													
1,204	45,045	830	...	...	2,182	298	48,355	...	...	...	48,355	Montgomery.
2,174	1,16,869	438	...	...	...	265	1,17,572	...	...	85	1,17,487	Lyalpur.
1,051	38,684	5	...	...	136	57	38,882	...	...	86	38,796	Jhang.
1,900	1,07,468	...	...	...	9,061	467	1,16,996	...	...	519	1,16,477	Multan.
1,314	47,999	1,820	...	...	242	124	50,185	...	...	169	50,016	Muzaffargarh.
1,011	45,431	267	...	...	947	...	46,645	...	...	1,979	44,666	D. G. Khan.
581	77,061	...	...	...	...	...	77,061	...	...	...	77,061	Other Departments.
41,399	32,37,375	9,882	...	5	1,71,882	10,274	34,29,418	422	266	19,957	34,08,773	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 COMMISSIONER.		FINAL DEMAND.		PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		COSTS AND MISCELLANEOUS.	ABBEARANCE OF PREVIOUS YEARS.
	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.	Number of assesses.	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.	2,033	1,20,384	1	1,20,377	...	1,20,377	2,032	1,20,377	13	58	...	...	...	987
Chapter III-B and Part II, Schedule II.—Profit of Companies.	95	3,57,508	18	3,51,287	...	3,51,287	98	3,51,287	1	45	...	...	...	1,15,563
Chapter III-C and Part III, Schedule II.—Interest on Securities.	412	30,042	...	30,042	...	30,042	412	30,042	...	...	...	...	...	367
Chapter III-D and Part IV, Schedule II.—Other Sources of Income.	30,892	27,52,767	14,044	25,72,159	863	25,66,694	30,153	25,66,694	1,219	12,518	...	...	4	2,41,865
Total ...	42,432	32,60,701	14,063	30,73,865	863	30,68,400	40,690	30,68,400	1,293	12,621	...	...	4	3,58,787
Total of the year 1916-17.	36,074	24,45,388	11,640	23,07,610	786	23,08,524	34,578	23,03,524	563	7,789	...	...	1	36,311

BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1917-18.

Total of columns 9, 11, 13, 14 and 15.	COLLECTIONS.							Remitted as irrecoverable.	Balance (column 16 plus column 22 minus 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.				
16	17	18	19	20	21	22	23	24	25	26	27
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,21,422	1,18,821	44	...	...	723	...	1,19,588	264	1,570	Return No. III can be reconciled with Return No. V, thus:— Rs. Column 27 of Return No. III ... 34,08,773 Deduct— 1. Accountant-General's figures in columns 4 and 13 of Return No. III, exclusive of Rs. 17,167 accounted for by Simla ... 4,77,417 2. Sums remitted but not yet refunded ... 1,212 3. Due to fractions ... 2 Total ... 4,78,621 Result ... 29,30,142 Add— 1. Refunds on account of previous year ... 18,552 2. Refunds to Government officials ... 1,169 3. Sums recovered in other provinces on account of Punjab ... 312 4. Sums recovered by the Executive Engineer, Multan Provincial Division, on account of Muzaffargarh District ... 73	Chapter III A and Part I, Schedule II.—Salaries and Pensions.
4,66,900	3,24,489	45	...	...	1,14,361	55	4,38,950	1,207	26,798	2. Sums remitted but not yet refunded ... 1,212 3. Due to fractions ... 2 Total ... 4,78,621 Result ... 29,30,142 Add— 1. Refunds on account of previous year ... 18,552 2. Refunds to Government officials ... 1,169 3. Sums recovered in other provinces on account of Punjab ... 312 4. Sums recovered by the Executive Engineer, Multan Provincial Division, on account of Muzaffargarh District ... 73	Chapter III-B and Part II, Schedule II.—Profit of Companies.
30,409	18,251	...	...	...	367	...	18,818	...	11,791	Result ... 29,30,142 Add— 1. Refunds on account of previous year ... 18,552 2. Refunds to Government officials ... 1,169 3. Sums recovered in other provinces on account of Punjab ... 312 4. Sums recovered by the Executive Engineer, Multan Provincial Division, on account of Muzaffargarh District ... 73	Chapter III-C and Part III, Schedule II.—Interest on Securities
28,21,081	21,82,673	10,055	...	4	1,70,014	10,346	23,78,092	68,249	3,90,103	Result ... 29,30,142 Add— 1. Refunds on account of previous year ... 18,552 2. Refunds to Government officials ... 1,169 3. Sums recovered in other provinces on account of Punjab ... 312 4. Sums recovered by the Executive Engineer, Multan Provincial Division, on account of Muzaffargarh District ... 73	Chapter III-D and Part IV, Schedule II.—Other Sources of Income.
34,39,812	26,44,234	10,144	...	4	2,55,465	10,401	29,50,248	69,720	4,30,262	Total ... 20,106	Total.
18,47,625	19,46,524	5,053	...	1	27,988	10,661	19,90,227	9,311	3,58,748	Column 23 of Return No. V ... 29,50,248	Total of the year 1916-17.

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 MAGISTRAT.	
		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 ...	1,893	1,54,385	319	1,42,064	80	1,41,502	1,851	1,41,502	55	499	...	...
	Rohtak ...	1,713	96,823	448	85,150	32	84,850	1,658	84,850	5	152	...	...
	Gurgaon ...	1,585	82,758	944	71,084	170	69,656	1,454	69,656	...	...	...	...
	Karnal ...	2,173	98,728	512	94,508	35	94,090	2,129	94,090	25	235	...	...
	Ambala ...	1,799	1,28,827	717	1,19,599	39	1,19,275	1,372	1,19,275	11	176	...	...
Simla ...	1,219	1,80,004	115	1,74,964	6	1,74,138	1,196	1,74,138	74	461	...	...
JULIANDHUR.	Kangra ...	629	24,815	284	23,210	9	23,212	595	23,212	87	1,111	...	...
	Hoshiarpur ...	1,029	49,940	618	44,941	51	44,924	1,001	44,924	2	20	...	...
	Jullundar ...	1,081	75,497	346	67,789	45	67,754	1,027	67,754	74	204	...	...
	Ludhiana ...	1,129	79,460	332	57,945	14	57,945	1,072	57,945	80	241	...	...
	Ferozepore ...	1,868	3,56,467	545	3,43,838	22	3,42,748	1,788	3,43,748	18	619	...	...
LAHORE.	Labore ...	3,243	4,31,910	566	4,12,203	11	4,12,156	3,116	4,12,156	58	1,392	...	...
	Amritsar ...	2,613	3,58,478	577	3,51,396	42	3,51,040	2,484	3,51,040	64	500	...	...
	Gurdaspur ...	1,120	1,01,040	265	98,616	9	98,616	1,101	98,616	...	...	...	...
	Sialkot ...	1,480	71,516	487	66,731	37	66,574	1,388	66,574	1	26	...	...
	Gujranwala ...	1,536	92,515	436	86,440	25	86,307	1,495	86,307	51	508	...	...
RAWALPINDI.	Gujrat ...	1,488	52,996	511	50,442	13	50,442	1,439	50,442	93	724	...	...
	Shahpur ...	1,587	86,340	824	82,836	5	82,896	1,553	82,836	7	222	...	...
	Jhelum ...	1,347	63,313	463	59,118	17	59,043	1,278	59,043	3	73	...	...
	Rawalpindi ...	1,192	1,45,196	370	1,39,921	6	1,39,921	1,145	1,39,921	...	...	...	...
	Attock ...	1,010	47,653	512	43,317	14	43,317	900	43,317	...	...	...	...
Mianwali ...	1,004	58,038	609	49,917	58	49,449	882	49,449	134	1,225	...	...
MULTAN.	Montgomery ...	1,229	46,031	342	44,713	11	44,693	1,201	44,693	189	1,108	...	...
	Lyalpur ...	2,139	1,17,467	798	1,12,171	23	1,12,171	2,116	1,12,171	85	447	...	...
	Jhang ...	1,121	38,816	746	35,069	61	35,009	994	35,009	1	5	...	...
	Multan ...	2,060	1,32,750	721	1,29,553	56	1,29,502	2,021	1,29,502	30	510	...	...
	Muzaffargarh ...	1,184	45,499	394	45,098	2	45,098	1,173	45,098	74	1,868	...	...
Dera Ghazi Khan	961	43,477	812	41,222	20	41,132	946	41,132	17	295	...	...
TOTAL ...	42,432	32,60,701	14,068	30,73,865	863	30,68,400	40,690	30,68,400	1,238	12,621	...	...

COLLECTED BALANCES OF AMOUNTS DUE UNDER ACT II OF 1886 IN THE YEAR 1917-18

COSTS AND MISCELLANEOUS.	ARRARS 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.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 18 to 23.					
Amount.	Amount.													
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.			
4	1,685	1,43,090	1,35,883	429	...	4	313	936	1,37,615	804	5,674	Hissar.		
...	3,781	88,783	84,231	132	...	...	3,156	126	87,645	625	639	Rohtak.
...	504	70,160	68,855	...	...	...	435	1,597	70,887	69	801	Gurgaon.
...	200	94,525	93,881	210	...	...	200	455	94,746	...	234	Karnal.
...	498	1,19,949	98,084	119	...	...	322	88	98,613	176	21,248	Ambala.
...	2,108	1,70,707	1,39,634	227	...	...	1,775	...	1,41,636	333	34,738	Simla.
...	759	25,082	23,179	1,106	...	...	707	126	25,118	52	33	Kangra.
...	20	44,964	44,542	20	...	...	20	52	44,634	...	382	Hoshiarpur.
...	333	68,291	65,711	130	...	...	333	107	66,271	...	2,127	Jullundur.
...	11,751	69,987	44,503	181	...	...	11,565	55	56,304	186	13,502	Ludhiana.
...	1,25,442	4,69,809	3,40,920	473	...	...	1,25,365	233	4,66,991	42	3,009	Ferozepore.
...	1,37,974	5,51,522	3,28,370	1,241	...	...	92,252	429	4,22,292	45,864	83,795	Lahore.
...	41,051	3,92,591	1,86,301	424	...	...	23,723	371	2,10,819	14,567	1,67,576	Amritsar.
...	624	99,240	96,674	...	...	...	589	103	97,366	35	1,942	Gurdaspur.
...	35	66,635	66,499	26	...	...	35	474	67,034	...	75	Sialkot.
...	640	87,455	83,517	481	...	...	620	664	85,282	20	2,817	Gujranwala.
...	2,534	53,700	49,402	579	...	...	2,151	343	52,475	383	1,185	Gujrat.
...	5,459	88,517	72,923	66	...	...	2,194	1,868	77,051	2,679	10,655	Shahpur.
...	6,103	65,219	55,452	10	...	...	5,252	...	60,714	781	3,724	Jhelum.
...	207	1,40,128	1,18,585	...	...	...	167	...	1,18,752	...	21,376	Rawalpindi.
...	52	43,369	36,715	...	...	...	52	488	37,255	...	6,602	Attock.
...	1,563	52,237	47,302	940	...	...	1,563	625	50,430	...	2,432	Mianwali.
...	2,217	48,018	39,071	830	...	...	2,217	298	42,416	5	5,895	Montgomery.
...	...	1,12,618	1,08,592	438	...	...	...	265	1,09,295	...	3,588	Lyallpur.
...	138	35,150	35,009	5	...	...	136	57	35,207	...	...	Jhang.
...	12,192	1,42,204	97,042	...	...	...	9,061	467	1,06,570	2,842	33,259	Multan.
...	315	47,281	45,098	1,820	...	...	315	124	47,357	...	48	Muzaffargarh.
...	1,204	42,681	38,259	267	...	...	947	...	39,473	257	2,901	Dera Ghazi Khan.
4	3,53,787	34,39,812	26,44,234	10,144	...	4	2,85,465	10,401	29,50,248	69,720	4,30,262	TOTAL.		

RETURN No. VII.

STATEMENT OF EXPENDITURE INCURRED IN THE ASSESSMENT AND COLLECTION OF THE TAX UNDER ACT II OF 1886 IN THE YEAR 1917-18.

DISTRICT.			Establishment.	Travelling allowance.	Contingencies.	Allowances made to employers under section 9 (2) of the Act.	Total.	REMARKS.
1			2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.	Rs.	
		...	316	9	...	...	325	
Hissar	...	...	306	...	105	...	411	
Rohtak	...	...	306	...	70	...	376	
Gurgaon	...	...	348	...	18	...	361	
Karnal	...	...	1,177	104	150	15	1,446	
Ambala	...	...	911	305	80	528	1,824	
Simla	...	...	316	7	38	...	361	
		...	300	8	...	...	308	
Kangra	...	...	322	...	...	...	322	
Hoshiarpur	...	...	306	9	50	...	365	
Jullundur	...	...	365	...	...	16	381	
Ludhiana	...	...				
Ferozepore	...	...	16,576	2,644	576	...	19,796	
		...	1,435	155	400	281	2,271	
Labore	...	...	357	6	100	...	463	
Amritsar	...	...	311	...	52	...	363	
Gurdaspur	...	...	310	...	58	...	368	
Sialkot	...	...				
Gujranwala	...	...	307	...	...	...	307	
		...	375	...	55	...	430	
Gujrat	...	...	309	...	39	...	348	
Shahpur	...	...	328	6	...	145	479	
Jhelum	...	...	333	4	30	...	367	
Rawalpindi	...	...	245	5	44	...	295	
Attock	...	...				
Mianwali	...	...	308	...	...	...	308	
		...	206	4	100	...	310	
Montgomery	...	...	215	...	35	...	250	
Lyalpur	...	...	290	...	40	2	332	
Jhang	...	...	266	...	77	...	343	
Multan	...	...	226	30	1	...	257	
Mazaffargarh	...	...				
Dera Ghazi Khan	...	...				
		...	27,371	3,296	2,113	987	33,767	
		Total	23,556	2,004	803	885	27,248	
TOTAL OF THE YEAR 1916-17								

RETURN No. VIII.

CLASSIFIED STATEMENT OF ASSESSEES IN THE YEAR 1917-18.

Serial No.	Sources of Income.	At 4 PIES IN THE RUPEE.		At 5 PIES IN THE RUPEE.		At 6 PIES IN THE RUPEE.		At 9 PIES IN THE RUPEE.		At 1 ANNA IN THE RUPEE.		TOTAL.	
		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	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.
PART I.—SALARIES, &C.													
1	Paid by Government ...	1,521	51,288	697	70,587	415	62,161	384	1,47,716	58	95,142	3,075	4,26,894
2	Paid by Local authorities	339	5,528	133	5,420	27	4,206	1	489	...	...	500	15,593
3	Paid by Companies, etc. ...	923	22,005	368	28,093	80	15,305	26	13,533	4	6,262	1,401	85,198
	Total, Part I ...	2,783	78,821	1,198	1,04,100	522	81,672	411	1,61,688	62	1,01,404	4,976	5,27,685
PART II.—COMPANIES.													
1	Banking ...	...	...	...	...	1	196	...	...	6	5,754	7	5,950
2	Building and land ...	...	...	...	...	...	...	...	...	...	...	...	...
3	Cotton spinning and weaving.	...	...	2	6,129	...	...	...	...	...	...	2	6,129
4	Cotton pressing, ginning and cleaning.	...	...	...	...	...	...	...	...	36	10,529	36	10,529
5	Flour mills ...	...	...	...	...	...	...	...	...	18	1,934	18	1,934
6	Insurance, Fire, Life, Marine.	...	...	...	...	...	...	...	...	2	903	2	903
7	Jute spinning and weaving.	...	...	...	...	...	...	...	...	...	...	...	...
8	Jute pressing	...	...	...	...	...	...	...	...	...	...	...	...
9	Landing, shipping and ware-housing.	...	...	...	...	...	...	...	...	...	...	...	...
10	Mining coal ...	...	...	...	...	...	...	...	...	2	179	2	179
11	Mining, other minerals including petroleum.	...	...	...	...	...	...	...	...	1	2,235	1	2,235
12	Paper mills ...	...	...	...	...	...	...	...	...	...	...	...	...
13	Printing and publishing ...	...	...	...	...	...	...	...	...	1	544	1	544
14	Steam navigation, ocean ...	...	...	...	...	...	...	...	...	...	...	...	...
15	" " river ...	...	...	...	...	...	...	...	...	...	...	...	...
16	Sugar making and refining	...	...	...	...	...	...	...	...	1	2,747	1	2,747
17	Railway ...	...	...	...	...	...	...	...	...	1	81,232	1	81,232
18	Tanneries and leather works.	...	...	...	...	...	...	...	...	...	...	...	...
19	Telegram and telephone ...	...	...	...	...	...	...	...	...	...	...	...	...
20	Tramway ...	...	...	...	...	...	...	...	...	...	...	...	...
21	Others ...	...	...	1	169	...	...	...	...	17	28,115	18	28,284
	Total, PART II ...	...	...	3	6,293	1	196	...	...	85	1,34,172	89	1,47,666
PART III.—INTEREST ON SECURITIES.													
1	Securities of the Government of India.	...	...	...	...	...	...	...	...	...	35,551	...	35,551
2	Securities of Local authorities or Companies.	...	...	1	46	...	...	...	...	252	6,319	253	6,365
	Total, Part III ...	...	...	1	46	...	...	...	...	252	41,870	253	41,916

RETURN No. VIII—CONTINUED.

Serial No.	Sources of Income.	At 4 PIES IN THE RUPEE.		At 5 PIES IN THE RUPEE.		At 6 PIES IN THE RUPEE.		At 9 PIES IN THE RUPEE.		At 1 ANNA IN THE RUPEE.		TOTAL.	
		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	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.
PART IV.—OTHER SOURCES													
<i>(a) Professions.</i>													
1	Education	19	480	1	61	1	300	...	...	...	...	21	841
2	Engineering and architecture.	1	20	3	249	1	208	...	...	...	...	5	475
3	Law Barristers	79	2,000	55	3,921	17	3,429	11	8,565	3	7,771	165	25,716
4	Law attorneys, pleaders and other practitioners.	560	15,170	254	18,792	75	15,031	19	11,542	...	...	908	60,535
5	Medical	91	2,263	24	1,950	13	2,626	5	2,937	2	4,450	135	14,226
6	Others	27	721	3	145	2	363	...	...	2	5,640	34	6,869
	Total (a)	777	20,684	340	25,118	109	21,955	35	23,044	7	17,861	1,268	1,08,662
<i>(b)—Manufacture, construction and manipulation (other than companies).</i>													
1	Builders	12	800	1	65	...	...	...	...	...	...	13	865
2	Cotton, spinning and weaving.	8	228	7	468	10	1,819	3	1,843	...	...	28	4,358
3	Flour mills	125	3,261	37	2,634	7	1,353	2	1,493	3	6,250	174	14,991
4	Metal works (foundries, workshops, etc.)	48	1,196	6	489	2	312	...	...	1	2,636	57	4,583
5	Oil mills	6	203	1	90	...	...	...	...	...	...	7	292
6	Potteries ... ..	...	...	...	...	...	...	...	...	...	...	...	...
7	Rice mills	5	168	6	487	...	...	...	...	1	2,000	12	2,655
8	Rope works ... ..	...	...	...	...	...	...	...	...	...	...	...	...
9	Saw and timber mills ... ..	...	...	...	...	...	...	...	...	...	...	...	...
10	Silk reeling and weaving	...	...	...	...	...	...	...	...	...	...	...	...
11	Spirits	3	82	2	131	...	...	...	...	...	...	5	213
12	Sugar making and refining	52	1,006	7	460	...	...	...	...	...	...	59	1,466
13	Tanneries and leather works	24	593	4	211	...	...	...	...	...	...	28	804
14	Others	137	3,432	41	8,049	10	2,313	3	1,998	1	2,614	192	13,406
	Total (b)	420	10,469	112	8,034	29	5,797	8	5,334	6	13,500	575	43,134
<i>(c)—Commerce and Trade.</i>													
1	Agents and brokers	366	10,270	156	12,134	25	5,568	9	5,114	...	...	576	33,086
2	Bankers and money-lenders	11,242	2,92,376	3,146	2,15,850	516	97,038	110	69,378	21	67,597	15,035	7,42,239
3	Contractors	311	9,172	146	11,029	48	10,090	21	14,297	5	22,934	531	67,522
	Carried over	11,939	8,11,813	3,448	2,39,013	589	1,12,696	140	88,789	26	90,531	16,142	8,42,847

RETURN NO. VIII—CONCLUDED.

Serial No.	Sources of income.	At 4 PIES IN THE RUPEE.		At 5 PIES IN THE RUPEE.		At 6 PIES IN THE RUPEE.		At 9 PIES IN THE RUPEE.		At 1 ANNA IN THE RUPEE.		TOTAL.	
		Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	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.
	Brought forward ...	11,989	8,11,818	3,448	2,39,018	589	1,12,696	140	88,789	26	90,531	16,142	8,42,847.
	PART IV—OTHER SOURCES—concluded.												
	<i>(c) Commerce and Trade—concluded.</i>												
4	Merchants and dealers in—												
	(i) Animals, including stable-keepers.	192	3,214	11	705	13	2,625	...	...	...	...	156	6,544
	(ii) Apparel and drapery	1,182	29,409	372	26,827	66	13,522	24	14,398	2	3,991	1,596	88,147
	(iii) Books and stationery	54	1,409	11	775	...	...	...	...	...	...	65	2,184
	(iv) Building materials	210	5,975	68	5,156	18	4,295	9	6,295	5	36,113	310	57,834
	(v) Food-grains ...	1,246	38,716	432	32,857	44	8,908	11	6,797	...	...	1,733	82,276
	(vi) Other food stuffs, (grocers and provisioners).	3,811	95,657	456	29,746	36	7,135	6	3,562	3	11,500	4,312	1,47,650
	(vii) Hides and skins ...	235	6,051	42	3,099	15	3,268	7	6,000	1	3,326	300	21,744
	(viii) Liquors (spirits, beer and wine).	35	955	14	1,130	5	921	...	...	...	...	54	3,006
	(ix) Metals (other than gold and silver).	203	5,656	70	5,460	21	3,752	8	4,182	...	...	302	19,050
	(x) Opium ...	11	311	10	740	1	182	...	...	...	...	22	1,233
	(xi) Piece-goods (cotton, wool and skins).	536	12,927	207	14,188	56	11,511	27	17,887	1	2,500	827	59,013
	(xii) Precious stone and jewellery.	287	7,490	93	7,465	18	4,088	1	469	...	...	399	19,512
	(xiii) Salt ...	38	1,052	29	2,393	12	1,941	4	2,352	1	1,562	84	9,300
	(xiv) Other commodities	1,346	35,897	299	21,639	70	14,275	25	17,032	...	...	1,740	88,343
5	Printers and publishers, including newspaper offices.	20	552	7	521	2	344	2	1,566	1	4,481	32	7,464
	Total (c) ...	21,235	5,51,589	5,569	3,91,714	966	1,89,461	264	1,69,329	40	1,54,004	28,074	14,56,097
	<i>(d) Property Owners of—</i>												
1	Houses ...	484	13,135	175	13,130	49	9,004	11	8,293	7	24,142	676	67,704
2	Estates taxable under the Act.	12	286	6	507	2	330	...	...	1	1,717	21	2,840
	Total (d) ...	446	13,421	181	13,637	51	9,334	11	8,293	8	25,859	697	70,544
	<i>(e) Others not classified above.</i>	173	4,738	33	2,562	15	2,540	4	2,656	3	9,807	228	22,303
	Total (e) ...	173	4,738	33	2,562	15	2,540	4	2,656	3	9,807	228	22,303
	Total, Part IV ...	23,051	6,00,901	6,235	4,41,065	1,170	2,29,087	322	2,08,656	64	2,21,031	30,842	17,00,740
	GRAND TOTAL ...	25,834	6,79,722	7,437	5,51,509	1,693	3,10,955	733	3,70,344	463	4,98,477	36,160	24,11,007
	Total for the year 1915-16	22,644	6,00,228	7,497	8,84,049	...	...	...	...	...	...	30,141	14,84,277
	Ditto 1914-15	23,225	6,17,541	8,482	11,30,587	...	...	...	...	...	...	31,707	17,48,128

RETURN No. X.

STATEMENT SHOWING THE FINAL ASSESSMENT 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 1918.

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	8	589	589	291	23,144	15,670	16,259	0 10 0	Ambala City ...	} Ambala.
	" Cantonment ...	54,223	...	..	...	290	35,527	24,907	24,907	0 7 4	" Cantonment ...	
Jullundur ...	Jullundur City ...	55,354	...	...	...	338	35,784	34,444	34,444	0 9 11	Jullundur City ...	} Jullundur.
	" Cantonment ...	13,964	..	...	...	75	4,421	4,277	4,277	0 2 6	" Cantonment ...	
Ferozepore ...	Ferozepore City ...	24,678	1	344	344	291	35,145	35,160	35,504	1 6 11	Ferozepore City ...	} Ferozepore.
	" Cantonment ...	26,158	1	1,82,608	1,82,608	96	27,071	26,561	2,09,169	7 15 11	" Cantonment ...	
Lahore ...	Lahore City ...	210,271	16	29,916	19,923	1,484	2,90,177	2,28,015	2,47,938	1 2 10	Lahore City ...	} Lahore.
	" Cantonment ...	18,416	...	...	...	44	10,102	463	463	0 0 5	" Cantonment ...	
Amritsar ...	Amritsar City and Cantonment	152,756	2	2,755	2,755	1,687	3,08,069	1,44,416	1,47,171	0 15 5	Amritsar City and Cantonment	Amritsar.
Sialkot ...	Sialkot City ...	48,595	1	455	455	306	19,149	19,114	19,569	0 6 5	Sialkot City ...	} Sialkot.
	" Cantonment ...	16,274	...	...	...	45	3,413	3,413	3,413	0 3 4	" Cantonment ...	
Rawalpindi ...	Rawalpindi City ...	46,642	3	7,393	7,393	348	59,473	42,496	49,889	1 1 1	Rawalpindi City ...	} Rawalpindi.
	" Cantonment ...	39,841	2	3,247	3,247	155	21,280	21,045	24,292	0 9 9	" Cantonment ...	
Multan ...	Multan City ...	85,747	26	6,057	3,833	671	67,236	47,063	50,901	0 9 6	Multan City ...	} Multan.
	" Cantonment ...	13,496	...	...	...	89	6,249	6,145	6,145	0 7 3	" Cantonment ...	
	Total ...	832,323	55	2,33,364	2,21,153	6,211	9,46,240	6,53,189	8,74,341	1 0 10	Total.	
	Total of the year 1916-17	832,323	54	2,32,080	1,16,925	5,462	6,91,175	4,97,899	6,14,824	0 11 10	Total of the year 1916-17.	

AIX

