"*Note.*—The trifling variations between the figures in the statements at pages 25 to 171 of G.O., dated 15th June 1888, No. 417, Revenue, and in the review of Government are due to corrections reported since the latter was passed."

(To be attached to G.O., dated 15th June 1888, No. 417.)

READ—again G.O., dated 27th October 1887, Mis. No. 6509, Revenue.

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 30th September 1887, No. 593:—

H. S. THOMAS, ESQ., F.L.S., F.Z.S.

J. H. GARSTIN, ESQ., C.S.I.

READ—again the following Board's Proceedings ordering the Income-tax reports received from the districts to lie over pending preparation of the general report:—

Ganjam—	Board's Proceedings, dated	8th	August	1887,	No.	430.
Vizagapatam—	,,	,,	8th	,,	,,	,, 431.
Godávari—	,,	,,	16th	,,	,,	,, 459.
Kistna—	,,	,,	8th	,,	,,	,, 432.
Nellore—	,,	,,	8th	,,	,,	,, 427.
Cuddapah—	,,	,,	17th	,,	,,	,, 467.
Anantapur—	,,	,,	4th	,,	,,	,, 407.
Bellary—	,,	,,	4th	,,	,,	,, 405.
Kurnool—	,,	,,	15th	,,	,,	,, 456.
Madras—	,,	,,	18th	,,	,,	,, 476.
Chingleput—	,,	,,	8th	,,	,,	,, 428.
North Arcot—	,,	,,	4th	,,	,,	,, 406.
South Arcot—	,,	,,	8th	,,	,,	,, 429.
Tanjore—	,,	,,	12th	,,	,,	,, 449.
Trichinopoly—	,,	,,	4th	,,	,,	,, 404.
Madura—	,,	,,	12th	,,	,,	,, 448.
Tinnevelly—	,,	,,	4th	,,	,,	,, 403.
Coimbatore—	,,	,,	9th	,,	,,	,, 440.
Nílgiris—	,,	,,	8th	,,	,,	,, 433.
Salem—	,,	,,	2nd	,,	,,	,, 395.
South Canara—	,,	,,	2nd	,,	,,	,, 399.
Malabar—	,,	,,	5th	,,	,,	,, 418.

RESOLUTION—dated 30th September 1887, No. 593.

In conformity with the instructions conveyed in paragraphs 19 and 20 of the rules issued by the Government of India, the Board resolve to submit to Government their report on the administration of the Income Tax Act II of 1886 for the year 1886-87, accompanied by the ten statements noted in the margin.

1. Return No. I. Statement of collections of the tax from salaries, &c., paid by Government.
2. Return No. II. Statement of collections of the tax from interest on securities.
3. Return No. III. Statement of collections of the tax from all sources of income.
4. Return No. IV. Statement showing the original and final demands and uncollected balances.
5. Return No. V. Classification of incomes taxed.
6. Return No. VI. Statement of expenditure.
7. Demand, collection and balance statement under Part II, Classwar.
8. Demand, collection and balance statement under Part IV, Classwar.
9. Proceedings against defaulters under the Land Revenue Law.
10. Proceedings against defaulters under the Civil Procedure Code.

2. The report deals with the assessments appertaining to the official year 1886-87; but as various proceedings connected with these assessments have extended into the subsequent year, such as the disposal of objection petitions on assessments made at the close of the year

and measures adopted for the collection of the tax (for, under the Act, proceedings for the recovery of sums payable on account of the year may be commenced up to the 30th June following), it has been thought that the operations of the Act would be exhibited in a more useful form if the report, while dealing only with the assessments of the year 1886-87, were made to include all that has been done in relation to such assessments during the first three months of the current year. For financial purposes the collections made after the close of the year are separately shown.

3. For the efficient working of the Act, subsidiary rules, in addition to those promulgated by the Government of India in their Financial Resolution, No. 593, dated 5th February 1886, were issued by the Board with the approval of the Local Government for the guidance of the officers engaged in carrying out the provisions of the Act. Further instructions were from time to time given by the Board either in reply to specific inquiries from district officers or by circular orders, when such appeared necessary, to ensure the provisions of the Act being duly carried out.

4. *Administrative changes.*—The Act came into force on the first day of April 1886, on and from which date the License Tax Acts were repealed except as to fees payable and other sums due under those enactments at the close of the year. Under the License Tax Acts only profits derived from trades, dealings and industries were taxed, but under the Income Tax Act all sources of income excepting agriculture and operations subsidiary thereto and certain other sources of income specified in section 5, became subject to taxation. All professional incomes, salaries, pensions, annuities and gratuities payable to public or private servants, Government or other securities, house property and other sources of income are thus liable to taxation. The liability to pay the tax attaches not only to persons resident or carrying on business in British India, but also to British Subjects in the service of the Government of India, or in that of a Local Authority created by the Government of India, residing or carrying on business within the dominions of a Prince or State in alliance with Her Majesty.

5. An officer disposing of objection petitions was bound under the License Tax Act to furnish the petitioner forthwith with a certified copy of the order, free of cost; and no appeal could be entertained unless the tax had been first paid and the petition was accompanied by the order appealed against. These provisions have been omitted from the Income Tax Act. Again the License Tax Act allowed an intermediate appeal; but under the Income Tax Act there is but one appeal, and the appellate authority is not bound to call for the records of the case unless the assessment in question amounts to Rs. 250 and upwards. Under the License Tax Act, Municipalities were bound to furnish returns of persons within the municipal limits liable to the tax, and to collect and pay the same to the Collector. Persons carrying on trade, &c., without applying for or taking out a license were liable to a fine. There are no corresponding provisions in the Income Tax Act. Sums due under the License Tax Act had to be recovered under the Land Revenue Law, and all proceedings for the recovery of sums due under the Act had to be *closed* on the 30th June. The sums due under the Income Tax Act may be recovered either under the provisions of the Land Revenue Law, or of the Civil Procedure Code or under the provisions of the Municipal Law; and proceedings for their recovery can be *commenced up to* the 30th June. Under the Income Tax Act returns of income may be called for in specified towns or places, and the assessees may enter into an agreement for composition for the tax payable by them. These provisions did not find a place in the License Tax Act. The Income Tax Act extends over a larger body of assessees and the tax is fixed at higher rates than under the License Tax Act. Lists of all assessments without reference to the amount of income had to be published under the License Tax Act, while under the Income Tax Act lists only of persons who have incomes below Rs. 2,000 can be published, while persons having an income of Rs. 2,000 or more are to be served with notices of assessment.

6. *Mode of assessment and the agency employed in working the Act.*—Incomes assessable under the Act are divided into four classes in schedule II annexed to the Act. Part I of the schedule relates to salaries and pensions, part II to profits of Companies, part III to interest on securities, and part IV to other sources of income.

7. Under part I incomes between Rs. 500 and Rs. 2,000 a year are assessed at 4 pies in the rupee or 2·083 *per cent.*, and all higher incomes at 5 pies in the rupee or 2·604 per cent. The tax on salaries, pensions, annuities and gratuities paid by Government or by local authorities was deducted by the officers making the payment. As regards persons employed by companies, public bodies, associations or by private individuals, arrangements, where practicable, were made for the collection of the tax by the employers themselves who were remunerated at a rate not exceeding 5 per cent. of the collections.

8. Profits of companies were assessed at an uniform rate of 5 pies in the rupee on their net profits without any limit of exemption. The companies were taxed by the Collector of the district at their principal place of business and care was taken that, in the determination of their net profits, no unauthorized deductions were allowed.

9. In the case of interest on securities, the tax was deducted before payment by the officer making it. The tax so deducted was at the rate of 5 pies in the rupee, except when the owner of the securities produced a certificate signed by the Collector that his income from all sources was less than Rs. 500 per annum, in which case no deduction was made, or when he produced a like certificate that his income from all sources was less than Rs. 2,000 per annum, in which case the tax was deducted at the rate of 4 pies in the rupee.

10. By far the most important and difficult portion of the assessment was that under part IV (other sources of income). Incomes above Rs. 500, but below Rs. 2,000, are divided into six classes rising by increments of Rs. 250, and are liable to the following rates of duty, viz., Rs. 10, 15, 20, 28, 35 and 42, respectively. Incomes amounting to Rs. 2,000 and upwards are liable to an *ad valorem* duty of 5 pies in the rupee. The agency employed consisted exclusively of revenue officers, incomes of Rs. 10,000 and more being assessed by the Collector himself; those below Rs. 10,000, but not below Rs. 2,000, by the divisional officers; and those under Rs. 2,000 by tahsildars and deputy tahsildars in independent charge of zemindari divisions. The lists of assessments were prepared by the tahsildars with the aid of revenue inspectors and the village officers, and the records of the License Tax Acts were also consulted as far as practicable. The lists so prepared were then scrutinized by the divisional officers and by the Collectors, and G form lists of persons whose incomes were below Rs. 2,000, were published in the local Gazettes and in the villages, while in the case of persons with an income of Rs. 2,000 and more, H form notices were served under section 17. In municipal towns and certain other specified localities K form notices, inviting persons to tender returns of their income, were issued under section 18, sub-section 1, clause (*b*). The returns made in compliance therewith were accepted or rejected according to the information obtained by local and other independent inquiries. In several cases information was also obtained from other districts or presidencies regarding the income of assessees. Divisional officers and tahsildars were required to make local inquiries during their tours and persons liable to be taxed, but found unassessed during such inquiries, were duly taxed. Firms were taxed at their principal place of business and individuals at their principal place of residence. Thus all possible precautions were taken to ensure that no cases liable to the tax escaped taxation.

11. *Assessment under Part I—Tax on salaries, pensions, annuities and gratuities.*—Salaries, &c., chargeable under part I are classified under the following heads:—

(1) Those paid by Government (section 7).
(2) Do. by local authorities (section 8).
(3) Do. by companies and other private employers (section 9).

12. The subjoined abstract shows the number and amount of assessment under the several heads and their sub-heads, their percentages to the total number and amount and the average incidence of the tax :—

Items.	Demand.		Percentage to total demand under part I.		Average incidence.
	Number of assessees.	Amount.	Number of assessees.	Amount.	
		Rs.		Rs.	Rs. A. P.
1. Government servants assessed under section 7—					
(*a*) Salaries	5,961	2,37,078	50·73	58·41	39 12 4
(*b*) Pensions and annuities	983	40,884	8·36	10·07	41 9 5
(*c*) Gratuities	8	54	0·07	0·02	6 12 0
Total ..	6,952	2,78,016	59·16	68·50	39 15 9
2. Servants of local bodies assessed under section 8—					
(*a*) Salaries	1,206	16,003	10·26	3·94	13 4 4
(*b*) Pensions and annuities	1	4	0·01	..	4 0 0
(*c*) Gratuities	3	29	0·03	0·01	9 10 8
Total ..	1,210	16,036	10·30	3·95	13 4 1
3. Servants of companies and other private employers assessed under section 9	3,588	1,11,807	30·54	27·55	31 2 7
Grand Total ..	11,750	4,05,859	100	100	34 8 8

In these numbers are included 529 persons who, though in receipt of income under Rs. 500, were charged income-tax on the ground that their total incomes under all parts exceeded that amount. These are distributed under the three heads thus :—

Government servants	81
Servants of local bodies	169
Servants of companies, &c.	279
Total ...	529

13. It will be seen from the marginal abstract that of the total number assessed under this part 8,923 or 75·94 per cent. were taxed at four pies in the rupee in the first six classes (annual income from 500 to 2,000) and 2,827 or 24·06 per cent. at five pies in the rupee in the remaining nine classes (incomes above Rs. 2,000).

Items.	At 4 pies in the rupee, Classes I to VI.		At 5 pies in the rupee, Classes VII to XV.		Percentage of Classes I to VI to the total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.
Under section 7 ..	4,923	69,957	2,029	2,08,059	70·81	25·16
Do. 8 ..	1,098	9,453	112	6,583	90·74	58·95
Do. 9 ..	2,902	43,893	686	67,914	80·88	39·26
Total ..	8,923	1,23,303	2,827	2,82,556	75·94	30·38

14. The subjoined table shows in detail opposite each district the assessment under the three heads, the amount collected within the official year and in the subsequent three months (to 30th June) and the balance outstanding on 1st July :—

Districts.	Assessment under section 7.		Assessment under section 8.		Assessment under section 9.		Total assessment.		Collections.			Balance on 1st July 1887.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Within the year 1886-87.	Subsequently.	Total.	
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	213	6,364	26	593	41	1,568	280	8,555	8,555	..	8,555	..
Vizagapatam	257	8,062	38	394	111	5,033	406	13,489	13,126	345	13,471	18
Godávari	260	9,707	60	729	93	2,107	403	12,543	12,494	49	12,543	..
Kistna	221	7,530	212	773	55	843	488	9,146	9,146	..	9,146	..
Nellore	188	5,614	19	492	34	975	241	7,081	7,072	9	7,081	..
Cuddapah	183	5,918	41	553	44	736	268	7,207	7,121	86	7,207	..
Anantapur	105	3,388	18	261	186	1,595	259	5,244	4,964	280	5,244	..
Bellary	292	7,162	28	471	92	1,794	322	9,417	9,417	..	9,417	..
Kurnool	191	5,633	26	323	..	..	217	5,956	5,956	..	5,956	..
Madras	1,663	92,431	144	3,527	1,141	48,048	2,948	1,44,006	1,32,664	10,389	1,43,053	953
Chingleput	230	7,506	32	487	253	4,738	515	12,731	12,731	..	12,731	..
North Arcot	250	7,777	42	591	164	3,118	456	11,486	11,486	..	11,486	..
South Arcot	227	7,848	28	493	24	376	279	8,717	8,668	45	8,713	4
Tanjore	396	15,183	106	963	199	4,930	701	21,076	21,076	..	21,076	..
Trichinopoly	219	6,608	18	411	137	5,103	374	12,122	12,122	..	12,122	..
Madura	294	9,409	52	805	150	3,319	496	13,533	13,385	148	13,533	..
Timevelly	224	7,041	49	667	123	4,166	396	11,874	11,663	168	11,831	43
Coimbatore	309	8,653	36	664	116	2,478	461	11,795	11,795	..	11,795	..
Nilgiris	179	9,857	23	592	254	9,165	456	19,614	18,852	762	19,614	..
Salem	207	7,080	66	694	135	3,157	398	10,931	10,278	646	10,924	7
South Canara	195	6,303	75	419	43	1,199	313	7,921	7,889	32	7,921	..
Malabar	419	19,348	91	1,134	243	7,359	753	27,841	27,841	..	27,841	..
Salt, &c., Departments ..	320	13,574	..	..	..	..	320	13,574	13,574	..	13,574	..
Total ..	* 6,952	* 2,78,016	1,210	16,036	3,588	1,11,807	11,750	4,05,859	3,91,875	12,559	4,04,834	1,025

* Excludes 118 assessees and tax Rs. 6,353 relating to Bangalore and Travancore.

Of the total demand of Rs. 4,05,859 under part I, Rs. 3,91,875 or 96·55 per cent. was collected within the year (inclusive of Rs. 204 collected in advance in 1885-86), Rs. 12,959 or 3·20 per cent. in the subsequent three months, making a total of Rs. 4,04,834 or 99·75 per cent. of the demand. The balance outstanding on 1st July 1887 was thus only Rs. 1,025 or 0·25 per cent.

As was to be expected, out of the total number of 11,750 assessees, so many as 2,948 or 25·09 per cent were in Madras, while the numbers in the other districts ranged between 6·41 per cent. in Malabar to 1·85 per cent. in Kurnool.

15. The number * of servants of local bodies assessed to the tax was largest in Kistna. Of the servants of companies and other private employers aggregating 3,588, there were in Madras alone 1,141 (or 31·8 per cent.), while in Nílgiris, Chingleput and Malabar which come next to Madras in the list, there were about 250 each. As regards assessment, out of the total of Rs. 4,05,859, Rs. 1,44,006 or 35·48 per cent. relate to Madras, Rs. 27,841 or 6·86 per cent. to Malabar, Rs. 21,076 or 5·19 per cent. to Tanjore, and Rs. 19,614 or 4·83 per cent. to Nílgiris. From the figures entered against the districts are excluded Rs. 13,574 (3·35 per cent.) collected from certain officials (number 320) of the Salt and some other departments for which distinct details are not available.

* 212 or 17·52 per cent.

16. In 15 cases under part I penalties amounting to Rs. 31 were levied, of which Rs. 24 were collected within the year and the remainder Rs. 7 in the subsequent three months.

17. *Assessments under Part II.*—Excluding the Madras and South Indian Railway Companies whose assessments were cancelled on receipt of the Government of India ruling that in the case of Railway Companies only surplus net profits over and above the guaranteed interest are liable to income-tax, and excluding the Universal Marine Insurance Company which was erroneously assessed at Madras, the number of companies assessed during the year was 336 involving an amount of Rs. 31,317.

	Assessed at Rs.
Madras Railway Company	84,077
South Indian Railway Company	41,190
Universal Marine Insurance Company ..	20
Total ..	1,25,287

Classes.	Final demand.		Percentage of classwar demand to the total.	
	Number.	Amount.	Number.	Amount.
		Rs.		Rs.
Below Rs. 500 ..	83	461	24·78	1·55
Class I	42	670	12·54	2·26
,, II	21	464	6·27	1·56
,, III	21	605	6·27	2·04
,, IV	18	651	5·37	2·20
,, V	14	600	4·18	2·02
,, VI	5	242	1·49	0·82
Total ..	204	3,693	60·90	12·45
Class VII	25	1,463	7·46	4·93
,, VIII	63	5,738	18·80	19·34
,, IX	26	5,084	7·76	17·13
,, X	10	3,463	2·98	11·67
,, XI	2	1,423	0·60	4·80
,, XII	2	1,662	0·60	5·60
,, XIII	1	1,268	0·30	4·27
,, XIV	1	1,392	0·30	4·69
,, XV	1	4,485	0·30	15·12
Total, VII to XV ..	131	25,978	39·10	87·55
Grand Total ..	335	29,671	100	100

18. *Petitions for revision and abatement.*—Three of the companies presented revision petitions under section 27. In one case the petition was rejected as out of time, in another the tax (Rs. 1,506) was wholly remitted, and in the third the tax was enhanced from Rs. 606 to Rs. 689. Applications for abatement under section 33 were entertained in three cases and the tax reduced by Rs. 223.

19. The marginal table shows the particulars of the final assessment under each class and the percentage of assessment of each class to the total assessment. There have been 83 cases of companies in which annual incomes below Rs. 500 have been assessed, as profits of companies have been held to be liable to tax irrespective of the minimum limit of Rs. 500 prescribed under other parts. Of these 83 companies, 53 belong to the Chingleput district.

The subjoined statement gives the demand, collection and balance of each district under part II:—

Districts.	Final demand.		Percentage of the district demand to the total.		Collections			Balance on 1st July 1887.
	Number.	Amount.	Number.	Amount.	Within the close of the year.	Between 1st April and 30th June 1887.	Total.	
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam	5	823	1·49	2·78	823	..	823	..
Godávari	1	1	0·30	..	1	..	1	..
Bellary	7	1,958	2·09	6·60	1,958	..	1,958	..
Madras	137	17,978	40·89	60·59	15,459	1,910	17,369	609
Chingleput	170	7,116	50·75	23·98	6,140	463	6,603	513
North Arcot	6	83	1·79	0·28	26	57	83	..
Tinnevelly	2	452	0·60	1·52	452	..	452	..
Coimbatore	3	1,127	0·89	3·80	1,127	..	1,127	..
Nílgiris	2	115	0·60	0·39	115	..	115	..
Salem	1	7	0·30	0·02	7	..	7	..
Malabar	1	11	0·30	0·04	11	..	11	..
Total ..	335	29,671	100	100	26,119	2,430	28,549	1,122

It will be seen from the statement that out of the final demand of Rs. 29,671, Rs. 26,119 or 88·03 per cent. was collected within the official year and Rs. 2,430 or 8·19 per cent. between 1st April and 30th June, leaving a balance of Rs. 1,122 or 3·78 per cent. outstanding on 1st July.

Classification.	Final demand.		Percentage of each to the total.	
	Number.	Amount.	Number.	Amount.
		Rs.		Rs.
Banking companies	141	14,988	42·09	50·51
Building do.	2	115	0·60	0·39
Cotton spinning and weaving companies.	4	2,931	1 19	9·88
Ice companies	1	1,268	0·30	4·27
Life insurance companies	1	1	0·30	..
Land companies	1	3	0 30	·01
Press companies	5	229	1·49	·77
Shipping and navigation companies ..	2	302	0·60	1·02
Trading companies	5	1,921	1·49	6·48
Other companies	173	7,913	51·64	26·67
Total ..	335	29,671	100	100

20. The marginal abstract gives the classification of the companies assessed during the year. A large number 173 (more than half the total) is entered against "Other companies." These are all Benefit societies, many of which were started only during the year.

21. A return showing the designation and assessment of every company assessed in the Madras Presidency and giving fuller information than is contained in this report is herewith submitted in a confidential cover with reference to paragraph 13 of the Government of India letter, No. 595, of 5th February 1886.

22. *Assessment under Part III.*—The number of assessees under this part has not been reported by the Accountant-General, and no tax appears to have been levied on interest on bonds or debentures charged by Parliament on the Indian revenues.

23. Excluding Rs. 5,502 relating to Mysore and Travancore, the amount of tax levied on interest on securities of the Government of India was Rs. 56,235, of which Rs. 1,050 were levied at the rate of 4 pies in the rupee and the remainder (Rs. 55,185) at 5 pies. The tax collected from interest on securities of local authorities or companies was Rs. 1,683, exclusive of Rs. 85, the tax on indentures issued by the Tinnevelly Mill Company, which amount was collected between 1st April and 30th June 1887.

The following table gives the district details of collections under this part :—

	RS.		RS.
Madras	48,940	Kurnool	113
Malabar	3,130	Trichinopoly	111
Kistna	1,267	Nellore	102
Vizagapatam	1,168	Coimbatore	74
South Arcot	672	Salem	65
Godávari	493	Madura	35
Tanjore	405	North Arcot	31
Tinnevelly	343	Chingleput	9
Ganjam	264	Anantapur	3
Bellary	248		
Nilgiris	168	Total ...	57,918
Cuddapah	159		
South Canara	118		

24. *Assessment under Part IV—Tax on other sources of income.*—As observed in paragraph 10 above, the most important and difficult portion of the assessment was that under this part. Being the first year in which the Act was put into operation, there was considerable delay in commencing assessment under this part owing to (1) many difficulties and doubts presented by the Act which necessitated constant references, (2) the absence of reliable data on which assessments could be based, and (3) the consequent protracted inquiries that had to be instituted for estimating the incomes of individuals.

25. The total number of persons originally assessed was 45,719, involving an assessment of Rs. 10,90,022 : of these 41,358 (90·46 per cent.) assessed at Rs. 5,84,137 (53·59 per cent.) were included in the G form lists (list of persons with incomes estimated at under Rs. 2,000) published under section 16, and the rest were served with H form notices (notices to be served on persons whose incomes are estimated to exceed Rs. 2,000) under section 17.

26. *Objection and revision petitions.*—Of the number originally assessed, 24,001 or 52·50 per cent. put in objection petitions under section 25. In 7,030 cases the tax (Rs. 1,05,403 or 9·67 per cent.) was wholly remitted, in 4,369 cases the tax was reduced by Rs. 94,125 (8·63 per cent. of the total original demand), and in 114 cases the tax was enhanced by Rs. 3,604. Appeals for revision were filed in 1,846 cases involving Rs. 57,388. In 465 cases the tax (Rs. 7,967) was wholly remitted, in 176 cases reduced by Rs. 4,263, and in one case enhanced by Rs. 5. Four objection and 59 revision petitions were reported to be pending on 30th June 1887, and of these all the objection and 43 of the revision petitions were pending in Kistna. These appeals are inclusive of 82 petitions presented to the Board, with the result that in 66 cases the appeals were rejected, in four the tax was wholly remitted, and in the remaining 12 reduced.

27. The subjoined table shows in detail of districts the demand after disposal of objection and revision petitions. It must, however, be noted that the total number of assessees under all four parts of the Act does not accurately represent the number of different individuals assessed, because it does not include the number assessed under part III (*vide* paragraph 22) and also because one person who has been assessed under different parts of the Act appears as a separate individual in each part. It is also to be noted that companies are assessed as single individuals :—

Districts.	Original demand.		Objections under section 25.										Revision petitions under section 27.								Total of columns 11 and 19.	Demand after disposal of objection and revision petitions.		Percentage of columns 5 and 13 to column 2.	Percentage of column 20 on column 3.
			Total number of objections.	Cases in which tax was wholly remitted.		Cases in which tax was partially remitted.		Cases in which tax was enhanced.		Net deduction.			Total number of petitions.	Cases in which tax was wholly remitted.		Cases in which tax was partially remitted.		Cases in which tax was enhanced.		Net deduction.			Number of assessees.	Amount.		
	Number of assessees.	Amount.		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.					
1	2	3	4	5	6	7	8	9	10	11	12		13	14	15	16	17	18	19	20	21	22	23	24	
		RS.			RS.		RS.		RS.	RS.				RS.		RS.		RS.	RS.	RS.		RS.			
1. Ganjam ..	1,133	24,458	813	297	4,597	181	4,548	..	..	9,145	80		26	303	5	56	..	..	359	9,504	810	14,954	28·51	38·86
2. Vizagapatam ..	1,485	35,806	770	174	2,368	218	4,638	9	122	6,884	74		6	70	16	523	..	..	593	7,477	1,305	28,329	12·12	29·88
3. Godávari ..	2,732	57,451	1,494	349	4,825	233	4,825	16	125	8,076	124		39	443	14	606	..	..	1,049	9,125	2,334	48,326	14·22	15·89
4. Kistna ..	5,585	1,02,101	3,673	1,033	13,420	580	9,789	13	245	22,964	187		23	297	14	182	..	..	479	23,443	4,479	78,658	19·68	22·96
5. Nellore ..	3,712	84,321	2,877	1,387	22,227	415	14,051	18	207	36,071	255		96	1,345	10	220	..	..	1,505	37,636	2,241	46,686	39·63	44·63
6. Cuddapah ..	2,381	44,978	1,464	248	3,398	307	4,512	4	79	7,831	114		8	127	9	171	..	..	298	8,129	2,125	36,849	10·71	18·07
7. Anantapur ..	1,036	18,099	575	175	2,446	115	2,038	..	..	1,747	66		14	160	14	278	..	..	438	2,185	963	15,913	7·05	12·08
8. Bellary ..	1,756	40,680	771	175	2,446	115	2,038	..	..	4,484	46		16	246	1	22	..	..	268	4,752	1,565	35,928	10·88	11·68
9. Kurnool ..	1,651	31,075	823	179	1,944	75	2,912	..	..	4,106	62		13	130	9	75	..	..	205	4,311	1,459	26,765	11·63	13·55
10. Madras ..	2,172	1,13,299	523	166	3,811	75	2,912	4	255	6,723	35		7	160	5	250	..	..	410	7,133	2,009	1,06,166	7·50	6·39
11. Chingleput ..	1,036	15,949	512	206	2,286	44	677	..	..	2,698	22		13	250	1	5	..	..	255	2,953	817	12,996	21·13	18·52
12. North Arcot ..	2,916	58,896	1,476	337	4,750	258	5,332	4	255	9,911	68		16	217	9	82	..	..	299	10,210	2,563	48,686	12·11	17·34
13. South Arcot ..	1,929	34,081	1,028	348	4,232	206	2,975	4	171	7,180	120		25	331	9	61	1	5	377	7,557	1,556	26,524	19·36	22·18
14. Tanjore ..	3,191	84,388	1,604	505	6,057	240	6,320	6	27	11,898	139		43	601	18	347	..	..	848	12,746	2,812	71,642	11·88	15·11
15. Trichinopoly ..	891	20,099	505	97	1,976	172	2,350	2	79	4,279	33		5	78	4	42	..	..	120	4,399	789	15,699	11·45	21·90
16. Madura ..	3,399	1,18,214	1,290	282	3,635	207	8,480	13	47	11,488	116		10	118	1	90	..	..	208	11,696	3,107	1,06,518	8·59	9·00
17. Tinnevelly ..	1,598	43,280	912	394	5,806	142	2,569	6	627	7,510	107		46	2,222	11	870	..	..	3,092	10,602	1,558	32,678	22·02	24·50
18. Coimbatore ..	1,213	25,079	578	216	3,466	129	2,485	..	865	5,951	32		8	100	..	..	..	..	100	6,051	989	19,028	18·46	24·53
19. Nilgiris ..	356	19,095	107	32	1,216	54	3,803	3	120	4,899	2		..	..	..	..	..	..	..	4,899	324	14,196	8·99	25·66
20. Salem ..	1,890	39,297	968	230	2,892	227	3,863	6	63	6,692	119		32	654	24	334	..	..	988	7,680	1,628	31,557	13·86	19·58
21. South Canara ..	1,177	23,624	442	182	1,938	69	983	..	..	2,921	28		10	100	2	59	..	..	159	3,080	985	20,544	16·31	13·04
22. Malabar ..	2,140	55,812	896	313	6,811	226	6,200	7	545	12,466	38		9	115	..	..	..	..	115	12,581	1,518	43,231	15·05	22·55
Total ..	45,719	10,90,022	24,001	7,030	1,05,403	4,369	94,125	114	3,604	1,95,924	1,846		465	7,967	176	4,263	1	5	12,225	2,08,149	33,236	8,81,873	16·37	19·10

It will be seen from the table that, as compared with the original demand, the demand after disposal of objection and revision petitions shows a reduction of 19·1 per cent. The largest reduction was in Nellore (44·63 per cent.) and the next largest was in Ganjam (38·86 per cent.). The least reduction was made in Madras (6·30 per cent.) and Madura (9·90 per cent.). The very large number of objection petitions (52·50 per cent.) of the original number assessed was due chiefly to the fact that the original assessment had to be made on very inaccurate data. It was to be expected that subordinate officials, with whom rests mainly the preparation of lists of persons assessable to the tax would, in excess of zeal or in nervousness of what might be imputed to them, or simply because the Act gave them no other means of proceeding in doubtful cases, be inclined to err on the side of including in their lists too many rather than too few; and depending as they must on vague local reports, their estimates of the incomes of persons must in many cases be wide of the mark. Most of those brought into the list of assessees for the first time may naturally be expected to come forward with objection petitions to get their assessments reduced if not cancelled, under the idea that if they once subjected themselves to the tax, they would have little or no chance of escaping it afterwards. The influence of a divisional officer over the assessments in his division is very great, as tahsildars and deputy tahsildars naturally follow the principles they see put in practice by their superior officer and as he is either inclined to lean to stringency or to caution, so will they be. The excess of zeal of one officer accounts for the large proportion of remissions in Nellore and Kistna, and the same may be the case elsewhere. In Nellore sub-division the final demand was only 38·66 *per cent.* of the original demand, while in the Head Assistant's division in Madura, where the original assessments were very carefully carried out, the percentage of final to original demand was as much as 88·10. Still on the whole the Board are glad to be able to report that there is reason to think that in almost all districts the work has been carried out with laudable care.

28. Many persons who were paying the license-tax objected to the income-tax, apparently not knowing that the new Act had increased the rates. The principal grounds put forward in the objection petitions were that the assessees had no taxable income, or that they had been overtaxed; but only in a very few of these cases were the objectors able to produce clear documentary evidence as to their income. The accounts of native merchants are generally difficult to understand, and it is not to be expected that they will become more intelligible when the amount that they are called upon to contribute to the State depends on the result of the examination of their books; indeed it is even stated that duplicate false books are kept for the purpose.

29. The subjoined statement shows the deductions due to abatements allowed under section 33 for loss of income and cancellations of erroneous assessments, the final demand for each district and its percentages to the original assessment and to the total final demand for the Presidency:—

Districts.	Demand after disposal of objection and revision petitions.		Deduct abatement allowed under section 33 and erroneous and double assessments cancelled.	Final demand.		Percentage of final demand in each district to the total.		Percentage of final demand to the original demand.	
	Number of assessees.	Amount of tax.		Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.
		Rs.	Rs.		Rs.		Rs.		Rs.
Ganjam	810	14,953	..	810	14,953	2·13	1·72	71·49	61·13
Vizagapatam ..	1,305	28,329	78	1,304	28,251	3·44	3·25	87·81	78·90
Godávari	2,334	48,326	30	2,328	48,296	6·13	5·56	85·53	84·06
Kistna	4,479	78,658	5	4,479	78,653	11·80	9·06	60·92	77·03
Nellore	2,241	46,686	6	2,241	46,680	5·90	5·38	50·34	55·35
Cuddapah	2,125	36,849	..	2,125	36,849	5·60	4·24	89·25	81·93
Anantapur	963	15,913	..	963	15,913	2·54	1·83	92·95	87·92
Bellary	1,565	35,928	..	1,565	35,928	4·12	4·14	89·12	88·32
Kurnool	1,459	26,765	10	1,458	26,755	3·84	3·08	88·31	86·07
Madras	2,009	1,06,166	2,532	1,969	1,03,634	0·19	11·93	91·11	91·47
Chingleput ..	817	12,996	..	817	12,996	2·15	1·50	78·86	81·48
North Arcot ..	2,563	48,686	11	2,561	48,675	6·75	5·61	87·83	82·65

Districts.	Demand after disposal of objection and revision petitions.		Deduct abatement allowed under section 33 and erroneous and double assessments cancelled.	Final demand.		Percentage of final demand in each district to the total.		Percentage of final demand to the original demand.	
	Number of assessees.	Amount of tax.		Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.
		Rs.	Rs.		Rs.		Rs.		Rs.
South Arcot ..	1,556	26,524	292	1,551	26,232	4·09	3·02	80·35	76·97
Tanjore	2,812	71,642	1,566	2,790	70,076	7·35	8·07	87·43	83·04
Trichinopoly ..	789	15,699	..	789	15,699	2·08	1·81	88·66	78·11
Madura	3,107	1,06,518	8,173	2,924	98,345	7·70	11·33	86·03	83·19
Tinnevelly	1,558	32,678	170	1,551	32,508	4·09	3·74	77·62	75·11
Coimbatore	989	19,028	..	989	19,028	2·61	2·19	80·71	75·87
Nilgiris	324	14,196	390	318	13,806	0·84	1·59	89·33	72·30
Salem	1,628	31,557	..	1,625	31,557	4·28	3·63	85·98	80·43
South Canara ..	985	20,544	48	984	20,496	2·59	2·36	83·60	86·75
Malabar	1,818	43,231	129	1,815	43,102	4·78	4·96	84·81	77·23
Total ..	38,236	8,81,872	13,440	37,956	8,68,432	100	100	83·02	79·67

30. There were 31 applications for amendment of assessment under section 33, 2 of which were rejected and 2 were pending (in Godávari) on 30th June. In 11 cases the tax was wholly remitted and in 16 reduced by Rs. 944.

There were 269 cases of erroneous assessments, involving Rs. 12,187. These erroneous assessments were of three classes—(1) assessments originally made by a subordinate officer but afterwards set aside as *ultra vires* on the ground that the assessees were taxable by higher officers and under larger incomes; (2) assessments made on incomes not liable to the tax; and (3) double assessments.

31. Deducting the erroneous assessments, which were all subsequently cancelled, and deducting the abatements (paragraph 30), the final demand under Part IV was Rs. 8,68,432 payable by 37,956 assessees. Compared with the original assessment the final settlement exhibits a decrease of 7,763 (16·98 per cent.) in the number and Rs. 2,21,590 (20·33 per cent.) in the amount assessed. These final assessments include assessments made exclusively under sections 20, 21, 22 and 24, which are exhibited separately in the margin.

Districts.	Trustees, guardians, &c., charged under section 20.		Non-residents charged in names of their agents under section 21.		Receivers, managers, &c., charged under section 22.		Occupying owners of houses charged under section 24.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.		Rs.
Vizagapatam ..	2	104	..	..	1	286	1	15
Godávari ..	..	..	..	..	2	57	19	388
Kistna	..	..	1	15	..	..	..	..
Nellore	..	..	..	..	..	..	1	15
Cuddapah ..	..	..	..	..	..	..	1	10
Madras ..	18	1,009	13	1,449	2	256	1	35
Chingleput ..	..	..	..	..	..	..	1	10
North Arcot ..	..	..	..	..	1	426	..	..
South Arcot ..	2	20	..	..	..	..	..	..
Tanjore ..	20	471	2	104	5	356	19	387
Trichinopoly ..	3	153	..	..	..	..	..	..
Madura ..	1	10	..	..	..	..	7	124
Tinnevelly ..	2	20	..	..	..	..	7	215
Coimbatore ..	2	80	..	..	..	..	8	152
Nilgiris ..	9	512	11	1,130	..	..	27	650
Salem ..	1	15	..	..	1	88	8	100
South Canara ..	2	35	..	..	..	..	..	..
Malabar ..	1	58	..	..	..	..	..	..
Total ..	63	2,487	27	2,698	12	1,469	100	2,101

32. Compared with the number of persons originally assessed, the number finally assessed exhibits a decrease of 39·66 per cent. in Nellore and 28·51 per cent. in Ganjam, while the lowest percentages were 7·05 in Anantapur and 8·89 in Madras. The decrease in the *amount* finally settled was 44·65 per cent. in Nellore, 38·87 per cent. in Ganjam, and 27·70 per cent. in the Nilgiris, while the lowest percentage was 8·53 in Madras.

33. From column 8 of the statement it will be seen that of the total final demand Madras contributed 11·93 per cent., Madura 11·33 per cent., Kistna 9·06 per cent., Tanjore 8·07 per cent., while Nílgiris and Chingleput contributed 1·59 and 1·50 per cents., respectively. It will be observed that in the percentage to the total demand, Madras stands only a very little way a head of Madura, which comes second in the list. There is reason to fear that in Madras the assessments made by the Collector were in many cases too low. The instructions of the Government of India that caution and moderation should be insisted upon in the first year of the working of the tax have probably resulted in the assessments being too lenient everywhere. After Madura comes Kistna. It is surprising that Malabar and Godávari districts should not appear higher in the list. It is probable that assessments in Madras were leniently made, and that in Kistna probably there has been more stringency. In Godávari probably the assessments made were unduly light, and this has probably also been the case in Malabar. After two or three years' experience and further inquiry, it may be hoped that existing disparities will in some measure disappear. In those taluks of Madura where the Nattukottai Chetties chiefly reside, the Divisional officer (Mr. Henry) made very painstaking and careful inquiries with excellent results. His report on the operation of the Act contains some very useful suggestions.

34. The following statement shows the final assessment in each *class* under Part IV as compared with the original assessments:—

Class.	Original demand.		Final demand.		Percentage of final demand of each class to the total.		Percentage of final demand to the original demand.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.
		Rs.		Rs.				
I. Between Rs. 500 and Rs. 750 ..	26,866	2,68,569	22,800	2,28,000	60·07	26·25	84·87	84·89
II. Do. ,, 750 and ,, 1,000 ..	6,123	91,922	5,176	77,640	13·64	8·94	84·53	84·46
III. Do. ,, 1,000 and ,, 1,250 ..	4,031	80,764	3,104	62,080	8·18	7·15	77·00	76·87
IV. Do. ,, 1,250 and ,, 1,500 ..	2,151	60,340	1,923	53,844	5·06	6·20	89·40	89·23
V. Do. ,, 1,500 and ,, 1,750 ..	1,348	47,268	1,041	36,435	2·74	4·19	77·23	77·08
VI. Do. ,, 1,750 and ,, 2,000 ..	839	35,274	584	24,528	1·54	2·82	69·51	69·64
Total of Classes I to VI ..	41,358	5,84,137	34,628	4,82,527	91·23	55·55	83·73	82·61
VII. Between Rs. 2,000 and Rs. 2,500.	1,481	80,428	1,104	57,350	2·92	6·62	74·54	71·31
VIII. Do. ,, 2,500 and ,, 5,000.	1,950	1,60,960	1,533	1,23,305	4·04	14·20	78·61	76·61
IX. Do. ,, 5,000 and ,, 10,000.	644	1,05,248	456	72,784	1·20	8·38	70·81	69·15
X. Do. ,, 10,000 and ,, 20,000.	196	65,318	161	54,455	0·42	6·27	82·14	83·37
XI. Do. ,, 20,000 and ,, 30,000.	44	27,166	38	23,443	0·10	2·70	86·36	86·29
XII. Do. ,, 30,000 and ,, 40,000.	19	16,356	15	12,629	0·04	1·45	78·95	77·21
XIII. Do. ,, 40,000 and ,, 50,000.	5	5,711	4	4,756	0·01	0·55	80·00	83·28
XIV. Do. ,, 50,000 and ,, 1,00,000.	19	33,896	14	26,381	0·03	3·04	73·68	77·83
XV. Rs. 1,00,000 and more ..	3	10,802	3	10,802	0·01	1·24	100·0	100·00
Total of Classes VII to XV ..	4,361	5,05,885	3,328	3,85,905	8·77	44·45	76·31	76·28
Grand Total ..	45,719	10,90,022	37,956	8,68,432	100	100	83·02	79·67

The table shows that 91·23 per cent. of the persons assessed under Part IV had annual incomes below Rs. 2,000, and that they have contributed 55·55 per cent. of the tax levied under that part. The result may be due to excessive moderation in assessing the tax, or on the other hand it may be due to the large proportion which the small incomes bear to the total number of incomes taxed under the Act. It is probably a sign that the Act has been worked moderately. It is also noticeable that the coercive measures taken under the Act were remarkably few—*vide* paragraph 49. The following are the percentages of assessees under class I and of payments made by them out of the whole number of persons and amounts assessed in some of the more important districts:—

	Percentage of assessees.	Percentage of tax.
		Rs.
Ganjam	65·5	35·51
Godávari	63·79	30·77
Kistna	58·58	33·36
Nellore	66·04	31·70
Madras	63·89	12·14
Tanjore	54 62	21·75
Madura	54·38	16·17
Tinnevelly	63·96	30·51
Malabar	57·91	24·38

It is noticeable that the proportion of tax-payers in class I in Madras is so large compared with the total number of tax-payers.

Turning to the larger incomes it will be seen from return No. V that persons with incomes of Rs. 30,000 and over are confined to Vizagapatam, Godávari, Nellore, Madras, Tanjore, Madura and Malabar. Of Rs. 50,000 and over to the last five districts, and of Rs. 1,00,000 and over only to Nellore and Madras.

35. Turning to the more important of the professions taxed under Part IV, it will be seen from the subjoined statement that a third of the persons taxed were money-lenders and changers, 9·74 per cent. were general merchants, 6·49 per cent. were merchants in grain, and 13·81 per cent. were traders in "other articles." The learned professions have contributed 3·93 per cent. of the assessees and 6·23 per cent. of assessment. Taking the district details under some of the chief branches of trade, it will be observed that Nellore comes first and Kurnool next in the number of dealers in animals, the numbers in the two places being 135 and 109, assessed at Rs. 3,435 and Rs. 1,140, respectively; that of the total number 1,035, of manufacturers of cotton goods there were 350 in Kistna, assessed at Rs. 5,410, 155 in Bellary, assessed at Rs. 2,393, and 121 in Cuddapah, assessed at Rs. 1,591; that more than half (989 out of 1,782) of the indigo merchants assessed and nearly half the amount of assessment paid (Rs. 12,551 out of Rs. 25,978) relate to Kistna. This is remarkable as the cultivation of indigo in Kistna district is not carried on to the same extent that it is in Cuddapah. It may be, however, that in Kistna the manufacture of indigo as distinct from its growth is a larger industry than it is in Cuddapah. That of the grain merchants, 403 were assessed in Godávari at Rs. 7,066, and 393 and 353 in Kistna and North Arcot at Rs. 9,363 and Rs. 7,078, respectively; that about a fourth of the number and about a sixth of the amount assessed under the head "general merchants" belong to Kistna and that Madura, Tanjore and Cuddapah stand in this order as regards money-lenders, Madura being far ahead of the other two (No. 1,900 and tax Rs. 79,608). This is probably on account of the largely borrowing Zamindaris in Madura.

Classified items.	Final demand.		Percentage to the total.	
	Number assessed.	Amount of tax.	Number.	Amount.
		Rs.		
1. Religion, science and education, art, medicine and engineering	159	3,910	0·42	0·45
2. Barristers, pleaders and other legal practitioners ...	1,334	50,158	3·51	5·78
3. Agents and brokers	599	28,883	1·58	3·33
4. Bankers	137	6,108	0·36	0·70
5. Contractors	557	23,909	1·47	2·75
6. Dealers in animals	362	6,019	0·95	0·69
7. House proprietors	618	22,264	1·63	2·56
8. Manufacturers of cotton goods	1,035	15,158	2·75	1·75
9. Do. of indigo	1,782	25,978	4·69	2·99
10. Do. of other articles	736	17,098	1·94	1·97
11. General merchants	3,698	94,083	9·74	10·83
12. Merchants in piece-goods	875	22,199	2·31	2·56
13. Do. in grain	2,464	50,158	6·49	5·78
14. Other merchants	1,626	46,529	4·28	5·36

Classified items.	Final demand.		Percentage to the total.	
	Number assessed.	Amount of tax.	Number.	Amount.
		Rs.		
15. Money-lenders and changers	12,073	2,99,593	31·81	34·50
16. Traders in agricultural produce	1,755	23,861	4·62	2·75
17. Do. in woven fabrics and dress	1,322	20,961	3·48	2·41
18. Do. in precious stones and jewellery ...	275	6,976	0·72	0·80
19. Do. in spirits, drugs and tobacco	791	12,091	2·08	1·39
20. Do. in other articles	5,241	75,575	13·81	8·70
21. All others	517	16,921	1·36	1·95
Total ...	37,956	8,68,432	100	100

36. *Collections.*—The collections under this part were made by the ordinary Revenue Establishment assisted by the village agency, except in thirteen Municipalities, where special establishments were entertained for the purpose.

Districts.	No. of cases.	Amount levied.
		Rs.
1. Kistna	278	265
2. Cuddapah	114	71
3. Kurnool	1	204
4. Madras	312	573
5. North Arcot	6	35
6. South Arcot	6	11
7. Tanjore	588	452
8. Trichinopoly	68	20
9. Madura	66	33
10. Tinnevelly	5	29
11. Coimbatore	6	32
12. Nilgiris	2	87
13. Salem	115	104
14. South Canara	180	161
15. Malabar	26	56
Total ..	1,773	2,133

37. Adding to the final demand under Part IV, Rs. 2,133, being the penalty levied in 1773 cases as noted in the margin, the total demand under this part amounted to Rs. 8,70,565. Of this Rs. 7,58,745 or 87·15 per cent. was collected within the official year and Rs. 94,683 or 10·88 per cent. in the subsequent three months ending 30th June 1887, leaving a balance of Rs. 17,137 or 1·97 per cent. of the total demand.

38. The annexed abstract gives the particulars of the collections and the balance in each district:—

Districts.	Final demand under Part IV.	Penalties imposed by the Collector.	Total demand.	Collections.				Balance on 1st July 1887.
				Of tax within the year.	Of penalties within the year.	In the subsequent three months.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	14,953	..	14,953	14,516	..	403	14,919	34
2. Vizagapatam	28,251	..	28,251	27,652	..	531	28,183	68
3. Godâvari	48,296	..	48,296	47,226	..	826	48,052	244
4. Kistna	78,653	265	78,918	64,082	265	11,329	75,676	3,242
5. Nellore	46,680	..	46,680	39,723	..	6,014	45,737	943
6. Cuddapah	36,849	71	36,920	35,068	71	1,308	36,447	473
7. Anantapur	15,913	..	15,913	15,364	..	431	15,795	118
8. Bellary	35,928	..	35,928	35,196	..	523	35,719	209
9. Kurnool	26,755	204	26,959	23,797	..	1,186	24,983	1,976
10. Madras	1,03,634	573	1,04,207	73,404	166	24,779	98,349	5,858
11. Chingleput	12,996	..	12,996	12,299	..	567	12,866	130
12. North Arcot	48,675	35	48,710	44,456	25	3,717	48,198	512
13. South Arcot	26,232	11	26,243	24,871	11	1,275	26,157	86
14. Tanjore	70,076	452	70,528	66,234	393	3,255	69,882	646
15. Trichinopoly	15,699	20	15,719	12,057	20	3,489	15,566	153
16. Madura	98,345	33	98,378	67,982	33	30,165	98,180	198
17. Tinnevelly	32,508	29	32,537	30,077	29	2,064	32,170	367
18. Coimbatore	19,028	32	19,060	18,676	19	230	18,925	135
19. Nilgiris	13,806	87	13,893	12,114	87	680	12,881	1,012
20. Salem	31,557	104	31,661	29,959	66	1,265	31,290	371
21. South Canara	20,496	161	20,657	20,153	161	298	20,612	45
22. Malabar	43,102	56	43,158	42,438	55	348	42,841	317
Total ..	8,68,432	2,133	8,70,565	7,57,344	1,401	94,683	8,53,428	17,137

39. *Assessments under all four parts.*—The subjoined statement shows in one view the original and final assessments, the collections, and balance, under all the four parts;—

Districts.	Original demand under all four parts.		Final demand under all four parts.		Percentage of final to original demand.		Collections.				Balance on 1st July 1887.	Penalties levied by the Collector.		Total demand including penalties.	Percentage of the district final demand to the total.	
	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.	Number.	Amount.	Of tax within the year.	Of penalties within the year.	In the subsequent three months.	Total.		Number of cases.	Amount.		Number.	Amount.
		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
1. Ganjam	1,413	33,277	1,090	23,772	77·14	71·13	23,335	..	403	23,738	34	..	..	23,772	2·18	1·75
2. Vizagapatam	1,896	51,390	1,715	43,731	90·45	85·09	42,769	..	876	43,645	86	..	..	43,731	3·43	3·21
3. Godâvari	3,126	70,488	2,732	61,333	87·39	87·01	60,214	..	875	61,089	244	..	..	61,333	5·46	4·50
4. Kistna	6,023	1,12,514	4,967	89,066	82·47	79·16	74,495	275	11,328	86,098	3,243	279	275	89,341	9·92	6·54
5. Nellore	3,953	91,504	2,482	53,863	62·78	58·86	46,897	..	6,024	52,921	942	..	..	53,863	4·96	3·95
6. Cuddapah	2,649	52,344	2,393	44,215	90·34	84·47	42,348	71	1,394	43,813	473	114	71	44,286	4·78	3·25
7. Anantapur	1,295	23,346	1,222	21,160	94·36	90·64	20,331	..	711	21,042	118	..	..	21,160	2·44	1·55
8. Bellary	2,085	52,303	1,894	47,551	90·83	90·91	46,819	..	523	47,342	209	..	..	47,551	3·79	3·50
9. Kurnool	1,868	37,144	1,675	32,824	89·66	88·36	29,866	..	1,186	31,052	1,976	1	204	33,028	3·35	2·41
10. Madras	5,259	4,08,356	5,054	3,14,558	96·10	77·03	2,70,467	167	37,085	3,07,719	7,420	322	581	3,15,139	10·10	23·10
11. Chingleput	1,721	35,805	1,502	32,852	87·27	91·75	31,179	..	1,030	32,209	643	..	35	32,852	3·01	2·41
12. North Arcot	3,378	70,496	3,023	60,275	89·49	85·50	55,999	25	3,774	59,798	512	6	6	60,310	6·04	4·12
13. South Arcot	2,208	43,470	1,830	35,621	82·88	81·94	34,211	11	1,320	35,542	90	6	11	35,632	3·66	2·62
14. Tanjore	3,892	1,05,869	3,491	91,557	89·70	86·48	87,715	393	3,255	91,363	646	588	452	92,009	6·98	6·72
15. Trichinopoly	1,266	73,522	1,163	27,992	91·86	37·99	24,290	20	3,489	27,799	153	68	20	27,952	2·92	2·05
16. Madura	3,895	1,31,782	3,420	1,11,913	87·54	84·92	81,402	33	30,313	1,11,748	198	66	33	1,11,946	6·83	8·22
17. Tinnevelly	2,397	57,640	1,949	45,262	81·30	78·66	42,535	31	2,317	44,883	410	7	31	45,293	3·90	3·32
18. Coimbatore	1,677	38,075	1,453	32,024	86·64	84·10	31,672	19	230	31,921	135	6	32	32,056	2·90	2·35
19. Nilgiris	814	38,992	776	33,703	95·33	86·44	31,249	97	1,442	32,788	1,012	3	97	33,800	2·47	2·47
20. Salem	2,289	50,240	2,024	42,660	88·42	84·71	40,309	66	1,911	42,286	378	115	104	42,664	3·12	3·04
21. South Canara	1,490	31,663	1,297	28,535	87·04	90·12	28,160	161	330	28,651	45	180	161	28,696	2·10	2·59
22. Malabar	2,894	86,794	2,569	74,054	88·76	85·36	73,420	66	348	73,824	317	27	67	74,141	5·44	5·13
23. Salt, &c., Departments	320	13,574	320	13,574	100	100	13,574	..	..	13,574	..	..	..	13,574	1·00	0·64
Total ..	57,808	17,10,488	50,041	13,61,965	86·56	79·62	12,83,256	1,425	1,10,164	13,44,845	19,284	1,788	2,164	13,64,129	100	100

40. The large reduction in the amount of the final demand under all four parts in Madras and in Trichinopoly was due mainly to the cancellation of assessments relating to the Madras and the South Indian Railway Companies, referred to in paragraph 17. As may be expected Madras heads the list both in the number and in the amount assessed, 5,054 persons or 10·10 per cent. of the total number having been assessed at Rs. 3,14,558 or 23·10 per cent. of the total amount. Of the other districts, Kistna takes credit for 9·92 per cent. of the total number of assessees and 6·54 per cent. of the total amount assessed; Tanjore for 6·98 per cent. of the number and 6·72 per cent. of the amount, and Madura for 6·83 per cent. of the assessees and 8·22 per cent. of the amount.

41. The following abstract shows the final assessments under each of the four parts, the proportion of assessments under each part to the total, the amount collected and the balance outstanding on 1st July 1887:—

Items.	Final demand under each part.		Percentage of demand under each part to the total.		Amount of penalties levied.	Total demand including penalties.	Collections up to the 30th June 1887.	Balance on the 1st July 1887.
	Number assessed.	Amount of tax.	Number.	Amount.				
		RS.			RS.	RS.	RS.	RS.
Part I	11,750	4,05,859	23·48	29·80	31	4,05,890	4,04,865	1,025
,, II	335	29,671	0·67	2·18	..	29,671	28,549	1,122
,, III	..	58,003	..	4·26	..	58,003	58,003	..
,, IV	37,956	8,68,432	75·85	63·76	2,133	8,70,565	8,53,428	17,137
Total ..	50,041	13,61,965	100	100	2,164	13,64,129	13,44,845	19,284

Districts.	Balance on 1st July 1887.	Irrecoverable balance to be written off.	Percentage of irrecoverable arrears to the total balance.
	RS.	RS.	
1. Ganjam	34	34	100·0
2. Vizagapatam ..	86	86	100·0
3. Godávari	244	244	100·0
4. Kistna	3,243	309	9·53
5. Nellore	942	350	37·15
6. Cuddapah	473	430	90·91
7. Anantapur ..	118	108	91·53
8. Bellary	209	209	100·0
9. Kurnool	1,976	1,062	53·74
10. Madras	7,420	1,213	16·35
11. Chingleput ..	643	10	1·56
12. North Arcot ..	512	512	100·0
13. South Arcot ..	90	90	100·0
14. Tanjore	646	646	100·0
15. Trichinopoly ..	153	153	100·0
16. Madura	198	178	89·90
17. Tinneveliy ..	410	139	33·90
18. Coimbatore ..	135	135	100·0
19. Nilgiris	1,012	1,012	100·0
20. Salem	378	358	94·71
21. South Canara ..	45	45	100·0
22. Malabar	317	288	90·85
Total ..	19,284	7,611	39·47

Of the total final demand of Rs. 13,64,129 under all four parts, Rs. 12,34,681 or 90·51 per cent. was collected within the close of the official year and Rs. 1,10,164 or 8·08 per cent. between 1st April and 30th June 1887, leaving a balance of Rs. 19,284 or 1·41 per cent. outstanding on 1st July 1887. Of this amount, Rs. 1,652 or 8·57 per cent. has since been collected, Rs. 8,610 or 44·65 per cent. was in process of collection, Rs. 614 or 3·18 per cent. was remitted, Rs. 797 or 4·13 per cent. was classed as doubtful, and the remaining Rs. 7,611 or 39·47 per cent. of the total balance and 0·56 per cent. of the total demand has been reported to be irrecoverable owing to the desertion, poverty or death of the assessees concerned, and is recommended to be written off the accounts.

42. *Charges for collection.*—A clerk on Rs. 35 for each of the Collector's offices, one on Rs. 20 for each Divisional officer and one on Rs. 15 for each taluk and zemindari division was sanctioned temporarily for the year 1886-87. The total charges during the year, exclusive of refunds (Rs. 91,300),* amounted to Rs. 59,228 as detailed in return No. VI appended to this report, and to 4·80 per cent. of the total receipts *in the year*. The net revenue to Government was Rs. 11,75,453, exclusive of Rs. 1,10,164 collected subsequent to the close of the official year.

* *Vide* column 21 of return No. III, page 33, Appendix.

Items.	Charges incurred in 1886-87.	Percentage of each item to total.
	RS.	
1. Establishment	53,203	89·83
2. Commission for collection ..	1,094	1·85
3. Travelling allowance	3,708	6·26
4. Contingencies	1,223	2·06
Total ..	59,228	100·

43. *Incidence of taxation.*—The subjoined table shows the proportion of tax-payers to the total and to the non-agricultural population, and the incidence per head of (1) the total population, (2) the non-agricultural population, and (3) the tax-payers. Appended to the report are three diagrams comparing the incidence of income-tax with the incidence of the license-tax, and a fourth comparing the total population in each district with the non-agricultural population, the commercial and the industrial population, and with the numbers assessed to the license-tax of 1885-86 and the income-tax of 1886-87.

Districts.	Total population.	Non-agricultural population.	Number of income-tax payers.	Average total population for each tax-payer.	Average non-agricultural population for each tax-payer.	Total collection of income-tax under all four parts.	Average tax collected per head of tax-payer.	Incidence of income-tax per head of total population.	Incidence of income-tax per head of non-agricultural population.	Incidence of license-tax in 1885-86 per head of total population.	Incidence of license-tax in 1885-86 per head of the trading and industrial population.
						Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Ganjam	1,503,301	1,063,542	1,090	1,379	976	23,738	21 12 5	0 0 3	0 0 4½	0 0 1	0 0 8½
2. Vizagapatam	1,790,468	1,109,803	1,715	1,044	647	43,045	25 7 2	0 0 4⅜	0 0 7⅓	0 0 1⅓	0 0 1⅓
3. Godávari	1,780,613	1,276,504	2,732	651	467	61,089	22 5 9	0 0 6⅝	0 0 9⅝	0 0 2	0 0 1⅝
4. Kistna	1,548,480	1,077,162	4,967	312	217	86,038	17 5 4	0 0 10⅜	0 1 3⅝	0 0 3	0 0 2¼
5. Nellore	1,220,236	828,258	2,482	492	334	52,921	21 5 2	0 0 8⅓	0 1 0¼	0 0 2	0 0 1⅝
6. Cuddapah	1,121,038	650,671	2,393	468	272	43,813	18 4 11	0 0 7¾	0 1 1	0 0 2	0 0 1⅝
7. Anantapur	599,889	336,870	1,222	491	276	21,042	17 3 6	0 0 6¼	0 1 0	0 0 3	0 0 2
8. Bellary	726,275	432,957	1,894	383	229	47,342	24 15 11	0 0 10	0 1 9	0 0 4⅞	0 0 3
9. Kurnool	678,551	463,453	1,675	405	277	31,052	18 8 7	0 0 8⅓	0 1 0⅞	0 0 2	0 0 1⅝
10. Madras	405,848	401,527	5,054	80	79	3,07,719	60 14 2	0 12 1⅝	0 12 3¾	0 1 8⅝	0 0 10
11. Chingleput	981,381	689,778	1,502	653	459	32,209	21 7 1	0 0 6⅔	0 0 9	0 0 1⅝	0 0 1
12. North Arcot	1,817,814	1,162,680	3,023	601	385	59,798	19 12 6	0 0 6⅓	0 0 9⅞	0 0 2	0 0 1⅝
13. South Arcot	1,814,738	1,127,274	1,830	992	616	35,542	19 6 9	0 0 3⅝	0 0 6	0 0 1	0 0 0⅞
14. Tanjore	2,130,383	1,492,138	3,491	610	427	91,363	26 2 9	0 0 8⅔	0 0 11⅔	0 0 2	0 0 2
15. Trichinopoly	1,215,033	750,723	1,163	1,045	646	27,799	23 14 5	0 0 4⅝	0 0 7¼	0 0 1	0 0 1
16. Madura	2,168,680	1,273,614	3,420	634	372	1,11,748	32 10 10	0 0 9⅞	0 1 4⅞	0 0 1	0 0 1
17. Tinnevelly	1,699,747	1,159,659	1,949	872	595	44,883	23 0 6	0 0 5	0 0 7⅔	0 0 1	0 0 0⅞
18. Coimbatore	1,657,690	1,040,830	1,453	1,141	716	31,921	21 15 6	0 0 3⅓	0 0 5½	0 0 1	0 0 0⅝
19. Nilgiris	91,034	56,774	776	117	73	32,788	42 4 0	0 5 9⅜	0 9 2½	0 0 7	0 0 10
20. Salem	1,599,595	954,153	2,024	790	471	42,286	20 14 3	0 0 5	0 0 8¾	0 0 2	0 0 1
21. South Canara	959,514	577,807	1,297	740	445	28,651	22 1 5	0 0 5⅓	0 0 9¼	0 0 2	0 0 2
22. Malabar	2,365,035	1,789,636	2,569	921	697	73,824	28 11 9	0 0 6	0 0 8	0 0 2	0 1 0
23. Salt, &c., Departments ..	..	..	320	..	..	13,574	42 6 8	..	..	..	..
Total ..	29,875,343	19,714,713	50,041	597	394	13,44,845	26 14 0	0 0 8¾	0 1 1	0 0 2¾	0 1 10¾

44. Taking the Presidency as a whole, one in every 597 of the total population and one in every 394 of the non-agricultural population was assessed to the income-tax, while under the license-tax, one in every 1,058 of the total population and one in every 133 of the commercial and industrial population was taxed. As may be expected, the highest proportions are reached in the Presidency town where one in every 80 of the total population and one in every 79 of the non-agricultural population was taxed. The corresponding proportions for Nílgiris were 1 in 117 and 1 in 73; for Kistna, 1 in 312 and 1 in 217; for Bellary, 1 in 383 and 1 in 229; in Kurnool, Cuddapah, Anantapur and Nellore the proportion of the assessed to the total population ranged from 1 in 405 to 1 in 492; in North Arcot, Tanjore, Madura, Godávari and Chingleput from 1 in 601 to 1 in 653; in Coimbatore it was 1 in 1,141, and in Ganjam 1 in 1,379. The proportions of the assessed to the non-agricultural population were 1 in 272, 276 and 277 in Cuddapah, Anantapur and Kurnool; 1 in 334, 372 and 385, respectively, in Nellore, Madura and North Arcot; and 1 in 427 in Tanjore and 1 in 976 in Ganjam. The average incidence for the Presidency amounted to $8\frac{3}{4}$ pies per head of the total population, annas 1-1 per head of the non-agricultural population and Rs. 26-14-0 per head of tax-payers. Under the license-tax, the incidence for the year 1885-86 was $2\frac{3}{4}$ pies per head of the total population, annas 1-$10\frac{3}{4}$ per head of the commercial and industrial population, and Rs. 15-12-$9\frac{1}{2}$ per head of tax-payers.

45. The incidence per head of the total population was between 3 and 4 pies in Ganjam, South Arcot and Coimbatore; between 4 and 5 in Vizagapatam and Trichinopoly; 5 pies in Tinnevelly and Salem; between 6 and 7 pies in Malabar, Godávari, Anantapur, Chingleput and North Arcot; $7\frac{1}{2}$ pies in Cuddapah; between 8 and 9 pies in Nellore, Kurnool and Tanjore; $9\frac{7}{8}$ pies in Madura, $10\frac{2}{3}$ in Kistna, 1 anna in Bellary, $5\frac{3}{4}$ annas in Nílgiris and annas $12\frac{1}{8}$ in Madras.

46. The incidence per head of the non-agricultural population was between 4 and 6 pies in Ganjam and Coimbatore; between 6 and 9 in South Arcot, Vizagapatam, Trichinopoly, Tinnevelly, Malabar and Salem; between 9 pies and 1 anna in Godávari Chingleput, North Arcot, South Canara and Tanjore; between 1 anna and $1\frac{1}{2}$ annas in Nellore, Cuddapah, Anantapur, Kurnool, Kistna and Madura; annas $1\frac{3}{4}$ in Bellary, annas $9\frac{1}{4}$ in the Nílgiris, and annas $12\frac{1}{4}$ in Madras.

47. The incidence per head of tax-payer was Rs. 61 in Madras, Rs. 42 in Nílgiris, and Rs. 33 in Madura, at one end; Rs. 17 in Anantapur and Kistna, Rs. 18 in Cuddapah, Rs. 19 in Kurnool and South Arcot and Rs. 20 in North Arcot; and between Rs. 20 and Rs. 30 in the other districts.

The subjoined table shows the numbers in each district in receipt of different amounts of income:—

—	Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Persons with income of Rs. 1,00,000 and more.	..	..	..	..	1	..	..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	6
Do. of Rs. 50,000 do. ..	..	..	..	..	..	..	..	1	..	..	..	..	..	2	..	2	..	..	1	..	..	2	29
Do. of ,, 40,000 do. ..	..	..	1	..	1	..	..	..	1	20	..	..	..	2	..	4	..	..	1	..	..	2	44
Do. of ,, 30,000 do. ..	..	2	4	..	1	..	..	1	1	32	..	..	..	8	..	8	..	..	4	..	..	4	85
Do. of ,, 20,000 do. ..	1	5	12	3	5	3	..	..	6	52	4	6	2	12	5	20	4	..	14	2	4	9	243
Do. of ,, 10,000 do. ..	12	18	27	17	16	10	2	18	18	112	13	19	6	32	13	63	17	18	28	10	9	29	662
Do. of ,, 5,000 do. ..	27	69	70	70	57	23	13	53	33	268	44	60	25	115	35	154	68	46	83	33	28	107	1,781
Do. of ,, 2,500 do. ..	86	172	175	223	164	104	41	191	107	588	117	178	97	287	103	393	155	128	172	146	90	277	4,431
Do. of ,, 2,000 do. ..	119	257	252	429	237	192	85	271	135	1,025	164	236	160	406	142	522	205	186	228	227	124	378	6,208
Do. of ,, 1,750 do. ..	143	294	303	498	264	220	105	316	160	1,253	199	293	188	519	186	614	243	223	280	254	152	444	7,404
Do. of ,, 1,500 do. ..	177	324	346	611	304	272	153	373	200	1,606	241	413	231	671	219	709	302	278	311	314	207	530	8,824
Do. of ,, 1,250 do. ..	224	400	501	821	357	410	232	473	301	1,638	324	575	303	871	265	895	363	314	351	396	268	645	11,089
Do. of ,, 1,000 do. ..	310	546	716	1,156	597	645	331	604	392	1,800	420	880	433	1,195	470	1,166	547	469	425	579	376	925	15,350
Do. of ,, 750 do. ..	455	765	1,093	2,109	916	1,019	548	884	615	2,608	667	1,284	697	1,669	621	1,633	787	696	497	846	549	1,275	22,233
Do. of ,, 500 do. ..	1,090	1,713	2,726	4,967	2,482	2,393	1,222	1,893	1,675	4,735	1,449	3,023	1,830	3,453	1,163	3,413	1,923	1,453	775	2,000	1,244	2,568	49,190

48. *Coercive processes.*—Under section 30, the sums due under the Act may be recovered in three ways:—

(1) Under the provisions of the Act for the recovery of arrears of Land Revenue.

(2) Under the provisions of the Civil Procedure Code for the enforcement of decrees for money.

(3) By processes enforceable for the recovery of municipal rates and taxes.

In no case was the third method put in force.

49. In three cases the provisions of the Civil Procedure Code were resorted to and Rs. 231 were recovered by arrest of the defaulters. The number of defaulters proceeded against under the Revenue Law was 17,676 or 35·32 per cent. of the total number assessed under all the parts, and the amount involved Rs. 3,10,500 or 22·80 per cent. of the total demand. In 17,494 cases, Rs. 2,74,272 were recovered as soon as demand notices were issued. In 1,334 cases, Rs. 20,770 were recovered after attachment of property. Actual sale of property took place only in 103 cases, that is, in the case of 0·58 per cent. of defaulters and 0·206 per cent. of the number assessed, the amount of tax so recovered being 0·35 per cent. of the total amount of default (and 0·08 per cent. of the total demand). Of these 103 cases in only 20 was immovable property brought to sale. The amount of fees charged under the Land Revenue law was Rs. 2,283, of which Rs. 2,077 were collected and credited to Process Service fees under Land Revenue, Miscellaneous.

50. *General remarks.*—The working of the Act was on the whole satisfactory. Officers generally have loyally labored to make it so. Still it must be admitted that the Act is in itself ill-suited to, and very difficult to work in, this country. The difficulties of the position are fairly illustrated by Mr. Henry, Head Assistant Collector of Madura, whose labors merit high commendation. He "received petitions to the effect that the village munsif and the deputy tahsildar had omitted to assess persons who had bribed them and that the village munsif had reported for heavy assessment those who did not accede to his demands for illegal gratification." A most laborious house to house personal inquiry brought to light that the village munsif was more than justified in reporting in favor of higher assessments, and that under-assessment with frequent complete omission was the rule. This course is easy, for no positive offence can well be brought home to a corrupt subordinate who shelters himself under the plea of having erred on the side of caution and moderation inculcated by the Government of India; and in few cases are their laches likely to be brought to light by the exceptional personal labor of a European officer such as Mr. Henry bestowed. There is little doubt that a large proportion of the people escape the tax in whole or in part, and that, even of the payments made, a goodly proportion never reaches the coffers of the State. It is of the nature of this tax that in this country it must ever be in great measure ineffectual and fruitful of corruption, and by so much uneconomical in collection, only its necessity justifying its existence. Doubtless the monetary status of the general public is ascertainable by the native subordinates of the State, but it is not and cannot be known to the higher European officials without an amount of labor that must be out of due proportion to the result, and administratively the State must suffer indirectly by such disproportionate diversion of labor from other duties. The whole outcome of the tax in this Presidency is only thirteen and a half lakhs of rupees including the sources of income in which evasion is not practicable, which amount to about four and a half lakhs of rupees. In addition to the rules issued by the Government of India for the proper carrying out of the purposes of the Act and the supplemental rules issued by the Local Government, the Board issued detailed instructions for working the Act, and the Collectors in their turn issued circulars to their Divisional and Taluk officers requiring them to devote their special attention to the work of assessment, and to institute careful inquiries regarding the incomes of persons liable to the tax. The only provision of the Act for which rules have not been framed is the provision for

composition of the tax under section 31. Only three applications for composition are reported to have been received during the year, one in Godávari and two in Madras; but the Collector of Madras remarks that the paucity of these applications was due more to the fact that no rules had been issued than to any want of desire on the part of the public to avail themselves of the benefit of the provision. There is nothing to show that under the former Income Tax Act the advantages of compounding for the payment of the tax were much used. There has, however, been some expression of public opinion in favor of facilities being offered for the course, and the Board hope that rules may be issued on the subject before long (*vide* paragraph 2, Board's Proceedings, dated 1st March 1886, No. 530). In the course of the year the Collectors and Divisional officers made frequent tours of inspection, and reported the result quarterly to the Board. During these inspections, several cases of omissions and under-assessments and a few cases of over-assessments were brought to light and as far as practicable rectified. At the outset there was some difficulty in the matter of assessments under section 9, but this was soon overcome by the issue of a notification rendering it obligatory on all companies and other private employers to furnish the necessary information regarding their servants and pensioners.

51. During the year under report, the Board's Second Member inspected the assessments under the Act in the districts of Madura, Tinnevelly and Trichinopoly and in the Madras Town Deputy Collector's office. The result of his inspection was reported to Government in Board's Proceedings, recorded in G.Os., dated 13th June 1887, Nos. 575 and 576, Revenue Department.

52. As desired by the Board, several Collectors have in their reports touched upon what appeared to them defects or omissions either in the Act itself or in the rules framed for working it, and have submitted their suggestions in reference thereto. Such of these suggestions as have appeared to the Board to be sufficiently important to deserve a place in this report are noted below:—

(1) The minimum limit of Rs. 500, prescribed under section 5 (*f*) and under Parts I, III and IV, has been understood as not applicable to assessments under Part II. Thus *all* incomes under Part II have been held to be liable to the tax and at the higher rate of 5 pies per rupee. Some Collectors would extend the minimum limit to Part II also.

(2) The wording of section 11 and of Part II under the Second Schedule would seem to exclude from taxation the income or net profits of companies made out of British India, though subsequently received in British India. Such profits if they relate to individuals or firms are taxable. Unless it is intended to treat profits of companies exceptionally, the words "*or received*" may be inserted after the word "*made*" in section 11 and in the Second Schedule.

(3) As pointed out elsewhere, the assessing officers have no reliable means of ascertaining the incomes of persons liable to the tax. Section 18, sub-section 1, clause (*b*), authorizes the issue of a general notice inviting returns of income, but very few persons comply with the requisition. Some Collectors suggest that some penalty may be attached to non-compliance with the requisition contained in the K form notice. In the absence of it, the threat conveyed in the notice that non-compliance will be dealt with according to law had better be omitted. Sections 16, 17 and 18 of the Act seem to require reconsideration, and it would probably be an advantage if no distinctions were made between the higher assessed persons and the lower. All persons liable to tax should, in the Board's opinion, receive a separate notice under the Act. It would throw some additional labor on the assessing officers, but this would be amply compensated for by increased convenience to all parties. It seems worthy of consideration whether section 35 should stand, for prosecutions under it can only lead to returns under section 18 being simply withheld.

(4) At present when a person has income under all parts, below Rs. 500 under each part, but over that amount in the aggregate, he is liable to tax, only under Parts I and III; again when a person who is a member of a firm or company which is assessed to the tax has also separate income under other sources, he escapes taxation on this income if it is below Rs. 500.

It is suggested by several Collectors that when the total income of a person is over Rs. 500, he may be taxed under each part for the income that falls under it. To illustrate the existing exceptional treatment of incomes under Part IV, it may be observed that if a Government servant is in receipt of Rs. 6 a month and has an income of Rs. 490 under other sources he pays income-tax on his pay alone.

(5) The Collector of South Canara observes that the division of incomes below Rs. 2,000 into classes causes inequalities and anomalies without any compensating advantage; as in every case the assessing officer estimates the actual incomes and not the class in which the assessee is to be placed, he suggests that a fixed rate may be adopted as in the case of larger incomes.

(6) The Collector of Vizagapatam suggests that incomes from usufructuary mortgage on land may be assessed, and the Collector of Malabar that profits of all landlords *who do not cultivate* should be assessed to the tax to the extent of their rents. The Board, however, do not recommend the course suggested, which involves the abandonment of the principle on which the Act has been framed. The distinction which now exists is clear, and if exceptions of the nature suggested are made, much confusion will probably arise.

53. With reference to G.O., dated 22nd July 1887, No. 710, the Board beg to state that they have nothing to add to what has been approved by Government in their Order, dated 29th December 1886, No. 1125, Revenue Department, and that in return No. 5 appended to this report they have shown under a new head 53 (*a*) "others," "contractors" and "men of literary pursuits."

54. Mr. Henry, the Head Assistant Collector of Madura, has drawn attention to a misapprehension about the initials of Nattukottai Chetties, which on account of its general importance and applicability to other parts of India, is quoted below:—

"The initials prefixed to the name of a Chetti have generally been taken to represent the initials of a number of persons carrying on joint dealings, and every Nattukottai Chetti is considered to be practically a firm. This is a complete mistake. The vilásam or initials of a Chetti consists of the first two letters of their grandfather's name followed by the first two letters of their father's names. Thus A.L.A.R. Ramaswami Chetti is equivalent to (A)l)agappa Chetti's (son) (A)r)unachellam Chetti's son Ramasawmi Chetti. These initials, it will be seen, are not the first letters of the names of persons jointly dealing, but the *vilásam* (address) of a single individual. It is very necessary to impress these facts on all Collectors to prevent the illegal assessment of persons as firms while they carry on their dealings separately."

55. As explained in their Proceedings, dated 9th September 1887, Mis. No. 5040, there has not only been delay in the submission of several of the district reports, but with the single exception of South Canara, the returns received from every district were in some point or other imperfect, and this necessitated their being returned for revision. The return No. V and *revised* statements of other returns from Kistna were received in this office only on the 9th instant. Even in these were found omissions, and the Collector was asked by wire to explain certain discrepancies, which explanation is still due. To avoid further delay in the submission of the report, the Kistna statements have, as far as possible, been rectified in the office and embodied in this report. On receipt of figures called for from Kistna, the Board will submit

a list of errata should they find it necessary to do so. The returns were no doubt complicated and difficult to prepare, and the Board gladly acknowledge the care with which most of the Collectors have prepared them.

(A true Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a MS. statement (confidential),
Return No. V in MS., and a file of Collectors' reports.
,, all Collectors.
,, the Accountant-General.

APPENDIX A.

RETURN No. I.

STATEMENT showing the collections of the tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by Government in the year 1886-87.

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
GANJAM.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	63	650 13 0	6	57 7 4	..	..	69	708 4 4	There were no cases in which the income under Part I, though less than Rs. 500 per annum, has been assessed.
II	34	331 5 3	5	84 6 4	..	..	39	415 11 7	
III	20	427 1 10	3	64 13 8	..	..	23	491 15 6	
IV	5	47 12 6	..	..	..	..	5	47 12 6	
V	5	40 15 0	2	66 8 3	..	..	7	97 7 3	
VI	11	297 12 1	3	108 6 5	..	..	14	406 2 6	
Total, I to VI ..	138	1,795 11 8	19	371 10 0	..	..	157	2,167 5 8	
VII	13	626 7 9	2	20 11 3	..	..	15	647 3 0	
VIII	20	1,047 4 1	2	119 15 7	..	..	22	1,167 3 8	
IX	10	1,233 10 8	..	..	..	..	10	1,233 10 8	
X	5	197 1 9	..	..	..	..	5	197 1 9	
XI	3	794 14 6	..	..	..	..	3	794 14 6	
XII	1	186 14 5	..	..	..	..	1	186 14 5	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	52	4,086 5 2	4	140 10 10	..	..	56	4,227 0 0	
Grand Total ..	190	5,882 0 10	23	512 4 10	..	..	213	6,394 5 8	
VIZAGAPATAM.									
I	76	736 6 11	4	36 0 8	..	..	80	772 7 7	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	47	569 6 5	2	26 8 5	..	..	49	595 14 10	
III	37	780 13 5	..	..	..	..	37	780 13 5	
IV	7	89 10 9	..	..	..	..	7	89 10 9	
V	3	86 0 10	1	31 12 0	..	..	4	117 12 10	
VI	21	417 3 0	..	..	..	..	21	417 3 0	
Total, I to VI ..	191	2,679 9 4	7	94 5 1	..	..	198	2,773 14 5	
VII	15	730 0 1	..	..	..	..	15	730 0 1	
VIII	20	1,242 1 10	..	..	..	..	20	1,242 1 10	
IX	17	1,735 4 10	..	..	..	..	17	1,735 4 10	
X	4	700 0 5	..	..	..	..	4	700 0 5	
XI	2	320 13 11	..	..	..	..	2	320 13 11	
XII	1	559 15 7	..	..	..	..	1	559 15 7	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	59	5,288 4 8	..	..	..	..	59	5,288 4 8	
Grand Total ..	250	7,967 14 0	7	94 5 1	..	..	257	8,062 3 1	
GODAVARI.									
I	68	636 14 7	9	173 8 0	..	..	77	810 6 7	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 5.
II	42	567 9 3	7	110 15 0	..	..	49	678 8 3	
III	34	620 5 11	4	104 2 8	..	..	38	724 8 7	
IV	5	77 14 7	2	72 12 0	..	..	7	150 10 7	
V	1	5 3 4	3	104 14 0	..	..	4	110 1 4	
VI	15	454 15 1	2	107 4 0	..	..	17	562 3 1	
Total, I to VI ..	165	2,362 14 9	27	673 7 8	..	..	192	3,036 6 5	
VII	15	737 13 0	..	..	..	..	15	737 13 0	
VIII	24	1,306 9 2	1	125 0 0	..	..	25	1,431 9 2	
IX	16	1,405 12 11	2	456 9 0	..	..	18	1,862 5 11	
X	6	1,378 9 1	1	167 5 6	..	..	7	1,545 14 7	
XI	3	1,093 0 9	..	..	..	..	3	1,093 0 9	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV	64	5,921 12 11	4	748 14 6	..	..	68	6,670 11 5	
Grand Total ..	229	8,284 11 8	31	1,422 6 2	..	..	260	9,707 1 10	

Statement showing the collections of the tax under Act II of 1886 from salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
KISTNA.									
I	62	Rs. A. P. 559 7 2	8	Rs. A. P. 77 1 8	..	Rs. A. P. ..	70	Rs. A. P. 636 8 10	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	38	429 13 8	6	100 12 0	..	..	44	530 9 8	
III	15	288 7 8	6	141 4 0	..	..	21	429 11 8	
IV	..	..	2	51 12 0	..	..	2	51 12 0	
V	4	102 15 5	1	37 7 8	..	..	5	140 7 1	
VI	13	353 11 7	5	174 6 0	..	..	18	528 1 7	
Total, I to VI ..	132	1,734 7 6	28	582 11 4	..	..	160	2,317 2 10	
VII	15	665 10 7	..	..	..	..	15	665 10 7	
VIII	19	1,103 0 11	8	698 13 3	..	..	27	1,801 14 2	
IX	7	463 15 2	3	552 1 4	..	..	10	1,016 0 6	
X	4	326 12 4	2	312 8 0	..	..	6	639 4 4	
XI	3	1,090 1 5	..	..	..	..	3	1,090 1 5	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	48	3,649 8 5	13	1,563 6 7	..	..	61	5,212 15 0	
Grand Total ..	180	5,383 15 11	41	2,146 1 11	..	..	221	7,530 1 10	
NELLORE.									
I	59	519 14 0	8	85 7 8	..	..	67	605 5 8	There was one case in which income, though less than Rs. 500 per annum, was assessed.
II	26	309 2 5	2	36 0 4	..	..	28	345 2 9	
III	23	318 3 11	1	21 8 0	..	..	24	339 11 11	
IV	2	5 10 8	..	..	..	..	2	5 10 8	
V	6	101 10 4	1	32 0 4	..	..	7	133 10 8	
VI	14	306 12 4	1	37 8 0	..	..	15	344 4 4	
Total, I to VI ..	130	1,561 5 8	13	212 8 4	..	..	143	1,773 14 0	
VII	10	480 10 6	..	..	..	..	10	480 10 6	
VIII	15	808 2 6	1	78 2 0	..	..	16	886 4 6	
IX	11	850 10 11	..	..	..	..	11	850 10 11	
X	4	678 4 11	..	..	..	..	4	678 4 11	
XI	4	944 8 6	..	..	..	..	4	944 8 6	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	44	3,762 5 4	1	78 2 0	..	..	45	3,840 7 4	
Grand Total ..	174	5,323 11 0	14	290 10 4	..	..	188	5,614 5 4	
CUDDAPPAH.									
I	61	585 5 11	9	88 10 5	..	..	70	674 0 4	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	29	269 4 6	4	71 0 8	..	..	33	340 5 2	
III	12	265 1 4	3	62 9 2	..	..	15	327 10 6	
IV	..	..	2	59 0 2	..	..	2	59 0 2	
V	2	62 8 0	1	25 7 0	..	..	3	87 15 0	
VI	11	367 1 4	..	..	..	..	11	367 1 11	
	..	0 0 7							
Total, I to VI ..	115	1,549 5 8	19	306 11 5	..	..	134	1,856 1 1	
VII	16	625 6 5	1	48 2 2	..	..	17	673 8 7	
VIII	17	863 11 11	1	68 2 0	..	..	18	931 13 11	
IX	4	616 8 6	..	..	..	..	4	616 8 6	
X	7	970 7 8	..	..	..	..	7	970 7 8	
XI	3	869 5 7	..	..	..	..	3	869 5 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	47	3,945 8 1	2	116 4 2	..	..	49	4,061 12 3	
Grand Total ..	162	5,494 13 9	21	422 15 7	..	..	183	5,917 13 4	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
KURNOOL.									
I	57	Rs. A. P. 526 9 1	12	Rs. A. P. 139 2 0	..	Rs. A. P. ..	69	Rs. A. P. 665 11 1	There were no cases in which income, though less than Rs. 500 per annum, has been assessed.
II	28	330 3 4	5	69 2 0	..	..	33	399 5 4	
III	12	199 3 8	4	82 11 4	..	..	16	281 15 0	
IV	..	..	..	..	..	..	..	..	
V	6	113 2 0	4	101 4 0	..	..	10	214 6 0	
VI	8	283 5 5	3	112 8 0	..	..	11	395 13 5	
Total, I to VI ..	111	1,452 7 6	28	504 11 4	..	..	139	1,957 2 10	
VII	12	547 12 2	1	55 5 0	..	..	13	603 1 2	
VIII	21	667 2 7	3	208 13 8	..	..	24	876 0 3	
IX	4	565 11 6	2	343 12 0	..	..	6	909 7 6	
X	5	374 0 7	..	..	..	..	5	374 0 7	
XI	4	913 8 8	..	..	..	..	4	913 8 8	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	46	3,068 3 6	6	607 14 8	..	..	52	3,676 2 2	
Grand Total ..	157	4,520 11 0	34	1,112 10 0	..	..	191	5,633 5 0	
ANANTAPUR.									
I	41	344 3 0	2	15 10 0	..	..	43	359 13 0	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	14	172 15 3	..	..	..	..	14	172 15 3	
III	8	186 0 8	2	48 15 8	..	..	10	235 0 4	
IV	1	2 5 0	..	..	..	..	1	2 5 0	
V	2	40 8 0	..	..	..	..	2	40 8 0	
VI	10	297 10 4	..	..	..	..	10	297 10 4	
Total, I to VI ..	76	1,043 10 3	4	64 9 8	..	..	80	1,108 3 11	
VII	5	278 13 6	..	..	..	..	5	278 13 6	
VIII	13	770 14 2	..	..	..	..	13	770 14 2	
IX	5	573 8 3	..	..	..	..	5	573 8 3	
X	1	120 3 4	..	..	..	..	1	120 3 4	
XI	1	535 9 7	..	..	..	..	1	535 9 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	25	2,279 0 10	..	..	..	..	25	2,279 0 10	
Grand Total ..	101	3,322 11 1	4	64 9 8	..	..	105	3,387 4 9	
BELLARY.									
I	60	512 2 0	10	81 4 8	..	..	70	593 6 8	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 2.
II	35	341 15 11	..	..	..	..	35	341 15 11	
III	18	325 9 3	5	123 15 4	..	..	23	449 8 7	
IV	1	2 8 0	1	28 0 8	..	..	2	30 8 8	
V	4	64 14 4	..	..	..	..	4	64 14 4	
VI	13	317 3 6	..	..	..	..	13	317 3 6	
Total, I to VI ..	131	1,564 5 0	16	233 4 8	..	..	147	1,797 9 8	
VII	13	451 4 4	1	54 11 0	..	..	14	505 15 4	
VIII	16	857 12 3	1	77 8 0	..	..	17	935 4 3	
IX	14	1,467 0 1	..	..	..	..	14	1,467 0 1	
X	4	642 12 2	1	383 7 5	..	..	5	1,026 3 7	
XI	5	1,419 1 9	..	..	..	..	5	1,419 1 9	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	52	4,837 14 7	3	515 10 5	..	..	55	5,353 9 0	
Grand Total ..	183	6,402 3 7	19	748 15 1	..	..	202	7,151 2 8	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
North Arcot.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	79	695 13 8	11	119 15 8	..	..	90	815 13 4	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	32	411 9 6	5	92 4 0	..	..	37	503 13 6	
III	29	437 4 10	7	168 8 2	..	..	36	605 13 0	
IV	1	2 3 4	..	..	..	..	1	2 3 4	
V	3	30 6 8	2	59 6 4	..	..	5	89 13 0	
VI	16	396 9 8	..	..	..	..	16	396 9 8	
Total, I to VI ..	160	1,973 15 8	25	440 2 2	..	..	185	2,414 1 10	
VII	10	402 5 7	..	..	..	..	10	402 5 7	
VIII	26	1,432 2 10	1	64 11 0	..	..	27	1,496 13 10	
IX	18	1,472 4 3	..	..	..	..	18	1,472 4 3	
X	5	762 4 3	1	238 9 11	..	..	6	1,000 14 2	
XI	4	990 0 10	..	..	..	..	4	990 0 10	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	63	5,059 1 9	2	303 4 11	..	..	65	5,362 6 8	
Grand Total ..	223	7,033 1 5	27	743 7 1	..	..	250	7,776 8 6	
South Arcot.									
I	64	643 8 2	12	110 4 8	2	4 0 0	78	757 12 10	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 3.
II	36	445 0 8	4	69 3 0	..	..	40	514 3 8	
III	21	353 0 8	2	33 8 4	..	..	23	386 9 0	
IV	5	42 11 0	2	49 3 4	..	..	7	91 14 4	
V	7	100 15 4	2	65 4 0	..	..	9	166 3 4	
VI	11	290 15 8	1	37 8 0	..	..	12	328 7 8	
Total, I to VI ..	144	1,876 3 6	23	364 15 4	2	4 0 0	169	2,245 2 10	
VII	11	450 6 7	..	..	..	..	11	450 6 7	
VIII	28	1,428 12 6	1	71 9 10	..	..	29	1,500 6 4	
IX	12	1,021 13 2	..	..	..	..	12	1,021 13 2	
X	4	1,263 8 8	..	..	..	..	4	1,263 8 8	
XI	2	1,366 14 0	..	..	..	..	2	1,366 14 0	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	57	5,531 6 11	1	71 9 10	..	..	58	5,603 0 9	
Grand Total ..	201	7,407 10 5	24	436 9 2	2	4 0 0	227	7,848 3 7	
Coimbatore.									
I	102	854 15 10	7	59 5 8	..	..	109	914 5 6	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	64	561 10 4	5	88 3 8	..	..	69	649 14 0	
III	27	350 13 5	1	25 0 0	..	..	28	375 13 5	
IV	4	18 2 2	1	30 12 0	..	..	5	48 14 2	
V	11	125 7 9	2	62 8 0	..	..	13	187 15 9	
VI	12	255 14 6	..	..	..	..	12	255 14 6	
Total, I to VI ..	220	2,167 0 0	16	265 13 4	..	..	236	2,432 13 4	
VII	25	782 11 0	..	..	..	..	25	782 11 0	
VIII	21	1,021 7 3	1	13 4 11	..	..	22	1,034 12 2	
IX	11	1,250 5 7	..	..	..	..	11	1,250 5 7	
X	10	1,673 10 4	..	..	..	..	10	1,673 10 4	
XI	5	1,478 9 6	..	..	..	..	5	1,478 9 6	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	72	6,206 11 8	1	13 4 11	..	..	73	6,220 0 7	
Grand Total ..	292	8,373 11 8	17	279 2 3	..	..	309	8,652 13 11	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
Tinnevelly.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	78	717 5 10	5	61 4 0	..	..	83	778 9 10	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 10.
II	38	416 6 6	..	..	..	..	38	416 6 6	
III	25	531 11 4	2	46 4 0	..	..	27	577 15 4	
IV	4	41 9 8	..	..	..	..	4	41 9 8	
V	7	128 15 8	2	71 10 3	..	..	9	200 9 11	
VI	10	305 8 8	..	..	..	..	10	305 8 8	
Total, I to VI ..	162	2,141 9 8	9	179 2 3	..	..	171	2,320 11 11	
VII	15	646 14 8	..	..	..	..	15	646 14 8	
VIII	19	993 15 10	..	..	..	..	19	993 15 10	
IX	12	1,309 3 7	..	..	..	..	12	1,309 3 7	
X	4	485 8 0	..	..	..	..	4	485 8 0	
XI	3	1,284 13 1	..	..	..	..	3	1,284 13 1	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	53	4,720 7 2	..	..	..	..	53	4,720 7 2	
Grand Total ..	215	6,862 0 10	9	179 2 3	..	..	224	7,041 3 1	
Tanjore.									
I	108	1,110 10 10	33	341 14 10	..	..	141	1,452 9 8	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 18.
II	39	619 14 3	15	264 14 8	..	..	54	884 12 11	
III	33	610 2 5	6	142 0 0	..	..	39	752 2 5	
IV	3	24 7 5	..	..	..	..	3	24 7 5	
V	8	136 2 6	2	35 11 0	..	..	10	171 13 6	
VI	15	318 12 9	25	890 3 4	..	..	40	1,209 0 1	
Total, I to VI ..	206	2,820 2 2	81	1,674 11 10	..	..	287	4,494 14 0	
VII	23	745 3 3	..	..	..	..	23	745 3 3	
VIII	43	2,391 2 5	4	411 4 10	..	..	47	2,802 7 3	
IX	17	1,953 10 3	13	2,850 5 0	..	..	30	4,803 15 3	
X	3	215 14 1	2	781 4 0	..	..	5	997 2 1	
XI	2	603 2 10	..	..	..	..	2	603 2 10	
XII	2	736 9 5	..	..	..	..	2	736 9 5	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	90	6,645 10 3	19	4,042 13 10	..	..	109	10,688 8 1	
Grand Total ..	296	9,465 12 5	100	5,717 9 8	..	..	396	15,183 6 1	
Trichinopoly.									
I	73	736 7 9	13	92 8 4	..	..	86	829 0 1	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	33	383 0 8	1	18 12 0	..	..	34	401 12 8	
III	20	359 3 9	2	45 8 0	..	..	22	404 11 9	
IV	2	4 9 8	1	28 0 0	..	..	3	32 9 8	
V	7	82 8 10	1	20 13 4	..	..	8	103 6 2	
VI	12	321 0 2	..	..	..	..	12	321 0 2	
Total, I to VI ..	147	1,886 14 10	18	205 9 8	..	..	165	2,092 8 6	
VII	12	453 5 1	1	46 11 2	..	..	13	500 0 3	
VIII	16	922 10 6	2	108 4 6	..	..	18	1,030 15 0	
IX	14	951 1 0	..	..	..	..	14	951 1 0	
X	5	790 0 9	..	..	..	..	5	790 0 9	
XI	4	1,243 6 7	..	..	..	..	4	1,243 6 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	51	4,360 7 11	3	154 15 8	..	..	54	4,515 7 7	
Grand Total ..	198	6,247 6 9	21	360 9 4	..	..	219	6,608 0 1	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
CHINGLEPUT.									
I	71	Rs. A. P. 637 9 2	17	Rs. A. P. 183 3 2	..	Rs. A. P. ..	88	Rs. A. P. 820 12 4	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	33	361 4 2	9	159 6 10	..	..	42	520 11 0	
III	23	372 2 1	1	22 8 0	..	..	24	394 10 1	
IV	..	..	1	34 5 0	..	..	1	34 5 0	
V	7	172 4 5	1	27 1 4	..	..	8	199 5 9	
VI	12	376 7 0	2	76 12 0	..	..	14	9 0 0 444 3 0	
Total, I to VI ..	146	1,919 10 10	31	503 4 4	..	..	177	9 0 0 2,422 15 2	
VII	10	416 14 8	..	..	..	..	10	416 14 8	
VIII	19	1,053 0 11	1	90 5 0	..	..	20	1,143 5 11	
IX	12	873 10 9	..	..	..	..	12	873 10 9	
X	6	1,229 5 10	1	123 3 8	..	..	7	1,352 9 6	
XI	4	1,296 9 5	..	..	..	..	4	1,296 9 5	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	51	4,869 9 7	2	213 8 8	..	..	53	5,083 2 3	
Grand Total ..	197	6,789 4 5	33	716 13 0	..	..	230	7,481 9 10 9 0 0 7,506 1 5	
SALEM.									
I	67	598 14 9	3	10 0 2	..	..	70	608 14 11	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	35	425 5 5	4	68 0 8	..	..	39	493 6 1	
III	19	322 11 4	1	24 4 0	..	..	20	346 15 4	
IV	1	14 9 8	3	87 9 9	..	..	4	102 3 5	
V	4	80 6 10	..	..	..	..	4	80 6 10	
VI	12	360 6 6	1	33 1 8	..	..	13	393 8 2	
Total, I to VI ..	138	1,802 6 6	12	223 0 3	..	..	150	2,025 6 9	
VII	12	496 1 4	1	43 6 2	..	..	13	539 7 6	
VIII	25	1,079 6 8	1	91 2 4	..	..	26	1,170 9 0	
IX	10	640 14 7	..	..	..	..	10	640 14 7	
X	6	1,337 1 0	..	..	..	..	6	1,337 1 0	
XI	2	1,366 14 0	..	..	..	..	2	1,366 14 0	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	55	4,920 5 7	2	134 8 6	..	..	57	5,054 14 1	
Grand Total ..	193	6,722 12 1	14	357 8 9	..	..	207	7,080 4 10	
MADURA.									
I	79	764 7 8	8	60 8 4	..	..	87	825 0 0	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 5.
II	57	595 14 7	5	86 15 8	..	..	62	682 14 3	
III	37	572 6 10	1	24 4 0	..	..	38	596 10 10	
IV	..	..	..	..	..	..	..	..	
V	8	96 11 10	2	56 15 0	..	..	10	153 10 10	
VI	22	373 12 10	..	..	..	..	22	373 12 10	
Total, I to VI ..	203	2,403 5 9	16	228 11 0	..	..	219	2,632 0 9	
VII	11	567 5 7	2	100 10 10	..	..	13	668 0 5	
VIII	26	1,407 6 1	4	359 0 2	..	..	30	1,766 6 3	
IX	19	1,618 2 0	..	..	..	..	19	1,618 2 0	
X	9	967 8 0	..	..	..	..	9	967 8 0	
XI	3	1,268 9 1	..	..	..	..	3	1,268 9 1	
XII	..	..	..	..	..	..	..	..	
XIII	1	488 4 6	..	..	..	..	1	488 4 6	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	69	6,317 3 3	6	459 11 0	..	..	75	6,776 14 3	
Grand Total ..	272	8,720 9 0	22	688 6 0	..	..	294	9,408 15 0	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
NILGIRIS.									
I	54	Rs. A. P. 552 2 8	4	Rs. A. P. 30 6 0	..	Rs. A. P. ..	58	Rs. A. P. 582 8 8	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 4.
II	15	119 9 0	1	16 8 0	..	..	16	135 8 0	
III	13	193 2 8	2	41 15 10	..	..	15	235 2 6	
IV	5	103 5 8	1	26 8 0	..	..	6	129 13 8	
V	4	77 12 0	1	41 9 0	..	..	5	119 5 0	
VI	7	141 8 0	1	5 1 8	..	..	8	146 9 8	
Total, I to VI ..	98	1,186 15 0	10	162 0 6	..	..	108	1,348 15 6	
VII	7	130 15 0	1	59 6 0	..	..	8	190 5 0	
VIII	11	560 15 10	3	211 10 3	..	..	14	772 10 1	
IX	26	3,045 14 2	2	211 1 11	..	..	28	3,257 0 1	
X	8	736 11 11	..	..	..	..	8	736 11 11	
XI	9	1,631 1 3	..	..	..	..	9	1,631 1 3	
XII	3	1,138 14 11	..	..	..	..	3	1,138 14 11	
XIII	..	..	..	..	..	..	..	..	
XIV	1	781 14 0	..	..	..	..	1	781 14 0	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	65	8,026 7 1	6	482 2 2	..	..	71	8,508 9 3	
Grand Total ..	163	9,213 6 1	16	644 2 8	..	..	179	9,857 8 9	
MALABAR.									
I	111	1,029 13 0	13	184 2 4	..	..	124	1,213 15 4	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 2.
II	55	767 0 5	7	111 13 8	..	..	62	878 14 1	
III	50	792 7 8	6	127 8 0	..	..	56	919 15 8	
IV	10	206 7 2	5	117 6 0	..	..	15	323 13 2	
V	12	218 2 3	5	150 9 8	..	..	17	368 11 11	
VI	18	490 7 0	4	149 14 8	..	..	22	640 5 8	
Total, I to VI ..	256	3,504 5 6	40	841 6 4	..	..	296	4,345 11 10	
VII	21	997 5 7	..	..	..	..	21	997 5 7	
VIII	35	2,375 3 2	13	1,040 4 2	..	..	48	3,415 7 4	
IX	31	3,244 8 5	5	924 7 8	..	..	36	4,169 0 1	
X	7	826 11 7	5	1,864 1 0	..	..	12	2,690 12 7	
XI	5	1,909 13 7	..	..	..	..	5	1,909 13 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	1	1,820 0 0	..	..	1	1,820 0 0	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	99	9,353 10 4	24	5,648 12 10	..	..	123	15,002 7 2	
Grand Total ..	355	12,857 15 10	64	6,490 3 2	..	..	419	19,348 3 0	
SOUTH CANARA.									
I	63	646 5 5	13	117 14 4	..	..	76	764 3 9	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 7.
II	37	353 7 1	2	41 11 4	..	..	39	395 2 5	
III	17	243 2 4	3	67 0 8	..	..	20	310 3 0	
IV	4	16 13 10	1	29 8 0	..	..	5	46 5 10	
V	5	43 3 4	2	62 8 0	..	..	7	105 11 4	
VI	5	186 11 4	..	..	..	..	5	186 11 4	
Total, I to VI ..	131	1,489 11 4	21	318 10 4	..	..	152	1,808 5 8	
VII	6	338 14 1	1	62 8 0	..	..	7	401 6 1	
VIII	18	1,267 8 4	1	73 13 8	..	..	19	1,341 6 0	
IX	12	729 6 10	1	156 9 0	..	..	13	885 15 10	
X	1	212 8 0	1	306 14 0	..	..	2	519 6 0	
XI	2	1,346 4 10	..	..	..	..	2	1,346 4 10	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	39	3,894 10 1	4	599 12 8	..	..	43	4,494 6 9	
Grand Total ..	170	5,384 5 5	25	918 7 0	..	..	195	6,302 12 5	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
BANGALORE.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	7	76 7 8	16	178 15 8	..	..	23	255 7 4	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	2	16 8 4	6	89 6 4	..	..	8	105 14 8	
III	7	117 9 10	5	89 10 8	..	..	12	207 4 6	
IV	1	10 12 8	2	55 0 0	..	..	3	65 12 8	
V	1	31 4 0	2	36 0 0	..	..	3	67 4 0	
VI	1	5 7 6	2	77 8 0	..	..	3	82 15 6	
Total, I to VI ..	19	258 2 0	33	526 8 8	..	..	52	784 10 8	
VII	20	223 11 10	4	165 2 6	..	..	24	388 14 4	
VIII	2	10 14 7	7	291 3 1	..	..	9	302 1 8	
IX	7	1,038 15 0	2	256 11 1	..	..	9	1,295 10 1	
X	2	621 1 11	..	..	..	..	2	621 1 11	
XI	..	..	..	..	..	..	..	..	
XII	..	..	..	..	..	..	..	..	
XIII	1	1,225 9 2	..	..	..	..	1	1,225 9 2	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	32	3,120 4 6	13	713 0 8	..	..	45	3,833 5 2	
Grand Total ..	51	3,378 6 6	46	1,239 9 4	..	..	97	4,617 15 10	
TRAVANCORE.									
I	..	..	1	4 9 8	..	..	1	4 9 8	There were no cases in which income, though less than Rs. 500 per annum, has been assessed.
II	5	89 6 4	2	39 9 4	..	..	7	128 15 8	
III	1	5 4 0	..	..	..	..	1	5 4 0	
IV	..	..	2	58 8 0	..	..	2	58 8 0	
V	..	..	..	..	..	..	..	..	
VI	..	..	1	37 8 0	..	..	1	37 8 0	
Total, I to VI ..	6	94 10 4	6	140 3 0	..	..	12	234 13 4	
VII	1	53 2 0	1	8 2 0	..	..	2	61 4 0	
VIII	..	..	1	43 9 6	..	..	1	43 9 6	
IX	4	466 5 3	1	108 5 4	..	..	5	574 10 7	
X	..	..	..	..	..	..	..	..	
XI	..	..	..	..	..	..	..	..	
XII	1	820 5 0	..	..	..	..	1	820 5 0	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	6	1,339 12 3	3	160 0 10	..	..	9	1,499 13 1	
Grand Total ..	12	1,434 6 7	9	300 3 10	..	..	21	1,734 10 5	
MADRAS DISTRICT.									
I	1	12 8 0	..	..	..	..	1	12 8 0	
II	..	..	..	..	..	..	..	..	
III	..	..	..	..	..	..	..	..	
IV	..	..	..	..	..	..	..	..	
V	..	..	..	..	..	..	..	..	
VI	..	..	..	..	..	..	..	..	
Total, I to VI ..	1	12 8 0	..	..	..	..	1	12 8 0	
VII	..	..	..	..	..	..	..	..	
VIII	..	..	..	..	..	..	..	..	
IX	..	..	..	..	..	..	..	..	
X	..	..	..	..	..	..	..	..	
XI	..	..	..	..	..	..	..	..	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	..	..	..	..	..	..	..	..	
Grand Total ..	1	12 8 0	..	..	..	..	1	12 8 0	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
PRESIDENCY AUDIT. *(Deductions on bills passed at the Accountant-General's Office.)*									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	398	4,130 3 4	74	662 10 3	2	21 0 0	474	4,813 13 7	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 8.
II	123	2,016 13 10	17	344 2 11	..	..	140	2,361 0 9	
III	130	2,346 9 1	15	317 5 8	..	..	145	2,663 14 9	
IV	53	1,113 3 3	7	154 2 8	..	..	60	1,267 5 11	
V	35	927 12 0	7	232 3 0	..	..	42	1,159 15 0	
VI	56	1,459 5 1	4	151 8 2	2	11 14 8	62	1,622 11 11	
Total, I to VI ..	795	11,993 14 7	124	1,862 0 8	4	32 14 8	923	13,388 13 11	
VII	99	3,449 5 3	12	469 2 5	2	16 10 8	113	3,935 2 4	
VIII	132	7,440 6 2	8	583 6 3	..	..	140	8,023 12 5	
IX	135	11,638 8 10	53	661 11 4	..	..	188	12,300 4 2	
X	68	16,151 5 6	26	697 6 6	..	..	94	16,848 12 0	
XI	39	6,966 14 10	3	118 2 0	..	..	42	7,085 0 10	
XII	11	4,724 15 7	3	226 6 11	..	..	14	4,951 6 6	
XIII	8	7,381 8 2	..	..	..	..	8	7,381 8 2	
XIV	4	4,046 6 11	..	..	..	..	4	4,046 6 11	
XV	2	3,124 15 7	..	..	..	..	2	3,124 15 7	
Total, VII to XV.	498	64,924 6 10	105	2,756 3 5	2	16 10 8	605	67,697 4 11	
Grand Total ...	1,293	76,918 5 5	229	4,618 4 1	6	49 9 4	1,528	81,586 2 10	
BANK OF MADRAS.									
I	1	9 6 0	41	412 6 4	..	..	42	421 12 4	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 13.
II	..	..	18	307 14 5	..	..	18	307 14 5	
III	..	..	16	407 6 0	..	..	16	407 6 0	
IV	..	..	6	168 4 0	..	..	6	168 4 0	
V	..	..	6	203 4 0	..	..	6	203 4 0	
VI	..	..	7	236 12 0	..	..	7	236 12 0	
Total, I to VI ..	1	9 6 0	94	1,735 14 9	..	..	95	1,745 4 9	
VII	..	..	5	282 1 9	..	..	5	282 1 9	
VIII	..	..	20	1,802 3 0	..	..	20	1,802 3 0	
IX	2	41 9 0	3	520 13 4	..	..	5	562 6 4	
X	1	27 3 0	3	792 9 8	..	..	4	819 12 8	
XI	..	..	1	546 14 0	..	..	1	546 14 0	
XII	1	2 7 2	..	..	..	..	1	2 7 2	
XIII	..	..	1	1,203 2 0	..	..	1	1,203 2 0	
XIV	..	..	2	3,676 14 0	..	..	2	3,676 14 0	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	4	71 3 2	35	8,824 9 9	..	..	39	8,895 12 11	
Grand Total ..	5	80 9 2	129	10,560 8 6	..	..	134	10,641 1 8	
Income-tax received and adjusted through the Exchange accounts from other Provinces and Departments.									
I	6	45 13 4	28	220 1 5	..	..	34	265 14 9	
II	..	..	2	28 14 6	..	..	2	28 14 6	
III	4	27 8 0	..	..	..	..	4	27 8 0	
IV	..	..	6	147 13 4	..	..	6	147 13 4	
V	..	..	5	170 4 2	..	..	5	170 4 2	
VI	..	..	11	390 12 2	..	..	11	390 12 2	
Total, I to VI ..	10	73 5 4	52	957 13 7	..	..	62	1,031 2 11	
VII	..	..	3	144 8 6	..	..	3	144 8 6	
VIII	..	..	4	252 14 3	..	..	4	252 14 3	
IX	..	..	..	..	..	..	..	..	
X	..	..	..	..	..	..	..	..	
XI	..	..	..	..	..	..	..	..	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	..	..	7	397 6 9	..	..	7	397 6 9	
Grand Total ..	10	73 5 4	59	1,355 4 4	..	..	69	1,428 9 8	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
Salt Department.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	64	824 14 4	..	..	..	..	64	824 14 4	
II	30	510 0 11	..	..	..	..	30	510 0 11	
III	20	425 14 2	..	..	..	..	20	425 14 2	
IV	5	139 3 8	..	..	..	..	5	139 3 8	
V	21	642 7 6	..	..	..	..	21	642 7 6	
VI	37	1,344 13 4	..	..	..	..	37	1,344 13 4	
Total, I to VI ..	177	3,887 5 11	..	..	..	..	177	3,887 5 11	
VII	20	1,203 8 7	..	..	..	..	20	1,203 8 7	
VIII	38	3,256 1 6	..	..	..	..	38	3,256 1 6	
IX	10	1,662 12 11	..	..	..	..	10	1,662 12 11	
X	4	1,243 12 5	..	..	..	..	4	1,243 12 5	
XI	1	117 2 7	..	..	..	..	1	117 2 7	
XII	1	774 8 11	..	..	..	..	1	774 8 11	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	74	8,257 14 11	..	..	..	..	74	8,257 14 11	
Grand Total ..	251	12,145 4 10	..	..	..	..	251	12,145 4 10	
Total for all Districts, &c.									
I	1,973	19,159 3 1	367	3,604 7 3	4	25 0 0	2,344	22,788 10 4	
II	930	11,414 3 0	131	2,326 9 9	..	..	1,061	13,740 12 9	
III	656	11,472 2 1	96	2,232 11 2	..	..	752	13,704 13 3	
IV	119	1,964 0 8	45	1,198 8 11	..	..	164	3,162 9 7	
V	173	3,512 6 2	55	1,685 0 4	..	..	228	5,197 6 6	
VI	362	9,723 7 3	73	2,626 10 1	2	11 14 8	437	12,362 0 0	
Total, I to VI ..	4,213	57,245 6 3	767	13,673 15 6	6	36 14 8	4,986	70,956 4 5	
VII	417	16,502 0 5	36	1,560 8 9	2	16 10 8	455	18,079 3 10	
VIII	624	35,307 14 0	89	6,885 1 3	..	..	713	42,192 15 3	
IX	440	41,871 4 5	87	7,042 7 0	..	..	527	48,913 11 5	
X	183	33,932 7 6	43	5,667 5 8	..	..	226	39,599 13 2	
XI	113	30,851 5 1	4	665 0 0	..	..	117	31,516 5 1	
XII	21	8,944 11 0	3	226 6 11	..	..	24	9,171 1 11	
XIII	10	9,095 5 10	1	1,203 2 0	..	..	11	10,298 7 10	
XIV	5	4,828 4 11	3	5,496 14 0	..	..	8	10,325 2 11	
XV	2	3,124 15 7	..	..	..	..	2	3,124 15 7	
Total, VII to XV.	1,815	1,84,458 4 9	266	28,746 13 7	2	16 10 8	2,083	2,13,221 13 0	
Grand Total ..	6,028	2,41,703 11 0	1,033	42,420 13 1	8	53 9 4	7,069	2,84,178 1 5	

FORT ST. GEORGE,
11th August 1887.

(Signed) W. DONALD,
Officiating Accountant-General.

APPENDIX A (1).

STATEMENT showing the collections of the tax under Act II of 1886 from Salaries, Pensions, &c. paid by Government *in advance* in the year 1885-86.

——	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.	
	No. of assessees.	Amount of tax.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Salaries.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Presidency town	5	5 8 8	2	5 11 4	1	2 1 4	..	..	..	..	1	6 4 0	..	..
Bellary	1	1 0 8	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	1	2 1 4	1	2 13 0	..	..	..	..	1	0 9 4	1	6 4 0	..	..
Total ..	7	8 10 8	3	8 8 4	1	2 1 4	..	..	1	0 9 4	2	12 8 0	..	..

——	Class VIII.		Class IX.		Class X.		Class XI.		Class XII.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
	16	17	18	19	20	21	22	23	24	25	26	27
Salaries—cont.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Presidency town	1	5 10 5	5	37 2 2	2	19 7 8	2	62 15 11	1	46 6 11	20	191 4 5
Bellary	..	..	..	..	..	..	..	..	..	..	1	1 0 8
North Arcot ..	..	..	..	..	..	..	..	..	..	..	4	11 11 8
Total ..	1	5 10 5	5	37 2 2	2	19 7 8	2	62 15 11	1	46 6 11	25	204 0 9

FORT ST. GEORGE,
11th August 1887.

(Signed) W. DONALD,
Officiating Accountant-General.

APPENDIX B.

RETURN No. II.

STATEMENT showing the collections of the tax under Act II of 1886 from interest on securities in the year 1886-87.

—	SECURITIES OF THE GOVERNMENT OF INDIA.				BONDS OR DEBENTURES CHARGED BY PARLIAMENT ON REVENUES OF INDIA.				SECURITIES OF LOCAL AUTHORITY OR COMPANY.	
	Class I to VI.		Class VII to XV.		Class I to VI.		Class VII to XV.		Class I to VI.	
	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vizagapatam	22,500 0 0	10 5 0	21,84,246 0 0	1,158 3 9	..	..	..	..	..	..
Ganjam	..	..	4,45,700 0 0	263 9 6	..	..	..	..	..	..
Godâvari	1,57,300 0 0	69 1 10	7,44,000 0 0	423 10 3	..	..	..	..	..	..
Kistna	..	..	18,42,400 0 0	1,267 7 7	..	..	..	..	..	..
Nellore	56,000 0 0	25 10 4	1,31,300 0 0	76 9 0	..	..	..	..	..	..
Cuddapah	7,000 0 0	3 2 0	2,57,200 0 0	156 1 6	..	..	..	..	..	..
Kurnool	..	..	1,71,600 0 0	112 12 7	..	..	..	..	..	..
Anantapur	Not known.	* 2 11 4	..	..	..	..	..	..	..	..
Bellary	1,23,200 0 0	68 8 2	3,15,100 0 0	178 15 1	..	..	..	..	..	..
North Arcot	..	..	71,000 0 0	30 11 3	..	..	..	..	..	..
South Arcot	22,500 0 0	9 6 0	11,30,500 0 0	663 1 2	..	..	..	..	..	..
Coimbatore	..	..	1,44,000 0 0	74 1 0	..	..	..	..	..	..
Tinnevelly	17,800 0 0	14 7 4	5,14,000 0 0	328 11 3	..	..	..	..	..	..
Tanjore	..	..	6,46,100 0 0	405 6 3	..	..	..	..	..	..
Trichinopoly	8,100 0 0	3 10 0	1,50,700 0 0	107 0 1	..	..	..	..	..	..
Chingleput	..	..	16,500 0 0	8 15 9	..	..	..	..	..	..
Salem	..	..	1,12,900 0 0	64 13 6	..	..	..	..	..	..
Madura	35,000 0 0	17 2 0	28,900 0 0	17 7 2	..	..	..	..	..	..
Nilgiris	1,000 0 0	0 6 8	2,55,100 0 0	128 12 5	..	..	..	..	..	..
Malabar	..	..	58,42,450 0 0	3,130 7 3	..	..	..	..	..	..
South Canara	..	..	2,24,000 0 0	118 1 2	..	..	..	..	..	..
Bangalore	1,13,200 0 0	53 9 10	21,64,200 0 0	1,305 4 5	..	..	..	..	..	..
Travancore	..	..	44,58,600 0 0	4,143 0 4	..	..	..	..	..	..
Bank, Presidency	18,00,880 0 0	825 15 2	8,66,69,523 4 10	* 46,470 2 2	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..
Total	23,64,480 0 0	1,103 15 8	10,85,20,019 4 10	60,633 4 5	..	..	..	..	..	..

* Since refunded.

Statement showing the collections of the tax under Act II of 1886 from interest on securities in the year 1886-87—*cont.*

—	SECURITIES OF LOCAL AUTHORITY OR COMPANY.—*cont.*		TOTAL.				NUMBER OF CASES IN WHICH INCOME UNDER PART III HAS BEEN ASSESSED AT 4 AND 5 PIES IN THE RUPEE.	
	Class XII to XV.		Class I to VI.		Class VII to XV.			
	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Though less than Rs. 500 per annum.	Though less than Rs. 2,000 per annum.
	12	13	14	15	16	17	18	19
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Vizagapatam	..	..	22,500 0 0	10 5 0	21,84,246 0 0	1,158 3 9	4	..
Ganjam	..	..	..	..	4,45,700 0 0	263 9 6	183	1
Godâvari	..	..	1,57,300 0 0	69 1 10	7,44,000 0 0	423 10 3	..	..
Kistna	..	..	..	..	18,42,400 0 0	1,267 7 7	58	11
Nellore	..	..	56,000 0 0	25 10 4	1,31,300 0 0	76 9 0	22	1
Cuddapah	..	..	7,000 0 0	3 2 0	2,57,200 0 0	156 1 6	15	6
Kurnool	..	..	..	..	1,71,600 0 0	112 12 7	8	2
Anantapur	..	..	..	* 2 11 4	..	..	*	..
Bellary	..	..	1,23,200 0 0	68 8 2	3,15,100 0 0	178 15 1	15	3
North Arcot	..	..	..	..	71,000 0 0	30 11 3	5	1
South Arcot	..	..	22,500 0 0	9 6 0	11,30,500 0 0	663 1 2	20	6
Coimbatore	..	..	..	..	1,44,000 0 0	74 1 0	2	3
Tinnevelly	..	..	17,800 0 0	14 7 4	5,14,000 0 0	328 11 3	..	3
Tanjore	..	..	..	..	6,46,100 0 0	405 6 3	20	5
Trichinopoly	..	..	8,100 0 0	3 10 0	1,50,700 0 0	107 0 1	9	2
Chingleput	..	..	..	..	16,500 0 0	8 15 9	4	..
Salem	..	..	..	..	1,12,900 0 0	64 13 6	7	1
Madura	..	..	35,000 0 0	17 2 0	28,900 0 0	17 7 2	..	1
Nilgiris	50,000 0 0	39 1 0	1,000 0 0	0 6 8	3,05,100 0 0	167 13 5	16	5
Malabar	..	..	..	..	38,42,450 0 0	3,130 7 3	13	1
South Canara	..	..	..	..	2,24,000 0 0	118 1 2	12	2
Bangalore	..	..	1,13,200 0 0	53 9 10	21,64,200 0 0	1,305 4 5	70	12
Travancore	..	..	..	..	44,58,600 0 0	4,143 0 4	44	16
Bank, Presidency	..	..	18,00,880 0 0	825 15 2	8,66,69,523 4 10	46,470 2 2	..	..
Madras	23,08,008 0 0	1,643 7 0	..	..	23,88,008 0 6	1,643 7 0	..	..
Total	23,58,008 0 0	1,682 8 0	23,64,480 0 0	1,103 15 8	11,08,78,027 4 10	62,315 12 5	..	..

* Since refunded.

APPENDIX C.

RETURN No. III.

STATEMENT showing the Collections under the Income Tax Act II of 1886 for the year 1886-87.

—	Arrears at the beginning of the year.	Salaries, pensions, annuities, and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS I (*a*).—*Below Rs.* 500.															
		RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	1	5	4	20	..	..	1	1	..	5	25	11	51	..	..	51	..	51
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	15	..	..	15	..	15
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3	1	3	..	..	3	3	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	1	8	..	..	..	..	..	..	..	..	..	1	8	..	..	8	..	8
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	65	364	73	527	251	1,468	25	140	..	..	..	414	2,499	..	..	2,499	..	2,499
Chingleput	..	..	..	..	..	..	..	..	..	51	264	..	..	..	51	264	..	..	264	..	264
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	12	75	12	115	14	200	..	..	..	..	..	38	390	..	..	390	..	390
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	2	15	5	34	..	..	..	..	..	..	..	7	49	..	..	49	..	49
Tinnevelly	..	..	..	13	27	8	41	..	..	..	..	..	..	..	21	68	..	..	68	..	68
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	..	..	..	..	1	7	..	..	..	..	..	2	7	3	14	..	..	14	..	14
Salem	..	..	..	20	88	..	..	3	20	1	7	..	..	..	24	115	..	..	115	..	115
South Canara	..	..	..	53	32	1	3	1	10	..	..	..	..	..	55	45	..	..	45	..	45
Malabar	..	..	..	..	..	..	..	..	..	1	11	..	..	..	1	11	..	..	11	..	11
Total ..	..	..	..	169	629	104	747	269	1,698	79	423	..	8	35	629	3,532	..	..	3,532	3	3,529

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS I.—*Between Rs.* 500 *and Rs.* 750.															
		RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	98	1,091	..	..	..	..	..	..	..	..	..	..	..	98	1,091	..	..	1,091	..	1,091
Ganjam	..	69	708	16	184	18	159	1	11	..	..	..	531	5,359	635	6,421	..	..	6,421	44	6,377
Vizagapatam	..	80	772	24	169	33	559	1	9	..	..	..	808	8,079	946	9,588	..	..	9,588	..	9,588
Godávari	..	77	810	28	265	35	306	4	32	..	..	..	1,396	14,206	1,540	15,619	..	..	15,619	117	15,502
Kistna	..	70	636	133	275	16	96	3	36	..	..	..	2,182	21,953	2,404	22,996	103	..	23,099	211	22,888
Nellore	..	67	605	10	112	5	72	4	60	..	..	..	1,476	14,729	1,562	15,578	..	..	15,578	44	15,534
Cuddapah	..	70	674	21	184	1	9	17	105	..	..	..	1,163	11,604	1,272	12,576	43	..	12,619	..	12,619
Anantapur	..	43	360	8	57	1	13	40	195	..	..	..	549	5,435	641	6,060	..	..	6,060	5	6,055
Bellary	..	70	594	17	175	10	108	38	234	..	..	..	878	8,780	1,013	9,891	..	..	9,891	..	9,891
Kurnool	..	69	666	24	166	..	..	..	..	..	..	..	938	9,385	1,031	10,217	..	..	10,217	16	10,201
Madras	..	517	5,254	34	442	76	956	179	2,257	12	189	..	656	6,226	1,474	15,324	74	..	15,398	14	15,384
Chingleput	..	88	821	20	168	7	76	92	791	22	334	..	518	5,175	747	7,365	..	..	7,365	6	7,359
North Arcot	..	90	818	35	260	70	575	..	..	2	26	..	1,436	14,341	1,633	16,020	25	..	16,045	37	16,008
South Arcot	..	78	758	17	177	9	92	24	269	..	..	..	985	9,855	1,113	11,151	1	..	11,152	5	11,147
Tanjore	..	141	1,453	52	315	30	375	37	409	..	..	..	1,518	15,117	1,778	17,669	192	..	17,861	146	17,715
Trichinopoly	..	86	829	154	157	38	41	408	491	..	..	..	314	3,140	1,000	4,658	15	..	4,673	3	4,670
Madura	..	87	825	26	279	49	515	28	156	..	..	..	1,602	15,223	1,792	16,998	21	..	17,019	52	16,967
Tinnevelly	..	83	778	18	190	33	396	10	87	..	..	..	948	9,483	1,092	10,934	1	..	10,935	106	10,829
Coimbatore	..	109	914	25	240	15	166	34	286	..	..	..	574	5,653	757	7,259	2	..	7,261	16	7,245
Nilgiris	..	58	583	13	142	38	375	49	467	..	..	..	103	1,046	261	2,613	..	..	2,613	..	2,613
Salem	..	70	609	26	305	..	..	50	391	..	..	..	975	9,535	1,121	10,840	6	..	10,846	10	10,836
South Canara	..	76	764	20	221	2	16	12	128	..	..	..	577	5,786	687	6,915	116	..	7,031	114	6,917
Malabar	..	124	1,214	41	327	46	504	31	249	..	..	..	1,039	10,365	1,281	12,659	21	..	12,680	2	12,678
Total ..	..	2,320	22,536	762	4,810	532	5,409	1,062	6,663	36	549	..	21,166	2,10,475	25,878	2,50,442	620	..	2,51,062	948	2,50,114

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS II.—*Between Rs.* 750 *and Rs.* 1,000.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	32	539	..	..	..	..	..	..	..	..	..	..	..	32	539	..	..	539	..	539
Ganjam	..	39	416	4	82	1	70	..	..	..	..	..	101	1,523	145	2,091	..	..	2,091	..	2,091
Vizagapatam	..	49	596	6	46	13	285	..	..	..	..	..	152	2,265	220	3,192	..	..	3,192	5	3,187
Godávari	..	49	678	9	114	10	132	2	30	..	..	..	305	4,393	375	5,347	..	..	5,347	29	5,318
Kistna	..	44	531	44	155	11	60	1	6	..	..	..	726	10,941	826	11,693	13	..	11,706	..	11,706
Nellore	..	28	345	4	63	2	39	3	55	..	..	..	274	4,144	311	4,646	..	..	4,646	..	4,646
Cuddapah	..	33	340	11	118	..	..	4	31	..	..	..	313	4,673	361	5,162	15	..	5,177	..	5,177
Anantapur	..	14	173	7	61	1	19	19	121	..	..	..	167	2,505	208	2,879	..	..	2,879	..	2,879
Bellary	..	35	342	7	71	2	32	6	67	..	..	..	229	3,435	279	3,947	..	..	3,947	..	3,947
Kurnool	..	33	399	..	..	..	..	..	..	..	..	..	183	2,745	216	3,144	..	..	3,144	..	3,144
Madras	..	158	2,675	9	150	39	687	93	1,632	7	145	..	60	840	366	6,129	2	..	6,131	31	6,100
Chingleput	..	42	521	8	107	5	59	46	514	13	281	..	133	1,980	247	3,462	..	..	3,462	16	3,446
North Arcot	..	37	506	4	28	23	238	..	..	..	..	..	328	4,910	392	5,682	..	..	5,682	19	5,663
South Arcot	..	40	514	8	120	8	119	6	82	..	..	..	198	2,948	260	3,783	..	..	3,783	..	3,783
Tanjore	..	54	885	15	117	19	227	13	234	..	..	..	371	5,570	472	7,033	43	..	7,076	23	7,053
Trichinopoly	..	34	402	24	39	..	..	172	289	..	..	..	68	1,012	298	1,742	3	..	1,745	..	1,745
Madura	..	62	683	10	79	14	200	4	39	..	..	..	393	5,605	483	6,606	4	..	6,610	5	6,605
Tinnevelly	..	38	416	12	132	18	311	..	..	..	..	..	163	2,467	231	3,326	..	..	3,326	44	3,282
Coimbatore	..	69	650	4	135	3	50	12	149	..	..	..	139	2,057	227	3,041	..	..	3,041	..	3,041
Nilgiris	..	16	135	3	43	11	153	14	243	..	..	..	23	349	67	923	..	..	923	..	923
Salem	..	39	493	2	38	..	..	19	210	..	..	..	201	2,987	261	3,728	2	..	3,730	10	3,720
South Canara	..	39	395	2	35	1	16	1	15	..	..	..	136	2,040	179	2,501	16	..	2,517	..	2,517
Malabar	..	62	879	14	135	19	284	25	306	..	..	..	226	3,390	346	4,994	8	..	5,002	5	4,997
Total ..	..	1,046	13,513	207	1,868	200	2,981	440	4,023	20	426	..	4,889	72,779	6,802	95,590	106	..	95,696	187	95,509

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS III.—*Between Rs.* 1,000 *and Rs.* 1,250.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	24	453	..	..	..	..	..	..	..	..	..	..	..	24	453	..	..	453	..	453
Ganjam	..	23	492	2	28	7	152	1	23	..	..	..	53	1,040	86	1,735	..	..	1,735	..	1,735
Vizagapatam	..	37	781	2	13	11	294	1	24	..	..	..	96	1,982	147	3,094	..	..	3,094	3	3,091
Godávari	..	38	725	2	40	8	139	2	41	..	..	..	201	3,649	251	4,594	..	..	4,594	..	4,594
Kistna	..	21	429	1	20	5	88	1	35	..	..	..	265	5,305	293	5,877	9	..	5,886	..	5,886
Nellore	..	24	340	1	31	6	115	6	122	..	..	..	191	3,903	228	4,511	..	..	4,511	..	4,511
Cuddapah	..	15	328	3	18	..	..	6	76	..	..	..	204	4,142	228	4,564	5	..	4,569	..	4,569
Anantapur	..	10	235	1	25	1	25	8	74	..	..	..	75	1,540	95	1,899	..	..	1,899	..	1,899
Bellary	..	23	450	..	..	1	5	9	83	..	..	..	99	1,980	132	2,518	..	..	2,518	29	2,489
Kurnool	..	16	282	..	..	..	..	..	..	..	..	..	71	1,410	87	1,692	..	..	1,692	..	1,692
Madras	..	161	3,074	11	254	28	637	79	1,782	8	229	..	37	644	324	6,620	..	..	6,620	..	6,620
Chingleput	..	24	395	..	..	..	..	31	364	12	331	..	29	580	96	1,670	..	..	1,670	20	1,650
North Arcot	..	36	606	..	..	18	258	..	..	..	..	..	226	4,460	280	5,324	..	..	5,324	20	5,304
South Arcot	..	23	387	..	..	2	21	6	128	..	..	..	103	2,040	134	2,576	..	..	2,576	..	2,576
Tanjore	..	39	752	11	102	4	80	11	274	..	..	..	251	5,031	316	6,239	30	..	6,269	16	6,253
Trichinopoly	..	22	405	11	25	8	29	97	224	..	..	..	122	2,360	260	3,043	1	..	3,044	..	3,044
Madura	..	38	596	7	90	11	238	1	46	..	..	..	234	42,40	291	5,210	4	..	5,214	..	5,214
Tinnevelly	..	27	578	..	..	4	96	1	20	..	..	..	151	2,955	183	3,649	..	..	3,649	..	3,649
Coimbatore	..	28	376	5	106	5	72	12	153	..	..	..	105	2,060	155	2,767	8	..	2,775	..	2,775
Nilgiris	..	15	235	1	24	9	179	11	220	..	..	..	34	684	70	1,342	..	..	1,342	..	1,342
Salem	..	20	347	4	72	..	..	13	230	..	..	..	149	2,830	186	3,479	18	..	3,497	25	3,472
South Canara	..	20	310	1	27	..	..	..	..	..	..	..	78	1,560	99	1,897	11	..	1,908	..	1,908
Malabar	..	56	920	11	86	9	187	13	220	..	..	..	193	3,820	282	5,233	10	..	5,243	..	5,243
Total ..	..	740	13,496	74	961	137	2,615	309	4,139	20	560	..	2,967	58,215	4,247	79,986	96	..	80,082	113	79,969

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

CLASS IV.—*Between Rs.* 1,250 *and Rs.* 1,500.

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	11	287	..	..	..	..	..	..	..	..	..	..	..	11	287	..	..	287	..	287
Ganjam	..	5	47	1	22	1	13	..	..	..	..	..	40	1,074	47	1,156	..	..	1,156	..	1,156
Vizagapatam	..	7	90	..	..	5	158	..	..	..	..	..	61	1,692	73	1,940	..	..	1,940	..	1,940
Godávari	..	7	151	..	..	2	44	2	33	..	..	..	157	4,156	168	4,384	..	..	4,384	..	4,384
Kistna	..	2	52	3	50	3	52	1	2	..	..	..	178	4,972	187	5,128	11	..	5,139	..	5,139
Nellore	..	2	6	1	29	2	58	..	..	..	..	..	46	1,506	51	1,599	..	..	1,599	..	1,599
Cuddapah	..	2	59	1	7	1	9	3	76	..	..	..	125	3,531	132	3,682	8	..	3,690	..	3,690
Anantapur	..	1	2	..	..	..	..	5	36	..	..	..	71	1,988	77	2,026	..	..	2,026	..	2,026
Bellary	..	2	31	..	..	..	..	4	37	2	73	..	93	2,604	101	2,745	..	..	2,745	28	2,717
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	98	2,744	98	2,744	..	..	2,744	..	2,744
Madras	..	66	1,435	2	54	9	257	32	908	7	254	..	22	599	138	3,507	..	..	3,507	7	3,500
Chingleput	..	1	34	1	23	..	..	14	177	5	178	..	62	1,736	83	2,148	..	..	2,148	..	2,148
North Arcot	..	1	2	..	..	7	116	..	..	..	..	..	149	4,175	157	4,293	..	..	4,293	..	4,293
South Arcot	..	7	92	..	..	1	23	3	92	..	..	..	60	1,715	71	1,922	..	..	1,922	..	1,922
Tanjore	..	3	24	4	59	1	15	8	206	..	..	..	182	5,103	198	5,407	36	..	5,443	7	5,436
Trichinopoly	..	3	33	1	2	..	..	57	164	..	..	..	25	672	86	871	..	..	871	..	871
Madura	..	..	..	1	7	..	..	1	26	..	..	..	196	5,072	198	5,105	3	..	5,108	..	5,108
Tinnevelly	..	4	42	..	..	1	3	..	..	..	..	..	53	1,484	58	1,529	..	..	1,529	..	1,529
Coimbatore	..	5	49	1	27	1	7	2	41	..	..	..	27	756	36	880	..	..	880	..	880
Nilgiris	..	6	130	..	..	6	102	7	134	1	36	..	14	384	34	786	..	..	786	..	786
Salem	..	4	102	..	..	..	..	10	208	..	..	..	65	1,820	79	2,130	1	..	2,131	28	2,103
South Canara	..	5	46	..	..	..	..	1	29	..	..	..	55	1,567	61	1,642	13	..	1,655	..	1,655
Malabar	..	15	324	5	68	11	269	5	86	..	..	..	79	2,184	115	2,931	..	..	2,931	..	2,931
Total ..	..	159	3,038	21	348	51	1,126	155	2,255	15	541	..	1,858	51,534	2,259	58,842	72	..	58,914	70	58,844

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

CLASS V.—*Between Rs.* 1,500 *and Rs.* 1,750.

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	26	812	..	..	..	..	..	..	..	..	..	..	..	26	812	..	..	812	..	812
Ganjam	..	7	98	..	..	..	..	..	..	..	..	..	27	846	34	938	..	..	938	..	938
Vizagapatam	..	4	118	..	..	4	101	..	..	..	..	..	22	776	30	995	..	..	995	..	995
Godávari	..	4	110	..	..	..	..	1	30	..	..	..	50	1,627	55	1,767	..	..	1,767	..	1,767
Kistna	..	5	141	..	..	2	11	..	..	..	..	..	100	3,420	107	3,572	2	..	3,574	..	3,574
Nellore	..	7	134	..	..	1	31	..	..	..	..	..	31	1,085	39	1,250	..	..	1,250	..	1,250
Cuddapah	..	3	88	2	15	1	21	3	66	..	..	..	42	1,500	51	1,690	..	..	1,690	..	1,690
Anantapur	..	2	40	..	..	..	..	10	121	..	..	..	35	1,225	47	1,386	..	..	1,386	..	1,386
Bellary	..	4	65	..	..	..	..	2	50	..	..	..	51	1,785	57	1,900	..	..	1,900	..	1,900
Kurnool	..	10	214	..	..	..	..	..	..	..	..	..	28	966	38	1,180	..	..	1,180	..	1,180
Madras	..	48	1,364	3	77	9	299	27	902	2	86	..	25	805	114	3,533	7	..	3,540	..	3,540
Chingleput	..	8	199	1	31	1	28	8	139	12	514	..	13	455	43	1,366	..	..	1,366	..	1,366
North Arcot	..	5	91	..	..	8	180	..	..	..	..	..	100	3,500	113	3,771	..	..	3,771	..	3,771
South Arcot	..	9	166	2	40	4	118	5	107	..	..	..	26	910	46	1,341	..	..	1,341	..	1,341
Tanjore	..	10	172	1	6	3	47	7	219	..	..	..	127	4,445	148	4,889	33	..	4,922	..	4,922
Trichinopoly	..	8	103	10	32	..	..	85	273	..	..	..	11	385	114	793	..	..	793	..	793
Madura	..	10	154	..	..	2	33	2	88	..	..	..	86	2,806	100	3,081	1	..	3,082	..	3,082
Tinnevelly	..	9	201	1	21	2	32	2	28	..	..	..	45	1,680	59	1,962	..	..	1,962	..	1,962
Coimbatore	..	13	188	..	..	2	18	3	94	..	..	..	37	1,260	55	1,560	9	..	1,569	..	1,569
Nilgiris	..	5	119	2	50	3	112	4	156	..	..	..	13	416	27	853	10	..	863	..	863
Salem	..	4	80	1	34	..	..	2	32	..	..	..	63	1,890	70	2,036	..	..	2,036	..	2,036
South Canara	..	7	106	..	..	..	..	13	380	..	..	..	34	1,212	54	1,698	1	..	1,699	..	1,699
Malabar	..	17	369	4	60	5	183	6	141	..	..	..	52	1,820	84	2,573	11	..	2,584	..	2,584
Total ..	..	225	5,132	27	366	47	1,214	180	2,826	14	600	..	1,018	34,808	1,511	44,946	74	..	45,020	..	45,020

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS VI.—*Between Rs.* 1,750 *and Rs.* 2,000.																					
		RS.	RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	48	1,736	..	..	..	..	..	..	..	..	..	..	..	48	1,736	..	..	1,736	..	1,736
Ganjam	..	14	406	..	..	1	19	..	..	..	..	..	9	294	24	719	..	..	719	25	694
Vizagapatam	..	21	417	2	23	9	318	..	..	..	..	..	4	161	36	919	..	..	919	..	919
Godávari	..	17	562	..	..	2	43	..	..	..	..	..	42	1,483	61	2,088	..	..	2,088	..	2,088
Kistna	..	18	528	..	..	2	35	..	..	..	..	..	45	1,872	65	2,435	..	..	2,435	..	2,435
Nellore	..	15	344	2	85	..	..	..	..	..	..	..	9	544	26	973	..	..	973	..	973
Cuddapah	..	11	367	2	56	1	19	..	..	..	..	..	15	630	29	1,072	..	..	1,072	..	1,072
Anantapur	..	10	298	..	..	1	37	6	87	..	..	..	3	126	20	548	..	..	548	..	548
Bellary	..	13	317	1	38	1	37	2	51	..	..	..	27	1,134	44	1,577	..	..	1,577	..	1,577
Kurnool	..	11	396	..	..	..	..	..	..	..	..	..	13	546	24	942	..	..	942	..	942
Madras	..	69	1,865	2	84	18	797	37	1,630	2	93	..	105	3,975	233	8,444	24	..	8,468	25	8,443
Chingleput	..	14	454	..	..	..	..	12	197	2	100	..	6	252	34	1,003	..	..	1,003	..	1,003
North Arcot	..	16	402	..	..	13	445	..	..	..	..	..	27	1,155	56	2,002	..	..	2,002	..	2,002
South Arcot	..	12	328	..	..	..	..	2	59	..	..	..	16	637	30	1,024	..	..	1,024	..	1,024
Tanjore	..	40	1,209	3	42	5	91	9	229	..	..	..	53	2,226	110	3,797	7	..	3,804	8	3,796
Trichinopoly	..	12	321	..	..	..	..	81	279	..	..	..	18	693	111	1,293	..	..	1,293	..	1,293
Madura	..	22	374	2	43	5	93	5	103	..	..	..	65	2,387	99	3,000	..	..	3,000	..	3,000
Tinnevelly	..	10	306	1	37	7	225	1	34	..	..	..	20	840	39	1,442	..	..	1,442	..	1,442
Coimbatore	..	12	256	..	..	5	123	6	103	..	..	..	14	588	37	1,070	..	..	1,070	..	1,070
Nilgiris	..	8	147	..	..	12	327	12	327	..	..	..	18	773	50	1,574	..	..	1,574	..	1,574
Salem	..	13	394	..	..	..	..	3	107	..	..	..	11	462	27	963	2	..	965	..	965
South Canara	..	5	187	..	..	..	..	5	182	..	..	..	16	672	26	1,041	3	..	1,044	..	1,044
Malabar	..	22	640	2	59	8	247	5	127	..	..	..	27	1,134	64	2,207	6	..	2,213	..	2,213
Total ..	..	433	12,254	17	467	90	2,856	186	3,515	4	193	..	563	22,584	1,293	41,869	42	..	41,911	58	41,853

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
TOTAL OF CLASS I-A TO VI.																					
		RS.	RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	239	4,918	..	..	..	..	..	..	..	..	..	..	..	239	4,918	..	..	4,918	..	4,918
Ganjam	..	157	2,167	23	316	28	413	2	34	..	..	..	761	10,130	971	13,060	..	..	13,060	69	12,991
Vizagapatam	..	198	2,774	36	266	75	1,715	2	33	..	..	10	1,143	14,955	1,454	19,753	..	..	19,753	8	19,745
Godávari	..	192	3,036	40	424	61	684	11	166	1	1	69	2,156	29,539	2,461	33,919	..	..	33,919	146	33,773
Kistna	..	160	2,317	181	500	39	342	6	79	..	..	..	3,496	48,463	3,882	51,701	138	..	51,839	211	51,628
Nellore	..	143	1,774	18	320	16	315	13	237	..	..	26	2,028	25,914	2,218	28,586	..	..	28,586	47	28,539
Cuddapah	..	134	1,856	40	398	4	58	33	354	..	..	3	1,862	26,080	2,073	28,749	71	..	28,820	..	28,820
Anantapur	..	80	1,108	16	143	4	94	88	634	..	..	3	900	12,819	1,088	14,801	..	..	14,801	5	14,796
Bellary	..	147	1,799	26	292	14	182	61	522	2	73	69	1,377	19,718	1,627	22,655	..	..	22,655	57	22,598
Kurnool	..	139	1,957	24	166	..	..	..	..	..	..	..	1,331	17,796	1,494	19,919	..	..	19,919	16	19,903
Madras	..	1,019	15,667	126	1,425	252	4,160	698	10,579	63	1,136	826	905	13,089	3,063	46,882	107	..	46,989	77	46,912
Chingleput	..	177	2,424	30	329	13	163	203	2,182	117	2,002	..	761	10,178	1,301	17,278	..	..	17,278	42	17,236
North Arcot	..	185	2,425	39	288	139	1,812	..	..	2	26	..	2,266	32,541	2,631	37,092	25	..	37,117	76	37,041
South Arcot	..	169	2,245	27	337	24	373	46	737	..	..	9	1,388	18,105	1,654	21,806	1	..	21,807	5	21,802
Tanjore	..	287	4,495	98	716	74	950	99	1,771	..	..	..	2,502	37,492	3,060	45,424	341	..	45,765	200	45,565
Trichinopoly	..	165	2,093	200	255	46	70	900	1,720	..	..	4	558	8,262	1,869	12,404	19	..	12,423	3	12,420
Madura	..	219	2,632	48	513	86	1,113	41	458	..	..	17	2,576	35,333	2,970	40,066	33	..	40,099	57	40,042
Tinnevelly	..	171	2,321	45	407	73	1,104	14	169	..	..	14	1,380	18,909	1,683	22,924	1	..	22,925	150	22,775
Coimbatore	..	236	2,433	35	508	31	436	69	826	..	..	..	896	12,374	1,267	16,577	19	..	16,596	16	16,580
Nilgiris	..	108	1,349	19	259	80	1,255	97	1,547	1	36	..	207	3,659	512	8,105	10	..	8,115	..	8,115
Salem	..	150	2,025	53	537	..	..	100	1,198	1	7	..	1,464	19,524	1,768	23,291	29	..	23,320	73	23,247
South Canara	..	152	1,808	76	315	4	35	33	744	..	..	..	896	12,837	1,161	15,739	160	..	15,899	114	15,785
Malabar	..	296	4,346	77	735	98	1,674	85	1,129	1	11	..	1,616	22,713	2,173	30,608	56	..	30,664	7	30,657
Total ..	..	4,923	69,969	1,277	9,449	1,161	16,948	2,601	25,119	188	3,292	1,050	32,469	4,50,430	42,619	5,76,257	1,010	..	5,77,267	1,379	5,75,888

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS VII.—*Between Rs.* 2,000 *and Rs.* 2,500.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	23	1,349	..	..	..	..	..	..	..	..	..	..	..	23	1,349	..	..	1,349	..	1,349
Ganjam	..	15	647	1	57	2	104	..	..	..	..	..	15	789	33	1,597	..	..	1,597	24	1,573
Vizagapatam	..	15	730	1	28	9	415	1	16	..	..	..	55	2,638	81	3,827	..	..	3,827	5	3,822
Godávari	..	15	738	3	63	4	180	2	88	..	..	..	52	2,499	76	3,568	..	..	3,568	..	3,568
Kistna	..	15	666	..	..	7	53	..	..	..	..	..	102	4,516	124	5,235	45	..	5,280	..	5,280
Nellore	..	10	481	..	..	..	..	..	..	..	..	..	58	3,104	68	3,585	..	..	3,585	..	3,585
Cuddapah	..	17	674	..	..	2	81	3	165	..	..	..	64	3,450	86	4,370	..	..	4,370	..	4,370
Anantapur	..	5	279	1	57	1	62	4	42	..	..	..	31	1,721	42	2,161	..	..	2,161	..	2,161
Bellary	..	14	506	1	61	1	5	2	104	1	62	..	60	3,176	79	3,914	..	..	3,914	..	3,914
Kurnool	..	13	603	..	..	..	..	..	..	..	..	..	13	635	26	1,238	..	..	1,238	..	1,238
Madras	..	118	4,217	5	289	16	922	40	2,322	9	541	..	21	1,145	209	9,436	12	..	9,448	17	9,431
Chingleput	..	10	417	..	..	..	..	20	790	11	630	..	5	250	46	2,087	..	..	2,087	..	2,087
North Arcot	..	10	402	1	20	8	384	..	..	..	..	..	39	2,242	58	3,048	..	..	3,048	7	3,041
South Arcot	..	11	450	..	..	..	..	1	5	..	..	..	52	2,793	64	3,248	5	..	3,253	..	3,253
Tanjore	..	23	745	1	2	..	..	4	222	..	..	..	74	3,873	102	4,842	13	..	4,855	36	4,819
Trichinopoly	..	13	500	..	..	..	..	82	436	..	..	..	15	825	110	1,761	..	..	1,761	..	1,761
Madura	..	13	668	1	15	8	433	2	53	..	..	..	104	5,247	128	6,416	..	..	6,416	..	6,416
Tinnevelly	..	15	647	..	..	8	150	1	54	..	..	..	29	1,722	48	2,573	..	..	2,573	44	2,529
Coimbatore	..	25	783	..	..	..	..	5	207	..	..	..	28	1,204	58	2,194	..	..	2,194	..	2,194
Nilgiris	..	8	190	2	125	19	536	12	702	..	..	..	17	765	58	2,318	52	..	2,370	31	2,339
Salem	..	13	539	1	58	..	..	16	727	..	..	..	50	2,746	80	4,070	27	..	4,097	..	4,097
South Canara	..	7	402	..	..	..	..	2	104	..	..	..	26	1,373	35	1,879	..	..	1,879	..	1,879
Malabar	..	21	997	2	68	9	260	7	262	..	..	..	67	3,615	106	5,202	..	..	5,202	13	5,189
Total ..	..	429	17,630	20	843	89	3,585	204	6,299	21	1,233	..	977	50,328	1,740	79,918	154	..	80,072	177	79,895

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS VIII.—*Between Rs.* 2,500 *and Rs.* 5,000.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	42	3,509	..	..	..	..	..	..	..	..	..	..	..	42	3,509	..	..	3,509	..	3,509
Ganjam	..	22	1,167	1	184	6	387	..	..	..	..	..	30	2,463	59	4,201	..	..	4,201	..	4,201
Vizagapatam	..	20	1,242	1	100	13	1,010	2	99	1	78	..	82	5,782	119	8,311	..	..	8,311	99	8,212
Godávari	..	25	1,432	6	71	10	741	..	..	..	..	..	64	5,034	105	7,278	..	..	7,278	..	7,278
Kistna	..	27	1,802	19	177	9	606	..	..	..	..	..	90	5,571	145	8,156	51	..	8,207	..	8,207
Nellore	..	16	886	..	..	4	296	..	..	..	..	..	80	6,378	100	7,560	..	..	7,560	..	7,560
Cuddapah	..	18	932	..	..	..	..	2	79	..	..	..	61	4,597	81	5,608	..	..	5,608	13	5,595
Anantapur	..	13	771	1	61	..	..	4	184	..	..	..	10	742	28	1,758	..	..	1,758	..	1,758
Bellary	..	17	935	1	118	6	328	6	292	2	191	..	106	8,005	138	9,869	..	..	9,869	..	9,869
Kurnool	..	24	876	2	157	..	..	..	..	..	..	..	43	3,038	69	4,071	..	..	4,071	..	4,071
Madras	..	160	9,832	9	906	22	2,060	70	6,897	23	1,926	..	101	8,672	385	30,293	48	..	30,341	101	30,240
Chingleput	..	20	1,143	1	2	..	..	12	711	25	2,250	..	10	901	68	5,007	..	..	5,007	..	5,007
North Arcot	..	27	1,497	1	80	12	544	..	..	..	..	..	75	6,111	115	8,232	..	..	8,232	68	8,164
South Arcot	..	29	1,500	..	..	..	..	4	285	..	..	..	40	3,040	73	4,825	5	..	4,830	..	4,830
Tanjore	..	47	2,802	5	107	2	64	13	941	..	..	..	150	12,512	217	16,426	30	..	16,456	89	16,367
Trichinopoly	..	18	1,031	..	..	..	..	100	909	..	..	..	35	2,623	153	4,563	..	..	4,563	..	4,563
Madura	..	30	1,766	1	74	7	493	3	350	..	..	..	174	13,607	215	16,290	..	..	16,290	29	16,261
Tinnevelly	..	19	994	1	78	18	1,268	6	393	1	118	..	55	4,484	100	7,335	8	..	7,343	89	7,254
Coimbatore	..	22	1,035	..	..	3	294	4	250	..	..	..	53	3,294	82	4,873	..	..	4,873	..	4,873
Nilgiris	..	14	773	1	78	19	1,316	17	1,438	1	79	..	37	2,670	89	6,354	35	..	6,389	..	6,389
Salem	..	26	1,171	2	99	..	..	11	590	..	..	..	75	5,987	114	7,847	10	..	7,857	48	7,809
South Canara	..	19	1,341	1	106	..	..	1	86	..	..	..	40	3,265	61	4,798	1	..	4,799	..	4,799
Malabar	..	48	3,415	3	181	17	1,380	18	1,369	..	..	..	85	6,825	171	13,240	..	..	13,240	32	13,208
Total ..	..	703	41,852	56	2,579	148	10,787	273	14,873	53	4,642	..	1,496	1,15,671	2,729	1,90,404	188	..	1,90,592	568	1,90,024

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS IX.—*Between Rs.* 5,000 *and Rs.* 10,000.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	10	1,663	..	..	..	..	..	..	..	..	..	..	..	10	1,663	..	..	1,663	..	1,663
Ganjam	..	10	1,234	1	36	2	471	1	159	..	..	..	1	149	15	2,049	..	..	2,049	52	1,997
Vizagapatam	..	17	1,735	..	..	6	1,046	1	178	2	298	..	15	1,889	41	5,146	..	..	5,146	..	5,146
Godávari	..	18	1,862	1	172	1	198	..	..	..	..	..	23	3,049	43	5,281	..	..	5,281	..	5,281
Kistna	..	10	1,016	8	154	1	13	..	..	..	..	..	20	2,726	39	3,909	31	..	3,940	..	3,940
Nellore	..	11	851	1	172	..	..	1	117	..	..	..	27	3,826	40	4,966	..	..	4,966	..	4,966
Cuddapah	..	4	617	1	156	..	..	..	..	..	..	..	8	1,203	13	1,976	..	..	1,976	..	1,976
Anantapur	..	5	573	..	..	..	..	3	299	..	..	..	3	390	11	1,262	..	..	1,262	..	1,262
Bellary	..	14	1,467	..	..	1	141	1	220	1	240	..	17	2,643	34	4,711	..	..	4,711	..	4,711
Kurnool	..	6	909	..	..	..	..	..	..	..	..	..	5	614	11	1,523	..	..	1,523	..	1,523
Madras	..	193	12,900	3	528	6	962	24	4,350	11	2,202	..	56	9,373	293	30,315	..	..	30,315	12	30,303
Chingleput	..	12	874	1	156	1	109	3	474	6	968	..	6	1,130	29	3,711	..	..	3,711	..	3,711
North Arcot	..	18	1,472	1	203	3	139	..	..	..	..	..	15	2,141	37	3,955	..	..	3,955	..	3,955
South Arcot	..	12	1,022	1	156	..	..	3	480	..	..	..	7	1,163	23	2,821	..	..	2,821	..	2,821
Tanjore	..	30	4,804	1	112	..	..	4	552	..	..	..	38	5,602	73	11,070	11	..	11,081	40	11,041
Trichinopoly	..	14	951	12	156	..	..	23	463	..	..	..	2	378	51	1,948	..	..	1,948	..	1,948
Madura	..	19	1,618	1	143	1	200	2	131	..	..	..	61	8,227	84	10,319	..	..	10,319	..	10,319
Tinnevelly	..	12	1,309	1	187	5	714	1	142	..	..	..	17	3,306	36	5,658	5	..	5,663	..	5,663
Coimbatore	..	11	1,250	1	156	2	172	2	293	1	241	..	11	1,422	28	3,534	..	..	3,534	..	3,534
Nilgiris	..	28	3,257	1	130	3	241	5	951	..	..	..	15	2,223	52	6,802	..	..	6,802	..	6,802
Salem	..	10	641	..	..	..	..	..	..	..	..	..	12	1,689	22	2,330	..	..	2,330	1	2,329
South Canara	..	13	886	..	..	..	..	1	199	..	..	..	5	736	19	1,821	..	..	1,821	..	1,821
Malabar	..	36	4,169	9	150	5	589	4	696	..	..	..	24	3,577	78	9,181	..	..	9,181	3	9,178
Total ..	..	513	47,080	44	2,767	37	4,995	79	9,704	21	3,949	..	388	57,456	1,082	1,25,951	47	..	1,25,998	108	1,25,890

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS X—*Between Rs.* 10,000 *and Rs.* 20,000.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	4	1,244	..	..	..	..	..	..	..	..	..	..	..	4	1,244	..	..	1,244	..	1,244
Ganjam	..	5	197	..	..	..	..	..	..	..	..	..	2	510	7	707	..	..	707	..	707
Vizagapatam	..	4	700	..	..	2	521	..	..	2	551	..	7	1,996	15	3,768	..	..	3,768	..	3,768
Godávari	..	7	1,546	..	..	..	..	..	..	..	..	..	8	2,168	15	3,714	..	..	3,714	..	3,714
Kistna	..	6	639	..	..	..	..	..	..	..	..	..	7	2,293	13	2,932	..	..	2,932	..	2,932
Nellore	..	4	678	..	..	..	..	..	..	..	..	..	6	1,889	10	2,567	..	..	2,567	..	2,567
Cuddapah	..	7	970	..	..	..	..	..	..	..	..	..	..	..	7	970	..	..	970	..	970
Anantapur	..	1	120	..	..	..	..	..	..	..	..	..	..	..	1	120	..	..	120	..	120
Bellary	..	5	1,026	..	..	..	..	..	..	..	..	..	6	1,842	11	2,868	..	..	2,868	..	2,868
Kurnool	..	5	374	..	..	..	..	..	..	..	..	..	6	1,792	11	2,166	..	..	2,166	..	2,166
Madras	..	98	17,688	1	356	..	..	12	3,917	4	1,505	..	27	7,983	142	31,449	..	..	31,449	..	31,449
Chingleput	..	7	1,353	..	..	..	..	1	309	1	291	..	..	..	9	1,953	..	..	1,953	..	1,953
North Arcot	..	6	1,001	..	..	2	239	..	..	..	..	..	4	833	12	2,073	..	..	2,073	..	2,073
South Arcot	..	4	1,264	..	..	..	..	1	297	..	..	..	..	..	5	1,561	..	..	1,561	..	1,561
Tanjore	..	5	997	1	26	..	..	1	369	..	..	..	11	3,347	18	4,739	..	..	4,739	..	4,739
Trichinopoly	..	5	790	..	..	..	..	27	929	..	..	..	..	..	32	1,719	..	..	1,719	..	1,719
Madura	..	9	968	..	..	..	..	..	..	..	..	..	14	4,309	23	5,277	..	..	5,277	..	5,277
Tinnevelly	..	4	485	..	..	..	..	..	..	1	334	..	8	2,665	13	3,484	6	..	3,490	156	3,334
Coimbatore	..	10	1,674	..	..	..	..	..	..	2	886	..	1	388	13	2,948	..	..	2,948	..	2,948
Nilgiris	..	8	737	..	..	1	130	1	287	..	..	..	8	1,615	18	2,769	..	..	2,769	..	2,769
Salem	..	6	1,337	..	..	..	..	..	..	..	..	..	2	429	8	1,766	..	..	1,766	..	1,766
South Canara	..	2	519	..	..	..	..	..	..	..	..	..	3	982	5	1,501	..	..	1,501	..	1,501
Malabar	..	12	2,691	..	..	..	..	..	..	..	..	..	8	2,723	20	5,414	..	..	5,414	..	5,414
Total ..	..	224	38,998	2	382	5	890	43	6,108	10	3,567	..	128	37,764	412	87,709	6	..	87,715	156	87,559

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XI—*Between Rs.* 20,000 *and Rs.* 30,000.																					
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	1	117	..	..	..	..	..	..	..	..	..	..	..	1	117	..	..	117	..	117
Ganjam	..	3	795	..	..	..	..	..	..	..	..	..	1	651	4	1,446	..	..	1,446	..	1,446
Vizagapatam	..	2	321	..	..	..	..	..	..	..	..	..	..	..	2	321	..	..	321	..	321
Godávari	..	3	1,093	..	..	..	..	..	..	..	..	..	5	2,604	8	3,697	..	..	3,697	..	3,697
Kistna	..	3	1,090	..	..	..	..	..	..	..	..	..	..	..	3	1,090	..	..	1,090	..	1,090
Nellore	..	4	944	..	..	..	..	..	..	..	..	..	..	..	4	944	..	..	944	..	944
Cuddapah	..	3	869	..	..	..	..	..	..	..	..	..	..	..	3	869	..	..	869	..	869
Anantapur	..	1	536	..	..	..	..	..	..	..	..	..	..	..	1	536	..	..	536	..	536
Bellary	..	5	1,419	..	..	..	..	..	..	..	..	..	..	..	5	1,419	..	..	1,419	..	1,419
Kurnool	..	4	914	..	..	..	..	..	..	..	..	..	..	..	4	914	..	..	914	..	914
Madras	..	43	7,695	..	..	..	..	1	558	1	734	..	12	6,551	57	15,538	..	..	15,538	..	15,538
Chingleput	..	4	1,296	..	..	..	..	..	..	..	..	..	..	..	4	1,296	..	..	1,296	..	1,296
North Arcot	..	4	990	..	..	..	..	..	..	..	..	..	2	781	6	1,771	..	..	1,771	..	1,771
South Arcot	..	2	1,367	..	..	..	..	..	..	..	..	..	..	..	2	1,367	..	..	1,367	..	1,367
Tanjore	..	2	603	..	..	..	..	..	..	..	..	..	1	658	3	1,261	..	..	1,261	..	1,261
Trichinopoly	..	4	1,243	..	..	..	..	9	576	..	..	..	..	..	13	1,819	..	..	1,819	..	1,819
Madura	..	3	1,269	..	..	..	..	..	..	..	..	..	1	300	4	1,569	..	..	1,569	..	1,569
Tinnevelly	..	3	1,285	..	..	..	..	..	..	..	..	..	1	1,059	4	2,344	11	..	2,355	..	2,355
Coimbatore	..	5	1,478	..	..	..	..	..	..	..	..	..	..	..	5	1,478	..	..	1,478	..	1,478
Nilgiris	..	9	1,631	..	..	..	..	..	..	..	..	..	3	1,130	12	2,761	..	..	2,761	..	2,761
Salem	..	2	1,367	..	..	..	..	..	..	..	..	..	..	..	2	1,367	..	..	1,367	..	1,367
South Canara	..	2	1,346	..	..	..	..	..	..	..	..	..	2	1,181	4	2,527	..	..	2,527	..	2,527
Malabar	..	5	1,910	..	..	..	..	..	..	..	..	..	..	..	5	1,910	..	..	1,910	..	1,910
Total ..	..	117	31,578	..	..	..	..	10	1,134	1	734	..	28	14,915	156	48,361	11	..	48,372	..	48,372

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XII—*Between Rs.* 30,000 *and Rs.* 40,000.																					
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	1	774	..	..	..	..	..	..	..	..	..	..	..	1	774	..	..	774	..	774
Ganjam	..	1	187	..	..	..	..	..	..	..	..	..	..	..	1	187	..	..	187	..	187
Vizagapatam	..	1	560	..	..	..	..	..	..	..	..	..	2	1,049	3	1,609	..	..	1,609	..	1,609
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	3	2,712	3	2,712	..	..	2,712	499	2,213
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	15	4,999	..	..	..	..	..	..	2	1,662	..	3	2,146	20	8,807	..	..	8,807	..	8,807
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	2	737	..	..	1	36	1	25	..	..	..	3	1,699	7	2,497	..	..	2,497	..	2,497
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	1	786	1	786	..	..	786	..	786
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	3	1,139	..	..	..	..	..	..	..	..	..	1	437	4	1,576	..	..	1,576	..	1,576
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	2	1,656	2	1,656	..	..	1,656	..	1,656
Total ..	..	23	8,396	..	..	1	36	1	25	2	1,662	..	15	10,485	42	20,604	..	..	20,604	499	20,105

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XIII—*Between Rs.* 40,000 *and Rs.* 50,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,267	1	1,267	..	..	1,267	..	1,267
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	9	8,585	..	..	..	..	..	..	1	1,268	..	2	2,315	12	12,168	..	..	12,168	..	12,168
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	1	488	..	..	..	..	..	..	..	..	..	..	..	1	488	..	..	488	..	488
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	10	9,073	..	..	..	..	..	..	1	1,268	..	3	3,582	14	13,923	..	..	13,923	..	13,923

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XIV—*Between Rs.* 50,000 *and Rs.* 1,00,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	1	1,392	..	..	..	1	1,392	..	..	1,392	..	1,392
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	6	7,723	..	..	..	..	..	..	..	..	..	9	15,910	15	23,633	..	..	23,633	..	23,633
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	1	1,842	1	1,842	..	..	1,842	71	1,771
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	1	1,700	1	1,700	..	..	1,700	..	1,700
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	1	1,320	1	1,320	40	..	1,360	1,360	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	1	782	..	..	..	..	..	..	..	..	..	..	..	1	782	..	..	782	..	782
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	1	1,820	..	..	..	..	..	..	..	..	..	1	1,480	2	3,300	..	..	3,300	..	3,300
Total ..	..	8	10,325	..	..	..	..	..	..	1	1,392	..	13	22,252	22	33,969	40	..	34,009	1,431	32,578

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1)		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS XV—*Rs.* 1,00,000 *and more.*															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	2	3,125	..	..	..	..	..	..	2	46,523	..	2	6,740	6	56,388	..	..	56,388	42,038	14,350
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	1	41,190	..	..	..	1	41,190	..	..	41,190	41,190	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	2	3,125	..	..	..	..	..	..	3	87,713	..	2	6,740	7	97,578	..	..	97,578	83,228	14,350

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17,18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						TOTAL OF CLASSES VII TO XV.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	81	8,656	..	..	..	..	..	..	..	..	..	..	..	81	8,656	..	..	8,656	..	8,656
Ganjam	..	56	4,227	3	277	10	962	1	159	..	..	264	49	4,562	119	10,451	..	..	10,451	76	10,375
Vizagapatam	..	59	5,288	2	128	30	2,992	4	293	5	927	1,158	161	13,354	261	24,140	..	..	24,140	104	24,036
Godávari	..	68	6,671	10	306	15	1,119	2	88	..	..	424	156	19,333	251	27,941	..	..	27,941	499	27,442
Kistna	..	61	5,213	27	331	17	672	..	..	..	..	1,267	219	15,106	324	22,589	127	..	22,716	..	22,716
Nellore	..	45	3,840	1	172	4	296	1	117	..	..	76	171	15,197	222	19,698	..	..	19,698	..	19,698
Cuddapah	..	49	4,062	1	156	2	81	5	244	..	..	156	133	9,250	190	13,949	..	..	13,949	13	13,936
Anantapur	..	25	2,279	2	118	1	62	11	525	..	..	..	44	2,853	83	5,837	..	..	5,837	..	5,837
Bellary	..	55	5,353	2	179	8	474	9	616	5	1,885	179	189	15,666	268	24,352	..	..	24,352	..	24,352
Kurnool	..	52	3,676	2	157	..	..	..	..	..	..	113	67	6,079	121	10,025	..	..	10,025	..	10,025
Madras	..	644	76,764	18	2,079	44	3,944	147	18,044	53	56,361	48,114	233	60,835	1,139	2,66,141	60	..	2,66,201	45,922	2,20,279
Chingleput	..	53	5,083	2	158	1	169	36	2,284	43	4,139	9	21	2,281	156	14,063	..	..	14,063	..	14,063
North Arcot	..	65	5,362	3	303	25	1,306	..	..	..	..	31	135	12,108	228	19,110	..	..	19,110	75	19,035
South Arcot	..	58	5,603	1	156	..	..	9	1,067	..	..	663	99	6,996	167	14,485	10	..	14,495	..	14,495
Tanjore	..	109	10,688	8	247	3	100	23	2,109	..	..	405	278	29,533	421	43,082	54	..	43,136	236	42,900
Trichinopoly	..	54	4,515	12	156	..	..	241	3,313	1	41,190	107	52	3,826	360	53,107	..	..	53,107	41,190	11,917
Madura	..	75	6,777	3	232	16	1,126	7	534	..	..	18	356	34,176	457	42,863	..	..	42,863	29	42,834
Tinnevelly	..	53	4,720	2	265	26	2,132	8	589	2	452	329	111	14,556	202	23,043	70	..	23,113	1,649	21,464
Coimbatore	..	73	6,220	1	156	5	466	11	750	3	1,127	74	93	6,308	186	15,101	..	..	15,101	..	15,101
Nilgiris	..	71	8,509	4	333	42	2,223	35	3,378	1	79	168	81	8,840	234	23,530	87	..	23,617	31	23,586
Salem	..	57	5,055	3	157	..	..	27	1,317	..	..	65	139	10,851	226	17,445	37	..	17,482	49	17,433
South Canara	..	43	4,494	1	106	..	..	4	389	..	..	118	76	7,537	124	12,644	1	..	12,645	..	12,645
Malabar	..	123	15,002	14	399	31	2,229	29	2,327	..	..	3,130	187	19,946	384	43,033	..	..	43,033	48	42,985
Total ..	..	2,029	2,08,057	122	6,571	280	20,293	610	38,143	113	1,06,160	56,868	3,050	3,19,193	6,204	7,55,285	446	..	7,55,731	89,921	6,65,810

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
GRAND TOTAL.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	320	13,574	..	..	..	..	..	..	..	..	..	..	..	320	13,574	..	..	13,574	..	13,574
Ganjam	..	213	6,394	26	593	38	1,375	3	193	..	..	264	810	14,692	1,090	23,511	..	..	23,511	145	23,366
Vizagapatam	..	257	8,062	38	394	105	4,707	6	326	5	927	1,168	1,304	28,309	1,715	43,893	..	..	43,893	112	43,781
Godávari	..	260	9,707	50	730	76	1,803	13	254	1	1	493	2,312	48,872	2,712	61,860	..	..	61,860	645	61,215
Kistna	..	221	7,530	208	831	56	1,014	6	79	..	..	1,267	3,715	63,569	4,206	74,290	265	..	74,555	211	74,344
Nellore	..	188	5,614	19	492	20	611	14	354	..	..	102	2,199	41,111	2,440	48,284	..	..	48,284	47	48,237
Cuddapah	..	183	5,918	41	554	6	139	38	598	..	..	159	1,995	35,330	2,263	42,698	71	..	42,769	13	42,756
Anantapur	..	105	3,387	18	261	5	156	99	1,159	..	..	3	944	15,672	1,171	20,638	..	..	20,638	5	20,633
Bellary	..	202	7,152	28	471	22	656	70	1,138	7	1,958	248	1,566	35,384	1,895	47,007	..	..	47,007	57	46,950
Kurnool	..	191	5,633	26	323	..	..	..	..	..	..	113	1,398	23,875	1,615	29,944	..	..	29,944	16	29,928
Madras	..	1,663	92,431	144	3,504	296	8,104	845	28,623	116	57,497	48,940	1,138	73,924	4,202	3,13,023	167	..	313,190	45,999	2,67,191
Chingleput	..	230	7,507	32	487	14	272	239	4,466	160	6,141	9	782	12,459	1,457	31,341	..	..	31,341	42	31,299
North Arcot	..	250	7,787	42	591	164	3,118	..	..	2	26	31	2,401	44,649	2,859	56,202	25	..	56,227	151	56,076
South Arcot	..	227	7,848	28	493	24	373	55	1,804	..	..	672	1,487	25,101	1,821	36,291	11	..	36,302	5	36,297
Tanjore	..	396	15,183	106	963	77	1,050	122	3,880	..	..	405	2,780	67,025	3,481	88,506	395	..	88,901	436	88,465
Trichinopoly	..	219	6,608	212	411	46	70	1,141	5,033	1	41,190	111	610	12,088	2,229	65,511	19	..	65,530	41,193	24,337
Madura	..	294	9,409	51	745	102	2,239	48	992	..	..	35	2,932	69,509	3,427	82,929	33	..	82,962	86	82,876
Tinnevelly	..	224	7,041	47	672	99	3,236	22	758	2	452	343	1,491	33,465	1,885	45,967	71	..	46,038	1,799	44,239
Coimbatore	..	309	8,653	36	664	36	902	80	1,576	3	1,127	74	989	18,682	1,453	31,678	19	..	31,697	16	31,681
Nilgiris	..	179	9,858	23	592	122	3,478	132	4,925	2	115	168	288	12,499	746	31,635	97	..	31,732	31	31,701
Salem	..	207	7,080	56	694	..	..	127	2,515	1	7	65	1,603	30,375	1,994	40,736	66	..	40,802	122	40,680
South Canara	..	195	6,302	77	421	4	35	37	1,133	..	..	118	972	20,374	1,285	28,383	161	..	28,544	114	28,430
Malabar	..	419	19,348	91	1,134	129	3,903	114	3,456	1	11	3,130	1,803	42,659	2,557	73,641	56	..	73,697	55	73,642
Total ..	..	6,952	2,78,026	1,399	16,020	1,441	37,241	3,211	63,262	301	1,09,452	57,918	35,519	7,69,623	48,823	13,31,542	1,456	..	13,32,998	91,300	12,41,698

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87— *cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
I-A. Below Rs. 500.	..	..	..	169	629	104	747	269	1,698	79	423	..	8	35	629	3,532	..	..	3,532	3	3,529
I. Rs. 500 to ,, 750.	..	2,320	22,536	762	4,810	532	5,409	1,062	6,663	36	549	..	21,166	2,10,475	25,878	2,50,442	620	..	2,51,062	948	2,50,114
II. ,, 750 to ,, 1,000.	..	1,046	13,513	207	1,868	200	2,981	440	4,023	20	426	..	4,889	72,779	6,802	95,590	106	..	95,696	187	95,509
III. ,, 1,000 to ,, 1,250.	..	740	13,496	74	961	137	2,615	309	4,139	20	560	..	2,967	58,215	4,247	79,986	96	..	80,082	113	79,969
IV. ,, 1,250 to ,, 1,500.	..	159	3,038	21	348	51	1,126	155	2,255	15	541	..	1,858	51,534	2,259	58,842	72	..	58,914	70	58,844
V. ,, 1,500 to ,, 1,750.	..	225	5,132	27	366	47	1,214	180	2,826	14	600	..	1,018	34,808	1,511	44,946	74	..	45,020	..	45,020
VI. ,, 1,750 to ,, 2,000.	..	433	12,254	17	467	90	2,856	186	3,515	4	193	..	563	22,584	1,293	41,869	42	..	41,911	58	41,853
Total ..	..	4,923	69,969	1,277	9,449	1,161	16,948	2,601	25,119	188	3,292	1,050	32,469	4,50,430	42,619	5,76,257	1,010	..	5,77,267	1,379	5,75,888
VII. Rs. 2,000 to Rs. 2,500.	..	429	17,630	20	843	89	3,585	204	6,299	21	1,233	..	977	50,328	1,740	79,918	154	..	80,072	177	79,895
VIII. ,, 2,500 to ,, 5,000.	..	703	41,852	56	2,579	148	10,787	273	14,873	53	4,642	..	1,496	1,15,671	2,729	1,90,404	188	..	1,90,592	568	1,90,024
IX. ,, 5,000 to ,, 10,000.	..	513	47,080	44	2,767	37	4,995	79	9,704	21	3,949	..	388	57,456	1,082	1,25,971	47	..	1,25,998	108	1,25,890
X. ,, 10,000 to ,, 20,000.	..	224	38,998	2	382	5	890	43	6,108	10	3,567	..	128	37,764	412	87,709	6	..	87,715	156	87,559
XI. ,, 20,000 to ,, 30,000.	..	117	31,578	..	..	..	..	10	1,134	1	734	..	28	14,915	156	48,361	11	..	48,372	..	48,372
XII. ,, 30,000 to ,, 40,000.	..	23	8,396	..	..	1	36	1	25	2	1,662	..	15	10,485	42	20,604	..	..	20,604	499	20,105
XIII. ,, 40,000 to ,, 50,000.	..	10	9,073	..	..	..	..	..	..	1	1,268	..	3	3,582	14	13,923	..	..	13,923	..	13,923
XIV. ,, 50,000 to ,, 1,00,000.	..	8	10,325	..	..	..	..	..	..	1	1,392	..	13	22,252	22	33,969	40	..	34,009	1,431	32,578
XV. ,, 1,00,000 and more ..	..	2	3,125	..	..	..	..	..	..	3	87,713	..	2	6,740	7	97,578	..	..	97,578	83,228	14,350
Total ..	..	2,029	2,08,057	122	6,571	280	20,293	610	38,143	113	1,06,160	56,868	3,050	3,19,193	6,204	7,55,285	446	..	7,55,731	‡ 89,921	6,65,810
Grand Total ..	..	*6,952	*2,78,026	1,399	16,020	1,441	37,241	3,211	63,262	301	1,09,452	†57,918	35,519	7,69,623	48,823	13,31,542	1,456	..	13,32,998	§91,300	12,41,698

* Excludes 118 assessees and Rs. 6,353 relating to Travancore and Mysore.
† Excludes Rs. 5,502 relating to Travancore and Mysore.
‡ Includes Rs. 3,754 for which classwar details are not available.
§ Excludes Rs. 130 relating to Travancore and Mysore.

APPENDIX D.

RETURN No. IV.

STATEMENT showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87.

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-*A*, *Part I*, *Schedule II.*																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other Departments	320	13,574	..	13,574	..	13,574	320	13,574	..	..	..	..	..	13,574	13,574	..	..	..	13,574	..	..
1. Ganjam	280	8,555	..	8,555	..	8,555	280	8,555	..	..	..	..	..	8,555	8,555	..	..	..	8,555	..	..
2. Vizagapatam ..	406	13,489	..	13,489	..	13,489	406	13,489	..	..	..	..	..	13,489	13,126	..	..	..	13,126	363	345
3. Godávari	403	12,543	..	12,543	..	12,543	403	12,543	..	..	..	..	..	12,543	12,494	..	..	..	12,494	49	49
4. Kistna	491	9,454	..	9,454	..	9,454	491	9,454	2	10	..	..	..	9,464	9,454	10	..	..	9,464	..	..
5. Nellore	241	7,081	..	7,081	..	7,081	241	7,081	..	..	..	..	..	7,081	7,072	..	..	..	7,072	9	9
6. Cuddapah ..	268	7,207	..	7,207	..	7,207	268	7,207	..	..	..	..	..	7,207	7,121	..	..	..	7,121	86	86
7. Anantapur ..	259	5,244	..	5,244	..	5,244	259	5,244	..	..	..	..	..	5,244	4,964	..	..	..	4,964	280	280
8. Bellary	322	9,418	..	9,418	..	9,418	322	9,418	..	..	..	..	..	9,418	9,418	..	..	..	9,418	..	..
9. Kurnool	217	5,956	..	5,956	..	5,956	217	5,956	..	..	..	..	..	5,956	5,956	..	..	..	5,956	..	..
10. Madras	2,948	1,44,003	..	1,44,003	..	1,44,003	2,948	1,44,003	10	8	..	..	..	1,44,013	1,32,663	1	..	..	1,32,664	11,349	10,396
11. Chingleput ..	515	12,731	..	12,731	..	12,731	515	12,731	..	..	..	..	..	12,731	12,731	..	..	..	12,731	..	..
12. North Arcot ..	456	11,498	..	11,498	..	11,498	456	11,498	..	..	..	..	..	11,498	11,498	..	..	..	11,498	..	..
13. South Arcot ..	279	8,717	..	8,717	..	8,717	279	8,717	..	..	..	..	..	8,717	8,668	..	..	..	8,668	49	45
14. Tanjore	701	21,076	..	21,076	..	21,076	701	21,076	..	..	..	..	..	21,076	21,076	..	..	..	21,076	..	..
15. Trichinopoly ..	374	12,122	..	12,122	..	12,122	374	12,122	..	..	..	..	..	12,122	12,122	..	..	..	12,122	..	..
16. Madura	496	13,533	..	13,533	..	13,533	496	13,533	..	..	..	..	..	13,533	13,385	..	..	..	13,385	148	148
17. Tinnevelly ..	396	11,874	..	11,874	..	11,874	396	11,874	2	2	..	..	..	11,876	11,663	2	..	..	11,665	211	168
18. Coimbatore ..	461	11,795	..	11,795	..	11,795	461	11,795	..	..	..	..	..	11,795	11,795	..	..	..	11,795	..	..
19. Nilgiris	456	19,614	..	19,614	..	19,614	456	19,614	1	10	..	..	..	19,624	18,852	10	..	..	18,862	762	762
20. Salem	398	10,931	..	10,931	..	10,931	398	10,931	..	..	..	..	..	10,931	10,278	..	..	..	10,278	653	646
21. South Canara ..	313	7,921	..	7,921	..	7,921	313	7,921	..	..	..	..	..	7,921	7,889	..	..	..	7,889	32	32
22. Malabar	753	27,841	..	27,851	..	27,841	753	27,841	1	1	..	..	..	27,842	27,841	1	..	..	27,842	..	..
Total ..	11,753	4,06,177	..	4,06,177	..	4,06,177	11,753	4,06,177	16	31	..	..	..	4,06,208	3,92,193	24	..	..	3,92,217	13,991	*12,966

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-*B*, *Part II*, *Schedule II.*																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other Departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam ..	5	927	..	927	..	927	5	823	..	..	..	..	..	823	823	..	..	..	823	..	..
3. Godávari	1	1	..	1	..	1	1	1	..	..	..	..	..	1	1	..	..	..	1	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	7	1,958	..	1,958	..	1,958	7	1,958	..	..	..	..	..	1,958	1,958	..	..	..	1,958	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	139	1,02,111	..	1,02,111	1	1,02,194	137	17,978	..	..	..	..	..	17,978	15,459	..	..	..	15,459	2,519	1,910
11. Chingleput ..	170	7,116	..	7,116	1	7,116	170	7,116	..	..	..	..	..	7,116	6,140	..	..	..	6,140	976	463
12. North Arcot ..	6	83	..	83	..	83	6	83	..	..	..	..	..	83	26	..	..	..	26	57	57
13. South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly ..	1	41,190	..	41,190	..	41,190	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly ..	3	1,958	..	1,958	1	452	2	452	..	..	..	..	..	452	452	..	..	..	452	..	..
18. Coimbatore ..	3	1,127	..	1,127	..	1,127	3	1,127	..	..	..	..	..	1,127	1,127	..	..	..	1,127	..	..
19. Nilgiris	2	115	..	115	..	115	2	115	..	..	..	..	..	115	115	..	..	..	115	..	..
20. Salem	1	7	..	7	..	7	1	7	..	..	..	..	..	7	7	..	..	..	7	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	1	11	..	11	..	11	1	11	..	..	..	..	..	11	11	..	..	..	11	..	..
Total ..	339	1,56,604	..	1,56,604	3	1,55,181	335	29,671	..	..	..	..	..	29,671	26,119	..	..	..	26,119	3,552	* 2,430

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-C, PART III, SCHEDULE II.																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1. Ganjam	..	264	..	264	..	264	..	264	..	..	..	..	..	264	264	..	..	..	264	..	..
2. Vizagapatam ..	..	1,168	..	1,168	..	1,168	..	1,168	..	..	..	..	..	1,168	1,168	..	..	..	1,168	..	..
3. Godávari	..	493	..	493	..	493	..	493	..	..	..	..	..	493	493	..	..	..	493	..	..
4. Kistna	..	1,267	..	1,267	..	1,267	..	1,267	..	..	..	..	..	1,267	1,267	..	..	..	1,267	..	..
5. Nellore	..	102	..	102	..	102	..	102	..	..	..	..	..	102	102	..	..	..	102	..	..
6. Cuddapah ..	..	159	..	159	..	159	..	159	..	..	..	..	..	159	159	..	..	..	159	..	..
7. Anantapur ..	..	3	..	3	..	3	..	3	..	..	..	..	..	3	3	..	..	..	3	..	..
8. Bellary	..	248	..	248	..	248	..	248	..	..	..	..	..	248	248	..	..	..	248	..	..
9. Kurnool	..	113	..	113	..	113	..	113	..	..	..	..	..	113	113	..	..	..	113	..	..
10. Madras	..	48,940	..	48,940	..	48,940	..	48,940	..	..	..	..	..	48,940	48,940	..	..	..	48,940	..	..
11. Chingleput ..	..	9	..	9	..	9	..	9	..	..	..	..	..	9	9	..	..	..	9	..	..
12. North Arcot ..	..	31	..	31	..	31	..	31	..	..	..	..	..	31	31	..	..	..	31	..	..
13. South Arcot ..	..	672	..	672	..	672	..	672	..	..	..	..	..	672	672	..	..	..	672	..	..
14. Tanjore	..	405	..	405	..	405	..	405	..	..	..	..	..	405	405	..	..	..	405	..	..
15. Trichinopoly ..	..	111	..	111	..	111	..	111	..	..	..	..	..	111	111	..	..	..	111	..	..
16. Madura	..	35	..	35	..	35	..	35	..	..	..	..	..	35	35	..	..	..	35	..	..
17. Tinnevelly ..	..	428	..	428	..	428	..	428	..	..	..	..	..	428	343	..	..	..	343	85	85
18. Coimbatore ..	..	74	..	74	..	74	..	74	..	..	..	..	..	74	74	..	..	..	74	..	..
19. Nilgiris	..	168	..	168	..	168	..	168	..	..	..	..	..	168	168	..	..	..	168	..	..
20. Salem	..	65	..	65	..	65	..	65	..	..	..	..	..	65	65	..	..	..	65	..	..
21. South Canara ..	..	118	..	118	..	118	..	118	..	..	..	..	..	118	118	..	..	..	118	..	..
22. Malabar	..	3,130	..	3,130	..	3,130	..	3,130	..	..	..	..	..	3,130	3,130	..	..	..	3,130	..	..
Total ..	..	58,003	..	58,003	..	58,003	..	58,003	..	..	..	..	..	* 58,003	57,918	..	..	..	57,918	85	† 85

* Excludes Rs. 5,502 relating to Mysore and Travancore.

† Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-D, PART IV, SCHEDULE II.																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1. Ganjam	1,133	24,458	813	15,313	80	14,954	810	14,953	..	..	..	..	..	14,953	14,516	..	..	..	14,516	437	403
2. Vizagapatam ..	1,485	35,806	770	28,922	74	28,329	1,304	28,251	..	..	..	..	..	28,251	27,652	..	..	..	27,652	599	531
3. Godávari ..	2,722	57,451	1,494	49,375	124	48,326	2,328	48,296	..	..	..	..	..	4 ,296	47,226	..	..	..	47,226	1,070	826
4. Kistna	5,491	1,01,209	3,694	78,155	186	77,666	4,435	77,669	278	265	..	..	..	77,934	63,127	265	..	..	63,392	14,542	10,504
5. Nellore	3,712	84,321	2,877	48,250	235	46,686	2,241	46,680	..	..	..	..	..	46,680	39,723	..	..	..	39,723	6,957	6,014
6. Cuddapah ..	2,381	44,978	1,464	37,147	114	36,849	2,125	36,849	114	71	..	..	..	36,920	35,068	71	..	..	35,139	1,781	1,308
7. Anantapur ..	1,036	18,099	575	16,351	66	15,913	963	15,913	..	..	..	..	..	15,913	15,364	..	..	..	15,364	549	431
8. Bellary	1,756	40,680	771	36,196	45	35,928	1,565	35,928	..	..	..	..	..	35,928	35,196	..	..	..	35,196	732	523
9. Kurnool	1,651	31,075	823	26,970	62	26,765	1,458	26,755	1	204	..	..	..	26,959	23,797	..	..	..	23,797	3,162	1,186
10. Madras	2,172	1,13,299	523	1,06,576	35	1,06,166	1,969	1,03,634	312	573	..	..	..	1,04,207	73,404	166	..	..	73,570	30,637	24,779
11. Chingleput ..	1,036	15,949	512	13,251	22	12,996	817	12,996	..	..	..	..	..	12,996	12,299	..	..	..	12,299	697	567
12. North Arcot ..	2,916	58,896	1,476	48,985	68	48,686	2,561	48,675	6	35	..	..	..	48,710	44,456	25	..	..	44,481	4,229	3,717
13. South Arcot ..	1,929	34,081	1,028	26,901	120	26,524	1,551	26,232	6	11	..	..	..	26,243	24,871	11	..	..	24,882	1,361	1,275
14. Tanjore	3,191	84,388	1,504	72,490	139	71,642	2,790	70,076	588	452	..	..	..	70,528	66,234	393	..	..	66,627	3,901	3,255
15. Trichinopoly ..	891	20,099	505	15,820	33	15,699	789	15,699	68	20	..	..	..	15,719	12,057	20	..	..	12,077	3,642	3,489
16. Madura	3,399	1,18,214	1,290	1,06,726	116	1,06,518	2,924	98,345	66	33	..	..	..	98,378	67,982	33	..	..	68,015	30,363	30,165
17. Tinnevelly ..	1,998	43,280	912	35,770	107	32,678	1,551	32,508	5	29	..	..	..	32,537	30,077	29	..	..	30,106	2,431	2,064
18. Coimbatore ..	1,213	25,079	578	19,128	52	19,028	989	19,028	6	32	..	..	..	19,060	18,676	19	..	..	18,695	365	230
19. Nilgiris ..	356	19,095	107	14,196	2	14,196	318	13,806	2	87	..	..	..	13,893	12,114	87	..	..	12,201	1,692	680
20. Salem	1,890	39,237	968	32,545	119	31,557	1,625	31,557	115	104	..	..	..	31,661	29,959	66	..	..	30,025	1,636	1,265
21. South Canara ..	1,177	23,624	442	20,703	28	20,544	984	20,496	180	161	..	..	..	20,657	20,153	161	..	..	20,314	343	298
22. Malabar ..	2,140	55,812	896	43,346	38	43,231	1,815	43,102	26	56	..	..	..	43,158	42,438	55	..	..	42,493	665	348
Total ..	45,675	10,89,130	24,022	8,93,116	1,845	8,80,881	37,910	8,67,448	1,773	2,133	..	..	..	8,69,581	7,56,389	1,401	..	..	7,57,790	1,11,791	*93,858

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
								TOTAL.													
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other departments	320	13,574	..	13,574	..	13,574	320	13,574	..	..	..	..	..	13,574	13,574	..	..	..	13,574	..	..
1. Ganjam	1,413	33,277	813	24,132	80	23,773	1,090	23,772	..	..	..	..	..	23,772	23,335	..	..	..	23,335	437	403
2. Vizagapatam ..	1,896	51,390	770	44,506	74	43,913	1,715	43,731	..	..	..	..	..	43,731	42,769	..	..	..	42,769	962	876
3. Godávari ..	3,126	70,488	1,494	62,412	124	61,363	2,732	61,333	..	..	..	..	..	61,333	60,214	..	..	..	60,214	1,119	875
4. Kistna	5,982	1,11,930	3,694	88,876	186	88,387	4,924	88,390	280	275	..	..	..	88,665	73,848	275	..	..	74,123	14,542	10,504
5. Nellore	3,953	91,504	2,877	55,433	235	53,869	2,482	53,863	..	..	..	..	..	53,863	46,897	..	..	..	46,897	6,966	6,028
6. Cuddapah ..	2,649	52,344	1,464	44,513	114	44,215	2,393	44,215	114	71	..	..	..	44,286	42,348	71	..	..	42,419	1,867	1,394
7. Anantapur ..	1,295	23,346	575	21,598	66	21,160	1,222	21,160	..	..	..	..	..	21,160	20,331	..	..	..	20,331	829	711
8. Bellary ..	2,085	52,304	771	47,820	45	47,552	1,894	47,552	..	..	..	..	..	47,552	46,820	..	..	..	46,820	732	523
9. Kurnool ..	1,868	37,144	823	33,039	62	32,834	1,675	32,824	1	204	..	..	..	33,028	29,866	..	..	..	29,866	3,162	1,186
10. Madras ..	5,259	4,08,353	523	4,01,630	36	4,01,303	5,054	3,14,555	322	581	..	..	..	3,15,136	2,70,464	167	..	..	2,70,631	44,505	37,085
11. Chingleput ..	1,721	35,805	512	33,107	23	32,852	1,502	32,852	..	..	..	..	..	32,852	31,179	..	..	..	31,179	1,673	1,030
12. North Arcot ..	3,378	70,508	1,476	60,597	68	60,298	3,023	60,287	6	35	..	..	..	60,322	56,011	25	..	..	56,036	4,286	3,774
13. South Arcot ..	2,208	43,470	1,028	36,290	120	35,913	1,830	35,621	6	11	..	..	..	35,632	34,211	11	..	..	34,222	1,410	1,320
14. Tanjore ..	3,892	1,05,869	1,504	93,971	139	93,123	3,491	91,557	588	452	..	..	..	92,009	87,715	393	..	..	88,108	3,901	3,255
15. Trichinopoly ..	1,266	73,522	505	69,243	33	69,122	1,163	27,932	68	20	..	..	..	27,952	24,290	20	..	..	24,310	3,642	3,489
16. Madura ..	3,895	*1,31,782	1,290	1,20,294	116	1,20,086	3,420	1,11,913	66	33	..	..	..	1,11,946	81,402	33	..	..	81,435	30,511	30,133
17. Tinnevelly ..	2,397	57,540	912	50,030	108	45,432	1,949	45,262	7	31	..	..	..	45,293	42,535	31	..	..	42,566	2,727	2,317
18. Coimbatore ..	1,677	38,075	578	32,124	32	32,024	1,453	32,024	6	32	..	..	..	32,056	31,672	19	..	..	31,691	365	230
19. Nilgiris	814	38,992	107	34,093	2	34,093	776	33,703	3	97	..	..	..	33,800	31,249	97	..	..	31,346	2,454	1,442
20. Salem	2,289	50,240	968	43,548	119	42,560	2,024	42,560	115	104	..	..	..	42,664	40,309	66	..	..	40,375	2,289	1,911
21. South Canara ..	1,490	31,663	442	28,742	28	28,583	1,297	28,535	180	161	..	..	..	28,696	28,160	161	..	..	28,321	375	330
22. Malabar	2,894	86,794	896	74,328	38	74,213	2,569	74,084	27	57	..	..	..	74,141	73,420	56	..	..	73,476	665	348
Total ..	57,767	17,09,914	24,022	15,13,900	1,848	15,00,242	49,998	13,61,299	1,789	2,164	..	..	..	13,63,463	12,32,619	1,425	..	..	12,34,044	1,29,419	1,09,339

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Schedule II, Chapter III-A, Part I ..	11,753	4,06,177	..	4,06,177	..	4,06,177	11,753	4,06,177	16	31	..	..	..	4,06,208	3,92,193	24	..	..	3,92,217	13,991	12,966
Schedule II, Chapter III-B, Part II ..	339	1,56,604	..	1,56,604	3	1,55,181	335	29,671	..	..	..	..	..	29,671	26,119	..	..	..	26,119	3,552	2,430
Schedule II, Chapter III-C, Part III ..	..	58,003	..	58,003	..	58,003	..	58,003	..	..	..	..	..	58,003	57,918	..	..	..	57,918	85	85
Schedule II, Chapter III-D, Part IV ..	45,675	10,89,130	24,022	8,93,116	1,845	8,80,881	37,910	8,67,448	1,773	2,133	..	..	..	8,69,581	7,56,389	1,401	..	..	7,57,790	1,11,791	93,858
Total ..	57,767	17,09,914	24,022	15,13,900	1,848	15,00,242	49,998	13,61,299	1,789	2,164	..	..	..	13,63,463	12,32,619	1,425	..	..	12,34,044	1,29,419	*1,09,339

* Subsequent collections.

APPENDIX E.

RETURN No. V.

Statement showing the classification of incomes arranged according to professions.

Serial Number.	Nature of income.	Below Rs. 500.		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750		Class VI, Rs. 1,750 to 2,000.		Total.		Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	PART I.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1	Salaries paid by the Government.	..	..	1,966	19,091	920	11,316	647	11,351	118	1,953	172	3,481	361	9,733	4,184	56,925	396	16,225	622	35,302
2	Pensions and annuities paid by Government	..	..	350	3,419	126	2,198	93	2,145	41	1,085	53	1,650	70	2,511	733	13,008	31	1,388	81	6,550
3	Gratuities paid by the Government	..	..	4	25	..	..	..	..	..	..	..	..	2	11	6	36	2	17	..	..
4	Salaries paid by the local authorities	168	629	618	4,791	185	1,902	64	960	21	351	18	343	17	518	1,091	9,494	20	841	56	2,562
5	Pensions and annuities paid by local authorities	1	4	..	..	..	..	..	..	..	..	..	..	..	..	1	4	..	..	..	..
6	Gratuities paid by local authorities	..	..	2	11	..	..	..	..	..	..	..	..	..	..	2	11	..	..	1	18
	Salaries, pensions, annuities and gratuities paid by companies, public bodies, associations and private employers.																				
7	Managers and assistant managers.	18	217	114	1,161	31	585	47	999	18	383	27	848	41	1,391	296	5,584	52	2,579	112	10,111
8	Inspectors, overseers and other executive servants	55	477	162	1,757	51	782	49	884	31	794	32	852	33	1,243	413	6,789	27	1,501	45	4,598
9	Clerks and accountants	122	998	261	2,992	97	1,637	72	1,628	25	602	12	410	28	1,030	617	9,297	18	876	20	1,498
10	Shopmen	5	31	24	235	13	173	11	248	4	93	2	63	3	81	62	924	10	493	13	1,281
11	Others	79	693	700	6,624	295	2,985	182	3,353	81	1,605	77	1,958	103	3,140	1,517	21,358	110	4,607	151	11,631
	Total of Part I ..	448	3,049	4,201	40,106	1,718	22,578	1,165	21,568	339	6,866	393	9,605	658	19,658	8,922	1,23,430	666	28,527	1,101	73,551
	PART II.																				
	Companies.																				
12	Banking	25	159	19	299	8	183	7	202	10	366	2	86	2	93	73	1,388	13	772	31	2,774
13	Building	..	..	..	..	..	..	..	..	1	36	..	..	..	..	1	36	..	..	1	79
14	Carpet-manufacturing	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15	Cotton-spinning and weaving ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16	Gas	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	Hotel	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Return No. V—*cont.*

Serial Number.	Nature of income.	Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	PART I.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1	Salaries paid by the Government.	429	40,403	181	33,331	113	30,913	20	8,170	9	7,880	5	4,828	2	3,125	1,777	1,80,167	5,961	2,37,092
2	Pensions and annuities paid by Government	84	6,679	43	5,665	4	665	3	226	1	1,203	3	5,497	..	..	250	27,873	983	40,881
3	Gratuities paid by the Government.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	17	8	53
4	Salaries paid by the local authorities	33	2,781	2	383	..	..	..	..	..	..	..	..	..	..	111	6,567	1,202	16,061
5	Pensions and annuities paid by local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4
6	Gratuities paid by local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	18	3	29
	Salaries, pensions, annuities and gratuities paid by companies, public bodies, associations and private employers.																		
7	Managers and assistant managers.	48	9,060	15	5,868	1	576	..	..	..	..	..	..	..	..	228	28,194	524	33,778
8	Inspectors, overseers and other executive servants	12	2,109	6	2,132	1	558	..	..	..	..	..	..	..	..	91	10,898	504	17,687
9	Clerks and accountants	5	1,140	1	400	..	..	..	..	..	..	..	..	..	..	44	3,914	661	13,211
10	Shopmen	3	611	..	..	..	..	..	..	..	..	..	..	..	..	26	2,385	88	3,309
11	Others	34	4,864	4	1,551	..	..	2	61	..	..	..	..	..	..	301	22,714	1,818	44,072
	Total of Part I ..	648	67,647	252	49,330	119	32,712	25	8,457	10	9,073	8	10,325	2	3,125	2,831	2,82,747	11,753	4,06,177
	PART II.																		
	Companies.																		
12	Banking	17	3,493	6	2,076	..	..	..	..	..	..	..	..	1	4,485	68	13,600	141	14,988
13	Building	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	79	2	115
14	Carpet-manufacturing	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15	Cotton-spinning and weaving ..	..	..	2	805	1	734	..	..	..	..	1	1,392	..	..	4	2,931	4	2,931
16	Gas	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	Hotel	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Return No. V—*cont.*

Serial Number.	Nature of income.	Below Rs. 500.		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750.		Class VI, Rs. 1,750 to 2,000.		Total.		Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	PART II—*cont.*																				
	Companies—cont.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
18	Ice	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19	Insurance—Fire	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20	Do. Life	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21	Do. Marine	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..
22	Jute and hemp	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	Land	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	Mining	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3	..	..	..	..
25	Press	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26	Railway	..	..	..	..	..	..	1	27	2	71	..	..	..	..	3	98	1	61	1	70
27	Shipping and navigation	1	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
28	Telegraph and telephone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	11	..	..	..	..
29	Trading	1	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
30	Tramway	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	11	..	..	1	118
31	Others	54	276	23	371	13	281	13	376	5	178	12	514	3	149	123	2,145	11	630	29	2,697
	Total of Part II	83	461	42	670	21	464	21	605	18	651	14	600	5	242	204	3,693	25	1,463	63	5,738
	PART III.																				
	Interest.																				
32	Securities of the Government of India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,050	..	..	..	..
33	Securities made chargeable on Indian revenues by Parliament.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
34	Securities of companies and local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..
	Total of Part III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,078	..	..	..	..
	PART IV.																				
	Professions.																				
35	Religion	..	..	39	390	9	135	4	80	2	56	..	..	1	42	55	703	..	..	1	107
36	Education and science	..	..	11	110	2	30	3	60	1	28	1	35	1	42	19	305	1	63	..	..
37	Fine arts	..	..	42	420	3	45	1	20	..	..	..	..	..	..	46	485	2	112	2	181

Return No. V—*cont.*

Serial Number.	Nature of income.	Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40		
	PART II—*cont.*																		
	Companies—cont.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
18	Ice	..	..	..	..	..	..	..	..	1	1,268	..	..	..	..	1	1,268	1	1,268
19	Insurance—Fire	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20	Do. Life	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
21	Do. Marine	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22	Jute and hemp	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	Land	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	Mining	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3
25	Press	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26	Railway	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	131	5	229
27	Shipping and navigation	..	..	1	291	..	..	..	..	..	..	..	..	..	..	1	291	2	302
28	Telegraph and telephone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
29	Trading	1	130	..	..	..	..	2	1,662	..	..	..	..	..	..	4	1,910	5	1,921
30	Tramway	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
31	Others	8	1,461	1	291	1	689	..	..	..	..	..	..	..	..	50	5,768	173	7,913
	Total of Part II	26	5,084	10	3,463	2	1,423	2	1,662	1	1,268	1	1,392	1	4,485	131	25,978	335	29,671
	PART III.																		
	Interest.																		
32	Securities of the Government of India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	55,185	..	56,235
33	Securities made chargeable on Indian revenues by Parliament.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
34	Securities of companies and local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,740	..	1,768
	Total of Part III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	56,925	..	58,003
	PART IV.																		
	Professions.																		
35	Religion	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	107	56	810
36	Education and science	1	134	..	..	..	..	..	..	..	..	..	..	..	..	2	197	21	502
37	Fine arts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	293	50	778

Return No. V—*cont.*

Serial Number.	Nature of income.	Below Rs. 500.		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750.		Class VI, Rs. 1,750 to 2,000.		Total.		Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	PART IV—*cont.*		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
	Professions—cont.																				
38	Barristers, advocates and pleaders.	..	..	407	4,070	170	2,550	195	3,900	69	1,932	56	1,960	51	2,142	948	16,554	73	3,997	122	10,722
39	Other legal practitioners	..	..	71	710	17	255	17	340	5	140	9	315	6	252	125	2,012	3	185	1	17
40	Medicine	..	..	8	80	4	60	4	80	1	28	1	35	1	42	19	325	2	105	4	305
41	Engineering	..	..	2	20	..	..	..	..	1	28	..	..	..	..	3	48	..	..	1	78
42	Agents	..	..	44	440	7	105	5	100	1	28	2	70	11	462	70	1,205	11	657	18	1,697
43	Artisans	..	..	58	580	2	30	4	80	..	..	2	70	..	..	66	760	..	..	..	..
44	Bankers	..	..	95	950	13	195	5	100	19	532	2	70	..	..	134	1,847	2	125	..	..
45	Builders	..	..	12	120	1	15	..	..	..	..	..	..	..	..	13	135	..	..	2	178
46	Brokers	..	..	245	2,450	47	705	45	900	40	1,120	15	525	20	840	412	6,540	16	899	32	2,577
47	Carriage-builders	..	..	27	270	6	90	..	..	2	56	..	..	1	42	36	458	6	313	2	165
48	Dealers in animals	..	..	262	2,620	45	675	28	560	3	84	4	140	..	..	342	4,079	5	261	9	742
49	Dealers in agricultural produce ..	..	..	1,336	13,360	197	2,955	116	2,320	44	1,232	16	560	12	504	1,721	20,931	11	633	15	964
50	Hotel-keepers	..	..	23	230	7	105	4	80	1	28	4	140	2	84	41	667	3	180	8	694
51	House-proprietors	..	..	248	2,480	97	1,465	71	1,420	34	952	27	945	27	1,134	504	8,386	12	693	74	6,504
52	Livery stable-keepers, letters out of horses and carriages and cattle.	..	..	17	170	6	90	..	..	..	..	..	..	..	..	23	260	..	..	1	104
53	Owners of carriages, horses and cattle plying for hire	..	..	56	560	8	120	4	80	4	112	2	70	..	..	74	942	2	104	..	..
53 (*a*)	Contractors and men of other professions	..	..	254	2,540	55	825	70	1,400	26	728	21	735	16	672	442	6,900	26	1,451	44	3,800
	Manufactures of																				
54	Cotton goods	..	..	643	6,430	197	2,955	80	1,600	55	1,540	27	945	11	462	1,013	13,932	7	378	6	436
55	Woollen goods	..	..	23	230	6	90	1	20	..	..	..	..	..	..	30	340	..	..	..	..
56	Jute, flax and hemp	..	..	9	90	1	15	..	..	..	..	..	..	..	..	10	105	..	..	..	..
57	Silk	..	..	68	680	14	210	4	80	4	112	1	35	..	..	91	1,117	..	..	1	66
58	Indigo	..	..	1,242	12,420	247	3,705	112	2,240	81	2,268	42	1,470	7	294	1,731	22,397	13	695	30	2,356
59	Spirits, wines and liquors ..	..	..	93	930	15	225	12	240	5	140	4	140	4	168	133	1,843	2	98	4	301
60	Sugar	..	..	60	600	23	345	8	160	3	84	2	70	..	..	96	1,259	2	104	..	..
61	Tea	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
62	Metals and machinery	..	..	28	280	1	15	2	40	2	56	..	..	..	..	33	391	..	..	..	..
63	Other articles	..	..	185	1,850	45	675	41	820	17	476	9	315	5	210	302	4,346	12	605	8	603

Return No. V—*cont.*

Serial Number.	Nature of income.	Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	PART IV—*cont.*																		
	Professions—cont.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
38	Barristers, advocates and pleaders.	36	6,140	13	4,484	4	2,574	..	..	..	..	..	..	..	..	248	27,917	1,196	44,471
39	Other legal practitioners	3	450	4	1,316	1	703	1	935	..	..	..	..	..	..	13	3,676	138	5,688
40	Medicine	1	208	1	386	..	..	..	..	..	..	..	..	..	..	8	1,004	27	1,329
41	Engineering	..	..	1	365	..	..	..	..	..	..	..	..	..	..	2	443	5	491
42	Agents	7	1,308	7	2,137	2	1,094	1	781	1	1,222	2	3,986	..	..	49	12,882	119	14,087
43	Artisans	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	66	760
44	Bankers	..	..	..	..	..	..	..	..	..	..	..	..	1	4,136	3	4,261	137	6,108
45	Builders	1	130	..	..	..	..	..	..	..	..	..	..	..	..	3	308	16	443
46	Brokers	14	2,476	5	1,497	..	..	1	807	..	..	..	..	..	..	68	8,256	480	14,796
47	Carriage-builders	..	..	2	703	1	631	..	..	..	..	..	..	..	..	11	1,812	47	2,270
48	Dealers in animals	6	937	..	..	..	..	..	..	..	..	..	..	..	..	20	1,940	362	6,019
49	Dealers in agricultural produce ..	3	436	2	765	..	..	..	..	..	..	..	..	..	..	31	2,798	1,752	23,729
50	Hotel-keepers	2	374	..	..	..	..	..	..	..	..	..	..	..	..	13	1,248	54	1,915
51	House-proprietors	20	3,396	7	2,634	1	651	..	..	..	..	..	..	..	..	114	13,878	618	22,264
52	Livery stable-keepers, letters out of horses and carriages and cattle.	1	136	..	..	..	..	..	..	..	..	..	..	..	..	2	240	25	500
53	Owners of carriages, horses and cattle plying for hire	1	164	..	..	..	..	..	..	..	..	..	..	..	..	3	268	77	1,210
53 (*a*)	Contractors and men of other professions	30	4,845	14	4,448	1	651	..	..	..	..	1	1,841	..	..	116	17,036	558	23,936
	Manufactures of																		
54	Cotton goods	1	195	..	..	..	..	..	..	..	..	..	..	..	..	14	1,009	1,027	14,941
55	Woollen goods	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	340
56	Jute, flax and hemp	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	105
57	Silk	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	66	92	1,183
58	Indigo	3	391	..	..	..	..	..	..	..	..	..	..	..	..	46	3,442	1,777	25,839
59	Spirits, wines and liquors ..	..	..	1	351	..	..	..	..	..	..	1	1,992	..	..	8	2,742	141	4,585
60	Sugar	2	232	..	..	1	651	..	..	..	..	..	..	..	..	5	987	101	2,246
61	Tea	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
62	Metals and machinery	..	..	1	260	..	..	..	..	..	..	..	..	..	..	1	260	34	651
63	Other articles	3	536	..	..	3	1,898	..	..	..	..	..	..	..	..	26	3,642	328	7,988

Return No. V—*cont.*

Serial Number.	Nature of income.	Below Rs. 500.		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750.		Class VI, Rs. 1,750 to 2,000.		Total.		Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number or assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	MERCHANTS.																				
	Wholesale.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
64	General	..	..	2,165	21,650	592	8,880	263	5,260	184	5,152	86	3,010	23	966	3,313	44,918	118	6,182	192	13,975
65	Opium	..	..	10	100	2	30	836 ..	..	3	84	..	..	1	42	16	256	2	104	2	182
66	Piece-goods	..	..	470	4,700	114	1,710	88	1,760	62	1,736	26	910	24	1,008	784	11,824	29	1,616	45	3,794
67	Grain	..	..	1,408	14,080	376	5,640	199	3,980	146	4,088	79	2,765	27	1,134	2,235	31,687	81	4,126	90	7,061
68	Salt	..	..	46	460	7	105	7	140	5	140	4	140	1	42	70	1,027	3	159	5	371
69	Others	..	..	858	8,580	215	3,225	90	1,800	86	2,408	41	1,435	36	1,512	1,326	18,960	60	3,281	86	7,111
70	Money lenders and changers	..	..	6,807	68,070	1,629	24,435	1,040	20,800	718	20,104	404	14,140	183	7,686	10,781	1,55,235	434	23,460	601	48,328
71	Newspaper proprietors	..	..	..	..	..	..	2	40	..	..	..	..	..	..	2	40	..	..	2	197
72	Printers and printing press proprietors.	..	..	25	250	3	45	2	40	5	140	1	35	..	..	36	510	1	53	1	65
73	Ship or boat owners	..	..	80	800	18	270	29	580	10	280	6	210	2	84	145	2,224	6	325	21	1,768
	Traders, retail, in																				
74	Woven fabrics and dress	..	..	858	8,580	181	2,715	127	2,540	45	1,260	35	1,225	42	1,764	1,288	18,084	16	813	14	1,179
75	Building materials	..	..	95	950	23	345	16	320	14	392	6	210	2	84	156	2,301	1	52	2	169
76	Furniture	..	..	28	280	8	120	4	80	..	..	..	..	..	..	40	480	..	..	..	..
77	Metals	..	..	200	2,000	40	600	23	460	21	588	7	245	10	420	301	4,313	11	613	5	415
78	Precious stones and jewellery	..	..	164	1,640	21	315	38	760	20	560	10	350	3	126	256	3,751	6	326	12	946
79	Food	..	..	208	2,080	32	480	15	300	13	364	5	175	6	252	279	3,651	1	60	1	65
80	Salt	..	..	59	590	10	150	10	200	6	168	3	105	1	42	89	1,255	6	313	..	..
81	Spirits, drugs and tobacco	..	..	578	5,780	72	1,080	59	1,180	28	784	14	490	9	378	760	9,692	11	583	18	1,477
82	Fuel	..	..	47	470	13	195	5	100	3	84	3	105	..	..	71	954	..	..	..	..
83	Animal and vegetable substances not food.	..	..	74	740	15	225	8	160	4	112	4	140	2	84	107	1,461	..	..	..	..
84	Books and stationery	..	..	22	220	4	60	4	80	2	56	1	35	..	..	33	451	..	..	1	82
85	Other articles	..	..	2,991	29,910	548	8,220	260	5,200	141	3,948	67	2,345	40	1,680	4,047	51,303	37	1,985	41	3,226
	Total of Part IV	..	..	22,801	2,28,010	5,168	77,520	3,125	62,500	1,936	54,208	1,049	36,715	588	24,696	34,667	4,83,649	1,034	55,709	1,524	1,23,078
	Grand Total	531	3,510	27,044	2,68,786	6,907	1,00,562	4,311	84,673	2,293	61,725	1,456	46,920	1,251	44,596	43,793	6,11,850	1,725	85,699	2,688	2,02,367

Return No. V—*cont.*

Serial Number.	Nature of income.	Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	MERCHANTS.																		
	Wholesale.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
64	General	49	7,580	17	5,097	8	4,375	2	1,787	..	..	4	7,911	1	2,604	391	49,511	3,704	94,429
65	Opium	1	164	1	391	..	..	..	..	..	..	..	..	..	..	6	841	22	1,097
66	Piece-goods	13	2,139	2	703	..	..	1	808	..	..	1	1,316	..	..	91	10,376	875	22,200
67	Grain	27	4,062	6	2,010	..	..	1	912	..	..	..	..	..	..	205	18,171	2,448	49,858
68	Salt	4	521	3	1,134	1	658	..	..	..	..	1	1,563	..	..	17	4,406	87	5,433
69	Others	31	5,391	9	3,279	2	1,171	1	781	..	..	..	..	..	..	189	24,014	1,515	39,974
70	Money lenders and changers	167	26,490	56	19,740	13	8,386	7	5,818	2	2,441	3	5,819	1	4,062	1,284	1,44,544	12,065	2,99,779
71	Newspaper proprietors	..	..	..	..	..	..	..	..	1	1,093	..	..	..	..	3	1,290	5	1,330
72	Printers and printing press proprietors.	1	200	1	391	..	..	..	..	..	..	..	..	..	..	4	709	40	1,219
73	Ship or boat owners	10	1,704	2	521	..	..	..	..	..	..	..	..	..	..	39	4,318	184	6,542
	Traders, retail in																		
74	Woven fabrics and dress	2	234	2	651	..	..	..	..	..	..	..	..	..	..	34	2,877	1,322	20,961
75	Building materials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	221	159	2,522
76	Furniture	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	40	480
77	Metals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	1,028	317	5,341
78	Precious stones and jewellery	..	..	..	..	..	..	..	..	..	..	1	1,953	..	..	19	3,225	275	6,976
79	Food	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	125	281	3,776
80	Salt	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	313	95	1,568
81	Spirits, drugs and tobacco	2	339	..	..	..	..	..	..	..	..	..	..	..	..	31	2,399	791	12,091
82	Fuel	..	..	1	261	..	..	..	..	..	..	..	..	..	..	1	261	72	1,215
83	Animal and vegetable substances not food.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	107	1,461
84	Books and stationery	..	..	2	671	..	..	..	..	..	..	..	..	..	..	3	753	36	1,204
85	Other articles	8	1,234	1	260	..	..	..	..	..	..	..	..	..	..	87	6,705	4,134	58,008
	Total of Part IV	450	72,546	161	54,455	38	23,443	15	12,629	4	4,756	14	26,381	3	10,802	3,243	3,83,799	37,910	8,67,448
	Grand Total	1,124	1,45,277	423	1,07,248	159	57,578	42	22,748	15	15,097	23	38,098	6	18,412	6,205	2,49,449	49,998	13,61,299

APPENDIX F.

RETURN No. VI.

STATEMENT showing the expenditure incurred for assessment and collection of Income-tax in the Madras Presidency for 1886-87.

Districts.	Allowance to the Madras Town Deputy Collector.	Establishment.	Commission for collection of tax.	Travelling allowance.	Contingencies.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	2,047	..	157	104	2,308
2. Vizagapatam	..	2,083	..	276	61	2,420
3. Godávari	..	2,648	..	93	92	2,833
4. Kistna	..	2,967	..	304	10	3,281
5. Nellore	..	2,531	..	366	..	2,897
6. Cuddapah	..	2,430	..	101	..	2,531
7. Anantapur	..	552	..	22	..	574
8. Bellary	..	2,297	..	53	..	2,350
9. Kurnool	..	2,040	..	178	..	2,218
10. Madras	2,867	4,361	732	..	350	8,310
11. Chingleput	..	1,413	..	75	..	1,488
12. North Arcot	..	3,125	..	464	34	3,623
13. South Arcot	..	2,237	..	168	..	2,405
14. Tanjore	..	2,714	59	277	174	3,224
15. Trichinopoly	..	1,345	224	61	8	1,638
16. Madura	..	2,728	..	194	84	3,006
17. Tinnevelly	..	2,236	12	160	131	2,539
18. Coimbatore	..	2,081	..	143	..	2,224
19. Nilgiris	..	669	..	22	19	710
20. Salem	..	2,243	..	170	9	2,422
21. South Canara	..	1,377	45	109	43	1,574
22. Malabar	..	2,837	22	315	104	3,278
23. Revenue Board office	..	1,375	..	..	..	1,375
Total ..	2,867	50,336	1,094	3,708	1,223	* 59,228

* Excludes Rs. 515 on account of establishment and Rs. 70 for contingencies (total Rs. 585) shown against Mysore by the Accountant-General.

APPENDIX G.

STATEMENT showing the Demand, Collection and Balance of Income-tax under Part II of the second Schedule for 1886-87.

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions	Amount of enhancement.	Number assessed.	Amount of tax.
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
3. Godavari ..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	27	167	..	..	..	..	..	..	..	..	..	..	27	167
11. Chingleput ..	..	53	275	..	..	..	..	..	..	..	..	..	..	53	275
12. North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	1	7	..	..	..	..	..	..	..	..	..	..	1	7
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara ..	..	1	11	..	..	..	..	..	..	..	..	..	..	1	11
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	83	461	..	..	..	..	..	..	..	..	..	..	83	461

CLASS I-A.—*below Rs.* 500.

1. Ganjam ..
2. Vizagapatam
3. Godavari
4. Kistna ..
5. Nellore ..
6. Cuddapah
7. Anantapur
8. Bellary ..
9. Kurnool ..
10. Madras ..
11. Chingleput
12. North Arcot
13. South Arcot
14. Tanjore ..
15. Trichinopoly
16. Madura ..
17. Tinnevelly
18. Coimbatore
19. Nilgiris ..
20. Salem ..
21. South Canara
22. Malabar ..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

District.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns) 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Class I-A—Below Rs. 500.														
1. Ganjam	NO. ..	RS. ..	NO. ..	RS. ..	NO. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..	RS. ..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	1	1	..	..	..	..	1	..	1	..	..	1	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	27	167	..	..	..	..	167	..	140	..	..	140	27	24
11. Chingleput	53	275	..	..	..	..	275	..	264	..	..	264	11	11
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	1	7	..	..	..	..	7	..	7	..	..	7	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	1	11	..	..	..	..	11	..	11	..	..	11	..	..
Total ..	83	461	..	..	..	..	461	..	423	..	..	423	38	35

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Class I—Between Rs. 500 and Rs. 750.															
1. Ganjam	RS. ..	NO. ..	RS. ..	NO. ..	RS. ..	NO. ..	RS. ..	NO. ..	RS. ..	NO. ..	RS. ..	NO. ..	RS. ..	NO. ..	RS ..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	13	216	..	..	..	..	..	..	..	..	..	..	13	216
11. Chingleput	..	23	371	..	..	..	..	..	..	..	..	..	..	23	371
12. North Arcot	..	6	83	..	..	..	..	..	..	..	..	..	..	6	83
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	42	670	..	..	..	..	..	..	..	..	..	..	42	670

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS I—*Between Rs.* 500 *and Rs.* 750—cont.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	13	216	..	..	..	..	216	..	189	..	..	189	27	27
11. Chingleput	23	371	..	..	..	..	371	..	334	..	..	334	37	37
12. North Arcot	6	83	..	..	..	..	83	..	26	..	..	26	57	57
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	42	670	..	..	..	..	670	..	549	..	..	549	121	121

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS II—*Between Rs.* 750 *and Rs.* 1,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	9	203	..	..	..	..	..	..	..	..	..	..	9	203
11. Chingleput	..	13	281	..	..	..	..	..	..	..	..	..	..	13	281
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	22	484	..	..	..	..	..	..	..	..	..	..	22	484

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							CLASS II—*Between Rs.* 750 *and Rs.* 1,000—cont.							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	8	183	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	13	281	..	..	..	..	183	..	145	..	..	145	38	12
12. North Arcot	..	..	..	..	..	..	281	..	281	..	..	281	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	21	464	..	..	..	..	464	..	426	..	..	426	38	12

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								CLASS III—*Between Rs.* 1,000 *and Rs.* 1,250.							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	8	229	..	..	..	..	..	..	..	..	..	..	8	229
11. Chingleput	..	13	376	..	..	..	..	..	..	..	..	..	..	13	376
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	21	605	..	..	..	..	..	..	..	..	..	..	21	605

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS III.—*Between Rs.* 1,000 *and Rs.* 1,250—cont.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	8	229	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	13	376	..	..	..	229	..	229	..	..	229	..	..
12. North Arcot	..	..	..	..	..	..	376	..	331	..	..	331	45	45
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	21	605	..	..	..	..	605	..	560	..	..	560	45	45

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	2	73	..	..	..	..	..	..	..	..	..	..	2	73
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	10	364	..	..	..	..	..	..	..	..	..	..	10	364
11. Chingleput	..	5	178	..	..	..	..	..	..	..	..	..	..	5	178
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	1	36	..	..	..	..	..	..	..	..	..	..	1	36
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	18	651	..	..	..	..	..	..	..	..	..	..	18	651

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500—cont.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	2	73	..	..	..	..	73	..	73	..	..	73	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	10	364	..	..	..	..	364	..	254	..	..	254	110	72
11. Chingleput	5	178	..	..	..	..	178	..	178	..	..	178	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	1	36	..	..	..	..	36	..	36	..	..	36	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	18	651	..	..	..	..	651	..	541	..	..	541	110	72

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number of assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	86	..	..	..	..	..	..	..	..	..	..	2	86
11. Chingleput	..	12	514	..	..	..	..	..	..	..	..	..	..	12	514
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	14	600	..	..	..	..	..	..	..	..	..	..	14	600

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750—*cont.*							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	86	..	..	..	..	86	..	86	..	..	86	..	..
11. Chingleput	12	514	..	..	..	..	514	..	514	..	..	514	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	14	600	..	..	..	..	600	..	600	..	..	600	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000.							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	93	..	..	..	..	..	..	..	..	..	..	2	93
11. Chingleput	..	3	149	..	..	..	..	..	..	..	..	..	..	3	149
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	5	242	..	..	..	..	..	..	..	..	..	..	5	242

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							Class VI—Between Rs. 1,750 and Rs. 2,000—cont.							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	2	93	..	..	93	..	93	..	..	93	..	..
11. Chingleput	..	..	3	149	..	..	149	..	100	..	..	100	49	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	5	242	..	..	..	..	242	..	193	..	..	193	49	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3		5	6	7	8	9	10	11	12	13	14	15	16
								Total of Classes I-A to VI.							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	1	1	..	..	..	..	..	..	..	..	..	..	1	1
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	2	73	..	..	..	..	..	..	..	..	..	..	2	73
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	71	1,358	..	..	..	..	..	..	..	..	..	..	71	1,358
11. Chingleput	..	122	2,144	..	..	..	..	..	..	..	..	..	..	122	2,144
12. North Arcot	..	6	83	..	..	..	..	..	..	..	..	..	..	6	83
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	1	36	..	..	..	..	..	..	..	..	..	..	1	36
20. Salem	..	1	7	..	..	..	..	..	..	..	..	..	..	1	7
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	1	11	..	..	..	..	..	..	..	..	..	..	1	11
Total	..	205	3,713	..	..	..	..	..	..	..	..	..	..	205	3,713

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Total of Classes I-A to VI—cont.													
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	1	1	..	..	..	..	1	..	1	..	..	1	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	2	73	..	..	..	..	73	..	73	..	..	73	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	70	1,338	..	..	..	..	1,338	..	1,136	..	..	1,136	202	135
11. Chingleput	122	2,144	..	..	..	..	2,144	..	2,002	..	..	2,002	142	93
12. North Arcot	6	83	..	..	..	..	83	..	26	..	..	26	57	57
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	1	36	..	..	..	..	36	..	36	..	..	36	..	..
20. Salem ..	1	7	..	..	..	..	7	..	7	..	..	7	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	1	11	..	..	..	..	11	..	11	..	..	11	..	..
Total ..	204	3,693	..	..	..	..	3,693	..	3,292	..	..	3,292	401	285

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	CLASS VII.—*Between Rs.* 2,000 *and Rs.* 2,500.														
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	1	61
8. Bellary ..	..	1	61	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	718
10. Madras ..	..	12	718	..	..	..	..	..	..	..	..	..	..	11	630
11. Chingleput	..	11	630	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	24	1,409	..	..	..	..	..	..	..	..	..	..	24	1,409

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VII.—*Between Rs.* 2,000 *and Rs.* 2,500—cont.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	1	61	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	61	..	..	..	..	..	..	..
11. Chingleput	13	772	..	..	..	..	..	..	61	..	..	61	..	..
12. North Arcot	11	630	..	..	..	..	772	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	630	..	541	..	..	541	231	179
14. Tanjore	..	..	..	..	..	..	..	..	630	..	..	630	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	25	1,463	..	..	..	..	1,463	..	1,232	..	..	1,232	231	179

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number assessed.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VIII.—*Between Rs.* 2,500 *and Rs.* 5,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	1	78	..	..	..	..	..	..	..	..	..	..	1	78
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	2	192	..	..	..	..	..	..	..	..	..	..	2	192
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	30	2,681	..	..	..	..	..	..	..	..	..	..	30	2,681
11. Chingleput	..	28	2,590	..	..	..	..	..	..	..	..	..	..	28	2,590
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	1	118	..	..	..	..	..	..	..	..	..	..	1	118
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	1	79	..	..	..	..	..	..	..	..	..	..	1	79
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	63	5,738	..	..	..	..	..	..	..	..	..	..	63	5,738

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000—cont.							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	1	78	..	..	..	..	78	..	78	..	..	78	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	2	192	..	..	..	..	192	..	192	..	..	192	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	30	2,681	..	..	..	..	2,681	..	1,926	..	..	1,926	755	587
11. Chingleput	28	2,590	..	..	..	..	2,590	..	2,249	..	..	2,249	341	281
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	1	118	..	..	..	..	118	..	118	..	..	118	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	1	79	..	..	..	..	79	..	79	..	..	79	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	63	5,738	..	..	..	..	5,738	..	4,642	..	..	4,642	1,096	868

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								CLASS IX—*Between Rs.* 5,000 *and Rs.* 10,000.							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	2	298	..	..	..	..	..	..	..	..	..	..	..	..	2	298
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	1	240	..	..	..	..	..	..	..	..	..	..	..	..	1	240
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	15	3,018	..	..	..	..	..	..	..	..	..	..	..	..	15	3,018
11. Chingleput	..	8	1,461	..	..	..	..	..	..	..	..	..	..	..	..	8	1,461
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	1	241	..	..	..	..	..	..	..	..	..	..	..	..	1	241
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	27	5,258	..	..	..	..	..	..	..	..	..	..	..	..	27	5,258

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance. on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS IX.—*Between Rs.* 5,000 *and Rs.* 10,000—cont.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	2	298	..	..	..	..	298	..	298	..	..	298	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	1	240	..	..	..	..	240	..	240	..	..	240	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	14	2,844	..	..	..	..	2,844	..	2,202	..	..	2,202	642	320
11. Chingleput	8	1,461	..	..	..	..	1,461	..	968	..	..	968	493	89
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	1	241	..	..	..	..	241	..	241	..	..	241	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	26	5,084	..	..	..	..	5,084	..	3,949	..	..	3,949	1,135	409

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS X.—*Between Rs.* 10,000 *and Rs.* 20,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	2	551	..	..	..	..	..	..	..	..	..	..	2	551
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Arantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	4	1,505	..	..	..	..	..	..	..	..	..	..	4	1,505
11. Chingleput	..	1	291	1	291	1	291	..	..	..	..	..	..	1	291
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	1	334	..	..	..	..	..	..	..	..	..	..	1	334
18. Coimbatore	..	2	886	..	..	..	..	..	..	..	..	..	..	2	886
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	10	3,567	1	291	1	291	..	..	..	..	..	..	10	3,567

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	CLASS X—*Between Rs.* 10,000 *and Rs.* 20,000—cont.													
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	2	447	..	..	..	..	447	..	447	..	..	447	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	4	1,505	..	..	..	..	1,505	..	1,505	..	..	1,505	..	..
11. Chingleput	1	291	..	..	..	..	291	..	291	..	..	291	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	1	334	..	..	..	..	334	..	334	..	..	334	..	..
18. Coimbatore	2	886	..	..	..	..	886	..	886	..	..	886	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	10	3,463	..	..	..	..	3,463	..	3,463	..	..	3,463	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	CLASS XI—*Between Rs.* 20,000 *and Rs.* 30,000.														
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	1,340	1	606	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	1	83	2	1,423
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	2	1,340	1	606	..	..	..	..	..	..	1	83	2	1,423

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XI—*Between Rs.* 20,000 *and Rs.* 30,000—continued.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	1,423	..	..	..	..	1,423	..	734	..	..	734	689	689
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2	1,423	..	..	..	..	1,423	..	734	..	..	734	689	689

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XII—*Between Rs.* 30,000 *and Rs.* 40,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	1,662	..	..	..	..	..	..	..	..	..	..	2	1,662
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	2	1,662	..	..	..	..	..	..	..	..	..	..	2	1,662

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22)	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XIII—*Between Rs.* 30,000 *and Rs.* 40,000.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	1,662	..	..	..	..	1,662	..	1,662	..	..	1,662	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2	1,662	..	..	..	..	1,662	..	1,662	..	..	1,662	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XIII—*Between Rs.* 40,000 *and Rs.* 50,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	1	1,268	..	..	..	..	..	..	..	..	..	..	1	1,268
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	1	1,268	..	..	..	..	..	..	..	..	..	..	1	1,268

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS XIII—*Between Rs.* 40,000 *and Rs.* 50,000—*cont.*								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	1	1,268	..	..	..	1,268	..	1,268	..	..	1,268	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	1	1,268	..	..	..	1,268	..	1,268	..	..	1,268	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						CLASS XIV—*Between Rs.* 50,000 *and Rs.* 1,00,000.									
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,392
8. Bellary	..	1	1,392	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	1	1,506	..	..	..	..	..	..
17. Tinnevelly	..	1	1,506	1	1,506	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	2	2,898	1	1,506	..	..	1	1,506	..	..	..	..	1	1,392

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							CLASS XIV—*Between Rs.* 50,000 *and Rs.* 1,00,000—*cont.*							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	1	1,392	..	..	..	..	1,392	..	1,392	..	..	1,392	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1	1,392	..	..	..	..	1,392	..	1,392	..	..	1,392	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								CLASS XV—*Rs.* 1,00,000 *and more.*							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	88,561	..	..	..	..	..	..	..	..	..	..	2	88,561
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	1	41,190	..	..	..	..	..	..	..	..	..	..	1	41,190
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	3	1,29,751	..	..	..	..	..	..	..	..	..	..	3	1,29,751

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS XV—*Rs.* 1,00,000 *and more*—cont.								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	1	4,485	..	..	..	..	4,485	..	4,485	..	..	4,485	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1	4,485	..	..	..	..	4,485	..	4,485	..	..	4,485	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount. of reduction.	Number of petitions.	Amount of enhance-ment.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							TOTAL OF CLASSES VII TO XV.								
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam ..	..	5	927	..	..	..	..	..	..	..	..	..	..	5	927
3. Godávari ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	1,885
8. Bellary	..	5	1,885	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	1	83	68	1,00,836
10. Madras	..	68	1,00,753	1	606	..	..	..	..	..	..	..	..	48	4,972
11. Chingleput ..	..	48	4,972	1	291	1	291	..	..	..	..	..	..	..	..
12. North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	1	41,190
15. Trichinopoly ..	..	1	41,190	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	1	1,506	..	..	..	..	2	452
17. Tinnevelly ..	..	3	1,958	1	1,506	..	..	..	..	..	..	..	..	3	1,127
18. Coimbatore ..	..	3	1,127	..	..	..	..	..	..	..	..	..	..	1	79
19. Nílgiris	..	1	79	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	134	1,52,891	3	2,403	1	291	1	1,506	..	..	1	83	133	1,51,468

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
17	18	19	20	21	22	23	24	25	26	27	28	29	30
							TOTAL OF CLASSES VII TO XV—*cont.*							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	5	823	..	..	..	..	823	..	823	..	..	823	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	5	1,885	..	..	..	..	1,885	..	1,885	..	..	1,885	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	67	16,640	..	..	..	..	16,640	..	14,323	..	..	14,323	2,317	1,775
11. Chingleput	48	4,972	..	..	..	..	4,972	..	4,138	..	..	4,138	834	370
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	2	452	..	..	..	..	452	..	452	..	..	452	..	..
18. Coimbatore	3	1,127	..	..	..	..	1,127	..	1,127	..	..	1,127	..	..
19. Nilgiris	1	79	..	..	..	..	79	..	79	..	..	79	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	131	25,978	..	..	..	..	25,978	..	22,827	..	..	22,827	3,151	2,145

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								Grand Total.							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	5	927	..	..	..	..	..	..	..	..	..	..	5	927
3. Godávari	..	1	1	..	..	..	..	..	..	..	..	..	..	1	1
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	7	1,958	..	..	..	..	..	..	..	..	..	..	7	1,958
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	139	1,02,111	1	606	..	..	..	..	..	..	1	83	139	1,02,194
11. Chingleput	..	170	7,116	1	291	1	291	..	..	..	..	..	..	170	7,116
12. North Arcot	..	6	83	..	..	..	..	..	..	..	..	..	..	6	83
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	1	41,190	..	..	..	..	..	..	..	..	..	..	1	41,190
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	3	1,958	1	1,506	..	..	1	1,506	..	..	..	..	2	452
18. Coimbatore	..	3	1,127	..	..	..	..	..	..	..	..	..	..	3	1,127
19. Nilgiris	..	2	115	..	..	..	..	..	..	..	..	..	..	2	115
20. Salem	..	1	7	..	..	..	..	..	..	..	..	..	..	1	7
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	1	11	..	..	..	..	..	..	..	..	..	..	1	11
Total ..	..	339	1,56,604	3	2,403	1	291	1	1,506	..	..	1	83	338	1,55,181

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Grand Total.													
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	5	823	..	..	..	..	823	..	823	..	..	823	..	..
3. Godâvari	1	1	..	..	..	..	1	..	1	..	..	1	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	7	1,958	..	..	..	..	1,958	..	1,958	..	..	1,958	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	137	17,978	..	..	..	..	17,978	..	15,459	..	..	15,459	2,519	1,910
11. Chingleput	170	7,116	..	..	..	..	7,116	..	6,140	..	..	6,140	976	463
12. North Arcot	6	83	..	..	..	..	83	..	26	..	..	26	57	57
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	452	..	452	..	..	452	..	..
17. Tinnevelly	2	452	..	..	..	..	1,127	..	1,127	..	..	1,127	..	..
18. Coimbatore	3	1,127	..	..	..	..	115	..	115	..	..	115	..	..
19. Nilgiris	2	115	..	..	..	..	7	..	7	..	..	7	..	..
20. Salem	1	7	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	11	..	11	..	..	11	..	..
22. Malabar	1	11	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	335	29,671	..	..	..	..	29,671	..	26,119	..	..	26,119	3,552	2,430

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Class.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
I-A. Below Rs. 500	..	83	461	..	..	..	..	..	..	..	..	..	..	83	461
I. Rs. 500 to Rs. 750	..	42	670	..	..	..	..	..	..	..	..	..	..	42	670
II. ,, 750 to ,, 1,000	..	22	484	..	..	..	..	..	..	..	..	..	..	22	484
III. ,, 1,000 to ,, 1,250	..	21	605	..	..	..	..	..	..	..	..	..	..	21	605
IV. ,, 1,250 to ,, 1,500	..	18	651	..	..	..	..	..	..	..	..	..	..	18	651
V. ,, 1,500 to ,, 1,750	..	14	600	..	..	..	..	..	..	..	..	..	..	14	600
VI. ,, 1,750 to ,, 2,000	..	5	242	..	..	..	..	..	..	..	..	..	..	5	242
Total ..	..	205	3,713	..	..	..	..	..	..	..	..	..	..	205	3,713
VII. Rs. 2,000 to Rs. 2,500 ..	..	24	1,409	..	..	..	..	..	..	..	..	..	..	24	1,409
VIII. ,, 2,500 to ,, 5,000 ..	..	63	5,738	..	..	..	..	..	..	..	..	..	..	63	5,738
IX. ,, 5,000 to ,, 10,000 ..	..	27	5,258	..	..	..	..	..	..	..	..	..	..	27	5,258
X ,, 10,000 to ,, 20,000 ..	..	10	3,567	1	291	1	291	..	..	..	..	..	..	10	3,567
XI. ,, 20,000 to ,, 30,000 ..	..	2	1,340	1	606	..	..	..	..	..	..	1	83	2	1,423
XII. ,, 30,000 to ,, 40,000 ..	..	2	1,662	..	..	..	..	..	..	..	..	..	..	2	1,662
XIII. ,, 40,000 to ,, 50,000 ..	..	1	1,268	..	..	..	..	..	..	..	..	..	..	1	1,268
XIV. ,, 50,000 to ,, 1,00,000 ..	..	2	2,898	1	1,506	..	..	1	1,506	..	..	..	..	1	1,392
XV. ,, 1,00,000 and more	..	3	1,29,751	..	..	..	..	..	..	..	..	..	..	3	1,29,751
Total ..	..	134	1,52,891	3	2,403	1	291	1	1,506	..	..	1	83	133	1,51,468
Grand Total ..	..	339	1,56,604	3	2,403	1	291	1	1,506	..	..	1	83	338	1,55,181

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Class.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I-A. Below Rs. 500	83	461	..	..	..	..	461	..	423	..	..	423	38	35
I. Rs. 500 to Rs. 750	42	670	..	..	..	..	670	..	549	..	..	549	121	121
II. ,, 750 to ,, 1,000	21	464	..	..	..	..	464	..	426	..	..	426	38	12
III. ,, 1,000 to ,, 1,250	21	605	..	..	..	..	605	..	560	..	..	560	45	45
IV. ,, 1,250 to ,, 1,500	18	651	..	..	..	..	651	..	541	..	..	541	110	72
V. ,, 1,500 to ,, 1,750	14	600	..	..	..	..	600	..	600	..	..	600	..	..
VI. ,, 1,750 to ,, 2,000	5	242	..	..	..	..	242	..	193	..	..	193	49	..
Total ..	204	3,693	..	..	..	..	3,693	..	3,292	..	..	3,292	401	285
VII. Rs. 2,000 to Rs. 2,500	25	1,463	..	..	..	..	1,463	..	1,232	..	..	1,232	231	179
VIII. ,, 2,500 to ,, 5,000	63	5,738	..	..	..	..	5,738	..	4,642	..	..	4,642	1,096	868
IX. ,, 5,000 to ,, 10,000	26	5,084	..	..	..	..	5,084	..	3,949	..	..	3,949	1,135	409
X. ,, 10,000 to ,, 20,000	10	3,463	..	..	..	..	3,463	..	3,463	..	..	3,463	..	..
XI. ,, 20,000 to ,, 30,000	2	1,423	..	..	..	..	1,423	..	734	..	..	734	689	689
XII. ,, 30,000 to ,, 40,000	2	1,662	..	..	..	..	1,662	..	1,662	..	..	1,662	..	..
XIII ,, 40,000 to ,, 50,000	1	1,268	..	..	..	..	1,268	..	1,268	..	..	1,268	..	..
XIV. ,, 50,000 to ,, 100,000	1	1,392	..	..	..	..	1,392	..	1,392	..	..	1,392	..	..
XV. ,, 1,00,000 and more	1	4,485	..	..	..	..	4,485	..	4,485	..	..	4,485	..	..
Total ..	131	25,978	..	..	..	..	25,978	..	22,827	..	..	22,827	3,151	2,145
Grand Total ..	335	29,671	..	..	..	..	29,671	..	26,119	..	..	26,119	3,552	2,430

APPENDIX H.

STATEMENT showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87.

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS I—*Between Rs. 500 and Rs. 750.*															
			RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	706	7,060	482	4,820	239	2,390	243	2,430	..	..	..	..	463	4,630
2. Vizagapatam	871	8,713	378	3,780	234	2,340	139	1,390	..	..	3	15	732	7,338
3. Gadávari	1,703	17,000	822	8,220	530	5,300	285	2,850	..	..	7	40	1,418	14,190
4. Kistna	3,130	31,300	1,816	18,160	1,015	10,150	792	7,920	..	..	9	83	2,338	23,463
5. Nellore	2,474	24,740	1,847	18,470	706	7,060	1,126	11,260	..	..	15	125	1,360	13,605
6. Cuddapah	1,332	13,320	718	7,180	526	5,260	192	1,920	..	..	..	..	1,140	11,400
7. Anantapur	585	5,850	276	2,760	228	2,280	48	480	..	..	..	..	537	5,370
8. Bellary	986	9,860	431	4,310	283	2,830	148	1,480	..	..	..	..	838	8,380
9. Kurnool	1,021	10,210	448	4,480	286	2,860	161	1,610	..	..	1	5	860	8,605
10. Madras	1,377	13,713	301	2,994	191	1,910	108	1,056	2	8	..	..	1,269	12,649
11. Chingleput	710	7,100	341	3,410	159	1,590	182	1,820	..	..	..	..	528	5,280
12. North Arcot	1,724	17,221	727	7,261	463	4,630	264	2,631	..	..	..	..	1,460	14,590
13. South Arcot	1,244	12,440	620	6,200	320	3,200	298	2,980	..	..	2	10	946	9,470
14. Tanjore	1,720	17,200	774	7,740	526	5,260	248	2,480	..	..	..	..	1,472	14,720
15. Trichinopoly	351	3,510	146	1,460	108	1,080	38	380	..	..	..	..	313	3,130
16. Madura	1,770	17,700	640	6,400	399	3,990	228	2,280	..	..	..	..	1,542	15,420
17. Tinnevelly	1,282	12,820	550	5,500	240	2,400	306	3,060	..	..	4	57	976	9,817
18. Coimbatore	676	6,760	301	3,010	149	1,490	152	1,520	..	..	..	..	524	5,240
19. Nilgiris	128	1,292	18	180	5	50	13	130	..	..	..	..	115	1,162
20. Salem	1,107	11,070	451	4,510	268	2,680	181	1,810	2	5	..	..	926	9,255
21. South Canara	729	7,290	313	3,130	149	1,490	164	1,640	..	..	..	..	565	5,650
22. Malabar	1,214	12,140	452	4,520	222	2,220	230	2,300	..	..	..	..	984	9,840
Total ..	..	26,840	2,68,309	12,852	1,28,495	7,246	72,460	5,546	55,427	4	13	41	335	21,306	2,13,204

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS I.—*Between Rs. 500 and Rs. 750*—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	63	630	41	410	22	220	..	..	..	..	441	4,410	531	5,310
2. Vizagapatam	18	180	13	130	5	50	..	..	..	..	727	7,288	810	8,100
3. Godávari	75	770	40	405	34	340	2	10	..	..	1,384	13,840	1,485	14,850
4. Kistna	55	550	37	370	18	180	..	..	..	..	2,320	23,283	2,625	26,250
5. Nellore	151	1,510	69	690	82	820	..	..	..	..	1,278	12,785	1,480	14,800
6. Cuddapah	40	400	35	350	5	50	..	..	..	..	1,135	11,350	1,265	12,650
7. Anantapur	32	320	20	200	12	120	..	..	..	..	525	5,250	557	5,570
8. Bellary	23	230	9	90	14	140	..	..	..	..	824	8,240	874	8,740
9. Kurnool	26	260	13	130	13	130	..	..	..	..	847	8,475	967	9,670
10. Madras	19	190	13	130	6	60	..	..	..	..	1,263	12,589	1,258	12,580
11. Chingleput	10	100	6	60	4	40	..	..	..	..	524	5,240	552	5,520
12. North Arcot	30	300	16	160	14	140	..	..	..	..	1,446	14,450	1,538	15,380
13. South Arcot	82	820	62	620	19	190	..	..	1	5	927	9,285	1,029	10,290
14. Tanjore	71	710	35	350	36	360	..	..	..	..	1,436	14,360	1,524	15,240
15. Trichinopoly	15	150	12	120	3	30	..	..	..	..	310	3,100	394	3,940
16. Madura	88	880	79	790	9	90	..	..	..	..	1,533	15,330	1,590	15,900
17. Tinnevelly	60	600	22	220	38	380	..	..	..	..	938	9,437	992	9,920
18. Coimbatore	27	270	23	230	4	40	..	..	..	..	520	5,200	574	5,740
19. Nilgirrs	..	..	..	..	..	..	..	..	..	..	115	1,162	120	1,200
20. Salem	43	430	21	210	22	220	..	..	..	..	904	9,035	1,001	10,010
21. South Canara	23	230	13	130	10	100	..	..	..	..	555	5,550	584	5,840
22. Malabar	23	230	15	150	8	80	..	..	..	..	976	9,760	1,051	10,510
Total	974	9,760	594	5,945	378	3,780	2	10	1	5	20,928	2,09,419	22,801	2,28,010

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assesssed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS I.—*Between Rs. 500 and Rs. 750*—cont.														
		RS.		RS.			RS.		RS.	RS.		RS.	RS.	RS.
1. Ganjam	531	5,310	..	..	..	..	5,310	..	5,201	..	..	5,201	109	75
2. Vizagapatam	810	8,100	..	..	..	..	8,100	..	8,050	..	..	8,050	50	10
3. Godávari	1,485	14,850	..	..	..	..	14,850	..	14,495	..	..	14,495	355	201
4. Kistna	2,625	26,250	201	103	..	..	26,353	..	21,810	104	..	21,913	4,440	3,040
5. Nellore	1,480	14,800	..	..	..	..	14,800	..	14,324	..	..	14,324	476	366
6. Cuddapah	1,265	12,650	76	43	..	..	12,693	..	11,566	43	..	11,609	1,084	699
7. Anantapur	557	5,570	..	..	..	..	5,570	..	5,385	..	..	5,385	185	135
8. Bellary	874	8,740	..	..	..	..	8,740	..	8,640	..	..	8,640	100	..
9. Kurnool	967	9,670	..	..	..	..	9,670	..	9,360	..	..	9,360	310	170
10. Madras	1,258	12,580	241	241	..	..	12,821	..	6,188	74	..	6,262	6,559	5,408
11. Chingleput	552	5,520	..	..	..	..	5,520	..	5,155	..	..	5,155	365	305
12. North Arcot	1,538	15,380	5	25	..	..	15,405	..	14,225	25	..	14,250	1,155	930
13. South Arcot	1,029	10,290	3	1	..	..	10,291	..	9,690	1	..	9,691	600	560
14. Tanjore	1,524	15,240	370	213	..	..	15,453	..	15,060	189	..	15,249	204	97
15. Trichinopoly	394	3,940	64	16	..	..	3,956	..	3,140	16	..	13,140	800	760
16. Madura	1,590	15,900	45	23	..	..	15,923	..	15,279	23	..	3,156	621	471
17. Tinnevelly	992	9,920	..	..	..	..	9,920	..	9,225	..	..	9,225	695	545
18. Coimbatore	574	5,740	2	2	..	..	5,742	..	5,648	2	..	5,650	92	42
19. Nilgiris	120	1,200	..	..	..	..	1,200	..	1,085	..	..	1,085	115	40
20. Salem	1,001	10,010	40	12	..	..	10,022	..	9,450	6	..	9,456	566	405
21. South Canara	584	5,840	129	116	..	..	5,956	..	5,700	116	..	5,816	140	130
22. Malabar	1,051	10,510	13	22	..	..	10,532	..	10,330	21	..	10,351	181	82
Total	22,801	2,28,010	1,189	817	..	..	2,28,827	..	2,09,006	619	..	2,09,625	19,202	14,471

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS II.—*Between Rs.* 750 *and Rs.* 1,000.															
			RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam		149	2,235	110	1,650	39	585	24	360	47	235	..	..	125	1,640
2. Vizagapatam		194	2,917	119	1,785	52	780	18	270	47	245	2	32	176	2,434
3. Godávari		343	5,145	219	3,285	123	1,845	34	510	61	305	1	5	309	4,335
4. Kistna		1,087	16,305	808	12,120	483	7,245	139	2,085	184	920	2	18	948	13,318
5. Nellore		432	6,480	347	5,205	142	2,130	101	1,515	104	520	..	..	331	4,445
6. Cuddapah		355	5,325	226	3,390	140	2,115	27	405	58	290	1	5	328	4,635
7. Anantapur		181	2,715	94	1,410	75	1,125	6	90	13	65	..	..	175	2,560
8. Bellary		255	3,825	120	2,800	76	1,140	10	150	34	170	..	..	245	3,505
9. Kurnool		251	3,765	153	1,295	67	1,005	13	195	73	365	..	..	238	3,205
10. Madras		135	2,053	31	471	16	240	9	135	6	31	..	..	126	1,887
11. Chingleput		158	2,370	87	1,305	58	870	15	225	14	70	..	..	143	2,075
12. North Arcot		369	5,535	215	3,225	135	2,025	30	450	50	250	..	..	339	4,835
13. South Arcot		235	3,525	132	1,980	58	870	24	360	50	245	..	..	211	2,920
14. Tanjore		409	6,135	180	2,700	106	1,590	26	390	47	235	1	5	383	5,515
15. Trichinopoly		82	1,230	45	675	22	255	3	45	20	100	..	..	79	1,085
16. Madura		436	6,540	156	2,340	79	1,185	30	450	43	215	2	40	406	5,915
17. Tinnevelly		206	3,090	83	1,245	29	435	24	360	30	150	..	..	182	2,580
18. Coimbatore		166	2,490	76	1,140	31	465	25	375	20	100	..	..	141	2,015
19. Nilgiris		27	447	6	105	1	15	2	30	3	25	..	..	25	392
20. Salem		254	3,810	148	2,235	73	1,095	27	405	48	245	..	..	227	3,160
21. South Canara		152	2,280	44	660	17	255	14	210	13	65	..	..	138	2,005
22. Malabar		241	3,615	86	1,290	32	480	21	315	33	165	..	..	220	3,135
Total		6,117	91,832	3,485	52,311	1,854	27,750	622	9,330	998	5,011	9	105	5,495	77,596

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS II.—*Between Rs.* 750 *and Rs.* 1,000—cont.														
		RS.		RS.		RS.		RS.				RS.		RS.
1. Ganjam	5	75	3	45	1	15	1	5	..	..	124	1,620	101	1,515
2. Vizagapatam	9	135	7	105	..	..	2	10	..	..	176	2,424	151	2,265
3. Godávari	10	145	7	105	1	15	2	10	..	..	308	4,310	307	4,605
4. Kistna	43	630	32	465	5	75	6	30	..	..	943	13,213	843	12,675
5. Nellore	22	330	11	165	8	120	3	15	..	..	323	4,310	282	4,230
6. Cuddapah	6	90	4	60	1	15	1	5	..	..	327	4,615	326	4,890
7. Anantapur	4	60	2	30	..	..	2	10	..	..	175	2,550	171	2,565
8. Bellary	1	15	1	15	..	..	..	..	..	..	245	3,505	230	3,450
9. Kurnool	19	285	14	210	..	..	5	25	..	..	238	3,180	190	2,850
10. Madras	2	30	1	15	..	..	1	5	..	..	126	1,882	123	1,845
11. Chingleput	5	75	1	15	3	45	1	5	..	..	140	2,025	133	1,995
12. North Arcot	11	155	9	125	..	..	2	10	..	..	339	4,825	340	5,100
13. South Arcot	11	165	6	90	2	30	3	15	..	..	209	2,875	208	3,120
14. Tanjore	10	140	3	45	4	50	3	15	..	..	379	5,450	373	5,595
15. Trichinopoly	3	45	3	45	..	..	..	..	..	..	79	1,085	99	1,485
16. Madura	8	120	8	120	..	..	..	..	..	..	406	5,915	377	5,655
17. Tinnevelly	11	155	7	95	3	45	1	5	..	..	179	2,530	173	2,595
18. Coimbatore	4	60	..	..	4	60	..	..	..	..	137	1,955	139	2,085
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	25	392	28	420
20. Salem	15	225	8	120	3	45	4	20	..	..	224	3,095	206	3,090
21. South Canara	..	..	..	..	..	..	..	..	..	..	138	2,005	136	2,040
22. Malabar	3	45	3	45	..	..	..	..	..	..	220	3,135	230	3,450
Total	202	2,980	130	1,915	35	515	37	185	..	..	5,460	76,896	5,168	77,520

Statement showing the Demand, Collection aud Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS II.—*Between Rs.* 750 *and Rs.* 1,000—cont.														
		RS.		RS.			RS.		RS.	RS.		RS.	RS.	RS.
1. Ganjam	101	1,515	..	..	..	..	1,515	..	1,515	..	..	1,515	..	..
2. Vizagapatam	151	2,265	..	..	..	..	2,265	..	2,265	..	..	2,265	..	..
3. Godâvari	307	4,605	..	..	..	..	4,605	..	4,542	..	..	4,542	63	48
4. Kistna	845	12,675	23	13	..	..	12,688	..	10,865	13	..	10,878	1,810	1,421
5. Nellore	282	4,230	..	..	..	..	4,230	..	4,030	..	..	4,030	200	140
6. Cuddapah	326	4,890	29	15	..	..	4,905	..	4,645	15	..	4,660	245	210
7. Anantapur	171	2,565	..	..	..	..	2,565	..	2,505	..	..	2,505	60	60
8. Bellary	230	3,450	..	..	..	..	3,450	..	3,435	..	..	3,435	15	..
9. Kurnool	190	2,850	..	..	..	..	2,850	..	2,745	..	..	2,745	105	60
10. Madras	123	1,845	20	30	..	..	1,875	..	788	1	..	789	1,086	944
11. Chingleput	133	1,995	..	..	..	..	995	..	1,965	..	..	1,965	30	30
12. North Arcot	340	5,100	..	..	..	..	100	..	4,880	..	..	4,880	220	220
13. South Arcot	208	3,120	..	..	..	..	3,120	..	2,948	..	..	2,948	172	167
14. Tanjore	373	5,595	70	48	..	..	5,643	..	5,535	43	..	5,578	65	65
15. Trichinopoly	99	1,485	1	3	..	..	1,488	..	1,042	3	..	1,045	443	413
16. Madura	377	5,655	5	2	..	..	5,657	..	5,492	2	..	5,494	163	135
17. Tinnevelly	173	2,595	..	..	..	..	2,595	..	2,445	..	..	2,445	150	105
18. Coimbatore	139	2,085	..	..	..	..	2,085	..	2,055	..	..	2,055	30	..
19. Nilgiris	28	420	..	..	..	..	420	..	382	..	..	382	38	23
20. Salem	206	3,090	10	2	..	..	3,092	..	2,977	2	..	2,979	113	90
21. South Canara	136	2,040	21	16	..	..	2,056	..	2,025	16	..	2,041	15	..
22. Malabar	230	3,450	4	8	..	..	3,458	..	3,405	8	..	3,413	45	15
Total ..	5,168	77,520	183	137	..	..	77,657	..	72,486	103	..	72,589	5,068	4,146

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS III.—*Between Rs.* 1,000 *and Rs.* 1,250.															
			RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	69	1,380	56	1,120	18	360	5	100	33	275	..	..	64	1,005
2. Vizagapatam	..	125	2,500	76	1,520	28	560	8	160	39	355	2	37	117	2,022
3. Godâvari	..	236	4,720	161	3,220	69	1,380	15	300	74	570	3	38	221	3,888
4. Kistna	..	435	8,700	368	7,360	192	3,840	50	1,000	126	1,035	..	..	385	6,665
5. Nellore	..	292	5,840	231	4,620	96	1,920	58	1,160	76	645	1	10	234	4,045
6. Cuddapah	..	257	5,140	189	3,780	95	1,920	16	320	77	600	1	22	241	4,242
7. Anantapur	..	82	1,640	57	1,140	46	920	1	20	10	75	..	..	81	1,545
8. Bellary	..	104	2,080	52	1,040	26	520	7	140	19	140	..	..	97	1,800
9. Kurnool	..	112	2,240	78	1,560	20	400	1	20	57	400	..	..	111	1,820
10. Madras	..	82	1,685	26	557	10	220	7	140	9	97	..	..	75	1,448
11 Chingleput	..	42	840	20	400	6	120	4	80	10	95	..	..	38	665
12. North Arcot	..	285	5,700	190	3,800	108	2,160	24	480	58	425	..	..	261	4,795
13. South Arcot	..	164	3,280	112	2,240	40	800	10	200	62	465	..	..	154	2,615
14. Tanjore	..	293	5,860	149	2,980	79	1,580	17	340	51	355	2	37	276	5,202
15. Trichinopoly	..	289	5,780	203	4,060	68	1,360	45	900	90	730	..	..	244	4,150
16. Madura	..	281	5,620	124	2,480	54	1,080	12	240	54	460	1	22	269	4,942
17. Tinnevelly	..	186	3,720	96	1,920	39	780	21	420	36	280	..	..	165	3,020
18. Coimbatore	..	153	3,060	92	1,840	29	580	27	540	36	285	..	..	126	2,235
19. Nilgiris	..	43	959	11	269	1	20	6	131	4	74	..	..	37	754
20. Salem	..	188	3,760	116	2,320	55	1,100	15	300	45	370	1	8	173	3,098
21. South Canara	..	101	2,020	34	680	9	160	3	60	22	170	..	..	98	1,790
22. Malabar	..	216	4,320	78	1,560	28	560	13	260	37	295	..	..	203	3,765
Total ..	..	4,035	80,844	2,519	50,466	1,116	22,340	365	7,311	1,025	8,196	11	174	3,670	65,511

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS III.—*Between Rs.* 1,000 *and Rs.* 1,250—cont.														
		RS.		RS.		RS.		RS.				RS.		RS.
1. Ganjam	4	80	..	..	2	40	2	20	..	..	62	945	53	1,060
2. Vizagapatam	9	180	7	140	1	20	1	10	..	..	116	1,992	95	1,900
3. Godávari	23	423	14	220	3	60	5	48	..	..	217	3,780	165	3,300
4. Kistna	19	375	16	315	..	..	3	25	..	..	385	6,640	332	6,640
5. Nellore	14	280	10	200	2	40	2	15	..	..	232	3,990	203	4,060
6. Cuddapah	14	270	12	230	1	20	1	5	..	..	240	4,217	211	4,220
7. Anantapur	4	80	2	40	2	40	..	..	..	..	79	1,505	79	1,580
8. Bellary	4	80	4	80	..	..	..	..	..	..	97	1,800	98	1,960
9. Kurnool	7	140	4	80	..	..	3	20	..	..	111	1,800	75	1,500
10. Madras	2	40	2	40	..	..	..	..	..	..	75	1,448	73	1,460
11. Chingleput	3	60	..	..	3	60	..	..	..	..	35	605	28	560
12. North Arcot	7	140	4	80	..	..	3	20	..	..	261	4,775	251	5,020
13. South Arcot	14	280	10	200	1	20	3	15	..	..	153	2,580	105	2,100
14. Tanjore	14	312	11	257	..	..	3	20	..	..	276	5,182	259	5,180
15. Trichinopoly	6	120	3	60	1	20	2	15	..	..	243	4,115	170	3,400
16. Madura	4	80	4	80	..	..	..	..	..	..	269	4,942	214	4,280
17. Tinnevelly	9	170	4	80	1	10	3	30	..	..	164	2,980	152	3,040
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	126	2,235	106	2,120
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	37	754	38	760
20. Salem	14	280	6	120	1	20	7	55	..	..	172	3,023	146	2,920
21. South Canara	1	20	1	20	..	..	..	..	..	..	98	1,790	81	1,620
22. Malabar	2	40	2	40	..	..	..	..	..	..	203	3,765	191	3,820
Total	174	3,450	116	2,282	18	350	38	298	..	..	3,652	64,863	3,125	62,500

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number. assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS III—*Between Rs.* 1,000 *and Rs.* 1,250—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	53	1,060	..	..	..	..	1,060	..	1,040	..	..	1,040	20	20
2. Vizagapatam	95	1,900	..	..	..	..	1,900	..	1,900	..	..	1,900	..	..
3. Godávari	165	3,300	..	..	..	..	3,300	..	3,195	..	..	3,195	105	65
4. Kistna	332	6,640	14	9	..	..	6,649	..	5,287	9	..	5,296	1,353	1,035
5. Nellore	203	4,060	..	..	..	..	4,060	..	3,780	..	..	3,780	280	160
6. Cuddapah	211	4,220	5	5	..	..	4,225	..	4,075	5	..	4,080	145	120
7. Anantapur	79	1,580	..	..	..	..	1,580	..	1,500	..	..	1,500	80	40
8. Bellary	98	1,960	..	..	..	..	1,960	..	1,960	..	..	1,960	..	..
9. Kurnool	75	1,500	..	..	..	..	1,500	..	1,410	..	..	1,410	90	70
10. Madras	73	1,460	7	14	..	..	1,474	..	601	..	..	601	873	647
11. Chingleput	28	560	..	..	..	..	560	..	560	..	..	560	..	..
12. North Arcot	251	5,020	1	10	..	..	5,030	..	4,460	..	..	4,460	570	520
13. South Arcot	105	2,100	1	..	..	..	2,100	..	2,020	..	..	2,020	80	60
14. Tanjore	259	5,180	40	37	..	..	5,217	..	4,980	30	..	5,010	207	81
15. Trichinopoly	170	3,400	2	1	..	..	3,401	..	2,320	1	..	2,321	1,080	1,060
16. Madura	214	4,280	9	4	..	..	4,284	..	4,180	4	..	4,184	100	80
17. Tinnevelly	152	3,040	..	..	..	..	3,040	..	2,840	..	..	2,840	200	140
18. Coimbatore	106	2,120	2	8	..	..	2,128	..	2,080	8	..	2,088	40	20
19. Nilgiris	38	760	..	..	..	..	760	..	690	..	..	690	70	30
20. Salem	146	2,920	44	18	..	..	2,938	..	2,760	18	..	2,778	160	100
21. South Canara	81	1,620	12	11	..	..	1,631	..	1,560	11	..	1,571	60	40
22. Malabar	191	3,820	4	10	..	..	3,830	..	3,800	10	..	3,810	20	20
Total	3,125	62,500	141	127	..	..	62,627	..	56,998	96	..	57,094	5,533	4,308

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amonnt enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500.											
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	57	1,596	44	1,232	19	532	7	196	18	224	..	..	50	1,176
2. Vizagapatam	..	68	1,965	29	812	11	308	2	56	16	188	..	..	66	1,721
3. Godâvari	..	175	4,900	111	3,108	67	1,876	7	196	33	394	4	35	168	4,345
4. Kistna	..	234	6,552	159	4,452	85	2,380	23	644	50	605	1	14	211	5,317
5. Nellore	..	16	448	15	420	6	168	2	56	7	86	..	..	14	306
6. Cuddapah	..	158	4,424	115	3,220	66	1,848	4	112	45	555	..	..	154	3,777
7. Anantapur	..	91	2,548	62	1,736	36	1,008	4	112	22	311	..	..	87	2,125
8. Bellary	..	100	2,800	31	868	15	420	2	56	14	147	..	..	98	2,597
9. Kurnool	..	114	3,192	52	1,456	29	812	3	84	20	245	..	..	111	2,863
10. Madras	..	31	893	5	140	1	28	2	56	2	21	..	..	29	816
11. Chingleput	..	73	2,044	39	1,092	25	700	3	84	11	143	..	..	70	1,817
12. North Arcot	..	165	4,620	81	2,268	43	1,204	6	168	32	386	..	..	159	4,066
13. South Arcot	..	64	1,792	33	924	13	364	2	56	18	239	..	..	62	1,497
14. Tanjore	..	206	5,768	112	3,136	70	1,960	5	140	35	370	2	14	201	5,272
15. Trichinopoly	..	46	1,288	30	840	8	252	4	112	17	181	1	7	42	1,002
16. Madura	..	216	6,048	68	1,904	38	1,064	2	56	23	324	1	14	214	5,682
17. Tinnevelly	..	86	2,408	45	1,260	9	252	15	420	21	243	..	..	71	1,745
18. Coimbatore	..	37	1,036	13	364	1	28	1	28	11	163	..	..	36	845
19. Nilgiris	..	18	530	9	265	3	92	2	56	3	39	1	5	16	440
20. Salem	..	70	1,960	39	1,092	16	448	4	112	18	214	1	7	66	1,641
21. South Canara	..	54	1,512	7	196	2	56	1	28	4	42	..	..	53	1,442
22. Malabar	..	63	1,764	24	672	9	252	2	56	13	189	..	..	61	1,519
Total ..	..	2,142	60,088	1,123	31,457	572	16,052	103	2,884	433	5,289	11	96	2,039	52,011

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500—cont.													
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	4	112	2	56	1	28	1	18	..	..	49	1,130	40	1,120
2. Vizagapatam	5	140	4	112	..	..	1	8	..	..	66	1,713	64	1,792
3. Godâvari	5	140	4	112	1	28	..	..	..	..	167	4,317	145	4,060
4. Kistna	6	168	5	140	..	..	1	18	..	..	211	5,299	217	6,076
5. Nellore	4	112	2	56	..	..	2	21	..	..	14	285	48	1,344
6. Cuddapah	16	448	15	420	..	..	1	18	..	..	154	3,759	131	3,668
7. Anantapur	5	140	5	140	..	..	..	..	..	..	87	2,125	73	2,044
8. Bellary	1	28	..	..	1	28	..	..	..	..	97	2,569	92	2,576
9. Kurnool	6	168	6	168	..	..	..	..	..	..	111	2,863	101	2,828
10. Madras	..	..	..	..	..	..	..	..	..	..	29	816	40	1,120
11 Chingleput	1	28	..	..	1	28	..	..	..	..	69	1,789	62	1,736
12. North Arcot	2	56	1	28	..	..	1	8	..	..	159	4,058	154	4,312
13. South Arcot	3	84	1	28	2	56	..	..	..	..	60	1,441	64	1,792
14. Tanjore	15	403	7	180	2	56	6	64	..	..	199	5,152	184	5,152
15. Trichinopoly	1	28	..	..	1	28	..	..	..	..	41	974	32	896
16. Madura	4	112	3	84	1	28	..	..	..	..	213	5,654	184	5,152
17. Tinnevelly	4	112	4	112	..	..	..	..	..	..	71	1,745	56	1,568
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	36	845	27	756
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	16	440	20	560
20. Salem	10	272	4	112	2	56	4	44	..	..	64	1,541	68	1,904
21. South Canara	..	..	..	..	..	..	..	..	..	..	53	1,442	55	1,540
22. Malabar	2	56	2	56	..	..	..	..	..	..	61	1,519	79	2,212
Total ..	94	2,607	65	1,804	12	336	17	199	..	..	2,027	51,476	1,936	54,208

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount	Number of cases.	Amount		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	40	1,120	..	..	..	..	1,120	..	1,064	..	..	1,064	56	56
2. Vizagapatam	64	1,792	..	..	..	..	1,792	..	1,764	..	..	1,764	28	..
3. Godâvari	145	4,060	..	..	..	..	4,060	..	4,014	..	..	4,014	46	46
4. Kistna	217	6,076	13	11	..	..	6,087	..	4,907	11	..	4,918	1,169	883
5. Nellore	48	1,344	..	..	..	..	1,344	..	1,242	..	..	1,242	102	102
6. Cuddapah	131	3,668	4	8	..	..	3,676	..	3,500	8	..	3,508	168	140
7. Anantapur	73	2,044	..	..	..	..	2,044	..	1,988	..	..	1,988	56	28
8. Bellary	92	2,576	..	..	..	..	2,576	..	2,576	..	..	2,576	..	..
9. Kurnool	101	2,828	..	..	..	..	2,828	..	2,744	..	..	2,744	84	56
10. Madras	40	1,120	1	3	..	..	1,123	..	714	..	..	714	409	297
11. Chingleput	62	1,736	..	..	..	..	1,736	..	1,708	..	..	1,708	28	..
12. North Arcot	154	4,312	..	..	..	..	4,312	..	4,154	..	..	4,154	158	102
13. South Arcot	64	1,792	..	..	..	..	1,792	..	1,680	..	..	1,680	112	91
14. Tanjore	184	5,152	28	46	..	..	5,198	..	5,096	36	..	5,132	66	33
15. Trichinopoly	32	896	..	..	..	..	896	..	672	..	..	672	224	196
16. Madura	184	5,152	6	3	..	..	5,155	..	4,857	3	..	4,860	295	295
17. Tinnevelly	56	1,568	..	..	..	..	1,568	..	1,400	..	..	1,400	168	56
18. Coimbatore	27	756	..	..	..	..	756	..	756	..	..	756	..	..
19. Nilgiris	20	560	..	..	..	..	560	..	504	..	..	504	56	28
20. Salem	68	1,904	6	2	..	..	1,906	..	1,792	1	..	1,793	113	113
21. South Canara	55	1,540	12	13	..	..	1,553	..	1,540	13	..	1,553	..	..
22. Malabar	79	2,212	..	..	..	..	2,212	..	2,212	..	..	2,212	..	..
Total	1,936	54,208	70	86	..	..	54,294	..	50,884	72	..	50,956	3,338	2,522

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	33	1,155	29	1,015	9	315	3	105	17	309	..	..	30	741
2. Vizagapatam	..	27	1,018	17	595	6	210	1	35	10	134	..	..	26	849
3. Godâvari	..	53	1,855	43	1,505	25	875	..	..	17	219	1	7	53	1,643
4. Kistna	..	139	4,865	109	3,815	54	1,890	6	210	49	880	..	..	133	3,775
5. Nellore	..	37	1,295	31	1,085	10	350	5	175	16	289	..	..	32	831
6. Cuddapah	..	78	2,730	62	2,170	16	560	4	140	42	649	..	..	74	1,941
7. Anantapur	..	26	910	19	665	14	490	..	..	5	82	..	..	26	828
8. Bellary	..	65	2,275	32	1,120	12	420	2	70	18	268	..	..	63	1,937
9. Kurnool	..	46	1,610	34	1,190	16	560	1	35	17	214	..	..	45	1,361
10. Madras	..	41	1,442	11	392	5	175	2	70	4	72	..	..	39	1,300
11. Chingleput	..	16	560	7	245	3	105	1	35	3	52	..	..	15	473
12. North Arcot	..	148	5,180	102	3,570	52	1,820	4	140	46	628	..	..	144	4,412
13. South Arcot	..	57	1,995	38	1,430	6	210	3	105	28	497	1	7	54	1,400
14. Tanjore	..	149	5,215	78	2,730	43	1,505	4	140	31	466	..	..	145	4,609
15. Trichinopoly	..	12	420	8	280	3	105	..	..	5	82	..	..	12	338
16. Madura	..	101	3,535	31	1,085	10	350	2	70	14	246	..	..	99	3,219
17. Tinnevelly	..	58	2,030	26	910	10	350	8	280	8	101	..	..	50	1,649
18. Coimbatore	..	60	2,100	28	980	4	140	..	..	24	419	..	..	66	1,681
19. Nilgiris	..	16	568	4	148	1	35	1	39	2	43	..	..	15	486
20. Salem	..	60	2,100	39	1,365	14	490	..	..	25	365	..	..	60	1,735
21. South Canara	..	35	1,225	11	385	5	175	..	..	6	76	..	..	35	1,149
22. Malabar	..	87	3,045	55	1,925	15	525	6	210	34	467	..	..	81	2,368
Total	..	1,344	47,128	814	28,605	333	11,655	53	1,859	421	6,558	2	14	1,291	38,725

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	30	741	27	945
2. Vizagapatam	6	210	5	175	..	..	1	15	..	..	26	834	22	770
3. Godâvari	2	70	1	35	..	..	1	7	..	..	53	1,636	38	1,330
4. Kistna	8	280	8	280	..	..	..	..	..	..	133	3,775	116	4,060
5. Nellore	3	105	3	105	..	..	..	..	..	..	32	831	32	1,120
6. Cuddapah	6	210	4	140	..	..	2	22	..	..	74	1,919	43	1,505
7. Anantapur	3	105	3	105	..	..	..	..	..	..	26	828	36	1,260
8. Bellary	1	35	1	35	..	..	..	..	..	..	63	1,937	51	1,785
9. Kurnool	..	..	..	..	..	..	..	..	..	..	45	1,361	30	1,050
10. Madras	..	..	..	..	..	..	..	..	..	..	39	1,300	40	1,400
11. Chingleput	2	70	1	35	1	35	..	..	..	..	14	438	12	420
12. North Arcot	7	245	4	140	1	35	2	22	..	..	143	4,355	107	3,745
13. South Arcot	6	210	3	105	1	35	2	14	..	..	53	1,351	28	980
14. Tanjore	13	448	11	378	..	..	2	30	..	..	145	4,579	131	4,585
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	12	338	14	490
16. Madura	1	35	1	35	..	..	..	..	..	..	99	3,219	80	2,800
17. Tinnevelly	6	210	4	140	..	..	2	40	..	..	50	1,609	46	1,610
18. Coimbatore	1	35	1	35	..	..	..	..	..	..	60	1,681	37	1,295
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	15	486	17	595
20. Salem	7	245	2	70	1	35	4	57	..	..	59	1,643	53	1,855
21. South Canara	..	..	..	..	..	..	..	..	..	..	35	1,149	35	1,225
22. Malabar	2	70	1	35	1	35	..	..	..	..	80	2,333	54	1,890
Total ..	74	2,583	53	1,848	5	175	16	207	..	..	1,286	38,343	1,049	36,715

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	27	945	..	..	..	..	945	..	840	..	..	840	105	105
2. Vizagapatam	22	770	..	..	..	..	770	..	770	..	..	770	..	..
3. Godâvari	38	1,330	..	..	..	..	1,330	..	1,295	..	..	1,295	35	..
4. Kistna	116	4,060	3	2	..	..	4,062	..	3,420	2	..	3,422	640	452
5. Nellore	32	1,120	..	..	..	..	1,120	..	1,085	..	..	1,085	35	35
6. Cuddapah	43	1,505	..	..	..	..	1,505	..	1,470	..	..	1,470	35	35
7. Anantapur	36	1,260	..	..	..	..	1,260	..	1,225	..	..	1,225	35	35
8. Bellary	51	1,785	..	..	..	..	1,785	..	1,785	..	..	1,785	..	..
9. Kurnool	30	1,050	..	..	..	..	1,050	..	966	..	..	966	84	25
10. Madras	40	1,400	5	17	..	..	1,417	..	910	7	..	917	500	361
11. Chingleput	12	420	..	..	..	..	420	..	420	..	..	420	..	..
12. North Arcot	107	3,745	..	..	..	..	3,745	..	3,500	..	..	3,500	245	175
13. South Arcot	28	980	..	..	..	..	980	..	910	..	..	910	70	70
14. Tanjore	131	4,585	31	37	..	..	4,622	..	4,515	34	..	4,549	73	73
15. Trichinopoly	14	490	1	..	..	..	490	..	420	..	..	420	70	35
16. Madura	80	2,800	1	1	..	..	2,801	..	2,730	1	..	2,731	70	70
17. Tinnevelly	46	1,610	..	..	..	..	1,610	..	1,595	..	..	1,595	105	105
18. Coimbatore	37	1,295	1	9	..	..	1,304	..	1,260	9	..	1,269	35	..
19. Nilgiris	17	595	..	..	..	..	595	..	490	..	..	490	105	35
20. Salem	53	1,855	..	..	..	..	1,855	..	1,855	..	..	1,855	..	..
21. South Canara	35	1,225	3	1	..	..	1,226	..	1,222	1	..	1,223	3	3
22. Malabar	54	1,890	3	10	..	..	1,900	..	1,855	10	..	1,865	35	35
Total ..	1,049	36,715	48	77	..	..	36,792	..	34,448	64	..	34,512	2,280	1,649

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitionss in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involve.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhaneed.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	16	672	13	546	1	42	3	126	9	175	..	..	13	371
2. Vizagapatam	..	18	756	18	756	3	126	2	84	14	144	..	..	16	528
3. Godâvari	..	51	2,142	38	1,596	17	1,714	4	168	17	333	..	..	47	1,641
4. Kistna	..	84	3,528	76	3,192	40	680	1	42	35	595	..	..	83	2,891
5. Nellore	..	12	504	12	504	1	42	..	..	11	228	..	..	12	276
6. Cuddapah	..	39	1,638	35	1,470	6	252	2	84	27	493	..	..	37	1,061
7. Anantapur	..	3	126	2	84	2	84	..	..	..	..	..	..	3	126
8. Bellary	..	30	1,260	12	504	6	252	1	42	5	71	..	..	29	1,147
9. Kurnool	..	26	1,092	19	798	6	252	..	..	13	275	..	..	26	817
10. Madras	..	153	6,444	54	2,273	24	1,008	11	462	19	340	..	..	142	5,642
11. Chingleput	..	10	420	7	294	4	168	1	42	1	14	1	153	9	507
12. North Arcot	..	41	1,722	35	1,470	21	882	..	..	14	203	..	..	41	1,519
13. South Arcot	..	21	882	10	420	2	84	..	..	8	102	..	..	21	780
14. Tanjore	..	67	2,814	42	1,764	25	1,050	2	84	15	233	..	..	65	2,497
15. Trichinopoly	..	25	1,050	11	462	6	252	..	..	5	96	..	..	25	954
16. Madura	..	95	3,990	48	2,016	12	504	1	42	16	393	..	..	94	3,555
17. Tinnevelly	..	29	1,218	14	588	2	84	5	210	7	158	..	..	24	850
18. Coimbatore	..	17	714	4	168	1	42	..	..	3	66	..	..	17	648
19. Nilgiris	..	25	1,068	8	349	1	42	2	89	4	85	1	87	23	981
20. Salem	..	10	420	9	378	4	168	..	..	5	112	..	..	10	308
21. South Canara	..	15	630	4	168	2	84	..	..	2	39	..	..	15	591
22. Malabar	..	49	2,058	25	1,050	2	84	5	210	18	447	..	..	44	1,401
Total ..	..	836	35,148	496	20,850	188	7,896	40	1,685	248	4,602	2	240	796	29,101

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	1	42	1	42	..	..	..	..	..	..	13	371	9	378
2. Vizagapatam	1	42	1	42	..	..	..	..	..	..	16	528	5	210
3. Godâvari	5	125	2	57	..	..	3	33	..	..	47	1,608	32	1,344
4. Kistna	5	210	3	126	..	..	2	46	..	..	83	2,845	55	2,310
5. Nellore	1	42	1	42	..	..	..	..	..	..	12	276	10	420
6. Cuddapah	5	210	3	126	1	42	1	22	..	..	36	997	14	588
7. Anantapur	..	..	..	..	..	..	..	..	..	..	3	126	3	126
8. Bellary	2	84	2	84	..	..	..	..	..	..	29	1,147	28	1,176
9. Kurnool	..	..	..	..	..	..	..	..	..	..	26	817	14	588
10. Madras	..	..	..	..	..	..	..	..	..	..	142	5,642	122	5,124
11. Chingleput	1	42	..	..	1	42	..	..	..	..	8	475	6	252
12. North Arcot	5	210	3	126	1	42	1	22	..	..	40	1,455	28	1,176
13. South Arcot	1	42	..	..	..	..	1	7	..	..	21	773	16	672
14. Tanjore	5	196	4	161	1	35	..	..	..	..	64	2,462	56	2,352
15. Trichinopoly	2	84	1	42	..	..	1	22	..	..	25	932	21	882
16. Madura	2	84	2	84	..	..	..	..	..	..	94	3,555	59	2,478
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	24	850	18	756
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	17	648	15	630
19. Nilgiris	1	35	1	35	..	..	..	..	..	..	23	981	20	840
20. Salem	2	84	2	84	..	..	..	..	..	..	10	308	11	462
21. South Canara	1	42	..	..	..	..	1	32	..	..	15	559	17	714
22. Malabar	..	..	..	..	..	..	..	..	..	..	44	1,401	29	1,218
Total ..	40	1,574	26	1,051	4	161	10	184	..	..	792	28,756	588	24,696

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	9	378	..	..	..	..	378	..	294	..	..	294	84	84
2. Vizagapatam	5	210	..	..	..	..	210	..	210	..	..	210	..	..
3. Godávari	32	1,344	..	..	..	..	1,344	..	1,314	..	..	1,314	30	30
4. Kistna	55	2,310	..	..	..	..	2,310	..	1,858	..	..	1,858	452	384
5. Nellore	10	420	..	..	..	..	420	..	378	..	..	378	42	42
6. Cuddapah	14	588	..	..	..	..	588	..	588	..	..	588	..	..
7. Anantapur	3	126	..	..	..	..	126	..	126	..	..	126	..	..
8. Bellary	28	1,176	..	..	..	..	1,176	..	1,134	..	..	1,134	42	..
9. Kurnool	14	588	..	..	..	..	588	..	546	..	..	546	42	..
10. Madras	122	5,124	14	55	..	..	5,179	..	3,712	24	..	3,736	1,443	1,149
11. Chingleput	6	252	..	..	..	..	252	..	210	..	..	210	42	..
12. North Arcot	28	1,176	..	..	..	..	1,176	..	1,134	..	..	1,134	42	42
13. South Arcot	16	672	..	..	..	..	672	..	630	..	..	630	42	42
14. Tanjore	56	2,352	7	7	..	..	2,359	..	2,352	7	..	2,359	..	..
15. Trichinopoly	21	882	..	..	..	..	882	..	693	..	..	693	189	189
16. Madura	59	2,478	..	..	..	..	2,478	..	2,268	..	..	2,268	210	210
17. Tinnevelly	18	756	..	..	..	..	756	..	714	..	..	714	42	42
18. Coimbatore	15	630	..	..	..	..	630	..	630	..	..	630	..	..
19. Nilgiris	20	840	..	..	..	..	840	..	630	..	..	630	210	84
20. Salem	11	462	3	2	..	..	464	..	462	2	..	464	..	..
21. South Canara	17	714	2	3	..	..	717	..	672	3	..	675	42	42
22. Malabar	29	1,218	2	6	..	..	1,224	..	1,134	6	..	1,140	84	..
Total ..	588	24,696	28	73	..	..	24,769	..	21,689	42	..	21,731	3,038	2,340

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total of Classes I to VI.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	1,030	14,098	734	10,383	325	4,224	285	3,317	124	1,218	..	..	745	9,563
2. Vizagapatam	..	1,303	17,869	637	9,248	334	4,324	170	1,995	126	1,066	7	84	1,133	14,892
3. Godávari	..	2,561	35,762	1,394	20,934	831	11,990	345	4,024	202	1,821	16	125	2,216	30,042
4. Kistna	..	5,109	71,250	3,336	49,099	1,869	27,185	1,011	11,901	444	4,035	12	115	4,098	55,429
5. Nellore	..	3,263	39,307	2,483	30,304	961	11,670	1,292	14,166	214	1,768	16	135	1,983	23,508
6. Cuddapah	..	2,219	32,577	1,345	21,210	849	11,955	245	2,981	249	2,567	2	27	1,974	27,056
7. Anantapur	..	968	13,789	510	7,795	401	5,907	59	702	50	533	..	..	909	12,554
8. Bellary	..	1,540	22,100	678	9,642	418	5,582	170	1,938	90	796	..	..	1,370	19,366
9. Kurnool	..	1,570	22,109	784	11,779	424	5,889	179	1,944	180	1,499	1	5	1,391	18,671
10. Madras	..	1,819	26,230	428	6,827	247	3,581	139	1,919	42	569	..	..	1,680	23,742
11. Chingleput	..	1,009	13,334	501	6,746	255	3,553	206	2,286	39	374	1	153	803	10,827
12. North Arcot	..	2,732	39,978	1,350	21,594	822	12,721	328	3,869	200	1,892	..	..	2,404	34,217
13. South Arcot	..	1,785	23,914	945	13,194	439	5,528	337	3,701	166	1,548	3	17	1,448	18,682
14. Tanjore	..	2,844	42,992	1,335	21,050	849	12,945	302	3,574	179	1,659	5	56	2,542	37,815
15. Trichinopoly	..	805	13,278	443	7,777	215	3,304	90	1,437	137	1,189	1	7	715	10,659
16. Madura	..	2,899	43,433	1,067	16,225	592	8,173	275	3,138	150	1,638	4	76	2,624	38,733
17. Tinnevelly	..	1,847	25,286	814	11,423	329	4,301	379	4,750	102	932	4	57	1,468	19,661
18. Coimbatore	..	1,109	16,160	514	7,502	215	2,745	205	2,463	94	1,033	..	..	904	12,664
19. Nilgiris	..	257	4,864	56	1,316	12	254	26	475	16	266	2	92	231	4,215
20. Salem	..	1,689	23,120	802	11,900	430	5,981	227	2,627	143	1,311	2	15	1,462	19,197
21. South Canara	..	1,086	14,957	413	5,219	184	2,220	182	1,938	47	392	..	..	904	12,627
22. Malabar	..	1,870	26,942	720	11,017	308	4,121	277	3,351	135	1,563	..	..	1,593	22,028
Total ..	..	41,314	5,83,349	21,289	3,12,184	11,309	1,58,153	6,729	78,496	3,129	29,669	76	964	34,597	4,76,148

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Total of Classes I to VI—cont.														
				RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	77	939	47	553	26	303	4	43	..	..	719	9,217	761	10,328
2. Vizagapatam	48	887	37	704	6	70	5	43	..	..	1,127	14,779	1,147	15,037
3. Godávari	120	1,673	68	934	39	443	13	108	..	..	2,177	29,491	2,172	29,489
4. Kistna	136	2,213	101	1,696	23	255	12	119	..	..	4,075	55,055	4,190	58,011
5. Nellore	195	2,379	96	1,258	92	980	7	51	..	..	1,891	22,477	2,055	25,974
6. Cuddapah	87	1,628	73	1,326	8	127	6	72	..	..	1,966	26,857	1,990	27,521
7. Anantapur	48	705	32	515	14	160	2	10	..	..	895	12,384	919	13,145
8. Bellary	32	472	17	304	15	168	..	..	..	..	1,355	19,198	1,373	19,687
9. Kurnool	58	853	37	588	13	130	8	45	..	..	1,378	18,496	1,377	18,486
10. Madras	23	260	16	185	6	60	1	5	..	..	1,674	23,677	1,656	23,529
11. Chingleput	22	375	8	110	13	250	1	5	..	..	790	10,572	793	10,483
12. North Arcot	62	1,106	37	659	16	217	9	82	..	..	2,388	33,918	2,418	34,733
13. South Arcot	117	1,601	82	1,043	25	331	9	51	1	5	1,423	18,305	1,450	18,954
14. Tanjore	128	2,209	71	1,371	43	501	14	129	..	..	2,499	37,185	2,527	38,104
15. Trichinopoly	27	427	19	267	5	78	3	37	..	..	710	10,544	730	11,093
16. Madura	107	1,311	97	1,193	10	118	..	..	..	..	2,614	38,615	2,504	36,265
17. Tinnevelly	90	1,247	41	647	42	435	6	75	..	..	1,426	19,151	1,437	19,489
18. Coimbatore	32	365	24	265	8	100	..	..	..	..	896	12,564	898	12,626
19. Nílgiris	1	35	1	35	..	..	..	..	..	..	231	4,215	243	4,375
20. Salem	91	1,536	43	716	29	376	19	176	..	..	1,433	18,645	1,485	20,241
21. South Canara	25	292	14	150	10	100	1	32	..	..	894	12,495	908	12,979
22. Malabar	32	441	23	326	9	115	..	..	..	..	1,584	21,913	1,634	23,100
Total	1,558	22,954	984	14,845	452	5,317	120	1,083	1	5	34,145	4,69,753	34,667	4,83,649

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Total of Classes I to VI—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	761	10,328	..	..	..	..	10,328	..	9,954	..	..	9,954	374	340
2. Vizagapatam	1,147	15,037	..	..	..	..	15,037	..	14,959	..	..	14,959	78	10
3. Godávari	2,172	29,489	..	..	..	..	29,489	..	28,855	..	..	28,855	634	390
4. Kistna	4,190	58,011	254	138	..	..	58,149	..	48,147	138	..	48,285	9,864	7,215
5. Nellore	2,055	25,974	..	..	..	..	55,974	..	24,839	..	..	24,839	1,135	845
6. Cuddapah	1,990	27,521	114	71	..	..	27,592	..	25,844	71	..	25,915	1,677	1,204
7. Anantapur	919	13,145	..	..	..	..	13,145	..	12,729	..	..	12,729	416	298
8. Bellary	1,373	19,687	..	..	..	..	19,687	..	19,530	..	..	19,530	157	..
9. Kurnool	1,377	18,486	..	..	..	..	18,486	..	17,771	..	..	17,771	715	381
10. Madras	1,656	23,529	288	360	..	..	23,889	..	12,913	106	..	13,019	10,870	8,806
11. Chingleput	793	10,483	..	..	..	..	10,483	..	10,018	..	..	10,018	465	335
12. North Arcot	2,418	34,733	6	35	..	..	34,768	..	32,353	25	..	32,378	2,390	1,989
13. South Arcot	1,450	18,954	4	1	..	..	18,955	..	17,878	1	..	17,879	1,076	990
14. Tanjore	2,527	38,104	546	388	..	..	38,492	..	37,538	339	..	37,877	615	349
15. Trichinopoly	730	11,093	68	20	..	..	11,113	..	8,287	20	..	8,307	2,806	2,653
16. Madura	2,504	36,265	66	33	..	..	36,298	..	34,806	33	..	34,839	1,459	1,261
17. Tinnevelly	1,437	19,489	..	..	..	..	19,489	..	18,129	..	..	18,129	1,360	993
18. Coimbatore	898	12,626	5	19	..	..	12,645	..	12,429	19	..	12,448	197	62
19. Nílgiris	243	4,375	..	..	..	..	4,375	..	3,781	..	..	3,781	594	240
20. Salem	1,485	20,241	103	36	..	..	20,277	..	19,296	29	..	19,325	952	708
21. South Canara	908	12,979	179	160	..	..	13,139	..	12,719	160	..	12,879	260	215
22. Malabar	1,634	23,100	26	56	..	..	23,156	..	22,736	55	..	22,791	365	152
Total	34,667	4,83,649	1,659	1,317	..	..	4,84,966	..	4,45,511	996	..	4,46,507	38,459	29,436

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VII—*Between Rs.* 2,000 *and Rs.* 2,500.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	40	2,219	34	1,884	5	299	5	274	24	727	..	..	35	1,218
2. Vizagapatam	..	62	3,383	49	2,661	17	890	1	52	30	712	1	13	61	2,632
3. Godávari	..	53	2,920	35	1,943	19	1,058	3	150	13	300	..	..	50	2,470
4. Kistna	..	206	10,818	200	20,495	96	5,047	17	891	87	2,326	..	..	189	7,601
5. Nellore	..	167	8,737	146	7,643	33	1,730	45	2,349	66	2,134	2	72	122	4,326
6. Cuddapah	..	71	3,837	55	2,927	38	2,109	1	52	14	294	2	52	70	3,543
7. Anantapur	..	48	2,552	46	2,448	30	1,599	..	..	16	282	..	..	48	2,270
8. Bellary	..	68	3,586	40	2,273	30	1,738	1	52	9	234	..	..	67	3,299
9. Kurnool	..	15	788	4	227	2	104	..	..	2	53	..	..	15	735
10. Madras	..	48	2,881	12	726	2	122	7	424	3	51	..	..	41	2,406
11. Chingleput	..	8	416	3	166	1	52	..	..	2	64	..	..	8	352
12. North Arcot	..	56	3,051	42	2,270	16	870	3	156	21	568	2	113	53	2,440
13. South Arcot	..	77	4,195	40	2,168	11	605	10	526	19	561	..	..	67	3,108
14. Tanjore	..	120	6,656	53	2,922	23	1,273	10	556	20	534	..	..	110	5,566
15. Trichinopoiy	..	12	634	10	529	4	208	2	110	4	105	..	..	10	419
16. Madura	..	121	6,865	46	2,551	24	1,291	4	219	6	185	3	279	117	6,741
17. Tinnevelly	..	42	2,411	27	1,473	11	601	6	340	10	305	..	..	36	1,766
18. Coimbatore	..	32	1,737	22	1,200	8	417	4	208	10	304	..	..	28	1,225
19. Nilgiris	..	23	1,314	9	509	1	52	1	52	7	185	..	..	22	1,077
20. Salem	..	87	4,734	77	4,171	34	1,901	1	52	41	896	1	11	86	3,797
21. South Canara	..	31	1,642	11	616	3	166	..	..	8	185	..	..	31	1,457
22. Malabar	..	94	5,052	66	3,536	23	1,229	11	548	28	763	4	457	83	4,198
Total ..	..	1,481	80,428	1,027	55,338	431	23,361	132	7,011	440	11,768	15	997	1,349	62,646

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VII—*Between Rs.* 2,000 *and Rs.* 2,500—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	2	114	1	59	..	..	1	13	..	..	35	1,205	15	841
2. Vizagapatam	6	302	5	250	..	..	1	24	..	..	61	2,608	59	2,825
3. Godávari	1	52	1	52	..	..	..	..	..	..	50	2,470	52	2,471
4. Kistna	28	1,358	27	1,306	1	52	..	..	..	..	188	7,549	113	6,021
5. Nellore	13	707	9	490	2	104	1	32	..	..	120	4,190	63	3,339
6. Cuddapah	12	595	11	543	..	..	1	24	..	..	70	3,519	66	3,554
7. Anantapur	13	681	5	249	..	..	8	122	..	..	48	2,148	31	1,635
8. Bellary	2	104	2	104	..	..	..	..	..	..	67	3,299	61	3,228
9. Kurnool	..	..	..	..	..	..	..	..	..	..	15	735	15	735
10. Madras	3	190	2	127	..	..	1	48	..	..	41	2,358	41	2,442
11. Chingleput	..	..	..	..	..	..	..	..	..	..	8	352	5	289
12. North Arcot	2	178	2	178	..	..	..	..	..	..	53	2,440	39	2,237
13. South Arcot	1	55	1	55	..	..	..	..	..	..	67	3,108	52	2,822
14. Tanjore	4	228	3	171	..	..	1	29	..	..	110	5,537	91	5,058
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	10	419	16	880
16. Madura	4	225	4	225	..	..	..	..	..	..	117	6,741	105	6,029
17. Tinnevelly	3	161	2	108	1	52	..	..	..	..	35	1,714	31	1,719
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	28	1,225	26	1,162
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	22	1,077	15	856
20. Salem	15	782	11	569	1	52	3	96	..	..	85	3,649	51	2,861
21. South Canara	2	110	1	55	..	..	1	27	..	..	31	1,430	25	1,332
22. Malabar	1	52	1	52	..	..	..	..	..	..	83	4,198	62	3,373
Total ..	112	5,894	88	4,593	5	260	18	415	..	..	1,344	61,971	1,034	55,709

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
1	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS VII—*Between Rs.* 2,000 *and Rs.* 2,500—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	15	841	..	..	..	..	841	..	789	..	..	789	52	52
2. Vizagapatam	59	2,825	..	..	..	..	2,825	..	2,825	..	..	2,825	..	..
3. Godávari	52	2,471	..	..	..	..	2,471	..	2,419	..	..	2,419	52	52
4. Kistna	113	6,021	9	45	..	..	6,066	..	4,436	45	..	4,481	1,585	1,178
5. Nellore	63	3,339	..	..	..	..	3,339	..	3,053	..	..	3,053	286	130
6. Cuddapah	66	3,554	..	..	..	..	3,554	..	3,450	..	..	3,450	104	104
7. Anantapur	31	1,635	..	..	..	..	1,635	..	1,502	..	..	1,502	133	133
8. Bellary	61	3,228	..	..	..	..	3,228	..	3,176	..	..	3,176	52	..
9. Kurnool	15	735	..	..	..	..	735	..	635	..	..	635	100	100
10. Madras	41	2,442	8	48	..	..	2,490	..	1,255	12	..	1,267	1,223	929
11. Chingleput	5	289	..	..	..	..	289	..	237	..	..	237	52	52
12. North Arcot	39	2,237	..	..	..	..	2,237	..	2,237	..	..	2,237	..	..
13. South Arcot	52	2,822	1	5	..	..	2,827	..	2,794	5	..	2,799	28	28
14. Tanjore	91	5,058	26	37	..	..	5,095	..	4,819	27	..	4,846	249	31
15. Trichinopoly	16	880	..	..	..	..	880	..	825	..	..	825	55	55
16. Madura	105	6,029	..	..	..	..	6,029	..	5,060	..	..	5,060	969	969
17. Tinnevelly	31	1,719	..	..	..	..	1,719	..	1,625	..	..	1,625	94	94
18. Coimbatore	26	1,162	..	..	..	..	1,162	..	1,142	..	..	1,142	20	20
19. Nílgiris	15	856	1	52	..	..	908	..	544	52	..	596	312	56
20. Salem	51	2,861	9	48	..	..	2,909	..	2,611	27	..	2,638	271	145
21. South Canara	25	1,332	..	..	..	..	1,332	..	1,332	..	..	1,332	..	..
22. Malabar	62	3,373	..	..	..	..	3,373	..	3,373	..	..	3,373	..	..
Total ..	1,034	55,709	54	235	..	..	55,944	..	50,139	168	..	50,307	5,637	4,128

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	50	4,175	34	2,887	5	409	4	317	25	1,084	..	..	46	2,775
2. Vizagapatam	..	91	7,132	67	5,496	13	1,101	2	133	52	1,315	..	..	89	5,684
3. Godávari	..	67	5,323	42	3,246	35	2,780	..	..	7	201	..	..	67	5,122
4. Kistna	..	124	9,623	112	8,698	54	3,966	5	404	53	2,041	..	..	119	7,178
5. Nellore	..	199	16,845	175	14,879	42	3,464	33	2,697	100	5,670	..	..	166	8,478
6. Cuddapah	..	73	5,648	49	3,684	17	1,139	..	..	32	920	..	..	73	4,728
7. Anantapur	..	14	977	13	911	7	509	..	..	6	139	..	..	14	837
8. Bellary	..	117	8,892	42	3,212	29	2,131	2	169	11	351	..	..	115	8,372
9. Kurnool	..	48	3,944	31	2,446	18	1,405	..	..	13	413	..	..	48	3,531
10. Madras	..	142	13,234	35	3,339	19	1,846	5	438	11	407	..	..	137	12,390
11. Chingleput	..	15	1,288	6	415	3	209	..	..	2	86	1	112	15	1,314
12. North Arcot	..	89	7,510	57	4,874	32	2,766	3	269	21	798	1	9	86	6,452
13. South Arcot	..	57	4,402	37	3,008	17	1,460	1	5	19	749	..	..	56	3,648
14. Tanjore	..	132	10,885	62	5,264	26	2,215	14	1,108	22	870	..	..	118	8,907
15. Trichinopoly	..	69	5,328	48	3,656	14	1,054	5	429	29	906	..	..	64	3,993
16. Madura	..	241	20,705	107	8,922	52	4,615	2	148	31	1,276	2	36	239	19,316
17. Tinnevelly	..	69	5,826	46	3,842	17	1,520	8	586	20	756	1	9	61	4,493
18. Coimbatore	..	57	4,490	31	2,440	9	739	4	313	18	749	..	..	53	3,428
19. Nílgiris	..	43	3,694	20	1,818	4	292	2	143	13	561	1	28	41	3,018
20. Salem	..	90	7,297	70	5,657	33	2,747	1	65	33	952	2	37	89	6,317
21. South Canara	..	49	3,985	17	1,455	4	327	..	..	13	395	..	..	49	3,590
22. Malabar	..	114	9,757	69	6,092	12	1,066	18	1,552	38	1,653	1	47	96	6,599
Total ..	..	1,950	1,60,960	1,170	96,241	462	37,760	109	8,776	569	22,292	9	278	1,841	1,30,170

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	1	78	1	78	..	..	..	..	..	..	46	2,775	30	2,463
2. Vizagapatam	16	1,296	8	637	..	..	8	322	..	..	89	5,362	76	5,377
3. Godâvari	..	..	..	..	..	..	..	..	..	..	67	5,122	64	5,034
4. Kistna	14	1,155	13	1,090	..	..	1	37	..	..	119	7,141	93	6,579
5. Nellore	15	1,245	12	948	..	..	2	137	..	..	166	8,341	87	7,147
6. Cuddapah	11	709	9	579	..	..	2	75	..	..	73	4,653	61	4,597
7. Anantapur	3	185	1	78	..	..	2	51	..	..	14	786	10	742
8. Bellary	9	674	8	596	1	78	..	..	..	..	114	8,294	106	8,066
9. Kurnool	4	286	3	221	..	..	1	30	..	..	48	3,501	48	3,501
10. Madras	5	463	2	182	1	100	2	119	..	..	136	12,171	132	12,218
11. Chingleput	..	..	..	..	..	..	..	..	..	..	15	1,314	13	1,094
12. North Arcot	2	169	2	169	..	..	..	..	..	..	86	6,452	78	6,391
13. South Arcot	2	130	2	130	..	..	..	..	..	..	56	3,648	43	3,294
14. Tanjore	3	265	2	183	..	..	1	47	..	..	118	8,860	105	8,892
15. Trichinopoly	5	338	5	338	..	..	..	..	..	..	64	3,993	40	3,144
16. Madura	3	247	3	247	..	..	..	..	..	..	239	19,316	197	17,145
17. Tinnevelly	7	685	4	431	1	102	2	66	..	..	60	4,325	52	4,400
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	53	3,428	53	3,429
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	41	3,018	37	3,093
20. Salem	12	905	9	689	1	70	2	62	..	..	88	6,185	74	6,039
21. South Canara	1	125	..	..	..	..	..	..	..	..	49	3,590	41	3,286
22. Malabar	3	268	3	268	..	..	..	..	..	..	96	6,599	84	7,147
Total	116	9,223	87	6,864	4	350	23	946	..	..	1,837	1,28,874	1,524	1,23,078

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34, and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	30	2,463	..	..	..	..	2,463	..	2,463	..	..	2,463	..	..
2. Vizagapatam	76	5,377	..	..	..	..	5,377	..	5,377	..	..	5,377	..	..
3. Godâvari	64	5,034	..	..	..	..	5,034	..	4,715	..	..	4,715	319	319
4. Kistna	93	6,579	10	51	..	..	6,630	..	5,550	51	..	5,601	1,029	684
5. Nellore	87	7,147	..	..	..	..	7,147	..	6,377	..	..	6,377	770	534
6. Cuddapah	61	4,597	..	..	..	..	4,597	..	4,597	..	..	4,597	..	..
7. Anantapur	10	742	..	..	..	..	742	..	742	..	..	742	..	..
8. Bellary	106	8,066	..	..	..	..	8,066	..	8,066	..	..	8,066	..	..
9. Kurnool	48	3,501	..	..	..	..	3,501	..	2,985	..	..	2,985	516	327
10. Madras	132	12,218	13	125	..	..	12,343	..	8,673	48	..	8,721	3,622	2,815
11. Chingleput	13	1,094	..	..	..	..	1,094	..	914	..	..	914	180	180
12. North Arcot	78	6,391	..	..	..	..	6,391	..	6,111	..	..	6,111	280	169
13. South Arcot	43	3,294	1	5	..	..	3,299	..	3,037	5	..	3,042	257	257
14. Tanjore	105	8,892	10	8	..	..	8,900	..	8,860	8	..	8,868	32	..
15. Trichinopoly	40	3,144	..	..	..	..	3,144	..	2,573	..	..	2,573	571	571
16. Madura	197	17,145	..	..	..	..	17,145	..	12,990	..	..	12,990	4,155	4,155
17. Tinnevelly	52	4,400	1	8	..	..	4,408	..	4,061	8	..	4,069	339	339
18. Coimbatore	53	3,429	1	13	..	..	3,442	..	3,294	..	..	3,294	148	148
19. Nilgiris	37	3,093	1	35	..	..	3,128	..	2,702	35	..	2,737	391	160
20. Salem	74	6,039	2	10	..	..	6,049	..	5,934	10	..	5,944	105	104
21. South Canara	41	3,286	1	1	..	..	3,287	..	3,203	1	..	3,204	83	83
22. Malabar	84	7,147	..	..	..	..	7,147	..	6,951	..	..	6,951	196	92
Total	1,524	1,23,078	40	256	..	..	1,23,334	..	1,10,175	166	..	1,10,341	12,993	10,937

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				CLASS IX—*Between Rs.* 5,000 *and Rs.* 10,000.											
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	8	1,309	7	1,161	..	..	2	376	5	452	..	..	6	481
2. Vizagapatam	..	19	2,711	12	1,818	4	573	1	188	6	400	1	25	18	2,148
3. Godávari	..	23	3,340	11	1,589	4	573	..	..	7	350	..	..	23	2,990
4. Kistna	..	44	7,018	41	6,523	16	2,565	1	234	24	1,521	..	..	43	5,263
5. Nellore	..	69	11,241	60	9,973	15	2,115	16	2,755	29	3,337	..	..	53	5,149
6. Cuddapah	..	17	2,656	14	2,208	1	130	2	365	11	581	..	..	15	1,710
7. Anantapur	..	6	781	6	781	3	390	..	..	3	91	..	..	6	690
8. Bellary	..	22	3,346	9	1,292	4	549	2	287	3	389	..	..	20	2,670
9. Kurnool	..	10	1,631	1	149	..	..	..	..	..	..	1	12	16	1,643
10. Madras	..	93	17,561	33	6,668	15	3,096	5	1,030	13	1,240	..	..	88	15,291
11. Chingleput	..	3	521	1	182	1	182	..	..	..	..	..	..	3	521
12. North Arcot	..	29	4,499	23	3,611	7	1,113	3	456	12	1,019	1	49	26	3,073
13. South Arcot	..	10	1,570	6	995	4	744	..	..	2	117	1	10	10	1,463
14. Tanjore	..	70	10,666	40	6,170	14	2,192	10	1,419	15	768	1	23	60	8,502
15. Trichinopoly	..	5	859	4	650	1	169	..	..	2	150	1	40	5	749
16. Madura	..	83	14,262	33	5,653	16	2,635	1	130	9	462	4	236	82	13,906
17. Tinnevelly	..	24	3,943	16	2,532	9	1,394	1	130	6	360	..	..	23	3,453
18. Coimbatore	..	14	2,304	11	1,783	1	130	3	482	7	399	..	..	11	1,423
19. Nilgiris	..	20	3,542	11	1,893	1	250	2	285	8	553	..	..	18	2,704
20. Salem	..	21	3,228	17	2,671	7	1,117	1	148	9	548	..	..	20	2,532
21. South Canara	..	6	877	1	141	..	..	..	..	1	11	..	..	6	866
22. Malabar	..	48	7,383	35	5,385	5	852	5	631	23	1,798	2	41	43	4,995
Total	..	644	1,05,248	392	63,828	128	20,769	55	8,916	195	14,546	12	436	589	82,222

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
					CLASS IX—*Between Rs.* 5,000 *and Rs.* 10,000—cont.									
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	6	481	1	149
2. Vizagapatam	4	514	2	228	..	..	2	134	..	..	18	2,014	15	1,968
3. Godávari	1	130	1	130	..	..	..	..	..	..	23	2,990	23	3,049
4. Kistna	8	1,211	7	1,081	..	..	1	26	..	..	43	5,237	29	4,374
5. Nellore	8	1,178	5	787	2	261	..	..	..	..	51	4,888	28	4,008
6. Cuddapah	4	4 5	4	495	..	..	..	..	..	..	15	1,710	8	1,177
7. Anantapur	2	195	..	..	..	..	2	95	..	..	6	595	3	391
8. Bellary	2	286	1	130	..	..	1	22	..	..	20	2,648	18	2,740
9. Kurnool	..	..	..	..	..	..	..	..	..	..	10	1,643	10	1,644
10. Madras	4	823	3	670	..	..	1	78	..	..	88	15,213	72	13,469
11. Chingleput	..	..	..	..	..	..	..	..	..	..	3	521	6	1,130
12. North Arcot	1	195	1	195	..	..	..	..	..	..	26	3,073	19	2,772
13. South Arcot	..	..	..	..	..	..	..	..	..	..	10	1,463	6	1,162
14. Tanjore	3	365	1	137	..	..	2	142	..	..	60	8,360	48	7,490
15. Trichinopoly	1	169	..	..	..	..	1	5	..	..	5	743	3	582
16. Madura	1	130	..	..	..	..	1	90	..	..	82	13,816	68	11,801
17. Tinnevelly	1	135	1	135	..	..	..	..	..	..	23	3,453	22	3,742
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	11	1,423	11	1,423
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	18	2,704	18	3,297
20. Salem	1	156	..	..	1	156	..	..	..	..	19	2,376	13	1,819
21. South Canara	..	..	..	..	..	..	..	..	..	..	6	866	5	736
22. Malabar	1	156	1	156	..	..	..	..	..	..	43	4,996	24	3,623
Total	42	6,138	27	4,144	3	417	11	592	..	..	586	81,213	450	72,546

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS IX—*Between Rs.* 5,000 *and Rs.* 10,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1	149	..	..	..	..	149	..	149	..	..	149	..	..
2. Vizagapatam	15	1,968	..	..	..	..	1,968	..	1,968	..	..	1,968	..	..
3. Godâvari	23	3,049	..	..	..	..	3,049	..	2,984	..	..	2,984	65	65
4. Kistna	29	4,374	5	31	..	..	4,405	..	2,701	31	..	2,732	1,673	1,036
5. Nellore	28	4,008	..	..	..	..	4,008	..	3,565	..	..	3,565	443	443
6. Cuddapah	8	1,177	..	..	..	..	1,177	..	1,177	..	..	1,177	..	..
7. Anantapur	3	391	..	..	..	..	391	..	391	..	..	391	..	..
8. Bellary	18	2,740	..	..	..	..	2,740	..	2,581	..	..	2,581	159	159
9. Kurnool	10	1,644	1	204	..	..	1,848	..	614	..	..	614	1,234	378
10. Madras	72	13,469	3	40	..	..	13,509	..	9,051	..	..	9,051	4,458	3,758
11. Chingleput	6	1,130	..	..	..	..	1,130	..	1,130	..	..	1,130	..	..
12. North Arcot	19	2,772	..	..	..	..	2,772	..	2,140	..	..	2,140	632	632
13. South Arcot	6	1,162	..	..	..	..	1,162	..	1,162	..	..	1,162	..	..
14. Tanjore	48	7,490	6	19	..	..	7,509	..	7,178	19	..	7,197	312	182
15. Trichinopoly	3	582	..	..	..	..	582	..	372	..	..	372	210	210
16. Madura	68	11,801	..	..	..	..	11,801	..	8,030	..	..	8,030	3,771	3,771
17. Tinnevelly	22	3,742	1	4	..	..	3,746	..	3,104	4	..	3,108	638	638
18. Coimbatore	11	1,423	..	..	..	..	1,423	..	1,423	..	..	1,423	..	..
19. Nilgiris	18	3,297	..	..	..	..	3,297	..	2,902	..	..	2,902	395	224
20. Salem	13	1,819	1	10	..	..	1,829	..	1,689	..	..	1,689	140	140
21. South Canara	5	736	..	..	..	..	736	..	736	..	..	736	..	..
22. Malabar	24	3,623	..	..	..	..	3,623	..	3,519	..	..	3,519	104	104
Total ..	450	72,546	17	308	..	..	72,854	..	58,566	54	..	58,620	14,234	11,740

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS X—*Between Rs.* 10,000 *and Rs.* 20,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	3	834	2	573	..	..	1	313	1	156	..	..	2	365
2. Vizagapatam	..	7	2,351	3	1,094	1	391	..	..	2	354	..	..	7	1,997
3. Godâvari	..	8	2,611	6	1,775	3	890	..	..	3	443	..	..	8	2,168
4. Kistna	..	8	2,500	5	1,615	2	703	..	..	1	50	2	234	8	2,684
5. Nellore	..	13	4,129	12	3,869	5	1,629	1	260	6	1,142	..	..	12	2,727
6. Cuddapah	..	1	260	1	260	..	..	..	..	1	150	..	..	1	110
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	9	2,756	2	549	..	..	..	..	2	268	..	..	9	2,488
9. Kurnool	..	8	2,603	3	863	2	658	..	..	1	214	..	..	8	2,389
10. Madras	..	37	12,787	11	3,510	7	2,214	..	..	4	359	..	..	37	12,428
11. Chingleput	..	1	390	1	390	..	..	..	..	1	153	..	..	1	237
12. North Arcot	..	7	2,296	3	1,056	..	..	..	..	3	562	..	..	7	1,734
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	18	5,835	10	3,172	7	2,198	..	..	3	651	..	..	18	5,184
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	35	12,772	20	7,388	16	6,066	..	..	3	599	..	..	35	12,173
17. Tinnevelly	..	14	4,235	7	2,070	3	951	..	..	4	216	..	..	14	4,019
18. Coimbatore	..	1	388	..	..	..	..	..	..	..	..	..	..	1	388
19. Nilgiris	..	9	3,085	8	2,720	..	..	1	261	7	1,209	..	..	8	1,615
20. Salem	..	3	858	2	522	1	260	..	..	1	156	..	..	3	702
21. South Canara	..	3	982	..	..	..	..	..	..	..	..	..	..	3	982
22. Malabar	..	11	3,542	6	1,915	2	625	2	729	2	423	..	..	9	2,390
Total ..	..	196	65,214	102	33,341	49	16,585	5	1,563	45	7,105	2	234	191	56,780

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS X—*Between Rs* 10,000 *and Rs.* 20,000—cont.														
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	2	365	2	521
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	7	1,997	5	1,647
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	8	2,168	8	2,168
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	8	2,684	8	2,684
5. Nellore	..	..	3	1,004	3	1,004	..	..	..	..	..	..	12	2,727	7	2,150
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	1	110	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	9	2,488	7	2,207
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	8	2,389	8	2,389
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	37	12,428	38	13,297
11. Chingleput	..	..	1	130	1	130	..	..	..	..	..	..	1	237	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	7	1,734	5	1,500
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	18	5,184	13	4,249
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	1	294	1	294	..	..	..	..	..	..	35	12,173	34	12,866
17. Tinnevelly	..	..	4	1,263	1	378	1	313	2	321	..	..	13	3,385	8	2,518
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	1	388	1	388
19. Nîlgiris	..	..	1	337	1	337	..	..	..	..	..	..	8	1,615	4	1,579
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	3	702	2	597
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	3	982	3	982
22. Malabar	..	..	1	472	1	472	..	..	..	..	..	..	9	2,390	8	2,723
Total	..	..	11	3,500	8	2,615	1	313	2	321	..	..	190	56,146	161	54,455

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36)	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS X.—*Between Rs.* 10,000 *and Rs.* 20,000—cont.														
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	2	521	..	..	..	..	521	..	510	..	..	510	11	11
2. Vizagapatam	5	1,647	..	..	..	..	1,647	..	1,647	..	..	1,647	..	..
3. Godâvari	8	2,168	..	..	..	..	2,168	..	2,168	..	..	2,168	..	..
4. Kistna	8	2,684	..	..	..	..	2,684	..	2,293	..	..	2,293	391	391
5. Nellore	7	2,150	..	..	..	..	2,150	..	1,889	..	..	1,889	261	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	7	2,207	..	..	..	..	2,207	..	1,843	..	..	1,843	364	364
9. Kurnool	8	2,389	..	..	..	..	2,389	..	1,792	..	..	1,792	597	..
10. Madras	38	13,297	..	..	..	..	13,297	..	7,850	..	..	7,850	5,447	3,975
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	5	1,500	..	..	..	..	1,500	..	833	..	..	833	667	667
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	13	4,249	..	..	..	..	4,249	..	3,724	..	..	3,724	525	525
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	34	12,866	..	..	..	..	12,866	..	4,310	..	..	4,310	8,556	8,556
17. Tinnevelly	8	2,508	2	6	..	..	2,514	..	2,508	6	..	2,514	..	..
18. Coimbatore	1	388	..	..	..	..	388	..	388	..	..	388	..	..
19. Nîlgiris	4	1,579	..	..	..	..	1,579	..	1,579	..	..	1,579	..	..
20. Salem	2	597	..	..	..	..	597	..	429	..	..	429	168	168
21. South Canara	3	982	..	..	..	..	982	..	982	..	..	982	..	..
22. Malabar	8	2,723	..	..	..	..	2,723	..	2,723	..	..	2,723	..	..
Total	161	54,455	2	6	..	..	54,461	..	37,468	6	..	37,474	16,987	14,657

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				CLASS XI.—*Between Rs.* 20,000 *and Rs.* 30,000.											
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	1	521	1	521	..	..	..	..	1	260	..	..	1	260
2. Vizagapatam	..	1	651	1	651	..	..	..	..	1	130	..	..	1	521
3. Godávari	..	6	3,516	3	1,823	1	651	1	651	1	261	..	..	5	2,604
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	16	10,068	3	1,797	1	651	..	..	..	..	2	286	16	9,782
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	1	493	..	..
12. North Arcot	..	3	1,562	1	521	..	..	..	..	..	..	..	..	3	1,069
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	2	1,186	1	658	1	658	..	..	..	..	..	..	2	1,186
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	9	6,145	6	4,141	4	2,725	..	..	2	608	..	..	9	5,538
17. Tinnevelly	..	1	521	1	521	..	..	..	..	..	..	1	799	1	1,320
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	3	1,815	2	1,209	..	..	..	..	2	685	..	..	3	1,130
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	2	1,181	..	..	..	..	..	..	..	..	..	..	2	1,181
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	44	27,166	19	11,842	7	4,685	1	651	10	2,723	1	799	43	24,591

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
					CLASS XI.—*Between Rs.* 20,000 *and Rs.* 30,000—cont.									
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	1	260	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	1	521	1	651
3. Godavari	..	..	..	..	..	..	..	..	..	..	5	2,604	5	2,604
4. Kistna	1	651	1	651	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	16	9,782	14	8,922
13. South Arcot	..	..	..	..	..	..	..	..	..	..	3	1,069	2	1,042
14. Tanjore	..	..	..	..	..	..	..	..	..	..	2	1,186	2	1,186
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	9	5,538	9	6,080
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	1	650
17. Tinnevelly	1	1,320	..	..	1	1,320	..	..	..	..	3	1,130	1	606
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	2	1,181	2	1,181
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2	1,971	1	651	1	1,320	..	..	..	..	42	23,271	38	23,443

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-37—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount		Arrears.	Tax.	Penalities.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XI.—*Between Rs.* 20,000 *and Rs.* 30,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1	651	..	..	..	..	651	..	651	..	..	651	..	..
2. Vizagapatam	1	521	..	..	..	..	521	..	..	..	..	..	521	521
3. Godávari	5	2,604	..	..	..	..	2,604	..	2,604	..	..	2,604	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	14	8,922	..	..	..	..	8,922	..	6,551	..	..	6,551	2,371	1,850
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	2	1,042	..	..	..	..	1,042	..	782	..	..	782	260	260
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	2	1,186	..	..	..	..	1,186	..	1,186	..	..	1,186	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	9	6,080	..	..	..	..	6,080	..	300	..	..	300	5,780	5,780
17. Tinnevelly	1	650	1	11	..	..	661	..	650	11	..	661	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	1	606	..	..	..	..	606	..	606	..	..	606	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	2	1,181	..	..	..	..	1,181	..	1,181	..	..	1,181	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	38	23,443	1	11	..	..	23,454	..	14,511	11	..	14,522	8,932	8,411

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule, for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XII.—*Between Rs.* 30,000 *and Rs.* 40,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	2	1,709	1	833	..	..	..	..	1	661	..	..	2	1,048
3. Godávari	..	3	2,712	2	1,800	2	1,800	..	..	..	..	..	..	3	2,712
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	4	3,331	1	781	1	781	..	..	..	..	..	..	4	3,331
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	2	1,693	1	911	1	911	..	..	..	..	..	..	2	1,693
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	5	4,474	5	4,474	3	2,685	..	..	2	855	..	..	5	3,619
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	1	781	1	781	..	..	..	..	1	344	..	..	1	437
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	2	1,656	..	..	..	..	..	..	..	..	..	..	2	1,656
Total	..	19	16,356	11	9,580	7	6,177	..	..	4	1,860	..	..	19	14,496

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule, for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XII.—*Between Rs.* 30,000 *and Rs.* 40,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	1	1,020	..	..	..	..	1	498	..	..	2	1,048	1	876
4. Kistna	..	..	..	..	..	..	..	..	..	..	3	2,214	3	2,214
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	4	3,331	3	2,550
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	2	1,693	2	1,693
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	5	3,619	4	3,640
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	1	437	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	2	1,656	2	1,656
22. Malabar	..	..	..	..	..	..	..	..	..	..				
Total	1	1,020	..	..	..	..	1	498	..	..	19	13,998	15	12,629

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount. of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XII.—*Between Rs.* 30,000 *and Rs.* 40,000—cont.														
		RS.		RS.		RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	1	876	..	..	..	..	876	..	876	..	..	876	..	..
3. Godâvari	3	2,214	..	..	..	..	2,214	..	2,214	..	..	2,214	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	3	2,550	..	..	..	..	2,550	..	2,146	..	..	2,146	404	404
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	2	1,693	..	..	..	..	1,693	..	1,088	..	..	1,088	605	605
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	4	3,640	..	..	..	..	3,640	..	786	..	..	786	2,854	2,854
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	2	1,656	..	..	..	..	1,656	..	1,656	..	..	1,656	..	..
Total	15	12,629	..	..	..	..	12,629	..	8,766	..	..	8,766	3,863	3,863

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount. enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XIII.—*Between Rs.* 40,000 *and Rs.* 50,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	...	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	1	1,267	1	1,267	1	1,267	..	..	..	..	..	..	1	1,267
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	2,315	..	..	..	..	..	..	..	..	..	..	2	2,315
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	1	1,071	1	1,071	..	..	..	..	..	..	1	838	1	233
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	1	1,058	1	1,058	1	1,058	..	..	..	..	..	..	1	1,058
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	5	5,711	3	3,396	2	2,325	..	..	1	838	..	..	5	4,873

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XIII.—*Between Rs.* 40,000 *and Rs.* 50,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	1	1,267	1	1,267
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	2	2,315	2	2,315
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	1	233	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	1	1,174
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	1	1,058	..	..	..	..	1	408	..	..	1	650	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1	1,058	..	..	..	..	1	408	..	..	5	4,465	4	4,756

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XIII.—*Between Rs.* 40,000 *and Rs.* 50,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	1	1,267	..	..	..	..	1,267	..	1,267	..	..	1,267	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	2,315	..	..	..	..	2,315	..	2,315	..	..	2,315	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	1	1,174	..	..	..	..	1,174	..	..	..	..	..	1,174	1,174
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4	4,756	..	..	..	..	4,756	..	3,582	..	..	3,582	1,174	1,174

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XIV.—*Between Rs.* 50,000 *and Rs.* 1,00,000.															
		RS.	RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	1	1,302	1	1,302	..	..	..	..	1	651	..	..	1	651
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	9	18,152	..	..	..	..	..	..	..	..	..	..	9	18,152
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	2	3,404	1	1,563	1	1,563	..	..	..	..	..	..	2	3,404
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	6	9,558	6	9,558	2	3,345	..	..	4	2,857	..	..	6	6,701
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. Malabar	..	1	1,480	..	..	..	..	..	..	..	..	..	..	1	1,480
Total	..	19	33,896	8	12,423	3	4,908	..	..	5	3,508	..	..	19	30,388

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XIV.—*Between Rs. 50,000 and Rs. 1,00,000*—cont.														
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	1	651	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	9	18,152	9	18,152
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	1	1,563	1	1,563	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	2	3,404	2	3,404
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	6	6,901	2	3,345
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	1	1,480	1	1,480
Total	..		1	1,563	1	1,563	..	..	..	..	19	30,388	14	26,381

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36.)	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XIV.—*Between Rs. 50,000 and Rs. 1,00,000*—cont.														
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	9	18,152	..	..	..	18,152	..	15,910	..	..	15,910	2,242	2,242
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	2	3,404	..	..	..	3,404	..	1,841	..	..	1,841	1,563	1,563
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	2	3,345	..	..	..	3,345	..	1,700	..	..	1,700	1,645	1,645
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	1	1,480	..	..	..	1,480	..	1,480	..	..	1,480	..	..
Total	..	14	26,381	..	..	..	26,381	..	20,931	..	..	20,931	5,450	5,450

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XV—*Rs.* 1,00,000 *and more.*															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	1	4,062	1	4,062	1	4,062	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4,062
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	2	6,740	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	2	6,740
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	3	10,802	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XV.—*Rs.* 1,00,000 *and more*—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	1	4,062	1	4,062	..	..	..	..	..	..	1	4,062	1	4,062
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	2	6,740	2	6,740
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802	3	10,802

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36.	Collections up to the 31st March 1887.					Balance on 31st March. 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XV.—*Rs.* 1,00,000 *and more*—cont.														
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	4,062	4,062
5. Nellore	..	1	4,062	..	..	..	4,062	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	6,740	..	..	..	6,740	..	6,740	..	..	6,740	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	3	10,802	..	..	..	10,802	..	6,740	..	..	6,740	4,062	4,062

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TOTAL OF CLASSES VII TO XV.															
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	103	10,360	79	8,328	10	708	12	1,280	57	3,330	..	..	91	5,750
2. Vizagapatam	..	182	17,937	133	12,553	35	2,955	4	373	92	3,572	2	38	178	14,030
3. Godávari	..	161	21,689	100	13,443	65	9,019	4	801	31	1,555	..	..	157	19,333
4. Kistna	..	382	29,959	358	27,331	168	12,281	23	1,529	165	5,938	2	234	359	22,726
5. Nellore	..	449	45,014	394	40,426	96	13,000	95	8,061	201	12,283	2	72	354	24,742
6. Cuddapah	..	162	12,401	119	9,079	56	3,378	3	417	58	1,945	2	52	159	10,091
7. Anantapur	..	68	4,310	65	4,140	40	2,498	..	..	25	512	..	..	68	3,797
8. Bellary	..	216	18,580	93	7,326	63	4,418	5	508	25	1,242	..	..	211	16,830
9. Kurnool	..	81	8,966	39	3,685	22	2,167	..	..	16	680	1	12	81	8,299
10. Madras	..	353	87,069	95	16,821	45	8,710	17	1,892	33	2,343	..	..	336	82,834
11. Chingleput	..	27	2,615	11	1,154	5	443	..	..	5	303	1	112	27	2,424
12. North Arcot	..	184	18,918	126	12,332	55	4,749	9	881	58	3,440	4	171	175	14,768
13. South Arcot	..	144	10,167	83	6,171	32	2,809	11	531	40	1,427	1	10	133	8,219
14. Tanjore	..	347	41,396	169	21,731	73	11,010	34	3,083	61	3,661	1	23	313	34,675
15. Trichinopoly	..	86	6,821	62	4,835	19	1,431	7	539	35	1,161	1	40	79	5,161
16. Madura	..	500	74,781	223	42,687	117	23,362	7	497	57	6,842	9	551	493	67,993
17. Tinnevelly	..	151	17,994	98	11,496	41	5,524	15	1,056	40	1,637	2	808	136	16,109
18. Coimbatore	..	104	8,919	64	5,423	18	1,286	11	1,003	35	1,452	..	..	93	6,464
19. Nílgiris	..	99	14,231	51	8,930	6	594	6	741	38	3,537	1	28	93	9,981
20. Salem	..	201	16,117	166	13,020	75	6,025	3	265	84	2,552	3	48	198	13,348
21. South Canara	..	91	8,667	29	2,212	7	493	..	..	22	591	..	..	91	8,076
22. Malabar	..	270	28,870	176	16,928	42	3,772	36	3,460	91	4,637	7	545	234	21,318
Total	..	4,361	5,05,781	2,733	2,90,051	1,090	1,20,632	302	26,917	1,269	64,640	39	2,744	4,059	4,16,968

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
TOTAL OF CLASSES VII TO XV—*cont.*														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	3	192	2	137	..	..	1	13	..	..	91	5,736	49	4,625
2. Vizagapatam	26	2,112	15	1,115	..	..	11	480	..	..	178	13,550	157	13,214
3. Godávari	4	1,853	3	833	..	..	1	498	..	..	157	18,835	156	18,807
4. Kistna	50	3,724	47	3,477	1	52	2	63	..	..	358	22,611	243	19,658
5. Nellore	40	8,196	30	7,291	4	365	3	169	..	..	350	24,209	186	20,706
6. Cuddapah	27	1,799	24	1,617	..	..	3	99	..	..	159	9,992	135	9,328
7. Anantapur	18	1,061	6	327	..	..	12	268	..	..	68	3,529	44	2,768
8. Bellary	13	1,064	11	830	1	78	1	22	..	..	210	16,730	192	16,241
9. Kurnool	4	286	3	221	..	..	1	30	..	..	81	8,269	81	8,269
10. Madras	12	1,476	7	979	1	100	4	245	..	..	335	82,490	313	80,105
11. Chingleput	..	..	..	..	..	..	..	..	..	..	27	2,424	24	2,513
12. North Arcot	6	672	6	672	..	..	..	..	..	..	175	14,768	143	13,942
13. South Arcot	3	185	3	185	..	..	..	..	..	..	133	8,219	101	7,278
14. Tanjore	11	2,421	7	2,054	..	..	4	218	..	..	313	34,457	263	31,972
15. Trichinopoly	6	507	5	338	..	..	1	5	..	..	79	5,155	59	4,606
16. Madura	9	896	8	766	..	..	1	90	..	..	493	67,903	420	62,080
17. Tinnevelly	17	4,622	8	1,052	4	1,787	5	795	..	..	132	13,527	114	13,019
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	93	6,464	91	6,402
19. Nilgiris	1	337	1	337	..	..	..	..	..	..	93	9,981	75	9,431
20. Salem	28	1,843	20	1,258	3	278	5	158	..	..	195	12,912	140	11,316
21. South Canara	3	235	1	55	..	..	1	27	..	..	91	8,049	76	7,517
22. Malabar	6	948	6	948	..	..	..	..	..	..	234	21,318	181	20,002
Total	287	34,429	213	24,492	14	2,660	56	3,180	..	..	4,045	4,11,128	3,243	3,83,799

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
TOTAL OF CLASSES VII TO XV—*cont.*														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	49	4,625	..	..	..	..	4,625	..	4,562	..	..	4,562	63	63
2 Vizagapatam	157	13,214	..	..	..	..	13,214	..	12,693	..	..	12,693	521	521
3. Godávari	156	18,807	..	..	..	..	18,807	..	18,371	..	..	18,371	436	436
4. Kistna	243	19,658	24	127	..	..	19,785	..	14,980	127	..	15,107	4,678	3,289
5. Nellore	186	20,706	..	..	..	..	20,706	..	14,884	..	..	14,884	5,822	5,169
6. Cuddapah	135	9,328	..	..	..	..	9,328	..	9,224	..	..	9,224	104	104
7. Anantapur	44	2,768	..	..	..	..	2,768	..	2,635	..	..	2,635	133	133
8. Bellary	192	16,241	..	..	..	..	16,241	..	15,666	..	..	15,666	575	523
9. Kurnool	81	8,269	1	204	..	..	8,473	..	6,026	..	..	6,026	2,447	805
10. Madras	313	80,105	24	213	..	..	80,318	..	60,491	60	..	60,551	19,767	15,973
11. Chingleput	24	2,513	..	..	..	..	2,513	..	2,281	..	..	2,281	232	232
12. North Arcot	143	13,942	..	..	..	..	13,942	..	12,103	..	..	12,103	1,839	1,728
13. South Arcot	101	7,278	2	10	..	..	7,288	..	6,993	10	..	7,003	285	285
14. Tanjore	263	31,972	42	64	..	..	32,036	..	28,696	54	..	28,750	3,286	2,906
15. Trichinopoly	59	4,606	..	..	..	..	4,606	..	3,770	..	..	3,770	836	836
16. Madura	420	62,080	..	..	..	..	62,080	..	33,176	..	..	33,176	28,904	28,904
17. Tinnevelly	114	13,019	5	29	..	..	13,048	..	11,948	29	..	11,977	1,071	1,071
18. Coimbatore	91	6,402	1	13	..	..	6,415	..	6,247	..	..	6,247	168	168
19. Nilgiris	75	9,431	2	87	..	..	9,518	..	8,333	87	..	8,420	1,098	440
20. Salem	140	11,316	12	68	..	..	11,384	..	10,663	37	..	10,700	684	557
21. South Canara	76	7,517	1	1	..	..	7,518	..	7,434	1	..	7,435	83	83
22. Malabar	181	20,002	..	..	..	..	20,002	..	19,702	..	..	19,702	300	196
Total	3,243	3,83,799	114	816	..	..	3,84,615	..	3,10,878	405	..	3,11,283	73,332	64,422

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							Grand Total.								
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	1,133	24,458	813	18,711	335	4,932	297	4,597	181	4,548	..	..	836	15,313
2. Vizagapatam	..	1,485	35,806	770	21,801	369	7,279	174	2,368	218	4,638	9	122	1,311	28,922
3. Godávari	..	2,722	57,451	1,494	34,377	896	21,609	349	4,825	233	3,376	16	125	2,373	49,375
4. Kistna	..	5,491	1,01,209	3,694	76,430	2,037	39,466	1,034	13,430	609	9,973	14	349	4,457	78,155
5. Nellore	..	3,712	84,321	2,877	70,730	1,057	24,670	1,387	22,227	415	14,051	18	207	2,337	48,250
6. Cuddapah	..	2,381	44,978	1,464	30,289	905	15,333	248	3,398	307	4,512	4	79	2,133	37,147
7. Anantapur	..	1,036	18,099	575	11,935	441	8,405	59	702	75	1,045	..	..	977	16,351
8. Bellary	..	1,756	40,680	771	16,968	481	10,000	175	2,446	115	2,038	..	..	1,581	36,196
9. Kurnool	..	1,651	31,075	823	15,464	446	8,056	179	1,944	196	2,179	2	17	1,472	26,970
10. Madras	..	2,172	1,13,299	523	23,648	292	12,291	156	3,811	75	2,912	..	..	2,016	1,06,576
11. Chingleput	..	1,036	15,949	512	7,900	260	3,996	206	2,286	44	677	2	265	830	13,251
12. North Arcot	..	2,916	58,896	1,476	33,926	877	17,470	337	4,750	258	5,332	4	171	2,579	48,985
13. South Arcot	..	1,929	34,081	1,028	19,365	471	8,337	348	4,232	206	2,975	4	27	1,581	26,901
14. Tanjore	..	3,191	84,388	1,504	42,781	922	23,955	336	6,657	240	5,320	6	79	2,855	72,490
15. Trichinopoly	..	891	20,099	505	12,612	234	4,735	97	1,976	172	2,350	2	47	794	15,820
16. Madura	..	3,399	1,18,214	1,290	58,912	709	31,535	282	3,635	207	8,480	13	627	3,117	1,06,726
17. Tinnevelly	..	1,998	43,280	912	22,919	370	9,825	394	5,806	142	2,569	6	865	1,604	35,770
18. Coimbatore	..	1,213	25,079	578	12,925	233	4,031	216	3,466	129	2,485	..	..	997	19,128
19. Nilgiris	..	356	19,095	107	10,246	18	848	32	1,216	54	3,803	3	120	324	14,196
20. Salem	..	1,890	39,237	968	24,920	505	12,006	230	2,892	227	3,863	5	63	1,660	32,545
21. South Canara	..	1,177	23,624	442	7,431	191	2,713	182	1,938	69	983	..	..	995	20,703
22. Malabar	..	2,140	55,812	896	27,945	350	7,893	313	6,811	226	6,200	7	545	1,827	43,346
Total ..	..	45,675	10,89,130	24,022	6,02,235	12,399	2,78,785	7,031	1,05,413	4,398	94,309	115	3,708	38,656	8,93,116

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							Grand Total—cont.							
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	80	1,131	49	690	26	303	5	56	..	..	810	14,954	810	14,953
2. Vizagapatam	74	2,999	52	1,819	6	70	16	523	..	..	1,305	28,329	1,304	28,251
3. Godávari	124	3,526	71	1,767	39	443	14	606	..	..	2,334	48,326	2,328	48,296
4. Kistna	186	5,937	148	5,173	24	307	14	182	..	..	4,433	77,666	4,433	77,669
5. Nellore	235	10,575	126	8,549	96	1,345	10	220	..	..	2,241	46,686	2,241	46,680
6. Cuddapah	114	3,427	97	2,943	8	127	9	171	..	..	2,125	36,849	2,125	36,849
7. Anantapur	66	1,766	38	842	14	160	14	278	..	..	963	15,913	963	15,913
8. Bellary	45	1,536	28	1,134	16	246	1	22	..	..	1,565	35,928	1,565	35,928
9. Kurnool	62	1,139	40	809	13	130	9	75	..	..	1,459	26,765	1,458	26,755
10. Madras	35	1,736	23	1,164	7	160	5	250	..	..	2,009	1,06,166	1,969	1,03,634
11. Chingleput	22	375	8	110	13	250	1	5	..	..	817	12,996	817	12,996
12. North Arcot	68	1,778	43	1,331	16	217	9	82	..	..	2,563	48,686	2,561	48,675
13. South Arcot	120	1,786	85	1,228	25	331	9	51	1	5	1,556	26,524	1,551	26,232
14. Tanjore	139	4,630	78	3,425	43	501	18	347	..	..	2,812	71,642	2,790	70,076
15. Trichinopoly	33	934	24	605	5	78	4	42	..	..	789	15,699	789	15,699
16. Madura	116	2,207	105	1,959	10	118	1	90	..	..	3,107	1,06,518	2,924	98,345
17. Tinnevelly	107	5,869	49	1,699	46	2,222	11	870	..	..	1,558	32,678	1,551	32,508
18. Coimbatore	32	365	24	265	8	100	..	..	..	..	989	19,028	989	19,028
19. Nilgiris	2	372	2	372	..	..	..	..	..	..	324	14,196	318	13,806
20. Salem	119	3,379	63	1,974	32	654	24	334	..	..	1,628	31,557	1,625	31,557
21. South Canara	28	527	15	205	10	100	2	59	..	..	985	20,544	984	20,496
22. Malabar	38	1,389	29	1,274	9	115	..	..	..	..	1,818	43,231	1,815	43,102
Total ..	1,845	57,383	1,197	39,337	466	7,977	176	4,263	1	5	38,190	8,80,881	37,910	8,67,448

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Grand Total—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	810	14,953	..	..	..	..	14,953	..	14,516	..	..	14,516	437	403
2. Vizagapatam	1,304	28,251	..	..	..	..	28,251	..	27,652	..	..	27,652	599	531
3. Godávari	2,328	48,296	..	..	..	..	48,296	..	47,226	..	..	47,226	1,070	826
4. Kistna	4,433	77,669	278	265	..	..	77,934	..	63,127	265	..	63,392	14,542	10,504
5. Nellore	2,241	46,680	..	..	..	..	46,680	..	39,723	..	..	39,723	6,957	6,014
6. Cuddapah	2,125	36,849	114	71	..	..	36,920	..	35,068	71	..	35,139	1,781	1,308
7. Anantapur	963	15,913	..	..	..	..	15,913	..	15,364	..	..	15,364	549	431
8. Bellary	1,565	35,928	..	..	..	..	35,928	..	35,196	..	..	35,196	732	523
9. Kurnool	1,458	26,755	1	204	..	..	26,959	..	23,797	..	..	23,797	3,162	1,186
10. Madras	1,969	1,03,634	312	573	..	..	1,04,207	..	73,404	166	..	73,570	30,637	24,779
11. Chingleput	817	12,996	..	..	..	..	12,996	..	12,299	..	..	12,299	697	567
12. North Arcot	2,561	48,675	6	35	..	..	48,710	..	44,456	25	..	44,481	4,229	3,717
13. South Arcot	1,551	26,232	6	11	..	..	26,243	..	24,871	11	..	24,882	1,361	1,275
14. Tanjore	2,790	70,076	588	452	..	..	70,528	..	66,234	393	..	66,627	3,901	3,255
15. Trichinopoly	789	15,699	68	20	..	..	15,719	..	12,057	20	..	12,077	3,642	3,489
16. Madura	2,924	98,345	66	33	..	..	98,378	..	67,982	33	..	68,015	30,363	30,165
17. Tinnevelly	1,551	32,508	5	29	..	..	32,537	..	30,077	29	..	30,106	2,431	2,064
18. Coimbatore	989	19,028	6	32	..	..	19,060	..	18,676	19	..	18,695	365	230
19. Nilgiris	318	13,806	2	87	..	..	13,893	..	12,114	87	..	12,201	1,692	680
20. Salem	1,625	31,557	115	104	..	..	31,661	..	29,959	66	..	30,025	1,636	1,265
21. South Canara	984	20,496	180	161	..	..	20,657	..	20,153	161	..	20,314	343	298
22. Malabar	1,815	43,102	26	56	..	..	43,158	..	42,438	55	..	42,493	665	348
Total ..	37,910	8,67,448	1,773	2,133	..	..	8,69,581	..	7,56,389	1,401	..	7,57,790	1,11,791	93,858

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
Class I. Between Rs. 500 and Rs. 750 ..	..	26,840	2,68,309	12,852	1,28,495	7,246	72,460	5,546	55,427	4	13	41	335	21,306	2,13,204
,, II. ,, ,, 750 ,, ,, 1,000 ..	..	6,117	91,832	3,485	52,311	1,854	27,750	622	9,330	998	5,011	9	105	5,495	77,596
,, III. ,, ,, 1,000 ,, ,, 1,250 ..	..	4,035	80,844	2,519	50,466	1,116	22,340	365	7,311	1,025	8,196	11	174	3,670	65,511
,, IV. ,, ,, 1,250 ,, ,, 1,500 ..	..	2,142	60,088	1,123	31,457	572	16,052	103	2,884	433	5,289	11	96	2,030	52,011
,, V. ,, ,, 1,500 ,, ,, 1,750 ..	..	1,344	47,128	814	28,605	333	11,655	53	1,859	421	6,558	2	14	1,291	38,725
,, VI. ,, ,, 1,750 ,, ,, 2,000 ..	..	836	35,148	496	20,850	188	7,896	40	1,685	248	4,602	2	240	796	29,101
Total of Classes I to VI ..	..	41,314	5,83,349	21,289	3,12,184	11,309	1,58,153	6,729	78,496	3,129	29,669	76	964	34,597	4,76,148
Class VII. Between Rs. 2,000 and Rs. 2,500 ..	..	1,481	80,428	1,027	55,338	431	23,361	132	7,011	440	11,768	15	997	1,349	62,646
,, VIII. ,, ,, 2,500 ,, ,, 5,000 ..	..	1,950	1,60,960	1,170	96,241	462	37,760	109	8,776	569	22,292	9	278	1,841	1,30,170
,, IX. ,, ,, 5,000 ,, ,, 10,000 ..	..	644	1,05,248	392	63,828	128	20,769	55	8,916	195	14,546	12	436	589	82,222
,, X. ,, ,, 10,000 ,, ,, 20,000 ..	..	196	65,214	102	33,341	49	16,585	5	1,563	45	7,105	2	234	191	56,780
,, XI. ,, ,, 20,000 ,, ,, 30,000 ..	..	44	27,166	19	11,842	7	4,685	1	651	10	2,723	1	799	43	24,591
,, XII. ,, ,, 30,000 ,, ,, 40,000 ..	..	19	16,356	11	9,580	7	6,177	..	..	4	1,860	..	..	19	14,496
,, XIII. ,, ,, 40,000 ,, ,, 50,000 ..	..	5	5,711	3	3,396	2	2,325	..	..	1	838	..	..	5	4,873
,, XIV. ,, ,, 50,000 ,, ,, 1,00,000 ..	..	19	33,896	8	12,423	3	4,908	..	..	5	3,508	..	..	19	30,388
,, XV. ,, ,, 1,00,000 and more	..	3	10,802	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802
Total of Classes VII to XV ..	..	4,361	5,05,781	2,733	2,90,051	1,090	1,20,632	302	26,917	1,269	64,640	39	2,744	4,059	4,16,968
Grand Total ..	..	45,675	10,89,130	24,022	6,02,235	12,399	2,78,785	7,031	1,05,413	4,398	94,309	115	3,708	38,656	8,93,116

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

—	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Class I. Between Rs. 500 and Rs. 750 ..	974	9,760	594	5,945	378	3,780	2	10	1	5	20,928	2,09,419	22,801	2,28,010
,, II. ,, ,, 750 ,, ,, 1,000 ..	202	2,980	130	1,915	35	515	37	185	..	..	5,460	76,896	5,168	77,520
,, III. ,, ,, 1,000 ,, ,, 1,250 ..	174	3,450	116	2,282	18	350	38	298	..	..	3,652	64,863	3,125	62,500
,, IV. ,, ,, 1,250 ,, ,, 1,500 ..	94	2,607	65	1,804	12	336	17	199	..	..	2,027	51,476	1,936	54,208
,, V. ,, ,, 1,500 ,, ,, 1,750 ..	74	2,583	53	1,848	5	175	16	207	..	..	1,286	38,343	1,049	36,715
,, VI. ,, ,, 1,750 ,, ,, 2,000 ..	40	1,574	26	1,051	4	161	10	184	..	..	792	28,756	588	24,696
Total of Classes I to VI ..	1,558	22,954	984	14,845	452	5,317	120	1,083	1	5	34,145	4,69,753	34,667	4,83,649
Class VII. Between Rs. 2,000 and Rs. 2,500 ..	112	5,894	88	4,593	5	260	18	415	..	..	1,344	61,971	1,034	55,709
,, VIII. ,, ,, 2,500 ,, ,, 5,000 ..	116	9,223	87	6,864	4	350	23	946	..	..	1,837	1,28,874	1,524	1,23,078
,, IX. ,, ,, 5,000 ,, ,, 10,000 ..	42	6,138	27	4,144	3	417	11	592	..	..	586	81,213	450	72,546
,, X. ,, ,, 10,000 ,, ,, 20,000 ..	11	3,500	8	2,615	1	313	2	321	..	..	190	56,146	161	54,455
,, XI. ,, ,, 20,000 ,, ,, 30,000 ..	2	1,971	1	651	1	1,320	..	..	..	..	42	23,271	38	23,443
,, XII. ,, ,, 30,000 ,, ,, 40,000 ..	1	1,020	..	..	..	..	1	498	..	..	19	13,998	15	12,629
,, XIII. ,, ,, 40,000 ,, ,, 50,000 ..	1	1,058	..	..	..	..	1	408	..	..	5	4,465	4	4,756
,, XIV. ,, ,, 50,000 ,, ,, 1,00,000 ..	1	1,563	1	1,563	..	..	..	..	..	..	19	30,388	14	26,381
,, XV. ,, ,, 1,00,000 and more	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802	3	10,802
Total of Classes VII to XV ..	287	34,429	213	24,492	14	2,660	56	3,180	..	..	4,045	4,11,128	3,243	3,83,799
Grand Total ..	1,845	57,383	1,197	39,337	466	7,977	176	4,263	1	5	38,190	8,80,881	37,910	8,67,448

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

—	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36.)	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Class I. Between Rs. 500 and Rs. 750 ..	22,801	2,28,010	1,189	817	..	..	2,28,827	..	2,09,006	619	..	2,09,625	19,202	14,471
,, II. ,, ,, 750 ,, ,, 1,000 ..	5,168	77,520	183	137	..	..	77,657	..	72,486	103	..	72,589	5,068	4,146
,, III. ,, ,, 1,000 ,, ,, 1,250 ..	3,125	62,500	141	127	..	..	62,627	..	56,998	96	..	57,094	5,533	4,308
,, IV. ,, ,, 1,250 ,, ,, 1,500 ..	1,936	54,208	70	86	..	..	54,294	..	50,884	72	..	50,956	3,338	2,522
,, V. ,, ,, 1,500 ,, ,, 1,750 ..	1,049	36,715	48	77	..	..	36,792	..	34,448	64	..	34,512	2,280	1,649
,, VI. ,, ,, 1,750 ,, ,, 2,000 ..	588	24,696	28	73	..	..	24,769	..	21,689	42	..	21,731	3,038	2,340
Total of Classes I to VI ..	34,667	4,83,649	1,659	1,317	..	..	4,84,966	..	4,45,511	996	..	4,46,507	38,459	29,436
Class VII. Between Rs. 2,000 and Rs. 2,500 ..	1,034	55,709	54	235	..	..	55,944	..	50,139	168	..	50,307	5,637	4,128
,, VIII. ,, ,, 2,500 ,, ,, 5,000 ..	1,524	1,23,078	40	256	..	..	1,23,334	..	1,10,175	166	..	1,10,341	12,993	10,937
,, IX. ,, ,, 5,000 ,, ,, 10,000 ..	450	72,546	17	308	..	..	72,854	..	58,566	54	..	58,620	14,234	11,740
,, X. ,, ,, 10,000 ,, ,, 20,000 ..	161	54,455	2	6	..	..	54,461	..	37,468	6	..	37,474	16,987	14,657
,, XI. ,, ,, 20,000 ,, ,, 30,000 ..	38	23,443	1	11	..	..	23,454	..	14,511	11	..	14,522	8,932	8,411
,, XII. ,, ,, 30,000 ,, ,, 40,000 ..	15	12,629	..	..	..	..	12,629	..	8,766	..	..	8,766	3,863	3,863
,, XIII. ,, ,, 40,000 ,, ,, 50,000 ..	4	4,756	..	..	..	..	4,756	..	3,582	..	..	3,582	1,174	1,174
,, XIV. ,, ,, 50,000 ,, ,, 1,00,000 ..	14	26,381	..	..	..	..	26,381	..	20,931	..	..	20,931	5,450	5,450
,, XV. ,, ,, 1,00,000 and more	3	10,802	..	..	..	..	10,802	..	6,740	..	..	6,740	4,062	4,062
Total of Classes VII to XV ..	3,243	3,83,799	114	816	..	..	3,84,615	..	3,10,878	405	..	3,11,283	73,332	64,422
Grand Total ..	37,910	8,67,448	1,773	2,133	..	..	8,69,581	..	7,56,389	1,401	..	7,57,790	1,11,791	93,858

APPENDIX I.

PROCEEDINGS against defaulters under the Civil Procedure Code for the collection of Income-tax in 1886-87.

Districts.	Number of defaulters.	Amount of default.	Number of cases in which tax was recovered by attachment of immoveable property.	Number of cases in which tax was recovered by attachment of moveable property.	Amount of tax recovered by attachment.	Number of cases in which tax was recovered by sale of moveable property.	Number of cases in which tax was recovered by sale of immoveable property.	Amount of tax recovered by sale.	Number of arrests made.	Amount of tax recovered by arrest.	Number of cases in which the party was imprisoned.	Amount of tax recovered by imprisonment.	Total amount of tax recovered.	Amount of costs.	Amount of costs recovered.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		RS.			RS.			RS.		RS.		RS.	RS.	RS.	RS.	
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
9. Kurnool	1	205	..	..	..	..	..	..	..	..	..	..	..	..	..	
10. Madras	..	..	..	..	..	..	..	..	1	205	..	..	205	..	..	A penalty of Rs. 204 was imposed in this case but not recovered.
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
17. Tinnevelly	1	15	..	..	..	..	..	..	1	15	..	..	15	..	..	
18. Coimbatore	1	11	..	..	..	..	..	..	1	11	..	..	11	4	4	
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	3	231	..	..	..	..	..	..	3	231	..	..	231	4	4	

APPENDIX J.

PROCEEDING against defaulters under the Land Revenue Law for the collection of Income-tax in 1886-87.

Districts.	Number of defaulters.	Amount of default.	Number of demand notices issued.	Amount of tax recovered after the issue of demand notices.	Number of distraint notices issued.	Amount of tax recovered after the issue of distraint notices.	Number of cases in which moveable property was sold.	Number of cases in which immoveable property was sold.	Amount of tax recovered by sale of property.	Total amount of tax recovered.	Amount of fees charged.	Amount of fees collected.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS.		RS.		RS.			RS.	RS.	RS.	RS.	
1. Ganjam	478	6,358	472	5,369	81	854	9	..	101	6,324	74	64	
2. Vizagapatam	593	6,642	593	6,564	4	30	1	..	10	6,604	243	243	
3. Godávari	6	72	6	67	..	..	..	..	..	67	..	..	
4. Kistna	2,516	35,390	2,513	32,103	188	2,235	11	..	114	34,452	539	445	
5. Nellore	1,139	23,950	1,135	21,259	69	1,892	3	..	181	23,332	94	87	The amount of fees collected has been credited to the head "Process Service Fees" under Land Revenue Miscellaneous.
6. Cuddapah	1,334	19,944	1,303	18,815	45	637	14	..	53	19,505	231	222	
7. Anantapur	743	10,844	705	9,292	91	1,379	4	20	55	10,726	50	50	
8. Bellary	641	10,463	619	9,922	31	222	11	..	110	10,254	..	..	
9. Kurnool	166	5,301	149	4,215	3	26	..	..	..	4,241	..	..	
10. Madras	1,937	53,265	1,937	34,582	622	10,283	3	..	6	44,871	366	366	
11. Chingleput	329	5,796	329	5,231	17	353	5	..	203	5,787	19	19	
12. North Arcot	1,159	16,102	1,012	15,677	20	140	7	..	65	15,882	21	21	
13. South Arcot	845	12,254	791	11,842	14	327	..	..	..	12,169	..	..	
14. Tanjore	429	6,814	426	5,975	9	115	1	..	78	6,168	23	23	
15. Trichinopoly	435	8,181	435	7,968	4	60	..	..	..	8,028	81	79	
16. Madura	1,443	30,232	1,443	29,951	18	221	4	..	17	30,189	178	96	
17. Tinnevelly	1,032	19,407	1,263	18,739	19	126	4	..	53	18,918	69	69	
18. Coimbatore	398	6,062	323	5,770	10	127	..	..	..	5,897	..	..	
19. Nílgiris	78	1,531	78	1,471	..	..	..	..	..	1,471	..	..	
20. Salem	1,053	16,664	1,096	16,048	13	266	3	..	17	16,331	129	127	
21. South Canara	209	2,563	204	2,517	5	35	2	..	11	2,563	161	161	
22. Malabar	713	12,665	662	10,895	71	1,442	1	..	10	12,347	5	5	
Total ..	17,676	3,10,500	17,494	2,74,272	1,334	20,770	83	20	1,084	2,96,126	2,283	2,077	

Order—dated 27th October 1887, Mis. No. 6509, Revenue.

The Government do not quite understand the statement in paragraph 50 of the Proceedings of the Board read above, to the effect that, "even of the payments made" on account of the income-tax, "a goodly proportion never reaches the coffers of the State." Though there may be difficulty in guarding against evasions of assessment and under-assessments, it is not clear how omissions to bring to account money collected after the assessments have been settled can be numerous, if the accounts are properly scrutinized. The Board are requested to explain the matter further and an early reply is requested.

2. The Government will review the report in detail shortly, but direct in the meantime that three copies of the Board's report be forwarded to the Government of India.

3. Ordered that the following letter be despatched.

(Signed) J. F. PRICE,
Secretary to Government.

To the Commissioners of Land Revenue.

Letter from the Secretary to the Government of Fort St. George, Revenue Department, to the Secretary to the Government of India, Department of Finance and Commerce, dated Fort St. George, 27th October 1887, No. 6509-A.

Telegram from the Government of India, dated 21st July 1887.
Telegram to the Government of India, dated 29th July 1887.
Endorsement to the Government of India, dated 29th July 1887, No. 4484.

Referring to the correspondence marginally noted, I am directed to forward, herewith, three copies of the report of the Board of Revenue on the administration of the Income-tax Act for the year 1886-87, just received, and to state that the review of this Government will be submitted shortly.

(Signed) J. F. PRICE,
Secretary to Government.

READ—also the following Proceedings of the Board of Revenue (Land Revenue), dated 2nd November 1887, Mis. No. 4189 :—

H. S. THOMAS, ESQ., F.L.S., F.Z.S.

Read—Government Order, Revenue Department, dated 27th October 1887, Mis. No. 6509.

Resolution—dated 2nd November 1887, Mis. No. 4189.

The Board in saying that there was little doubt that of the payments made on account of income-tax a goodly proportion never reaches the coffers of the State, referred to the probability shown in the Madura report of illegal payments being made to assessors and to the village officials from whom, in many cases, assessors must derive their information with a view to the assessments being fixed at a lower figure than that justified by actual income. The amount actually assessed at the final demand is no doubt actually paid or accounted for in the proper way.

(A true Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department.

READ—also the following Proceedings of the Board of Revenue (Land Revenue), dated 16th November 1887, Mis. No. 4536 :—

H. S. THOMAS, ESQ., F.L.S., F.Z.S.

Read—the following letter from J. LEE-WARNER, Esq., Collector of Tinnevelly, to the Secretary to the Commissioners of Land Revenue, dated 21st October 1887, No. 677 :—

In continuation of my report on the working of the Income-tax Act in last year in my letter No. 38-Camp, dated 29th July 1887, I have the honor to inform you that, in the course of an address from the ryots of Tenkási presented to His Excellency the Governor of Madras, allusion was made to the hardship inflicted on petty traders newly assessed by their not having notices of their assessment served upon them individually. They say that original assessments are made often rashly and on incorrect information, sometimes maliciously to wreak the spite of petty officials ; and that as they do not come near the Collector's office nor get the District Gazette, they lose the time provided for putting in an objection petition. Section 16 of Act II of 1886 does not provide for the individual service of notices.

Resolution—dated 16th November 1887, Mis. No. 4536.

Submitted to Government. The Board have advocated that in future individual notices should be given in all cases (*vide* paragraph 52 (3) of Board's Proceedings, dated 30th September 1887, No. 593).

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department,
with letter in original, to be returned.
Copy to the Collector of Tinnevelly.

READ—also Proceedings of the Board of Revenue (Land Revenue), dated 28th February 1888, Mis. No. 1335.

ABSTRACT.—Submitting to Government letter from the Collector of Kistna forwarding revised Income-tax returns for 1886-87.

ORDER—dated 15th June 1888, No. 417, Revenue.

Miscellaneous.

With their Proceedings recorded in the first of the papers read above, the Board of Revenue submit their report on the working of the Income Tax Act (II of 1886) during the year ending 31st March 1887. The transactions connected with the recovery of the tax for the year, have been brought up to 30th June 1887, after which date, proceedings could not be commenced for the collection of any amounts payable for the year which had expired. The report, though due on the 1st September, was not submitted until the end of October following, and the delay is attributed to the late date at which the reports were received from Collectors and to the necessity for calling for explanations from them in regard to the discrepancies found in the accounts submitted. Revised income-tax returns were received from the Collector of Kistna only so lately as the 29th February last. The period under report, being the first year during which the new Act was in force, the preparation of the elaborate and bulky statements, which the Collectors were required to transmit, entailed considerable labor on the district establishments, but the Government trust that, with the experience now gained, Collectors will, in future, be able to arrange for the submission of their reports and statements within the date prescribed.

2. *Changes in the law.*—The new Income Tax Act repealed the License Tax Acts and brought under taxation all sources of income, excepting that derived from agriculture and operations subsidiary thereto. Salaries, pensions and gratuities and the interest on Government and other securities, are taxable under Parts I and III of Schedule II attached to the Act, at the rate of 4 pies in the rupee, if the amount does not exceed Rs. 2,000, and at 5 pies in the rupee, when that limit is exceeded. Under Part II, companies are taxable on their net profits at the uniform rate of 5 pies in the rupee. All other sources of income, including professions and callings, are taxable under Part IV, incomes not falling below Rs. 500 or not exceeding Rs. 2,000, being divided into six classes, rising by increments of Rs. 250 and taxed at uniform amounts of Rs. 10, 15, 20, 28, 35, 42, as in the License Tax Acts, approximating, more or less, to 4 pies in the rupee, while those above Rs. 2,000 are taxed at the rate of 5 pies in the rupee, on the actual amounts. Incomes below Rs. 500 are exempt from taxation.

3. *Mode of assessment.*—The tax on salaries, pensions and gratuities payable to Government servants was deducted by officers making the payments, while in the case of servants of private employers, arrangements were made with the latter, wherever possible, for the collection of the tax, on payment of a commission, not exceeding 5 per cent. on the collections. In other cases, the collections were made by Government officers direct. The work of assessing companies was assigned to Collectors of districts. The tax on interest on Government securities, was deducted by officers making the payments, and that on securities issued by private companies and local bodies, was assessed and collected by district officers. Of incomes under Part IV, those exceeding Rs. 10,000 were assessed by Collectors of districts, those ranging between Rs. 10,000 and 2,000 by Divisional Officers and those below Rs. 2,000 by Tahsildars and Deputy Tahsildars in independent charge of zemindari divisions. In municipal towns, the tax was assessed and collected by the ordinary Revenue staff, the Chairmen of Municipal Councils, on whom the duty of collecting the license tax had been imposed, not being required to collect the income tax. The Board of Revenue, Collectors of districts and Divisional Officers were vested with the powers of a Commissioner to revise the proceedings of officers subordinate to them in making assessments, and though a Commissioner, under the Act, is not legally bound to entertain an application for revision, unless the amount of assessment is Rs. 250 and upwards, officers exercising this power were instructed to scrutinize, carefully, the assessments made, and afford relief wherever needed.

4. *General Results.*—The final demand on account of the tax during the year, including penalties imposed (Rs. 2,164), amounted to Rs. 13,63,345. Of this sum, Rs. 12,31,512 were collected within the year and Rs. 1,11,753 between the 1st April and 30th June 1887, leaving an uncollected balance of Rs. 20,080 or 1·47 per cent., of which Rs. 7,611 is reported to be irrecoverable. Sanction is granted for writing this sum off the accounts.

5. *Part I—Salaries, Pensions and Gratuities.*—The total number of persons assessed under this part was 11,750 and the amount of assessment Rs. 4,06,063. Six thousand nine hundred and fifty-two Government servants were assessed at Rs. 2,78,016 and 4,798 servants of local authorities, companies and other private employers at Rs. 1,28,047. The total income assessed was about 168 lakhs of rupees, of which about 108 lakhs were made up of incomes of Rs. 2,000 and upwards per annum. Out of the total demand of Rs. 4,06,094 (including penalties), Rs. 3,89,961 were collected within the year and Rs. 15,108 subsequently, leaving a balance of Rs. 1,025.

6. *Part II—Companies.*—Three hundred and thirty-five companies were assessed at Rs. 29,671 on profits to the extent of nearly Rs. 11,40,000. Eighty-three companies were assessed on net profits amounting to less than Rs. 500, 121 companies on profits ranging from Rs. 500 to 2,000, 114 companies on profits ranging between Rs. 2,000 and 10,000, and 17 companies on profits exceeding Rs. 10,000. The Madras and the South Indian Railway Companies were first taxed at Rs. 84,077 and 41,190, respectively, but the assessments were subsequently cancelled as their net profits fell short of the interest guaranteed to them. Of the total number of companies assessed, viz., 335, no less than 314 were banking companies or benefit societies, the great majority of which appertain to the Town of Madras and the

Chingleput district. The collections on account of the tax within the year amounted to Rs. 26,119, and subsequent collections, up to 30th June 1887, to Rs. 2,430: the balance uncollected on that date was Rs. 1,122 or 3·78 per cent. of the final demand.

7. *Part III—Interest on Securities.*—Rs. 57,646 were collected as tax on interest on securities within the year and Rs. 357 subsequently. Information as to the number of persons from whom the tax was collected is not available. The tax levied on interest on securities of the Government of India amounted to Rs. 56,235, of which Rs. 55,185 were charged at the rate of 5, and the remainder at the rate of 4 pies. The tax collected on interest on securities issued by local authorities and private companies, amounted to Rs. 1,683. The total income assessed under this part amounted to about 21½ lakhs of rupees.

8. *Part IV—Other Sources of Income.*—The final demand under this part was Rs. 8,67,444 and the number of assessees 37,910. The penalties imposed amounted to Rs. 2,133, raising the total amount to be collected to Rs. 8,69,577. Of this sum, Rs. 7,57,786 were realised within the year, leaving a balance of Rs. 1,11,791, which was reduced by subsequent collections to Rs. 17,933. The subjoined statement shows the number of persons assessed under each class and the amount fixed. The number of persons who were taxed on incomes not exceeding Rs. 2,000 was 91·44 of the total number, and the amount at which these were assessed was 55·76 per cent. of the total amount. The tax-payers with incomes not exceeding Rs. 1,000 were 73·77 per cent. of the total number, and the amount at which they were assessed 35·23 per cent. of the total amount assessed. Persons with incomes ranging from Rs. 2,000 to 10,000 formed 7·94 per cent. of the total number of tax-payers and the amount assessed 28·97 per cent. of the total figure. Tax-payers with incomes exceeding Rs. 10,000 were only ·62 per cent. of the total number, but the amount at which they were taxed was 15·27 per cent. of the total assessment. The total income assessed under Part IV may be estimated roughly at between 380 lakhs and 470 lakhs of rupees, of which about 147 lakhs were incomes of Rs. 2,000 and upwards, the incomes below Rs. 2,000 being estimated at between 234 and 320 lakhs of rupees:—

Class of income.	Original Demand.		Final Demand.		Percentage of the Final Demand of each Class to the Total.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.
		Rs.		Rs.		
I. Between Rs. 500 and 750	26,840	2,68,309	22,801	2,28,010	60·14	26·29
II. Do. „ 750 „ 1,000	6,117	91,832	5,168	77,520	13·63	8·94
III. Do. „ 1,000 „ 1,250	4,035	80,844	3,124	62,478	8·24	7·20
IV. Do. „ 1,250 „ 1,500	2,142	60,088	1,937	54,227	5·11	6·25
V. Do. „ 1,500 „ 1,750	1,344	47,128	1,049	36,715	2·77	4·23
VI. Do. „ 1,750 „ 2,000	836	35,148	588	24,696	1·55	2·85
Total of Classes I to VI ..	41,314	5,83,349	34,667	4,83,646	91·44	55·76
VII. Between Rs. 2,000 and 2,500	1,481	80,428	1,034	55,709	2·73	6·42
VIII. Do. „ 2,500 „ 5,000	1,950	1,60,960	1,524	1,23,078	4·02	14·19
IX. Do. „ 5,000 „ 10,000	644	1,05,248	450	72,545	1·19	8·36
X. Do. „ 10,000 „ 20,000	196	65,214	161	54,455	·42	6·28
XI. Do. „ 20,000 „ 30,000	44	27,166	38	23,443	·10	2·70
XII. Do. „ 30,000 „ 40,000	19	16,356	15	12,629	·04	1·46
XIII. Do. „ 40,000 „ 50,000	5	5,711	4	4,756	·01	·55
XIV. Do. „ 50,000 „ 1,00,000	19	33,896	14	26,381	·04	3·04
XV. Do. „ 1,00,000 „ more	3	10,802	3	10,802	·01	1·24
Total of Classes VII to XV ..	4,361	5,05,781	3,243	3,83,798	8·56	44·24
Grand Total ..	45,675	10,89,130	37,910	8,67,444	100·00	100·00

9. *Classification of Incomes.*—Return No. V (Appendix E), showing the classification of incomes taxed under Part IV, according to trades and professions, of which an abstract is given in paragraph 35 of the Board's report, is a very important statement and the Government desire that the Board will issue such instructions as will ensure its preparation on a uniform system in all districts.

The Board have not reported the corrections to be made in this return, with reference to the revised figures furnished by the Collector of Kistna; and the figures reported in returns IV and V do not tally with one another: regarding this explanation has been separately called for. Taking the figures as they stand, it is observed that out of the total number of assessees under Part IV, 12,073 or 31·8 per cent. were money lenders and changers and the amount contributed by them was 34·5 per cent. of the total amount of assessment. Madura, the head-quarters of the Nattukottai Chetties, shows the largest number of assessees of this class—1,900 persons assessed at Rs. 79,608—and Tanjore and Cuddapah come next with 1,128 and 1,018 persons, assessed at Rs. 27,498 and 19,211, respectively; in Madras only 123 persons were assessed at Rs. 10,207. Under the head of "Bankers," the total number of assessees is shown as 137, of whom no less than 129 persons belong to the Godávari district. The latter figure apparently includes persons who are elsewhere classed as "Money-lenders." Under the head of "Barristers, Advocates and Pleaders," 1,196 persons were assessed at Rs. 44,470, being 5·8 per cent. of the total assessment under Part IV. The assessees under this class were most numerous in Malabar (140), Tanjore (139), Godávari (98), Madura (91), and Tinnevelly (83). In Madras the number was only 46. There are no persons shown under "Other legal practitioners" in the Malabar district, though 138 persons were assessed at Rs. 5,688 in the whole Presidency under this head. Under the head "Artizans" only 66 persons were assessed at Rs. 760, and only one person at Rs. 10 in the Madras Town. The number of manufacturers of cotton goods assessed was 1,035 for the whole Presidency and the amount of assessment Rs. 15,158. Nearly half the number of assessees belong to the Kistna and Bellary districts, and in Madras Town no person was taxed under this head. The number of manufacturers of indigo assessed was 1,782, and the amount of assessment Rs. 25,978, the Kistna district contributing more than half the number. The number of "General merchants" assessed was 3,698, and the amount of assessment Rs. 94,083; in the Madras Town only eight persons were assessed at Rs. 10,413, whereas in the Kistna district 826 persons were taxed at Rs. 15,448. One thousand seven hundred and fifty-five dealers in agricultural produce were assessed at Rs. 23,861 and 2,464 grain merchants at Rs. 50,158, throughout the Presidency. In Madras Town the number of dealers assessed was 165 and of merchants only three; on the other hand, in the Tanjore district, the number of dealers was 20 and of merchants 140.

10. *Objections to assessment.*—Out of a total number of 45,675 persons assessed at Rs. 10,89,130, objection and revision petitions were presented, respectively, by 24,022 and 1,845, with the result that the number of persons taxed was reduced to 38,190 and the assessment to Rs. 8,80,880, or by about 20 per cent. From the figures entered in the statement at paragraph 27 of the Board's report it appears that in the districts of Ganjam and Nellore, the reduction amounted to 38·9 and 44·6 per cent., respectively, while in Madura and Madras the percentages were only 9·9 and 6·3. There must have been considerable carelessness in the assessments originally made in Nellore and Ganjam, and, as observed by the Board, those in the Madras Town were probably unduly lenient, as compared with assessments elsewhere. Nevertheless, considering the very great difficulty that exists in the correct estimation of incomes, the Government agree with the Board in thinking that there is no reason to be dissatisfied with the results of the operation of the Act in the first year of its introduction.

11. *Coercive Processes.*—His Excellency the Governor in Council notes, with satisfaction, that in only very few cases was there any necessity for resort to coercive processes. Only three persons were arrested under the Civil Procedure Code for the recovery of Rs. 231; and, in only 103 cases was it found necessary to recover the tax by the sale of movable and immovable property.

12. *Establishments.*—No special assessing officers were entertained in the Presidency for working the Act, this duty, as already observed, having been performed by the ordinary Revenue staff. A monthly allowance of Rs. 250 (since reduced to Rs. 150) was, however, granted to the Deputy Collector of Madras Town, who was allowed a small additional clerical establishment for the administration of the Act. Other assessing officers were also given one clerk each. The total charges amounted to Rs. 59,228.

13. *Incidence of the tax.*—In paragraph 43 of the report, the Board have given the incidence of the tax collected in each district per head of the entire population and also per head of the non-agricultural population. The rates of incidence per head of the latter are, however, not correct, as the Board have included under "Non-agricultural," non-workers, *i.e.*, such persons as are too old or too young to work, who are dependent for their subsistence on agriculturists. The incidence per head of the total population was $8\frac{2}{3}$ pies for the whole Presidency. The incidence for Madras and Nílgiris was, as might be expected, high, being 12 annas $1\frac{1}{2}$ pies and 5 annas $9\frac{1}{8}$ pies, respectively. For Bellary it amounted to 1 anna; in Kistna $10\frac{1}{2}$ pies, in Madura $9\frac{7}{8}$ pies, and in Tanjore and Cuddapah slightly above 8 pies. In the remaining districts it varied between 8 and 3 pies, the lowest rates being obtained in Ganjam, South Arcot and Coimbatore. Judging by the known circumstances of the several districts and the proportion of urban to total population in them, there is reason to think that the Godávari and Tinnevelly districts were under-assessed.

14. *General Remarks.*—The reports submitted by Collectors show that the Act has, on the whole, been worked without oppression and that the success attained is as great as might reasonably be expected, taking into account the inherent difficulties in estimating the incomes of persons who are not in the habit of keeping accounts at all, or who keep them in an unintelligible manner. Though many incorrect returns of income were submitted, Collectors properly abstained from prosecuting those concerned, being satisfied that the inaccuracy arose from ignorance, rather than from a desire to defraud Government.

There is, doubtless, inequality in the assessments imposed in the several districts, but these can be removed only gradually and by frequent inspection of income-tax work by the Land Revenue Commissioners. Several such inspections were made during the year by Mr. Garstin, 2nd Member of the Board of Revenue, with beneficial results. Adverting to the remark in paragraph 50 of the report that "even of the payments made" on account of the tax, "a goodly portion never reaches the coffers of the State," the Board have explained in the second of the papers read at the head of these Proceedings, that they intended to refer to the probability of payments being made to the lower subordinate officers by persons liable to the tax with a view to escape assessment and not to any embezzlement of the tax already paid. The evil which the Board allude to can be diminished only by frequent inspections of income-tax records by Collectors and other superior officers, and the Government desire that, in future reports, a full account of inspections made may be furnished.

15. *Suggestions for amendment of the law.*—With reference to the suggestions made in paragraph 52 of the Board's report for amending the Act, the Government consider that the amendment referred to in clause (1) is unnecessary, as companies are taxed only on their net profits and there is, therefore, no necessity to fix a minimum taxable limit in regard to them as in the case of incomes falling under other parts.

The point referred to by the Board in clause (2) regarding taxation of companies on profits made by them out of British India, but received in British India, has been brought to the notice of the Government of India in letter, dated 27th September 1887, No. 936.

As regards clause (3), the question of amending sections 16, 17 and 18, and the proposal to attach a penalty to a failure to submit the return, may be considered when the Act next comes under revision. Meanwhile every care should be taken to draw the attention of assessees to the vernacular extracts from the lists, which under rule 4 * issued by the Madras Government, have to be published in the towns, or villages concerned.

* G.O., dated 18th March 1886, No 200, Revenue.

Adverting to clause (4), it is observed that this suggestion has already been made to the Government of India and that tion will be considered in due time—*vide* page 10 of the Summary of Rulings overnment of India under Act II of 1886.

The Government do not approve of the pro ause (5). The tax is intended to be partly in the nature of an income and partly in the nature of a license tax, and the principle of a license tax has been adopted in the case of incomes falling below Rs. 2,000.

Adverting to clause (6), the Government concur with the Board in thinking that these suggestions cannot be acted upon without materially infringing the principle that agricultural incomes should be exempt from taxation.

16. Ordered that the following letter be despatched :—

(Here enter No. 418, dated 15th June 1888.)

(True Extract.)

Secretary to Government.

To the Commissioners of L...
„ the Accountant-General.

Copy to the Financial ...
„ „ Public W...
„ „ Military D...

Exd. P. L. Pereira.

100 Copies.

Govt. of {1888} Madras.

REVENUE.

No. B 2889 W d/ 14th Sept.

Recorded

Recorded.

10.50

R/ 12.9.88.

Joe
6/9/88

Issued

Recd. Encl.

SECRETARY TO GOVERNMENT, P.W. DEPARTMENT, MADRAS. 5 SEP. 88

G.O., 15th June 1888, No. 417.

No. 2889 W d/ 14th September 1888

JUNE.

Income-tax Report.

Reviewing the — for 1886-87.

The C. E. for I
The C. Engr. for Rys
Ex. P.W.C.

"*Note.*—The trifling variations between the figures in the statements at pages 25 to 171 of G.O., dated 15th June 1888, No. 417, Revenue, and in the review of Government are due to corrections reported since the latter was passed."

(To be attached to G.O., dated 15th June 1888, No. 417.)

Read—again G.O., dated 27th October 1887, Mis. No. 6509, Revenue.

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 30th September 1887, No. 593:—

H. S. Thomas, Esq., f.l.s., f.z s.

J. H. Garstin, Esq., c.s.i.

Read—again the following Board's Proceedings ordering the Income-tax reports received from the districts to lie over pending preparation of the general report:—

Ganjam—	Board's Proceedings, dated	8th	August	1887,	No.	430.
Vizagapatam—	,,	,, 8th	,,	,,	,,	431.
Godávari—	,,	,, 16th	,,	,,	,,	459.
Kistna—	,,	,, 8th	,,	,,	,,	432.
Nellore—	,,	,, 8th	,,	,,	,,	427.
Cuddapah—	,,	,, 17th	,,	,,	,,	467.
Anantapur—	,,	,, 4th	,,	,,	,,	407.
Bellary—	,,	,, 4th	,,	,,	,,	405.
Kurnool—	,,	,, 15th	,,	,,	,,	456.
Madras—	,,	,, 18th	,,	,,	,,	476.
Chingleput—	,,	,, 8th	,,	,,	,,	428.
North Arcot—	,,	,, 4th	,,	,,	,,	406.
South Arcot—	,,	,, 8th	,,	,,	,,	429.
Tanjore—	,,	,, 12th	,,	,,	,,	449.
Trichinopoly—	,,	,, 4th	,,	,,	,,	404.
Madura—	,,	,, 12th	,,	,,	,,	448.
Tinnevelly—	,,	,, 4th	,,	,,	,,	403.
Coimbatore—	,,	,, 9th	,,	,,	,,	440.
Nílgiris—	,,	,, 8th	,,	,,	,,	433.
Salem—	,,	,, 2nd	,,	,,	,,	395.
South Canara—	,,	,, 2nd	,,	,,	,,	399.
Malabar—	,,	,, 5th	,,	,,	,,	418.

Resolution—dated 30th September 1887, No. 593.

In conformity with the instructions conveyed in paragraphs 19 and 20 of the rules issued by the Government of India, the Board resolve to submit to Government their report on the administration of the Income Tax Act II of 1886 for the year 1886-87, accompanied by the ten statements noted in the margin.

1. Return No. I. Statement of collections of the tax from salaries, &c., paid by Government.
2. Return No. II. Statement of collections of the tax from interest on securities.
3. Return No. III. Statement of collections of the tax from all sources of income.
4. Return No. IV. Statement showing the original and final demands and uncollected balances.
5. Return No. V. Classification of incomes taxed.
6. Return No. VI. Statement of expenditure.
7. Demand, collection and balance statement under Part II, Classwar.
8. Demand, collection and balance statement under Part IV, Classwar.
9. Proceedings against defaulters under the Land Revenue Law.
10. Proceedings against defaulters under the Civil Procedure Code.

2. The report deals with the assessments appertaining to the official year 1886-87; but as various proceedings connected with these assessments have extended into the subsequent year, such as the disposal of objection petitions on assessments made at the close of the year

and measures adopted for the collection of the tax (for, under the Act, proceedings for the recovery of sums payable on account of the year may be commenced up to the 30th June following), it has been thought that the operations of the Act would be exhibited in a more useful form if the report, while dealing only with the assessments of the year 1886-87, were made to include all that has been done in relation to such assessments during the first three months of the current year. For financial purposes the collections made after the close of the year are separately shown.

3. For the efficient working of the Act, subsidiary rules, in addition to those promulgated by the Government of India in their Financial Resolution, No. 593, dated 5th February 1886, were issued by the Board with the approval of the Local Government for the guidance of the officers engaged in carrying out the provisions of the Act. Further instructions were from time to time given by the Board either in reply to specific inquiries from district officers or by circular orders, when such appeared necessary, to ensure the provisions of the Act being duly carried out.

4. *Administrative changes.*—The Act came into force on the first day of April 1886, on and from which date the License Tax Acts were repealed except as to fees payable and other sums due under those enactments at the close of the year. Under the License Tax Acts only profits derived from trades, dealings and industries were taxed, but under the Income Tax Act all sources of income excepting agriculture and operations subsidiary thereto and certain other sources of income specified in section 5, became subject to taxation. All professional incomes, salaries, pensions, annuities and gratuities payable to public or private servants, Government or other securities, house property and other sources of income are thus liable to taxation. The liability to pay the tax attaches not only to persons resident or carrying on business in British India, but also to British Subjects in the service of the Government of India, or in that of a Local Authority created by the Government of India, residing or carrying on business within the dominions of a Prince or State in alliance with Her Majesty.

5. An officer disposing of objection petitions was bound under the License Tax Act to furnish the petitioner forthwith with a certified copy of the order, free of cost; and no appeal could be entertained unless the tax had been first paid and the petition was accompanied by the order appealed against. These provisions have been omitted from the Income Tax Act. Again the License Tax Act allowed an intermediate appeal; but under the Income Tax Act there is but one appeal, and the appellate authority is not bound to call for the records of the case unless the assessment in question amounts to Rs. 250 and upwards. Under the License Tax Act, Municipalities were bound to furnish returns of persons within the municipal limits liable to the tax, and to collect and pay the same to the Collector. Persons carrying on trade, &c., without applying for or taking out a license were liable to a fine. There are no corresponding provisions in the Income Tax Act. Sums due under the License Tax Act had to be recovered under the Land Revenue Law, and all proceedings for the recovery of sums due under the Act had to be *closed* on the 30th June. The sums due under the Income Tax Act may be recovered either under the provisions of the Land Revenue Law, or of the Civil Procedure Code or under the provisions of the Municipal Law; and proceedings for their recovery can be *commenced up to* the 30th June. Under the Income Tax Act returns of income may be called for in specified towns or places, and the assessees may enter into an agreement for composition for the tax payable by them. These provisions did not find a place in the License Tax Act. The Income Tax Act extends over a larger body of assessees and the tax is fixed at higher rates than under the License Tax Act. Lists of all assessments without reference to the amount of income had to be published under the License Tax Act, while under the Income Tax Act lists only of persons who have incomes below Rs. 2,000 can be published, while persons having an income of Rs. 2,000 or more are to be served with notices of assessment.

6. *Mode of assessment and the agency employed in working the Act.*—Incomes assessable under the Act are divided into four classes in schedule II annexed to the Act. Part I of the schedule relates to salaries and pensions, part II to profits of Companies, part III to interest on securities, and part IV to other sources of income.

7. Under part I incomes between Rs. 500 and Rs. 2,000 a year are assessed at 4 pies in the rupee or 2·083 *per cent.*, and all higher incomes at 5 pies in the rupee or 2·604 per cent. The tax on salaries, pensions, annuities and gratuities paid by Government or by local authorities was deducted by the officers making the payment. As regards persons employed by companies, public bodies, associations or by private individuals, arrangements, where practicable, were made for the collection of the tax by the employers themselves who were remunerated at a rate not exceeding 5 per cent. of the collections.

8. Profits of companies were assessed at an uniform rate of 5 pies in the rupee on their net profits without any limit of exemption. The companies were taxed by the Collector of the district at their principal place of business and care was taken that, in the determination of their net profits, no unauthorized deductions were allowed.

9. In the case of interest on securities, the tax was deducted before payment by the officer making it. The tax so deducted was at the rate of 5 pies in the rupee, except when the owner of the securities produced a certificate signed by the Collector that his income from all sources was less than Rs. 500 per annum, in which case no deduction was made, or when he produced a like certificate that his income from all sources was less than Rs. 2,000 per annum, in which case the tax was deducted at the rate of 4 pies in the rupee.

10. By far the most important and difficult portion of the assessment was that under part IV (other sources of income). Incomes above Rs. 500, but below Rs. 2,000, are divided into six classes rising by increments of Rs. 250, and are liable to the following rates of duty, viz., Rs. 10, 15, 20, 28, 35 and 42, respectively. Incomes amounting to Rs. 2,000 and upwards are liable to an *ad valorem* duty of 5 pies in the rupee. The agency employed consisted exclusively of revenue officers, incomes of Rs. 10,000 and more being assessed by the Collector himself; those below Rs. 10,000, but not below Rs. 2,000, by the divisional officers; and those under Rs. 2,000 by tahsildars and deputy tahsildars in independent charge of zemindari divisions. The lists of assessments were prepared by the tahsildars with the aid of revenue inspectors and the village officers, and the records of the License Tax Acts were also consulted as far as practicable. The lists so prepared were then scrutinized by the divisional officers and by the Collectors, and G form lists of persons whose incomes were below Rs. 2,000, were published in the local Gazettes and in the villages, while in the case of persons with an income of Rs. 2,000 and more, H form notices were served under section 17. In municipal towns and certain other specified localities K form notices, inviting persons to tender returns of their income, were issued under section 18, sub-section I, clause (*b*). The returns made in compliance therewith were accepted or rejected according to the information obtained by local and other independent inquiries. In several cases information was also obtained from other districts or presidencies regarding the income of assessees. Divisional officers and tahsildars were required to make local inquiries during their tours and persons liable to be taxed, but found unassessed during such inquiries, were duly taxed. Firms were taxed at their principal place of business and individuals at their principal place of residence. Thus all possible precautions were taken to ensure that no cases liable to the tax escaped taxation.

11. *Assessment under Part I—Tax on salaries, pensions, annuities and gratuities.*—Salaries, &c., chargeable under part I are classified under the following heads:—

(1) Those paid by Government (section 7).
(2) Do. by local authorities (section 8).
(3) Do. by companies and other private employers (section 9).

12. The subjoined abstract shows the number and amount of assessment under the several heads and their sub-heads, their percentages to the total number and amount and the average incidence of the tax :—

Items.	Demand.		Percentage to total demand under part I.		Average incidence.
	Number of assessees.	Amount.	Number of assessees.	Amount.	
		Rs.		Rs.	Rs. A. P.
1. Government servants assessed under section 7—					
(*a*) Salaries	5,961	2,37,078	50·73	58·41	39 12 4
(*b*) Pensions and annuities	983	40,884	8·36	10·07	41 9 5
(*c*) Gratuities	8	54	0·07	0·02	6 12 0
Total ..	6,952	2,78,016	59·16	68·50	39 15 9
2. Servants of local bodies assessed under section 8—					
(*a*) Salaries	1,206	16,003	10·26	3·94	13 4 4
(*b*) Pensions and annuities	1	4	0·01	..	4 0 0
(*c*) Gratuities	3	29	0·03	0·01	9 10 8
Total ..	1,210	16,036	10·30	3·95	13 4 1
3. Servants of companies and other private employers assessed under section 9	3,588	1,11,807	30·54	27·55	31 2 7
Grand Total ..	11,750	4,05,859	100	100	34 8 8

In these numbers are included 529 persons who, though in receipt of income under Rs. 500, were charged income-tax on the ground that their total incomes under all parts exceeded that amount. These are distributed under the three heads thus :—

Government servants	81
Servants of local bodies	169
Servants of companies, &c.	279
Total ...	529

13. It will be seen from the marginal abstract that of the total number assessed under this part 8,923 or 75·94 per cent. were taxed at four pies in the rupee in the first six classes (annual income from 500 to 2,000) and 2,827 or 24·06 per cent. at five pies in the rupee in the remaining nine classes (incomes above Rs. 2,000).

Items.	At 4 pies in the rupee, Classes I to VI.		At 5 pies in the rupee, Classes VII to XV.		Percentage of Classes I to VI to the total.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.
Under section 7 ..	4,923	69,957	2,029	2,08,059	70·81	25·16
Do. 8 ..	1,098	9,453	112	6,583	90·74	58·95
Do. 9 ..	2,902	43,893	686	67,914	80·88	39·26
Total ..	8,923	1,23,303	2,827	2,82,556	75·94	30·38

14. The subjoined table shows in detail opposite each district the assessment under the three heads, the amount collected within the official year and in the subsequent three months (to 30th June) and the balance outstanding on 1st July :—

Districts.	Assessment under section 7.		Assessment under section 8.		Assessment under section 9.		Total assessment.		Collections.			Balance on 1st July 1887.
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Within the year 1886-87.	Subsequently.	Total.	
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	213	6,394	26	593	41	1,568	280	8,555	8,555	..	8,555	..
Vizagapatam	257	8,062	38	394	111	5,033	406	13,489	13,126	345	13,471	18
Godávari	260	9,707	50	729	93	2,107	403	12,543	12,494	49	12,543	..
Kistna	221	7,530	212	773	55	843	488	9,146	9,146	..	9,146	..
Nellore	188	5,614	19	492	34	975	241	7,081	7,072	9	7,081	..
Cuddapah	183	5,918	41	553	44	736	268	7,207	7,121	86	7,207	..
Anantapur	105	3,388	18	261	136	1,595	259	5,244	4,964	280	5,244	..
Bellary	292	7,152	28	471	92	1,794	322	9,417	9,417	..	9,417	..
Kurnool	191	5,633	26	323	..	..	217	5,956	5,956	..	5,956	..
Madras	1,663	92,431	144	3,527	1,141	48,048	2,948	1,44,006	1,82,664	10,389	1,43,053	953
Chingleput	230	7,506	32	487	253	4,738	515	12,731	12,731	..	12,731	..
North Arcot	250	7,777	42	591	164	3,118	456	11,486	11,486	..	11,486	..
South Arcot	227	7,848	28	493	24	376	279	8,717	8,668	45	8,713	4
Tanjore	396	15,183	106	963	199	4,930	701	21,076	21,076	..	21,076	..
Trichinopoly	219	6,608	18	411	137	5,103	374	12,122	12,122	..	12,122	..
Madura	294	9,409	52	805	150	3,319	496	13,533	13,385	148	13,533	..
Tinnevelly	224	7,041	49	667	123	4,166	396	11,874	11,663	168	11,831	43
Coimbatore	309	8,653	36	664	116	2,478	461	11,795	11,795	..	11,795	..
Nilgiris	179	9,857	23	592	254	9,165	456	19,614	18,852	762	19,614	..
Salem	207	7,080	56	694	135	3,157	398	10,931	10,278	646	10,924	7
South Canara	195	6,303	75	419	43	1,199	313	7,921	7,889	32	7,921	..
Malabar	419	19,348	91	1,134	243	7,559	753	27,841	27,841	..	27,841	..
Salt, &c., Departments ..	320	13,574	..	..	..	..	320	13,574	13,574	..	13,574	..
Total ..	* 6,952	* 2,78,016	1,210	16,036	3,588	1,11,807	11,750	4,05,859	3,91,875	12,559	4,04,834	1,025

* Excludes 118 assessees and tax Rs. 6,353 relating to Bangalore and Travancore.

Of the total demand of Rs. 4,05,859 under part I, Rs. 3,91,875 or 96·55 per cent. was collected within the year (inclusive of Rs. 204 collected in advance in 1885-86), Rs. 12,959 or 3·20 per cent. in the subsequent three months, making a total of Rs. 4,04,834 or 99·75 per cent. of the demand. The balance outstanding on 1st July 1887 was thus only Rs. 1,025 or 0·25 per cent.

As was to be expected, out of the total number of 11,750 assessees, so many as 2,948 or 25·09 per cent were in Madras, while the numbers in the other districts ranged between 6·41 per cent. in Malabar to 1·85 per cent. in Kurnool.

15. The number * of servants of local bodies assessed to the tax was largest in Kistna. Of the servants of companies and other private employers aggregating 3,588, there were in Madras alone 1,141 (or 31·8 per cent.), while in Nílgiris, Chingleput and Malabar which come next to Madras in the list, there were about 250 each. As regards assessment, out of the total of Rs. 4,05,859, Rs. 1,44,006 or 35·48 per cent. relate to Madras, Rs. 27,841 or 6·86 per cent. to Malabar, Rs. 21,076 or 5·19 per cent. to Tanjore, and Rs. 19,614 or 4·83 per cent. to Nílgiris. From the figures entered against the districts are excluded Rs. 13,574 (3·35 per cent.) collected from certain officials (number 320) of the Salt and some other departments for which distinct details are not available.

* 212 or 17·52 per cent.

16. In 15 cases under part I penalties amounting to Rs. 31 were levied, of which Rs. 24 were collected within the year and the remainder Rs. 7 in the subsequent three months.

17. *Assessments under Part II.*—Excluding the Madras and South Indian Railway Companies whose assessments were cancelled on receipt of the Government of India ruling that in the case of Railway Companies only surplus net profits over and above the guaranteed interest are liable to income-tax, and excluding the Universal Marine Insurance Company which was erroneously assessed at Madras, the number of companies assessed during the year was 336 involving an amount of Rs. 31,317.

	Assessed at
	Rs.
Madras Railway Company	84,077
South Indian Railway Company	41,190
Universal Marine Insurance Company ..	20
Total ..	1,25,287

Classes.	Final demand.		Percentage of classwar demand to the total.	
	Number.	Amount.	Number.	Amount.
		Rs.		Rs.
Below Rs. 500 ..	83	461	24·78	1·55
Class I	42	670	12·54	2·26
,, II	21	464	6·27	1·56
,, III	21	605	6·27	2·04
,, IV	18	651	5·37	2·20
,, V	14	600	4·18	2·02
,, VI	5	242	1·49	0·82
Total ..	204	3,693	60·90	12·45
Class VII	25	1,463	7·46	4·93
,, VIII	63	5,738	18·80	19·34
,, IX	26	5,084	7·76	17·13
,, X	10	3,463	2·98	11·67
,, XI	2	1,423	0·60	4·80
,, XII	2	1,662	0·60	5·60
,, XIII	1	1,268	0·30	4·27
,, XIV	1	1,392	0·30	4·69
,, XV	1	4,485	0·30	15·12
Total, VII to XV ..	131	25,978	39·10	87·55
Grand Total ..	335	29,671	100	100

18. *Petitions for revision and abatement.*—Three of the companies presented revision petitions under section 27. In one case the petition was rejected as out of time, in another the tax (Rs. 1,506) was wholly remitted, and in the third the tax was enhanced from Rs. 606 to Rs. 689. Applications for abatement under section 33 were entertained in three cases and the tax reduced by Rs. 223.

19. The marginal table shows the particulars of the final assessment under each class and the percentage of assessment of each class to the total assessment. There have been 83 cases of companies in which annual incomes below Rs. 500 have been assessed, as profits of companies have been held to be liable to tax irrespective of the minimum limit of Rs. 500 prescribed under other parts. Of these 83 companies, 53 belong to the Chingleput district.

The subjoined statement gives the demand, collection and balance of each district under part II:—

Districts.	Final demand.		Percentage of the district demand to the total.		Collections			Balance on 1st July 1887.
	Number.	Amount.	Number.	Amount.	Within the close of the year.	Between 1st April and 30th June 1887.	Total.	
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam	5	823	1·49	2·78	823	..	823	..
Godávari	1	1	0·30	..	1	..	1	..
Bellary	7	1,958	2·09	6·60	1,958	..	1,958	..
Madras	137	17,978	40·89	60·59	15,459	1,910	17,369	609
Chingleput	170	7,116	50·75	23·98	6,140	463	6,603	513
North Arcot	6	83	1·79	0·28	26	57	83	..
Tinnevelly	2	452	0·60	1·52	452	..	452	..
Coimbatore	3	1,127	0·89	3·80	1,127	..	1,127	..
Nílgiris	2	115	0·60	0·39	115	..	115	..
Salem	1	7	0·30	0·02	7	..	7	..
Malabar	1	11	0·30	0·04	11	..	11	..
Total ..	335	29,671	100	100	26,119	2,430	28,549	1,122

It will be seen from the statement that out of the final demand of Rs. 29,671, Rs. 26,119 or 88·03 per cent. was collected within the official year and Rs. 2,430 or 8·19 per cent. between 1st April and 30th June, leaving a balance of Rs. 1,122 or 3·78 per cent. outstanding on 1st July.

Classification.	Final demand.		Percentage of each to the total.	
	Number.	Amount.	Number.	Amount.
		Rs.		Rs.
Banking companies	141	14,988	42·09	50·51
Building do.	2	115	0·60	0·39
Cotton spinning and weaving companies.	4	2,931	1 19	9·88
Ice companies	1	1,268	0·30	4·27
Life insurance companies	1	1	0·30	..
Land companies	1	3	0·30	·01
Press companies	5	229	1·49	·77
Shipping and navigation companies ..	2	302	0·60	1·02
Trading companies	5	1,921	1·49	6·48
Other companies	173	7,913	51·64	26·67
Total ..	335	29,671	100	100

20. The marginal abstract gives the classification of the companies assessed during the year. A large number 173 (more than half the total) is entered against "Other companies." These are all Benefit societies, many of which were started only during the year.

21. A return showing the designation and assessment of every company assessed in the Madras Presidency and giving fuller information than is contained in this report is herewith submitted in a confidential cover with reference to paragraph 13 of the Government of India letter, No. 595, of 5th February 1886.

22. *Assessment under Part III.*—The number of assessees under this part has not been reported by the Accountant-General, and no tax appears to have been levied on interest on bonds or debentures charged by Parliament on the Indian revenues.

23. Excluding Rs. 5,502 relating to Mysore and Travancore, the amount of tax levied on interest on securities of the Government of India was Rs. 56,235, of which Rs. 1,050 were levied at the rate of 4 pies in the rupee and the remainder (Rs. 55,185) at 5 pies. The tax collected from interest on securities of local authorities or companies was Rs. 1,683, exclusive of Rs. 85, the tax on indentures issued by the Tinnevelly Mill Company, which amount was collected between 1st April and 30th June 1887.

The following table gives the district details of collections under this part :—

	Rs.		Rs.
Madras	48,940	Kurnool	113
Malabar	3,130	Trichinopoly	111
Kistna	1,267	Nellore	102
Vizagapatam	1,168	Coimbatore	74
South Arcot	672	Salem	65
Godávari	493	Madura	35
Tanjore	405	North Arcot	31
Tinnevelly	343	Chingleput	9
Ganjam	264	Anantapur	3
Bellary	248		
Nílgiris	168	Total ...	57,918
Cuddapah	159		
South Canara	118		

24. *Assessment under Part IV—Tax on other sources of income.*—As observed in paragraph 10 above, the most important and difficult portion of the assessment was that under this part. Being the first year in which the Act was put into operation, there was considerable delay in commencing assessment under this part owing to (1) many difficulties and doubts presented by the Act which necessitated constant references, (2) the absence of reliable data on which assessments could be based, and (3) the consequent protracted inquiries that had to be instituted for estimating the incomes of individuals.

25. The total number of persons originally assessed was 45,719, involving an assessment of Rs. 10,90,022 : of these 41,358 (90·46 per cent.) assessed at Rs. 5,84,137 (53·59 per cent.) were included in the G form lists (list of persons with incomes estimated at under Rs. 2,000) published under section 16, and the rest were served with H form notices (notices to be served on persons whose incomes are estimated to exceed Rs. 2,000) under section 17.

26. *Objection and revision petitions.*—Of the number originally assessed, 24,001 or 52·50 per cent. put in objection petitions under section 25. In 7,030 cases the tax (Rs. 1,05,403 or 9·67 per cent.) was wholly remitted, in 4,369 cases the tax was reduced by Rs. 94,125 (8·63 per cent. of the total original demand), and in 114 cases the tax was enhanced by Rs. 3,604. Appeals for revision were filed in 1,846 cases involving Rs. 57,388. In 465 cases the tax (Rs. 7,967) was wholly remitted, in 176 cases reduced by Rs. 4,263, and in one case enhanced by Rs. 5. Four objection and 59 revision petitions were reported to be pending on 30th June 1887, and of these all the objection and 43 of the revision petitions were pending in Kistna. These appeals are inclusive of 82 petitions presented to the Board, with the result that in 66 cases the tax was wholly remitted, and in the remaining 12 appeals were rejected, in four the tax was reduced.

27. The subjoined table shows in detail of districts the demand after disposal of objection and revision petitions. It must, however, be noted that the total number of assessees under all four parts of the Act does not accurately represent the number of different individuals assessed, because it does not include the number assessed under part III (*vide* paragraph 22) and also because one person who has been assessed under different parts of the Act appears as a separate individual in each part. It is also to be noted that companies are assessed as single individuals :—

Districts.	Original demand.		Objections under section 25.								Revision petitions under section 27.								Demand after disposal of objection and revision petitions.		Percentage of columns 5 and 13 to column 2.	Percentage of column 20 on column 3.
			Total number of objections.	Cases in which tax was wholly remitted.		Cases in which tax was partially remitted.		Cases in which tax was enhanced.		Net deduction.	Total number of petitions.	Cases in which tax was wholly remitted.		Cases in which tax was partially remitted.		Cases in which tax was enhanced.		Net deduction.	Total of columns 11 and 19.	Number of assessees.	Amount.		
	Number of assessees.	Amount.		Number.	Amount.	Number.	Amount.	Number.	Amount.			Number.	Amount.	Number.	Amount.	Number.	Amount.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs.			Rs.		Rs.		Rs.	Rs.			Rs.		Rs.		Rs.	Rs.	Rs.		Rs.		
1. Ganjam ..	1,133	24,458	813	297	4,597	181	4,648	..	..	9,145	80	26	303	5	56	..	..	359	9,504	810	14,954	28·51	38·86
2. Vizagapatam ..	1,485	35,806	770	174	2,368	218	4,638	9	122	6,884	74	6	70	16	523	..	..	593	7,477	1,305	28,329	12·12	20·88
3. Godavari ..	2,722	57,451	1,494	349	4,825	233	3,376	16	125	8,076	124	39	443	14	606	..	..	1,049	9,125	2,334	48,326	14·22	15·89
4. Kistna ..	5,535	1,02,101	3,673	1,033	13,420	580	9,789	13	245	22,964	187	23	297	14	182	..	..	479	23,443	4,479	78,658	19·08	22·96
5. Nellore ..	3,712	84,321	2,877	1,387	22,227	415	14,051	18	207	36,071	235	96	1,345	10	220	..	..	1,565	37,636	2,241	46,686	39·63	44·63
6. Cuddapah ..	2,381	44,978	1,464	248	3,398	307	4,512	4	79	7,831	114	8	127	9	171	..	..	298	8,129	2,125	36,849	10·71	18·07
7. Anantapur ..	1,036	18,099	575	59	702	75	1,045	..	..	1,747	66	14	160	14	278	..	..	438	2,185	963	15,913	7·05	12·08
8. Bellary ..	1,756	40,680	771	175	2,446	115	2,038	..	..	4,484	45	16	246	1	22	..	..	268	4,752	1,565	35,928	10·88	11·68
9. Kurnool ..	1,651	31,075	823	179	1,944	196	2,179	2	17	4,106	62	13	130	9	75	..	..	265	4,311	1,459	26,765	11·63	13·55
10. Madras ..	1,13,299	623	156	2,811	75	2,912	..	..	6,723	35	7	250	1	5	..	..	410	7,133	2,009	1,06,166	7·50	6·90
11. Chingleput ..	15,949	512	206	2,286	44	677	..	..	2,698	22	13	250	9	82	..	..	255	2,953	817	12,996	21·13	18·52
12. North Arcot ..	68,896	1,476	337	4,750	258	5,332	4	265	9,911	68	16	217	9	51	..	..	299	10,210	2,563	48,686	12·11	17·34
13. South Arcot ..	34,081	1,028	348	4,232	206	2,975	4	27	7,180	120	25	331	9	61	1	5	377	7,557	1,556	26,524	19·36	22·18
14. Tanjore ..	84,388	1,504	336	6,657	240	5,320	6	79	11,898	139	43	501	18	347	..	..	848	12,746	2,812	71,642	11·88	15·11
15. Trichinopoly ..	20,099	505	97	1,976	172	2,350	2	47	4,279	33	5	78	4	42	..	..	120	4,399	789	15,699	11·45	21·90
16. Madura ..	1,18,214	1,290	282	3,635	207	3,450	13	627	11,488	116	10	118	1	90	..	..	208	11,696	3,107	1,06,518	8·59	9·90
17. Tinnevelly ..	43,280	912	394	6,806	142	2,569	6	865	7,510	107	46	2,222	11	870	..	..	3,092	10,502	1,558	32,678	22·02	24·50
18. Coimbatore ..	25,079	578	216	3,466	129	2,485	..	..	5,951	32	8	100	..	..	..	..	100	6,051	989	19,028	18·46	24·53
19. Nilgiris ..	19,095	107	32	1,216	54	3,803	3	120	4,599	2	..	..	..	..	..	..	..	4,899	324	14,196	8·99	25·66
20. Salem ..	39,237	968	230	2,892	227	3,863	5	63	6,692	119	32	654	24	334	..	..	..	7,680	1,628	31,557	13·86	19·58
21. South Canara ..	23,624	442	182	1,938	69	933	..	..	2,921	28	10	100	2	59	..	..	..	3,080	985	20,544	16·31	13·04
22. Malabar ..	55,812	896	313	6,811	226	6,200	7	545	12,466	38	9	115	..	..	..	..	..	12,581	1,818	43,231	15·05	22·55
Total ..	10,90,022	24,001	7,030	1,05,403	4,369	94,125	114	3,604	1,95,924	1,846	465	7,907	176	4,263	1	5	12,225	2,08,149	38,236	8,81,873	16·37	19·10

It will be seen from the table that, as compared with the original demand, the demand after disposal of objection and revision petitions shows a reduction of 19·1 per cent. The largest reduction was in Nellore (44·63 per cent.) and the next largest was in Ganjam (38·86 per cent.). The least reduction was made in Madras (6·30 per cent.) and Madura (9·90 per cent.). The very large number of objection petitions (52·50 per cent.) of the original number assessed was due chiefly to the fact that the original assessment had to be made on very inaccurate data. It was to be expected that subordinate officials, with whom rests mainly the preparation of lists of persons assessable to the tax would, in excess of zeal or in nervousness of what might be imputed to them, or simply because the Act gave them no other means of proceeding in doubtful cases, be inclined to err on the side of including in their lists too many rather than too few; and depending as they must on vague local reports, their estimates of the incomes of persons must in many cases be wide of the mark. Most of those brought into the list of assessees for the first time may naturally be expected to come forward with objection petitions to get their assessments reduced if not cancelled, under the idea that if they once subjected themselves to the tax, they would have little or no chance of escaping it afterwards. The influence of a divisional officer over the assessments in his division is very great, as tahsildars and deputy-tahsildars naturally follow the principles they see put in practice by their superior officer and as he is either inclined to lean to stringency or to caution, so will they be. The excess of zeal of one officer accounts for the large proportion of remissions in Nellore and Kistna, and the same may be the case elsewhere. In Nellore sub-division the final demand was only 38·66 *per cent.* of the original demand, while in the Head Assistant's division in Madura, where the original assessments were very carefully carried out, the percentage of final to original demand was as much as 88·10. Still on the whole the Board are glad to be able to report that there is reason to think that in almost all districts the work has been carried out with laudable care.

28. Many persons who were paying the license-tax objected to the income-tax, apparently not knowing that the new Act had increased the rates. The principal grounds put forward in the objection petitions were that the assessees had no taxable income, or that they had been overtaxed; but only in a very few of these cases were the objectors able to produce clear documentary evidence as to their income. The accounts of native merchants are generally difficult to understand, and it is not to be expected that they will become more intelligible when the amount that they are called upon to contribute to the State depends on the result of the examination of their books; indeed it is even stated that duplicate false books are kept for the purpose.

29. The subjoined statement shows the deductions due to abatements allowed under section 33 for loss of income and cancellations of erroneous assessments, the final demand for each district and its percentages to the original assessment and to the total final demand for the Presidency:—

Districts.	Demand after disposal of objection and revision petitions.		Deduct abatement allowed under section 33 and erroneous and double assessments cancelled.	Final demand.		Percentage of final demand in each district to the total.		Percentage of final demand to the original demand.	
	Number of assessees.	Amount of tax.		Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.
		Rs.	Rs.		Rs.		Rs.		Rs.
Ganjam	810	14,953	..	810	14,953	2·13	1·72	71·49	61·13
Vizagapatam ..	1,305	28,329	78	1,304	28,251	3·44	3·25	87·81	78·90
Godávari	2,334	48,326	30	2,328	48,296	6·13	5·56	85·53	84·06
Kistna	4,479	78,658	5	4,479	78,653	11·80	9·06	80·92	77·03
Nellore	2,241	46,686	6	2,241	46,680	5·90	5·38	80·34	55·35
Cuddapah	2,125	36,849	..	2,125	36,849	5·60	4·24	89·25	81·93
Anantapur	963	15,913	..	963	15,913	2·54	1·83	92·95	87·92
Bellary	1,565	35,928	..	1,565	35,928	4·12	4·14	89·12	88·32
Kurnool	1,459	26,765	10	1,458	26,755	3·84	3·08	88·31	86·07
Madras	2,009	1,06,166	2,532	1,969	1,03,634	0·19	11·93	91·11	91·47
Chingleput ..	817	12,996	..	817	12,996	2·15	1·50	78·86	81·48
North Arcot ..	2,563	48,686	11	2,561	48,675	6·75	5·61	87·83	82·65

Districts.	Demand after disposal of objection and revision petitions.		Deduct abatement allowed under section 33 and erroneous and double assessments cancelled.	Final demand.		Percentage of final demand in each district to the total.		Percentage of final demand to the original demand.	
	Number of assessees.	Amount of tax.		Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.
		Rs.	Rs.		Rs.		Rs.		Rs.
South Arcot ..	1,556	26,524	292	1,551	26,232	4·09	3·02	80·35	76·97
Tanjore	2,812	71,642	1,566	2,790	70,076	7·35	8·07	87·43	83·04
Trichinopoly ..	789	15,699	..	789	15,699	2·08	1·81	88·66	78·11
Madura	3,107	1,06,518	8,173	2,924	98,345	7·70	11·33	86·03	83·19
Tinnevelly	1,558	32,678	170	1,551	32,508	4·09	3·74	77·62	75·11
Coimbatore	989	19,028	..	989	19,028	2·61	2·19	80·71	75·87
Nilgiris	324	14,196	390	318	13,806	0·84	1·59	89·33	72·30
Salem	1,628	31,557	..	1,625	31,557	4·28	3·63	85·98	80·43
South Canara ..	985	20,544	48	984	20,496	2·59	2·36	83·60	86·75
Malabar	1,818	43,231	129	1,815	43,102	4·78	4·96	84·81	77·23
Total ..	38,236	8,81,872	13,440	37,956	8,68,432	100	100	83·02	79·67

30. There were 31 applications for amendment of assessment under section 33, 2 of which were rejected and 2 were pending (in Godávari) on 30th June. In 11 cases the tax was wholly remitted and in 16 reduced by Rs. 944.

There were 269 cases of erroneous assessments, involving Rs. 12,187. These erroneous assessments were of three classes—(1) assessments originally made by a subordinate officer but afterwards set aside as *ultra vires* on the ground that the assessees were taxable by higher officers and under larger incomes; (2) assessments made on incomes not liable to the tax; and (3) double assessments.

31. Deducting the erroneous assessments, which were all subsequently cancelled, and deducting the abatements (paragraph 30), the final demand under Part IV was Rs. 8,68,432 payable by 37,956 assessees. Compared with the original assessment the final settlement exhibits a decrease of 7,763 (16·98 per cent.) in the number and Rs. 2,21,590 (20·33 per cent.) in the amount assessed. These final assessments include assessments made exclusively under sections 20, 21, 22 and 24, which are exhibited separately in the margin.

Districts.	Trustees, guardians, &c., charged under section 20.		Non-residents charged in names of their agents under section 21.		Receivers, managers, &c., charged under section 22.		Occupying owners of houses charged under section 24.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.		Rs.
Vizagapatam ..	2	104	..	..	1	286	1	15
Godávari ..	..	..	..	..	2	57	19	388
Kistna ..	..	..	1	15	..	..	..	..
Nellore ..	..	..	..	..	..	..	1	15
Cuddapah ..	..	..	..	..	..	..	1	10
Madras ..	18	1,009	13	1,449	2	256	1	35
Chingleput ..	..	..	..	..	..	..	1	10
North Arcot ..	..	..	..	..	1	426	..	..
South Arcot ..	2	20	..	..	..	..	..	..
Tanjore ..	20	471	2	104	5	356	19	387
Trichinopoly ..	3	153	..	..	..	..	..	..
Madura ..	1	10	..	..	..	..	7	124
Tinnevelly ..	2	20	..	..	..	..	7	215
Coimbatore ..	2	80	..	..	..	..	8	152
Nilgiris ..	9	512	11	1,130	..	..	27	650
Salem ..	1	15	..	..	1	88	8	100
South Canara ..	2	35	..	..	..	..	..	..
Malabar ..	1	58	..	..	..	..	..	..
Total ..	63	2,487	27	2,698	12	1,469	100	2,101

32. Compared with the number of persons originally assessed, the number finally assessed exhibits a decrease of 39·66 per cent. in Nellore and 28·51 per cent. in Ganjam, while the lowest percentages were 7·05 in Anantapur and 8·89 in Madras. The decrease in the *amount* finally settled was 44·65 per cent. in Nellore, 38·87 per cent. in Ganjam, and 27·70 per cent. in the Nilgiris, while the lowest percentage was 8·53 in Madras.

33. From column 8 of the statement it will be seen that of the total final demand Madras contributed 11·93 per cent., Madura 11·33 per cent., Kistna 9·06 per cent., Tanjore 8·07 per cent., while Nílgiris and Chingleput contributed 1·59 and 1·50 per cents., respectively. It will be observed that in the percentage to the total demand, Madras stands only a very little way a head of Madura, which comes second in the list. There is reason to fear that in Madras the assessments made by the Collector were in many cases too low. The instructions of the Government of India that caution and moderation should be insisted upon in the first year of the working of the tax have probably resulted in the assessments being too lenient everywhere. After Madura comes Kistna. It is surprising that Malabar and Godávari districts should not appear higher in the list. It is probable that assessments in Madras were leniently made, and that in Kistna probably there has been more stringency. In Godávari probably the assessments made were unduly light, and this has probably also been the case in Malabar. After two or three years' experience and further inquiry, it may be hoped that existing disparities will in some measure disappear. In those taluks of Madura where the Nattukottai Chetties chiefly reside, the Divisional officer (Mr. Henry) made very painstaking and careful inquiries with excellent results. His report on the operation of the Act contains some very useful suggestions.

34. The following statement shows the final assessment in each *class* under Part IV as compared with the original assessments:—

Class.	Original demand.		Final demand.		Percentage of final demand of each class to the total.		Percentage of final demand to the original demand.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.
		Rs.		Rs.				
I. Between Rs. 500 and Rs. 750 ..	26,866	2,68,569	22,800	2,28,000	60·07	26·25	84·87	84·89
II. Do. ,, 750 and ,, 1,000 ..	6,123	91,922	5,176	77,640	13·64	8·94	84·53	84·46
III. Do. ,, 1,000 and ,, 1,250 ..	4,031	80,764	3,104	62,080	8·18	7·15	77·00	76·87
IV. Do. ,, 1,250 and ,, 1,500 ..	2,151	60,340	1,923	53,844	5·06	6·20	89·40	89·23
V. Do. ,, 1,500 and ,, 1,750 ..	1,348	47,268	1,041	36,435	2·74	4·19	77·23	77·08
VI. Do. ,, 1,750 and ,, 2,000 ..	839	35,274	584	24,528	1·54	2·82	69·51	69·54
Total of Classes I to VI ..	41,358	5,84,137	34,628	4,82,527	91·23	55·55	83·73	82·61
VII. Between Rs. 2,000 and Rs. 2,500.	1,481	80,428	1,104	57,350	2·92	6·62	74·54	71·31
VIII. Do. ,, 2,500 and ,, 5,000.	1,950	1,60,960	1,533	1,23,305	4·04	14·20	78·61	76·61
IX. Do. ,, 5,000 and ,, 10,000.	644	1,05,248	456	72,784	1·20	8·28	70·81	69·15
X. Do. ,, 10,000 and ,, 20,000.	196	65,318	161	54,455	0·42	6·27	82·14	83·37
XI. Do. ,, 20,000 and ,, 30,000.	44	27,166	38	23,443	0·10	2·70	86·36	86·29
XII. Do. ,, 30,000 and ,, 40,000.	19	16,356	15	12,629	0·04	1·45	78·95	77·21
XIII. Do. ,, 40,000 and ,, 50,000.	5	5,711	4	4,756	0·01	0·55	80·00	83·28
XIV. Do. ,, 50,000 and ,, 1,00,000.	19	33,896	14	26,381	0·03	3·04	73·68	77·83
XV. Rs. 1,00,000 and more ..	3	10,802	3	10,802	0·01	1·24	100·0	100·00
Total of Classes VII to XV ..	4,361	5,05,885	3,328	3,85,905	8·77	44·45	76·31	76·28
Grand Total ..	45,719	10,90,022	37,956	8,68,432	100	100	83·02	79·67

The table shows that 91·23 per cent. of the persons assessed under Part IV had annual incomes below Rs. 2,000, and that they have contributed 55·55 per cent. of the tax levied under that part. The result may be due to excessive moderation in assessing the tax, or on the other hand it may be due to the large proportion which the small incomes bear to the total number of incomes taxed under the Act. It is probably a sign that the Act has been worked moderately. It is also noticeable that the coercive measures taken under the Act were remarkably few—*vide* paragraph 49. The following are the percentages of assessees under class I and of payments made by them out of the whole number of persons and amounts assessed in some of the more important districts:—

	Percentage of assessees.	Percentage of tax.
		Rs.
Ganjam	65·5	35·51
Godávari	63·79	30·77
Kistna	58·58	33·36
Nellore	66·04	31·70
Madras	63·89	12·14
Tanjore	54·62	21·75
Madura	54·38	16·17
Tinnevelly	63·96	30·51
Malabar	57·91	24·38

It is noticeable that the proportion of tax-payers in class I in Madras is so large compared with the total number of tax-payers.

Turning to the larger incomes it will be seen from return No. V that persons with incomes of Rs. 30,000 and over are confined to Vizagapatam, Godávari, Nellore, Madras, Tanjore, Madura and Malabar. Of Rs. 50,000 and over to the last five districts, and of Rs. 1,00,000 and over only to Nellore and Madras.

35. Turning to the more important of the professions taxed under Part IV, it will be seen from the subjoined statement that a third of the persons taxed were money-lenders and changers, 9·74 per cent. were general merchants, 6·49 per cent. were merchants in grain, and 13·81 per cent. were traders in "other articles." The learned professions have contributed 3·93 per cent. of the assessees and 6·23 per cent. of assessment. Taking the district details under some of the chief branches of trade, it will be observed that Nellore comes first and Kurnool next in the number of dealers in animals, the numbers in the two places being 135 and 109, assessed at Rs. 3,435 and Rs. 1,140, respectively; that of the total number 1,035, of manufacturers of cotton goods there were 350 in Kistna, assessed at Rs. 5,410, 155 in Bellary, assessed at Rs. 2,393, and 121 in Cuddapah, assessed at Rs. 1,591; that more than half (989 out of 1,782) of the indigo merchants assessed and nearly half the amount of assessment paid (Rs. 12,551 out of Rs. 25,978) relate to Kistna. This is remarkable as the cultivation of indigo in Kistna district is not carried on to the same extent that it is in Cuddapah. It may be, however, that in Kistna the manufacture of indigo as distinct from its growth is a larger industry than it is in Cuddapah. That of the grain merchants, 403 were assessed in Godávari at Rs. 7,066, and 393 and 353 in Kistna and North Arcot at Rs. 9,363 and Rs. 7,078, respectively; that about a fourth of the number and about a sixth of the amount assessed under the head "general merchants" belong to Kistna and that Madura, Tanjore and Cuddapah stand in this order as regards money-lenders, Madura being far ahead of the other two (No. 1,900 and tax Rs. 79,608). This is probably on account of the largely borrowing Zamindaris in Madura.

Classified items.	Final demand.		Percentage to the total.	
	Number assessed.	Amount of tax.	Number.	Amount.
		Rs.		
1. Religion, science and education, art, medicine and engineering	159	3,910	0·42	0·45
2. Barristers, pleaders and other legal practitioners ...	1,334	50,158	3·51	5·78
3. Agents and brokers	599	28,883	1·58	3·33
4. Bankers	137	6,108	0·36	0·70
5. Contractors	557	23,909	1·47	2·75
6. Dealers in animals	362	6,019	0·95	0·69
7. House proprietors	618	22,264	1·63	2·56
8. Manufacturers of cotton goods	1,035	15,158	2·75	1·75
9. Do. of indigo	1,782	25,978	4·69	2·99
10. Do. of other articles	736	17,098	1·94	1·97
11. General merchants	3,698	94,083	9·74	10·83
12. Merchants in piece-goods	875	22,199	2·31	2·56
13. Do. in grain	2,464	50,158	6·49	5·78
14. Other merchants	1,626	46,529	4·28	5·36

Classified items.	Final demand.		Percentage to the total.	
	Number assessed.	Amount of tax.	Number.	Amount.
		Rs.		
15. Money-lenders and changers	12,073	2,99,593	31·81	34·50
16. Traders in agricultural produce	1,755	23,861	4·62	2·75
17. Do. in woven fabrics and dress	1,322	20,961	3·48	2·41
18. Do. in precious stones and jewellery ...	275	6,976	0·72	0·80
19. Do. in spirits, drugs and tobacco	791	12,091	2·08	1·39
20. Do. in other articles	5,241	75,575	13·81	8·70
21. All others	517	16,921	1·36	1·95
Total ...	37,956	8,68,432	100	100

36. *Collections.*—The collections under this part were made by the ordinary Revenue Establishment assisted by the village agency, except in thirteen Municipalities, where special establishments were entertained for the purpose.

Districts.	No. of cases.	Amount levied.
		Rs.
1. Kistna	278	265
2. Cuddapah	114	71
3. Kurnool	1	204
4. Madras	312	573
5. North Arcot	6	35
6. South Arcot	6	11
7. Tanjore	588	452
8. Trichinopoly	68	20
9. Madura	66	33
10. Tinnevelly	5	29
11. Coimbatore	6	32
12. Nilgiris	2	87
13. Salem	115	104
14. South Canara	180	161
15. Malabar	26	56
Total ..	1,773	2,133

37. Adding to the final demand under Part IV, Rs. 2,133, being the penalty levied in 1773 cases as noted in the margin, the total demand under this part amounted to Rs. 8,70,565. Of this Rs. 7,58,745 or 87·15 per cent. was collected within the official year and Rs. 94,683 or 10·88 per cent. in the subsequent three months ending 30th June 1887, leaving a balance of Rs. 17,137 or 1·97 per cent. of the total demand.

38. The annexed abstract gives the particulars of the collections and the balance in each district:—

Districts.	Final demand under Part IV.	Penalties imposed by the Collector.	Total demand.	Collections.				Balance on 1st July 1887.
				Of tax within the year.	Of penalties within the year.	In the subsequent three months.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	14,953	..	14,953	14,516	..	403	14,919	34
2. Vizagapatam	28,251	..	28,251	27,652	..	531	28,183	68
3. Godávari	48,296	..	48,296	47,226	..	826	48,052	244
4. Kistna	78,653	265	78,918	64,082	265	11,329	75,676	3,242
5. Nellore	46,680	..	46,680	39,723	..	6,014	45,737	943
6. Cuddapah	36,849	71	36,920	35,068	71	1,308	36,447	473
7. Anantapur	15,913	..	15,913	15,364	..	431	15,795	118
8. Bellary	35,928	..	35,928	35,196	..	523	35,719	209
9. Kurnool	26,755	204	26,959	23,797	..	1,186	24,983	1,976
10. Madras	1,03,634	573	1,04,207	73,404	166	24,779	98,349	5,858
11. Chingleput	12,996	..	12,996	12,299	..	567	12,866	130
12. North Arcot	48,675	35	48,710	44,456	25	3,717	48,198	512
13. South Arcot	26,232	11	26,243	24,871	11	1,275	26,157	86
14. Tanjore	70,076	452	70,528	66,234	393	3,255	69,882	646
15. Trichinopoly	15,699	20	15,719	12,057	20	3,489	15,566	153
16. Madura	98,345	33	98,378	67,982	33	30,165	98,180	198
17. Tinnevelly	32,508	29	32,537	30,077	29	2,064	32,170	367
18. Coimbatore	19,028	32	19,060	18,676	19	230	18,925	135
19. Nilgiris	13,806	87	13,893	12,114	87	680	12,881	1,012
20. Salem	31,557	104	31,661	29,959	66	1,265	31,290	371
21. South Canara	20,496	161	20,657	20,153	161	298	20,612	45
22. Malabar	43,102	56	43,158	42,438	55	348	42,841	317
Total ..	8,68,432	2,133	8,70,565	7,57,344	1,401	94,683	8,53,428	17,137

39. *Assessments under all four parts.*—The subjoined statement shows in one view the original and final assessments, the collections, and balance, under all the four parts:—

Districts.	Original demand under all four parts.		Final demand under all four parts.		Percentage of final to original demand.		Collections.				Balance on 1st July 1887.
	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.	Number.	Amount.	Of tax within the year.	Of penalties within the year.	In subsequent three months.	Total.	
		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	1,413	33,277	1,090	23,772	77·14	71·13	23,395	..	403	23,738	34
2. Vizagapatam	1,896	51,390	1,715	43,731	90·45	85·09	42,769	..	876	43,645	86
3. Godávari	3,126	70,488	2,732	61,333	87·39	87·01	60,214	..	875	61,089	244
4. Kistna	6,023	1,12,514	4,967	89,066	82·47	79·16	74,456	275	11,328	86,098	3,243
5. Nellore	3,963	91,504	2,482	53,863	62·78	58·86	46,897	71	6,024	52,921	942
6. Cuddapah	2,649	52,344	2,393	44,215	90·34	84·47	42,348	..	1,394	43,813	473
7. Anantapur	1,296	23,346	1,222	21,160	94·36	90·64	20,331	..	711	21,042	118
8. Bellary	2,085	52,303	1,894	47,551	90·83	90·91	46,819	..	523	47,342	209
9. Kurnool	1,868	37,144	1,675	32,824	89·66	88·36	29,866	..	1,186	31,052	1,976
10. Madras	5,259	4,08,356	5,054	3,14,558	96·10	77·03	2,70,467	167	37,055	3,07,719	7,429
11. Chingleput ..	1,721	35,805	1,502	32,852	87·27	91·75	31,179	..	1,030	32,209	643
12. North Arcot ..	3,375	70,496	3,023	60,275	89·49	85·50	55,999	25	3,774	59,798	612
13. South Arcot ..	2,208	43,470	1,830	35,621	82·88	81·94	34,211	11	1,320	35,542	90
14. Tanjore	3,892	1,05,869	3,491	91,557	89·70	86·48	87,715	393	3,255	91,363	646
15. Trichinopoly ..	1,266	73,522	1,163	27,932	91·86	37·99	24,290	20	3,489	27,799	153
16. Madura	3,895	1,31,782	3,420	1,11,913	87·54	84·92	81,402	33	30,313	1,11,748	198
17. Tinnevelly ..	2,397	57,540	1,949	45,262	81·30	78·66	42,535	31	2,317	44,883	410
18. Coimbatore ..	1,677	38,075	1,453	32,024	86·64	84·10	31,672	19	230	31,921	135
19. Nilgiris	814	38,992	776	33,703	95·33	86·44	31,249	97	1,442	32,788	1,012
20. Salem	2,289	50,240	2,024	42,560	88·42	84·71	40,309	66	1,911	42,286	378
21. South Canara ..	1,490	31,663	1,297	28,585	87·04	90·12	28,160	161	330	28,651	45
22. Malabar	2,894	86,794	2,669	74,084	88·76	85·36	73,420	56	348	73,824	317
23. Salt, &c., Departments	320	13,574	320	13,574	100	100	13,674	..	..	13,674	..
Total ..	57,808	17,10,488	50,041	13,61,965	86·56	79·62	12,33,256	1,425	1,10,164	13,44,845	19,284

Districts.	Penalties levied by the Collector.		Total demand including penalties.	Percentage of the district final demand to the total.	
	Number of cases.	Amount.		Number.	Amount.
		Rs.	Rs.		
1. Ganjam	..	..	23,772	2·18	1·75
2. Vizagapatam	..	..	43,731	3·43	3·21
3. Godávari	..	..	61,333	5·46	4·50
4. Kistna	279	275	89,341	9·92	6·64
5. Nellore	..	..	53,863	4·96	3·95
6. Cuddapah	114	71	44,286	4·78	3·26
7. Anantapur	..	..	21,160	2·44	1·55
8. Bellary	..	..	47,551	3·79	3·50
9. Kurnool	1	204	33,028	3·35	2·41
10. Madras	322	581	3,15,139	10·10	23·10
11. Chingleput ..	..	..	32,852	3·01	2·41
12. North Arcot ..	6	35	60,310	6·04	4·42
13. South Arcot ..	6	11	35,632	3·66	2·62
14. Tanjore	588	452	92,009	6·98	6·72
15. Trichinopoly ..	68	20	27,952	2·32	2·05
16. Madura	66	33	1,11,946	6·83	8·22
17. Tinnevelly ..	5	29	46,293	3·90	3·32
18. Coimbatore ..	6	32	32,056	2·90	2·35
19. Nilgiris	2	87	33,800	1·95	2·47
20. Salem	115	104	42,664	4·04	3·12
21. South Canara ..	180	161	28,696	2·59	2·10
22. Malabar	26	56	74,141	5·13	5·44
23. Salt, &c., Departments	..	..	13,674	0·64	1·00
Total ..	1,788	2,164	13,64,129	100	100

40. The large reduction in the amount of the final demand under all four parts in Madras and in Trichinopoly was due mainly to the cancellation of assessments relating to the Madras and the South Indian Railway Companies, referred to in paragraph 17. As may be expected Madras heads the list both in the number and in the amount assessed, 5,054 persons or 10·10 per cent. of the total number having been assessed at Rs. 3,14,558 or 23·10 per cent. of the total amount. Of the other districts, Kistna takes credit for 9·92 per cent. of the total number of assessees and 6·54 per cent. of the total amount assessed; Tanjore for 6·98 per cent. of the number and 6·72 per cent. of the amount, and Madura for 6·83 per cent. of the assessees and 8·22 per cent. of the amount.

41. The following abstract shows the final assessments under each of the four parts, the proportion of assessments under each part to the total, the amount collected and the balance outstanding on 1st July 1887:—

Items.	Final demand under each part.		Percentage of demand under each part to the total.		Amount of penalties levied.	Total demand including penalties.	Collections up to the 30th June 1887.	Balance on the 1st July 1887.
	Number assessed.	Amount of tax.	Number.	Amount.				
		RS.			RS.	RS.	RS.	RS.
Part I	11,750	4,05,859	23·48	29·80	31	4,05,890	4,04,865	1,025
„ II	335	29,671	0·67	2·18	..	29,671	28,549	1,122
„ III	..	58,003	..	4·26	..	58,003	58,003	..
„ IV	37,956	8,68,432	75·85	63·76	2,133	8,70,565	8,53,428	17,137
Total ..	50,041	13,61,965	100	100	2,164	13,64,129	13,44,845	19,284

Districts.	Balance on 1st July 1887.	Irrecoverable balance to be written off.	Percentage of irrecoverable arrears to the total balance.
	RS.	RS.	
1. Ganjam	34	34	100·0
2. Vizagapatam ..	86	86	100·0
3. Godávari	244	244	100·0
4. Kistna	3,243	309	9·53
5. Nellore	942	350	37·15
6. Cuddapah	473	430	90·91
7. Anantapur ..	118	108	91·53
8. Bellary	209	209	100·0
9. Kurnool	1,976	1,062	53·74
10. Madras	7,420	1,213	16·35
11. Chingleput ..	643	10	1·56
12. North Arcot ..	512	512	100·0
13. South Arcot ..	90	90	100·0
14. Tanjore	646	646	100·0
15. Trichinopoly ..	153	153	100·0
16. Madura	198	178	89·90
17. Tinneveliy ..	410	139	33·90
18. Coimbatore ..	135	135	100·0
19. Nilgiris	1,012	1,012	100·0
20. Salem	378	358	94·71
21. South Canara ..	45	45	100·0
22. Malabar	317	288	90·85
Total ..	19,284	7,611	39·47

Of the total final demand of Rs. 13,64,129 under all four parts, Rs. 12,34,681 or 90·51 per cent. was collected within the close of the official year and Rs. 1,10,164 or 8·08 per cent. between 1st April and 30th June 1887, leaving a balance of Rs. 19,284 or 1·41 per cent. outstanding on 1st July 1887. Of this amount, Rs. 1,652 or 8·57 per cent. has since been collected, Rs. 8,610 or 44·65 per cent. was in process of collection, Rs. 614 or 3·18 per cent. was remitted, Rs. 797 or 4·13 per cent. was classed as doubtful, and the remaining Rs. 7,611 or 39·47 per cent. of the total balance and 0·56 per cent. of the total demand has been reported to be irrecoverable owing to the desertion, poverty or death of the assessees concerned, and is recommended to be written off the accounts.

42. *Charges for collection.*—A clerk on Rs. 35 for each of the Collector's offices, one on Rs. 20 for each Divisional officer and one on Rs. 15 for each taluk and zemindari division was sanctioned temporarily for the year 1886-87. The total charges during the year, exclusive of refunds (Rs. 91,300),* amounted to Rs. 59,228 as detailed in return No. VI appended to this report, and to 4·80 per cent. of the total receipts *in the year*. The net revenue to Government was Rs. 11,75,453, exclusive of Rs. 1,10,164 collected subsequent to the close of the official year.

* *Vide* column 21 of return No. III, page 33, Appendix.

Items.	Charges incurred in 1886-87.	Percentage of each item to total.
	RS.	
1. Establishment	53,203	89·83
2. Commission for collection ..	1,094	1·85
3. Travelling allowance	3,708	6·26
4. Contingencies	1,223	2·06
Total ..	59,228	100·

43. *Incidence of taxation.*—The subjoined table shows the proportion of tax-payers to the total and to the non-agricultural population, and the incidence per head of (1) the total population, (2) the non-agricultural population, and (3) the tax-payers. Appended to the report are three diagrams comparing the incidence of income-tax with the incidence of the license-tax, and a fourth comparing the total population in each district with the non-agricultural population, the commercial and the industrial population, and with the numbers assessed to the license-tax of 1885-86 and the income-tax of 1886-87.

Districts.	Total population.	Non-agricultural population.	Number of income-tax-payers.	Average total population for each tax-payer.	Average non-agricultural population for each tax-payer.	Total collection of income-tax under all four parts.	Average tax collected per head of tax-payer.	Incidence of income-tax per head of total population.	Incidence of income-tax per head of non-agricultural population.	Incidence of license-tax in 1885-86 per head of total population.	Incidence of license-tax in 1885-86 per head of the trading and industrial population.
						RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	1,503,301	1,063,542	1,090	1,379	976	23,738	21 12 5	0 0 3	0 0 4¼	0 0 1	0 0 8¼
2. Vizagapatam	1,790,468	1,109,803	1,715	1,044	647	43,645	25 7 2	0 0 4⅜	0 0 7⅜	0 0 1⅜	0 1 1¾
3. Godávari	1,780,613	1,275,504	2,732	651	467	61,089	22 5 9	0 0 6⅝	0 0 9⅛	0 0 3¼	0 2 1¾
4. Kistna	1,548,480	1,077,162	4,967	312	217	86,038	17 5 4	0 0 10⅝	0 1 3½	0 0 4¾	0 3 3¼
5. Nellore	1,220,236	828,258	2,482	492	334	52,921	21 5 2	0 0 8¼	0 1 0¼	0 0 2½	0 1 6¼
6. Cuddapah	1,121,038	650,671	2,393	468	272	43,813	18 4 11	0 0 7⅝	0 1 1	0 0 3¾	0 2 0⅝
7. Anantapur	599,889	336,870	1,222	491	276	21,042	17 3 6	0 0 6¾	0 1 0	0 0 4	0 2 7
8. Bellary	726,275	432,957	1,894	383	229	47,342	24 15 11	0 1 0	0 1 9	0 0 5¾	0 3 4½
9. Kurnool	678,551	463,453	1,675	405	277	31,052	18 8 7	0 0 8¾	0 1 0⅞	0 0 4¾	0 2 7
10. Madras	405,848	401,527	5,054	80	79	3,07,719	60 14 2	0 12 1½	0 12 3⅛	0 1 8¾	0 10 4½
11. Chingleput	981,381	689,778	1,502	653	459	32,209	21 7 1	0 0 6½	0 0 9	0 0 1¾	0 1 5½
12. North Arcot	1,817,814	1,162,680	3,023	601	385	59,798	19 12 6	0 0 6½	0 0 9⅝	0 0 3	0 2 8½
13. South Arcot	1,814,738	1,127,274	1,830	992	616	35,542	19 6 9	0 0 3¾	0 0 6	0 0 1½	0 2 0½
14. Tanjore	2,130,383	1,492,138	3,491	610	427	91,363	26 2 9	0 0 8½	0 0 11⅜	0 0 3½	0 2 7
15. Trichinopoly	1,215,033	750,723	1,163	1,045	646	27,799	23 14 5	0 0 4½	0 0 7⅛	0 0 1¼	0 1 3
16. Madura	2,168,680	1,273,614	3,420	634	372	1,11,748	32 10 10	0 0 9⅝	0 1 4⅝	0 0 1¾	0 1 7
17. Tinnevelly	1,699,747	1,159,659	1,949	872	595	44,883	23 0 6	0 0 5	0 0 7⅞	0 0 1¼	0 1 0¾
18. Coimbatore	1,657,690	1,040,830	1,453	1,141	716	31,921	21 15 6	0 0 3⅜	0 0 5¾	0 0 1½	0 0 8⅝
19. Nilgiris	91,034	56,774	776	117	73	32,788	42 4 0	0 5 9½	0 9 2⅞	0 0 7⅜	0 10 0¾
20. Salem	1,599,595	954,153	2,024	790	471	42,286	20 14 3	0 0 5	0 0 8¼	0 0 2⅜	0 1 7¼
21. South Canara	959,514	577,807	1,297	740	445	28,651	22 1 5	0 0 5¾	0 0 9½	0 0 2⅜	0 2 6¼
22. Malabar	2,365,035	1,789,536	2,569	921	697	73,824	28 11 9	0 0 6	0 0 8	0 0 2	0 1 0¼
23. Salt, &c., Departments	..	..	320	..	..	13,574	42 6 8	..	..	..	..
Total ..	29,875,343	19,714,713	50,041	597	394	13,44,845	26 14 0	0 0 8¾	0 1 1	0 0 2¾	0 1 10¾

44. Taking the Presidency as a whole, one in every 597 of the total population and one in every 394 of the non-agricultural population was assessed to the income-tax, while under the license-tax, one in every 1,058 of the total population and one in every 133 of the commercial and industrial population was taxed. As may be expected, the highest proportions are reached in the Presidency town where one in every 80 of the total population and one in every 79 of the non-agricultural population was taxed. The corresponding proportions for Nilgiris were 1 in 117 and 1 in 73; for Kistna, 1 in 312 and 1 in 217; for Bellary, 1 in 383 and 1 in 229; in Kurnool, Cuddapah, Anantapur and Nellore the proportion of the assessed to the total population ranged from 1 in 405 to 1 in 492; in North Arcot, Tanjore, Madura, Godávari and Chingleput from 1 in 601 to 1 in 653; in Coimbatore it was 1 in 1,141, and in Ganjam 1 in 1,379. The proportions of the assessed to the non-agricultural population were 1 in 272, 276 and 277 in Cuddapah, Anantapur and Kurnool; 1 in 334, 372 and 385, respectively, in Nellore, Madura and North Arcot; and 1 in 427 in Tanjore and 1 in 976 in Ganjam. The average incidence for the Presidency amounted to $8\frac{3}{4}$ pies per head of the total population, annas 1-1 per head of the non-agricultural population and Rs. 26-14-0 per head of tax-payers. Under the license-tax, the incidence for the year 1885-86 was $2\frac{3}{4}$ pies per head of the total population, annas 1-$10\frac{3}{4}$ per head of the commercial and industrial population, and Rs. 15-12-$9\frac{1}{2}$ per head of tax-payers.

45. The incidence per head of the total population was between 3 and 4 pies in Ganjam, South Arcot and Coimbatore; between 4 and 5 in Vizagapatam and Trichinopoly; 5 pies in Tinnevelly and Salem; between 6 and 7 pies in Malabar, Godávari, Anantapur, Chingleput and North Arcot; $7\frac{1}{2}$ pies in Cuddapah; between 8 and 9 pies in Nellore, Kurnool and Tanjore; $9\frac{7}{8}$ pies in Madura, $10\frac{3}{8}$ in Kistna, 1 anna in Bellary, $5\frac{3}{4}$ annas in Nilgiris and annas $12\frac{1}{8}$ in Madras.

46. The incidence per head of the non-agricultural population was between 4 and 6 pies in Ganjam and Coimbatore; between 6 and 9 in South Arcot, Vizagapatam, Trichinopoly, Tinnevelly, Malabar and Salem; between 9 pies and 1 anna in Godávari, Chingleput, North Arcot, South Canara and Tanjore; between 1 anna and $1\frac{1}{2}$ annas in Nellore, Cuddapah, Anantapur, Kurnool, Kistna and Madura; annas $1\frac{3}{4}$ in Bellary, annas $9\frac{1}{4}$ in the Nilgiris, and annas $12\frac{1}{4}$ in Madras.

47. The incidence per head of tax-payer was Rs. 61 in Madras, Rs. 42 in Nilgiris, and Rs. 33 in Madura, at one end; Rs. 17 in Anantapur and Kistna, Rs. 18 in Cuddapah, Rs. 19 in Kurnool and South Arcot and Rs. 20 in North Arcot; and between Rs. 20 and Rs. 30 in the other districts.

The subjoined table shows the numbers in each district in receipt of different amounts of income:—

—	1	Ganjam. 2	Vizagapatam. 3	Godavari. 4	Kistna. 5	Nellore. 6	Cuddapah. 7*	Anantapur. 8	Bellary. 9	Kurnool. 10	Madras. 11	Chingleput. 12	North Arcot. 13	South Arcot. 14	Tanjore. 15	Trichinopoly. 16	Madura. 17	Tinnevelly. 18	Coimbatore. 19	Nilgiris. 20	Salem. 21	South Canara. 22	Malabar. 23	Total. 24
Persons with income of Rs. 1,00,000 and more.		..	..	..	..	1	..	..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	6
Do. of Rs. 50,000 do.	..	..	..	1	..	1	..	..	1	..	20	..	..	..	2	..	2	4	..	1	..	..	2	29
Do. of ,, 40,000 do.	..	..	..	1	..	1	..	..	1	..	32	..	..	..	2	..	4	..	..	1	..	..	2	44
Do. of ,, 30,000 do.	..	1	2	4	..	1	..	..	1	..	52	..	..	..	8	..	8	..	..	4	..	..	4	85
Do. of ,, 20,000 do.	..	5	5	12	3	5	3	1	6	4	112	4	6	2	12	5	20	4	5	14	2	4	9	243
Do. of ,, 10,000 do.	..	12	18	27	17	16	10	2	18	17	268	13	19	6	32	13	63	17	18	28	10	9	29	662
Do. of ,, 5,000 do.	..	27	59	70	70	57	23	13	63	33	588	44	60	25	115	35	151	58	46	83	33	28	107	1,781
Do. of ,, 2,500 do.	..	86	172	175	223	164	104	41	191	107	1,025	117	178	97	257	103	393	155	128	172	146	90	277	4,431
Do. of ,, 2,000 do.	..	119	257	252	429	237	192	85	271	185	1,253	164	236	160	406	142	522	243	186	228	227	124	444	6,208
Do. of ,, 1,750 do.	..	143	294	303	498	264	220	105	316	160	1,506	199	293	188	519	186	614	302	223	280	254	152	530	7,404
Do. of ,, 1,500 do.	..	177	324	346	611	304	272	153	373	200	1,638	241	413	231	671	219	709	363	278	311	314	207	645	8,824
Do. of ,, 1,250 do.	..	224	400	501	821	357	410	232	473	301	1,860	324	575	303	871	265	895	547	314	351	396	268	925	11,089
Do. of ,, 1,000 do.	..	310	646	716	1,156	597	645	331	604	615	2,174	420	880	433	1,195	470	1,166	787	696	425	497	846	549	1,275
Do. of ,, 750 do.	..	455	765	1,093	2,109	916	1,019	548	884	615	2,608	667	1,284	697	1,669	621	1,633	923	696	775	2,000	1,244	2,568	49,190
Do. of ,, 500 do.	..	1,080	1,713	2,726	4,967	2,482	2,393	1,222	1,893	1,675	4,735	1,449	3,023	1,830	3,453	1,163	3,413	1,923	1,453					

48. *Coercive processes.*—Under section 30, the sums due under the Act may be recovered in three ways:—

(1) Under the provisions of the Act for the recovery of arrears of Land Revenue.

(2) Under the provisions of the Civil Procedure Code for the enforcement of decrees for money.

(3) By processes enforceable for the recovery of municipal rates and taxes.

In no case was the third method put in force.

49. In three cases the provisions of the Civil Procedure Code were resorted to and Rs. 231 were recovered by arrest of the defaulters. The number of defaulters proceeded against under the Revenue Law was 17,676 or 35·32 per cent. of the total number assessed under all the parts, and the amount involved Rs. 3,10,500 or 22·80 per cent. of the total demand. In 17,494 cases, Rs. 2,74,272 were recovered as soon as demand notices were issued. In 1,334 cases, Rs. 20,770 were recovered after attachment of property. Actual sale of property took place only in 103 cases, that is, in the case of 0·58 per cent. of defaulters and 0·206 per cent. of the number assessed, the amount of tax so recovered being 0·35 per cent. of the total amount of default (and 0·08 per cent. of the total demand). Of these 103 cases in only 20 was immovable property brought to sale. The amount of fees charged under the Land Revenue law was Rs. 2,283, of which Rs. 2,077 were collected and credited to Process Service fees under Land Revenue, Miscellaneous.

50. *General remarks.*—The working of the Act was on the whole satisfactory. Officers generally have loyally labored to make it so. Still it must be admitted that the Act is in itself ill-suited to, and very difficult to work in, this country. The difficulties of the position are fairly illustrated by Mr. Henry, Head Assistant Collector of Madura, whose labors merit high commendation. He "received petitions to the effect that the village munsif and the deputy tahsildar had omitted to assess persons who had bribed them and that the village munsif had reported for heavy assessment those who did not accede to his demands for illegal gratification." A most laborious house to house personal inquiry brought to light that the village munsif was more than justified in reporting in favor of higher assessments, and that under-assessment with frequent complete omission was the rule. This course is easy, for no positive offence can well be brought home to a corrupt subordinate who shelters himself under the plea of having erred on the side of caution and moderation inculcated by the Government of India; and in few cases are their laches likely to be brought to light by the exceptional personal labor of a European officer such as Mr. Henry bestowed. There is little doubt that a large proportion of the people escape the tax in whole or in part, and that, even of the payments made, a goodly proportion never reaches the coffers of the State. It is of the nature of this tax that in this country it must ever be in great measure ineffectual and fruitful of corruption, and by so much uneconomical in collection, only its necessity justifying its existence. Doubtless the monetary status of the general public is ascertainable by the native subordinates of the State, but it is not and cannot be known to the higher European officials without an amount of labor that must be out of due proportion to the result, and administratively the State must suffer indirectly by such disproportionate diversion of labor from other duties. The whole outcome of the tax in this Presidency is only thirteen and a half lakhs of rupees including the sources of income in which evasion is not practicable, which amount to about four and a half lakhs of rupees. In addition to the rules issued by the Government of India for the proper carrying out of the purposes of the Act and the supplemental rules issued by the Local Government, the Board issued detailed instructions for working the Act, and the Collectors in their turn issued circulars to their Divisional and Taluk officers requiring them to devote their special attention to the work of assessment, and to institute careful inquiries regarding the incomes of persons liable to the tax. The only provision of the Act for which rules have not been framed is the provision for

composition of the tax under section 31. Only three applications for composition are reported to have been received during the year, one in Godávari and two in Madras; but the Collector of Madras remarks that the paucity of these applications was due more to the fact that no rules had been issued than to any want of desire on the part of the public to avail themselves of the benefit of the provision. There is nothing to show that under the former Income Tax Act the advantages of compounding for the payment of the tax were much used. There has, however, been some expression of public opinion in favor of facilities being offered for the course, and the Board hope that rules may be issued on the subject before long (*vide* paragraph 2, Board's Proceedings, dated 1st March 1886, No. 530). In the course of the year the Collectors and Divisional officers made frequent tours of inspection, and reported the result quarterly to the Board. During these inspections, several cases of omissions and under-assessments and a few cases of over-assessments were brought to light and as far as practicable rectified. At the outset there was some difficulty in the matter of assessments under section 9, but this was soon overcome by the issue of a notification rendering it obligatory on all companies and other private employers to furnish the necessary information regarding their servants and pensioners.

51. During the year under report, the Board's Second Member inspected the assessments under the Act in the districts of Madura, Tinnevelly and Trichinopoly and in the Madras Town Deputy Collector's office. The result of his inspection was reported to Government in Board's Proceedings, recorded in G.Os., dated 13th June 1887, Nos. 575 and 576, Revenue Department.

52. As desired by the Board, several Collectors have in their reports touched upon what appeared to them defects or omissions either in the Act itself or in the rules framed for working it, and have submitted their suggestions in reference thereto. Such of these suggestions as have appeared to the Board to be sufficiently important to deserve a place in this report are noted below:—

(1) The minimum limit of Rs. 500, prescribed under section 5 (*f*) and under Parts I, III and IV, has been understood as not applicable to assessments under Part II. Thus *all* incomes under Part II have been held to be liable to the tax and at the higher rate of 5 pies per rupee. Some Collectors would extend the minimum limit to Part II also.

(2) The wording of section 11 and of Part II under the Second Schedule would seem to exclude from taxation the income or net profits of companies made out of British India, though subsequently received in British India. Such profits if they relate to individuals or firms are taxable. Unless it is intended to treat profits of companies exceptionally, the words "*or received*" may be inserted after the word "*made*" in section 11 and in the Second Schedule.

(3) As pointed out elsewhere, the assessing officers have no reliable means of ascertaining the incomes of persons liable to the tax. Section 18, sub-section 1, clause (*b*), authorizes the issue of a general notice inviting returns of income, but very few persons comply with the requisition. Some Collectors suggest that some penalty may be attached to non-compliance with the requisition contained in the K form notice. In the absence of it, the threat conveyed in the notice that non-compliance will be dealt with according to law had better be omitted. Sections 16, 17 and 18 of the Act seem to require reconsideration, and it would probably be an advantage if no distinctions were made between the higher assessed persons and the lower. All persons liable to tax should, in the Board's opinion, receive a separate notice under the Act. It would throw some additional labor on the assessing officers, but this would be amply compensated for by increased convenience to all parties. It seems worthy of consideration whether section 35 should stand, for prosecutions under it can only lead to returns under section 18 being simply withheld.

(4) At present when a person has income under all parts, below Rs. 500 under each part, but over that amount in the aggregate, he is liable to tax, only under Parts I and III; again when a person who is a member of a firm or company which is assessed to the tax has also separate income under other sources, he escapes taxation on this income if it is below Rs. 500.

It is suggested by several Collectors that when the total income of a person is over Rs. 500, he may be taxed under each part for the income that falls under it. To illustrate the existing exceptional treatment of incomes under Part IV, it may be observed that if a Government servant is in receipt of Rs. 6 a month and has an income of Rs. 490 under other sources he pays income-tax on his pay alone.

(5) The Collector of South Canara observes that the division of incomes below Rs. 2,000 into classes causes inequalities and anomalies without any compensating advantage; as in every case the assessing officer estimates the actual incomes and not the class in which the assessee is to be placed, he suggests that a fixed rate may be adopted as in the case of larger incomes.

(6) The Collector of Vizagapatam suggests that incomes from usufructuary mortgage on land may be assessed, and the Collector of Malabar that profits of all landlords *who do not cultivate* should be assessed to the tax to the extent of their rents. The Board, however, do not recommend the course suggested, which involves the abandonment of the principle on which the Act has been framed. The distinction which now exists is clear, and if exceptions of the nature suggested are made, much confusion will probably arise.

53. With reference to G.O., dated 22nd July 1887, No. 710, the Board beg to state that they have nothing to add to what has been approved by Government in their Order, dated 29th December 1886, No. 1125, Revenue Department, and that in return No. 5 appended to this report they have shown under a new head 53 (*a*) "others," "contractors" and "men of literary pursuits."

54. Mr. Henry, the Head Assistant Collector of Madura, has drawn attention to a misapprehension about the initials of Nattukottai Chetties, which on account of its general importance and applicability to other parts of India, is quoted below:—

"The initials prefixed to the name of a Chetti have generally been taken to represent the initials of a number of persons carrying on joint dealings, and every Nattukottai Chetti is considered to be practically a firm. This is a complete mistake. The vilásam or initials of a Chetti consists of the first two letters of their grandfather's name followed by the first two letters of their father's names. Thus A.L.A.R. Ramaswami Chetti is equivalent to (A)l)agappa Chetti's (son) (A)r)unachellam Chetti's son Ramasawmi Chetti. These initials, it will be seen, are not the first letters of the names of persons jointly dealing, but the *vilásam* (address) of a single individual. It is very necessary to impress these facts on all Collectors to prevent the illegal assessment of persons as firms while they carry on their dealings separately."

55. As explained in their Proceedings, dated 9th September 1887, Mis. No. 5040, there has not only been delay in the submission of several of the district reports, but with the single exception of South Canara, the returns received from every district were in some point or other imperfect, and this necessitated their being returned for revision. The return No. V and *revised* statements of other returns from Kistna were received in this office only on the 9th instant. Even in these were found omissions, and the Collector was asked by wire to explain certain discrepancies, which explanation is still due. To avoid further delay in the submission of the report, the Kistna statements have, as far as possible, been rectified in the office and embodied in this report. On receipt of figures called for from Kistna, the Board will submit

a list of errata should they find it necessary to do so. The returns were no doubt complicated and difficult to prepare, and the Board gladly acknowledge the care with which most of the Collectors have prepared them.

(A true Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a MS. statement (confidential),
Return No. V in MS., and a file of Collectors' reports.
„ all Collectors.
„ the Accountant-General.

APPENDIX A.

RETURN No. I.

STATEMENT showing the collections of the tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by Government in the year 1886-87.

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
GANJAM.									
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
I	63	650 13 0	6	57 7 4	..	..	69	708 4 4	There were no cases in which the income under Part I, though less than Rs. 500 per annum, has been assessed.
II	34	331 5 3	5	84 6 4	..	..	39	415 11 7	
III	20	427 1 10	3	64 13 8	..	..	23	491 15 6	
IV	5	47 12 6	..	..	..	..	5	47 12 6	
V	5	40 15 0	2	56 8 3	..	..	7	97 7 3	
VI	11	297 12 1	3	108 6 5	..	..	14	406 2 6	
Total, I to VI ..	138	1,795 11 8	19	371 10 0	..	..	157	2,167 5 8	
VII	13	626 7 9	2	20 11 3	..	..	15	647 3 0	
VIII	20	1,047 4 1	2	119 15 7	..	..	22	1,167 3 8	
IX	10	1,233 10 8	..	..	..	..	10	1,233 10 8	
X	5	197 1 9	..	..	..	..	5	197 1 9	
XI	3	794 14 6	..	..	..	..	3	794 14 6	
XII	1	186 14 5	..	..	..	..	1	186 14 5	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	52	4,086 5 2	4	140 10 10	..	..	56	4,227 0 0	
Grand Total ..	190	5,882 0 10	23	512 4 10	..	..	213	6,394 5 8	
VIZAGAPATAM.									
I	76	736 6 11	4	36 0 8	..	..	80	772 7 7	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	47	569 6 5	2	26 8 5	..	..	49	595 14 10	
III	37	780 13 5	..	..	..	..	37	780 13 5	
IV	7	89 10 9	..	..	..	..	7	89 10 9	
V	3	86 0 10	1	31 12 0	..	..	4	117 12 10	
VI	21	417 3 0	..	..	..	..	21	417 3 0	
Total, I to VI ..	191	2,679 9 4	7	94 5 1	..	..	198	2,773 14 5	
VII	15	730 0 1	..	..	..	..	15	730 0 1	
VIII	20	1,242 1 10	..	..	..	..	20	1,242 1 10	
IX	17	1,735 4 10	..	..	..	..	17	1,735 4 10	
X	4	700 0 5	..	..	..	..	4	700 0 5	
XI	2	320 13 11	..	..	..	..	2	320 13 11	
XII	1	559 15 7	..	..	..	..	1	559 15 7	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	59	5,288 4 8	..	..	..	..	59	5,288 4 8	
Grand Total ..	250	7,967 14 0	7	94 5 1	..	..	257	8,062 3 1	
GODAVARI.									
I	68	636 14 7	9	173 8 0	..	..	77	810 6 7	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 5.
II	42	567 9 3	7	110 15 0	..	..	49	678 8 3	
III	34	620 5 11	4	104 2 8	..	..	38	724 8 7	
IV	5	77 14 7	2	72 12 0	..	..	7	150 10 7	
V	1	5 3 4	3	104 14 0	..	..	4	110 1 4	
VI	15	454 15 1	2	107 4 0	..	..	17	562 3 1	
Total, I to VI ..	165	2,362 14 9	27	673 7 8	..	..	192	3,036 6 5	
VII	15	737 13 0	..	..	..	..	15	737 13 0	
VIII	24	1,306 9 2	1	125 0 0	..	..	25	1,431 9 2	
IX	16	1,405 12 11	2	456 9 0	..	..	18	1,862 5 11	
X	6	1,378 9 1	1	167 5 6	..	..	7	1,545 14 7	
XI	3	1,093 0 9	..	..	..	..	3	1,093 0 9	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV	64	5,921 12 11	4	748 14 6	..	..	68	6,670 11 5	
Grand Total ..	229	8,284 11 8	31	1,422 6 2	..	..	260	9,707 1 10	

Statement showing the collections of the tax under Act II of 1886 from salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
KISTNA.									
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
I	62	559 7 2	8	77 1 8	..	..	70	636 8 10	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	38	429 13 8	6	100 12 0	..	..	44	530 9 8	
III	15	288 7 8	6	141 4 0	..	..	21	429 11 8	
IV	..	..	2	51 12 0	..	..	2	51 12 0	
V	4	102 15 5	1	37 7 8	..	..	5	140 7 1	
VI	13	353 11 7	5	174 6 0	..	..	18	528 1 7	
Total, I to VI ..	132	1,734 7 6	28	582 11 4	..	..	160	2,317 2 10	
VII	15	665 10 7	..	..	..	..	15	665 10 7	
VIII	19	1,103 0 11	8	698 13 3	..	..	27	1,801 14 2	
IX	7	463 15 2	3	552 1 4	..	..	10	1,016 0 6	
X	4	326 12 4	2	312 8 0	..	..	6	639 4 4	
XI	3	1,090 1 5	..	..	..	..	3	1,090 1 5	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	48	3,649 8 5	13	1,563 6 7	..	..	61	5,212 15 0	
Grand Total ..	180	5,383 15 11	41	2,146 1 11	..	..	221	7,530 1 10	
NELLORE.									
I	59	519 14 0	8	85 7 8	..	..	67	605 5 8	There was one case in which income, though less than Rs. 500 per annum, was assessed.
II	26	309 2 5	2	36 0 4	..	..	28	345 2 9	
III	23	318 3 11	1	21 8 0	..	..	24	339 11 11	
IV	2	5 10 8	..	..	..	..	2	5 10 8	
V	6	101 10 4	1	32 0 4	..	..	7	133 10 8	
VI	14	306 12 4	1	37 8 0	..	..	15	344 4 4	
Total, I to VI ..	130	1,561 5 8	13	212 8 4	..	..	143	1,773 14 0	
VII	10	480 10 6	..	..	..	..	10	480 10 6	
VIII	15	808 2 6	1	78 2 0	..	..	16	886 4 6	
IX	11	850 10 11	..	..	..	..	11	850 10 11	
X	4	678 4 11	..	..	..	..	4	678 4 11	
XI	4	944 8 6	..	..	..	..	4	944 8 6	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	44	3,762 5 4	1	78 2 0	..	..	45	3,840 7 4	
Grand Total ..	174	5,323 11 0	14	290 10 4	..	..	188	5,614 5 4	
CUDDAPPAH.									
I	61	585 5 11	9	88 10 5	..	..	70	674 0 4	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	29	269 4 6	4	71 0 8	..	..	33	340 5 2	
III	12	265 1 4	3	62 9 2	..	..	15	327 10 6	
IV	..	..	2	59 0 2	..	..	2	59 0 2	
V	2	62 8 0	1	25 7 0	..	..	3	87 15 0	
VI	11	367 1 4	..	..	..	..	11	367 1 11	
	..	0 0 7							
Total, I to VI ..	115	1,549 5 8	19	306 11 5	..	..	134	1,856 1 1	
VII	16	625 6 5	1	48 2 2	..	..	17	673 8 7	
VIII	17	863 11 11	1	68 2 0	..	..	18	931 13 11	
IX	4	616 8 6	..	..	..	..	4	616 8 6	
X	7	970 7 8	..	..	..	..	7	970 7 8	
XI	3	869 5 7	..	..	..	..	3	869 5 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	47	3,945 8 1	2	116 4 2	..	..	49	4,061 12 3	
Grand Total ..	162	5,494 13 9	21	422 15 7	..	..	183	5,917 13 4	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
KURNOOL.									
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
I	57	526 9 1	12	139 2 0	..	..	69	665 11 1	There were no cases in which income, though less than Rs. 500 per annum, has been assessed.
II	28	330 3 4	5	69 2 0	..	..	33	399 5 4	
III	12	199 3 8	4	82 11 4	..	..	16	281 15 0	
IV	..	..	..	..	..	..	..	..	
V	6	113 2 0	4	101 4 0	..	..	10	214 6 0	
VI	8	283 5 5	3	112 8 0	..	..	11	395 13 5	
Total, I to VI ..	111	1,452 7 6	28	504 11 4	..	..	139	1,957 2 10	
VII	12	547 12 2	1	55 5 0	..	..	13	603 1 2	
VIII	21	667 2 7	3	208 13 8	..	..	24	876 0 3	
IX	4	565 11 6	2	343 12 0	..	..	6	909 7 6	
X	5	374 0 7	..	..	..	..	5	374 0 7	
XI	4	913 8 8	..	..	..	..	4	913 8 8	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	46	3,068 3 6	6	607 14 8	..	..	52	3,676 2 2	
Grand Total ..	157	4,520 11 0	34	1,112 10 0	..	..	191	5,633 5 0	
ANANTAPUR.									
I	41	344 3 0	2	15 10 0	..	..	43	359 13 0	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	14	172 15 3	..	..	..	..	14	172 15 3	
III	8	186 0 8	2	48 15 8	..	..	10	235 0 4	
IV	1	2 5 0	..	..	..	..	1	2 5 0	
V	2	40 8 0	..	..	..	..	2	40 8 0	
VI	10	297 10 4	..	..	..	..	10	297 10 4	
Total, I to VI ..	76	1,043 10 3	4	64 9 8	..	..	80	1,108 3 11	
VII	5	278 13 6	..	..	..	..	5	278 13 6	
VIII	13	770 14 2	..	..	..	..	13	770 14 2	
IX	5	573 8 3	..	..	..	..	5	573 8 3	
X	1	120 3 4	..	..	..	..	1	120 3 4	
XI	1	535 9 7	..	..	..	..	1	535 9 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	25	2,279 0 10	..	..	..	..	25	2,279 0 10	
Grand Total ..	101	3,322 11 1	4	64 9 8	..	..	105	3,387 4 9	
BELLARY.									
I	60	512 2 0	10	81 4 8	..	..	70	593 6 8	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 2.
II	35	341 15 11	..	..	..	..	35	341 15 11	
III	18	325 9 3	5	123 15 4	..	..	23	449 8 7	
IV	1	2 8 0	1	28 0 8	..	..	2	30 8 8	
V	4	64 14 4	..	..	..	..	4	64 14 4	
VI	13	317 3 6	..	..	..	..	13	317 3 6	
Total, I to VI ..	131	1,564 5 0	16	233 4 8	..	..	147	1,797 9 8	
VII	13	451 4 4	1	54 11 0	..	..	14	505 15 4	
VIII	16	857 12 3	1	77 8 0	..	..	17	935 4 3	
IX	14	1,467 0 1	..	..	..	..	14	1,467 0 1	
X	4	642 12 2	1	383 7 5	..	..	5	1,026 3 7	
XI	5	1,419 1 9	..	..	..	..	5	1,419 1 9	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	52	4,837 14 7	3	515 10 5	..	..	55	5,353 9 0	
Grand Total ..	183	6,402 3 7	19	748 15 1	..	..	202	7,151 2 8	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
North Arcot.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	79	695 13 8	11	119 15 8	..	..	90	815 13 4	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	32	411 9 6	5	92 4 0	..	..	37	503 13 6	
III	29	437 4 10	7	168 8 2	..	..	36	605 13 0	
IV	1	2 3 4	..	..	..	..	1	2 3 4	
V	3	30 6 8	2	59 6 4	..	..	5	89 13 0	
VI	16	396 9 8	..	..	..	..	16	396 9 8	
Total, I to VI ..	160	1,973 15 8	25	440 2 2	..	..	185	2,414 1 10	
VII	10	402 5 7	..	..	..	..	10	402 5 7	
VIII	26	1,432 2 10	1	64 11 0	..	..	27	1,496 13 10	
IX	18	1,472 4 3	..	..	..	..	18	1,472 4 3	
X	5	762 4 3	1	238 9 11	..	..	6	1,000 14 2	
XI	4	990 0 10	..	..	..	..	4	990 0 10	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	63	5,059 1 9	2	303 4 11	..	..	65	5,362 6 8	
Grand Total ..	223	7,033 1 5	27	743 7 1	..	..	250	7,776 8 6	
South Arcot.									
						Rs. A. P.			
I	64	643 8 2	12	110 4 8	2	4 0 0	78	757 12 10	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 3.
II	36	445 0 8	4	69 3 0	..	..	40	514 3 8	
III	21	353 0 8	2	33 8 4	..	..	23	386 9 0	
IV	5	42 11 0	2	49 3 4	..	..	7	91 14 4	
V	7	100 15 4	2	65 4 0	..	..	9	166 3 4	
VI	11	290 15 8	1	37 8 0	..	..	12	328 7 8	
Total, I to VI ..	144	1,876 3 6	23	364 15 4	2	4 0 0	169	2,245 2 10	
VII	11	450 6 7	..	..	..	..	11	450 6 7	
VIII	28	1,428 12 6	1	71 9 10	..	..	29	1,500 6 4	
IX	12	1,021 13 2	..	..	..	..	12	1,021 13 2	
X	4	1,263 8 8	..	..	..	..	4	1,263 8 8	
XI	2	1,366 14 0	..	..	..	..	2	1,366 14 0	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	57	5,531 6 11	1	71 9 10	..	..	58	5,603 0 9	
Grand Total ..	201	7,407 10 5	24	436 9 2	2	4 0 0	227	7,848 3 7	
Coimbatore.									
I	102	854 15 10	7	59 5 8	..	..	109	914 5 6	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	64	561 10 4	5	88 3 8	..	..	69	649 14 0	
III	27	350 13 5	1	25 0 0	..	..	28	375 13 5	
IV	4	18 2 2	1	30 12 0	..	..	5	48 14 2	
V	11	125 7 9	2	62 8 0	..	..	13	187 15 9	
VI	12	255 14 6	..	..	..	..	12	255 14 6	
Total, I to VI ..	220	2,167 0 0	16	265 13 4	..	..	236	2,432 13 4	
VII	25	782 11 0	..	..	..	..	25	782 11 0	
VIII	21	1,021 7 3	1	13 4 11	..	..	22	1,034 12 2	
IX	11	1,250 5 7	..	..	..	..	11	1,250 5 7	
X	10	1,673 10 4	..	..	..	..	10	1,673 10 4	
XI	5	1,478 9 6	..	..	..	..	5	1,478 9 6	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	72	6,206 11 8	1	13 4 11	..	..	73	6,220 0 7	
Grand Total ..	292	8,373 11 8	17	279 2 3	..	..	309	8,652 13 11	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
Tinnevelly.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	78	717 5 10	5	61 4 0	..	..	83	778 9 10	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 10.
II	38	416 6 6	..	..	..	..	38	416 6 6	
III	25	531 11 4	2	46 4 0	..	..	27	577 15 4	
IV	4	41 9 8	..	..	..	..	4	41 9 8	
V	7	128 15 8	2	71 10 3	..	..	9	200 9 11	
VI	10	305 8 8	..	..	..	..	10	305 8 8	
Total, I to VI ..	162	2,141 9 8	9	179 2 3	..	..	171	2,320 11 11	
VII	15	646 14 8	..	..	..	..	15	646 14 8	
VIII	19	993 15 10	..	..	..	..	19	993 15 10	
IX	12	1,309 3 7	..	..	..	..	12	1,309 3 7	
X	4	485 8 0	..	..	..	..	4	485 8 0	
XI	3	1,284 13 1	..	..	..	..	3	1,284 13 1	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	53	4,720 7 2	..	..	..	..	53	4,720 7 2	
Grand Total ..	215	6,862 0 10	9	179 2 3	..	..	224	7,041 3 1	
Tanjore.									
I	108	1,110 10 10	33	341 14 10	..	..	141	1,452 9 8	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 18.
II	39	619 14 3	15	264 14 8	..	..	54	884 12 11	
III	33	610 2 5	6	142 0 0	..	..	39	752 2 5	
IV	3	24 7 5	..	..	..	..	3	24 7 5	
V	8	136 2 6	2	35 11 0	..	..	10	171 13 6	
VI	15	318 12 9	25	890 3 4	..	..	40	1,209 0 1	
Total, I to VI ..	206	2,820 2 2	81	1,674 11 10	..	..	287	4,494 14 0	
VII	23	745 3 3	..	..	..	..	23	745 3 3	
VIII	43	2,391 2 5	4	411 4 10	..	..	47	2,802 7 3	
IX	17	1,953 10 3	13	2,850 5 0	..	..	30	4,803 15 3	
X	3	215 14 1	2	781 4 0	..	..	5	997 2 1	
XI	2	603 2 10	..	..	..	..	2	603 2 10	
XII	2	736 9 5	..	..	..	..	2	736 9 5	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	90	6,645 10 3	19	4,042 13 10	..	..	109	10,688 8 1	
Grand Total ..	296	9,465 12 5	100	5,717 9 8	..	..	396	15,183 6 1	
Trichinopoly.									
I	73	736 7 9	13	92 8 4	..	..	86	829 0 1	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	33	383 0 8	1	18 12 0	..	..	34	401 12 8	
III	20	359 3 9	2	45 8 0	..	..	22	404 11 9	
IV	2	4 9 8	1	28 0 0	..	..	3	32 9 8	
V	7	82 8 10	1	20 13 4	..	..	8	103 6 2	
VI	12	321 0 2	..	..	..	..	12	321 0 2	
Total, I to VI ..	147	1,886 14 10	18	205 9 8	..	..	165	2,092 8 6	
VII	12	453 5 1	1	46 11 2	..	..	13	500 0 3	
VIII	16	922 10 6	2	108 4 6	..	..	18	1,030 15 0	
IX	14	951 1 0	..	..	..	..	14	951 1 0	
X	5	790 0 9	..	..	..	..	5	790 0 9	
XI	4	1,243 6 7	..	..	..	..	4	1,243 6 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	51	4,360 7 11	3	154 15 8	..	..	54	4,515 7 7	
Grand Total ..	198	6,247 6 9	21	360 9 4	..	..	219	6,608 0 1	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
CHINGLEPUT.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	71	637 9 2	17	183 3 2	..	..	88	820 12 4	There were no cases in which income under Part I, though less than Rs 500 per annum, has been assessed.
II	33	361 4 2	9	159 6 10	..	..	42	520 11 0	
III	23	372 2 1	1	22 8 0	..	..	24	394 10 1	
IV	..	..	1	34 5 0	..	..	1	34 5 0	
V	7	172 4 5	1	27 1 4	..	..	8	199 5 9	
VI	12	376 7 0	2	76 12 0	..	..	14	9 0 0 444 3 0	
Total, I to VI ..	146	1,919 10 10	31	503 4 4	..	..	177	9 0 0 2,422 15 2	
VII	10	416 14 8	..	..	..	..	10	416 14 8	
VIII	19	1,053 0 11	1	90 5 0	..	..	20	1,143 5 11	
IX	12	873 10 9	..	..	..	..	12	873 10 9	
X	6	1,229 5 10	1	123 3 8	..	..	7	1,352 9 6	
XI	4	1,296 9 5	..	..	..	..	4	1,296 9 5	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	51	4,869 9 7	2	213 8 8	..	..	53	5,083 2 3	
Grand Total ..	197	6,789 4 5	33	716 13 0	..	..	230	7,481 9 10 9 0 0 7,506 1 5	
SALEM.									
I	67	598 14 9	3	10 0 2	..	..	70	608 14 11	There were no cases in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	35	425 5 5	4	68 0 8	..	..	39	493 6 1	
III	19	322 11 4	1	24 4 0	..	..	20	346 15 4	
IV	1	14 9 8	3	87 9 9	..	..	4	102 3 5	
V	4	80 6 10	..	..	..	..	4	80 6 10	
VI	12	360 6 6	1	33 1 8	..	..	13	393 8 2	
Total, I to VI ..	138	1,802 6 6	12	223 0 3	..	..	150	2,025 6 9	
VII	12	496 1 4	1	43 6 2	..	..	13	539 7 6	
VIII	25	1,079 6 8	1	91 2 4	..	..	26	1,170 9 0	
IX	10	640 14 7	..	..	..	..	10	640 14 7	
X	6	1,337 1 0	..	..	..	..	6	1,337 1 0	
XI	2	1,366 14 0	..	..	..	..	2	1,366 14 0	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	55	4,920 5 7	2	134 8 6	..	..	57	5,054 14 1	
Grand Total ..	193	6,722 12 1	14	357 8 9	..	..	207	7,080 4 10	
MADURA.									
I	79	764 7 8	8	60 8 4	..	..	87	825 0 0	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 5.
II	57	595 14 7	5	86 15 8	..	..	62	682 14 3	
III	37	572 6 10	1	24 4 0	..	..	38	596 10 10	
IV	..	..	..	..	..	..	..	..	
V	8	96 11 10	..	..	..	..	10	153 10 10	
VI	22	373 12 10	2	56 15 0	..	..	22	373 12 10	
Total, I to VI ..	203	2,403 5 9	16	228 11 0	..	..	219	2,632 0 9	
VII	11	567 5 7	2	100 10 10	..	..	13	668 0 5	
VIII	26	1,407 6 1	4	359 0 2	..	..	30	1,766 6 3	
IX	19	1,618 2 0	..	..	..	..	19	1,618 2 0	
X	9	967 8 0	..	..	..	..	9	967 8 0	
XI	3	1,268 9 1	..	..	..	..	3	1,268 9 1	
XII	..	..	..	..	..	..	..	..	
XIII	1	488 4 6	..	..	..	..	1	488 4 6	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	69	6,317 3 3	6	459 11 0	..	..	75	6,776 14 3	
Grand Total ..	272	8,720 9 0	22	688 6 0	..	..	294	9,408 15 0	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
NILGIRIS.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	54	552 2 8	4	30 6 0	..	..	58	582 8 8	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 4.
II	15	119 9 0	1	16 8 0	..	..	16	135 8 0	
III	13	193 2 8	2	41 15 10	..	..	15	235 2 6	
IV	5	103 5 8	1	26 8 0	..	..	6	129 13 8	
V	4	77 12 0	1	41 9 0	..	..	5	119 5 0	
VI	7	141 8 0	1	5 1 8	..	..	8	146 9 8	
Total, I to VI ..	98	1,186 15 0	10	162 0 6	..	..	108	1,348 15 6	
VII	7	130 15 0	1	59 6 0	..	..	8	190 5 0	
VIII	11	560 15 10	3	211 10 3	..	..	14	772 10 1	
IX	26	3,045 14 2	2	211 1 11	..	..	28	3,257 0 1	
X	8	736 11 11	..	..	..	..	8	736 11 11	
XI	9	1,631 1 3	..	..	..	..	9	1,631 1 3	
XII	3	1,138 14 11	..	..	..	..	3	1,138 14 11	
XIII	..	..	..	..	..	..	..	..	
XIV	1	781 14 0	..	..	..	..	1	781 14 0	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	65	8,026 7 1	6	482 2 2	..	..	71	8,508 9 3	
Grand Total ..	163	9,213 6 1	16	644 2 8	..	..	179	9,857 8 9	
MALABAR.									
I	111	1,029 13 0	13	184 2 4	..	..	124	1,213 15 4	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 2.
II	55	767 0 5	7	111 13 8	..	..	62	878 14 1	
III	50	792 7 8	6	127 8 0	..	..	56	919 15 8	
IV	10	206 7 2	5	117 6 0	..	..	15	323 13 2	
V	12	218 2 3	5	150 9 8	..	..	17	368 11 11	
VI	18	490 7 0	4	149 14 8	..	..	22	640 5 8	
Total, I to VI ..	256	3,504 5 6	40	841 6 4	..	..	296	4,345 11 10	
VII	21	997 5 7	..	..	..	..	21	997 5 7	
VIII	35	2,375 3 2	13	1,040 4 2	..	..	48	3,415 7 4	
IX	31	3,244 8 5	5	924 7 8	..	..	36	4,169 0 1	
X	7	826 11 7	5	1,864 1 0	..	..	12	2,690 12 7	
XI	5	1,909 13 7	..	..	..	..	5	1,909 13 7	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	1	1,820 0 0	..	..	1	1,820 0 0	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	99	9,353 10 4	24	5,648 12 10	..	..	123	15,002 7 2	
Grand Total ..	355	12,857 15 10	64	6,490 3 2	..	..	419	19,348 3 0	
SOUTH CANARA.									
I	63	646 5 5	13	117 14 4	..	..	76	764 3 9	The number of cases in which income under Part I, though less than Rs. 500 per annum, has been assessed was 7.
II	37	353 7 1	2	41 11 4	..	..	39	395 2 5	
III	17	243 2 4	3	67 0 8	..	..	20	310 3 0	
IV	4	16 13 10	1	29 8 0	..	..	5	46 5 10	
V	5	43 3 4	2	62 8 0	..	..	7	105 11 4	
VI	5	186 11 4	..	..	..	..	5	186 11 4	
Total, I to VI ..	131	1,489 11 4	21	318 10 4	..	..	152	1,808 5 8	
VII	6	338 14 1	1	62 8 0	..	..	7	401 6 1	
VIII	18	1,267 8 4	1	73 13 8	..	..	19	1,341 6 0	
IX	12	729 6 10	1	156 9 0	..	..	13	885 15 10	
X	1	212 8 0	1	306 14 0	..	..	2	519 6 0	
XI	2	1,346 4 10	..	..	..	..	2	1,346 4 10	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	39	3,894 10 1	4	599 12 8	..	..	43	4,494 6 9	
Grand Total ..	170	5,384 5 5	25	918 7 0	..	..	195	6,302 12 5	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
BANGALORE.									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	7	76 7 8	16	178 15 8	..	..	23	255 7 4	There was one case in which income under Part I, though less than Rs. 500 per annum, has been assessed.
II	2	16 8 4	6	89 6 4	..	..	8	105 14 8	
III	7	117 9 10	5	89 10 8	..	..	12	207 4 6	
IV	1	10 12 8	2	55 0 0	..	..	3	65 12 8	
V	1	31 4 0	2	36 0 0	..	..	3	67 4 0	
VI	1	5 7 6	2	77 8 0	..	..	3	82 15 6	
Total, I to VI ..	19	258 2 0	33	526 8 8	..	..	52	784 10 8	
VII	20	223 11 10	4	165 2 6	..	..	24	388 14 4	
VIII	2	10 14 7	7	291 3 1	..	..	9	302 1 8	
IX	7	1,032 15 0	2	256 11 1	..	..	9	1,295 10 1	
X	2	621 1 11	..	..	..	..	2	621 1 11	
XI	..	..	..	..	..	..	..	..	
XII	..	..	..	..	..	..	..	..	
XIII	1	1,225 9 2	..	..	..	..	1	1,225 9 2	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	32	3,120 4 6	13	713 0 8	..	..	45	3,833 5 2	
Grand Total ..	51	3,378 6 6	46	1,239 9 4	..	..	97	4,617 15 10	
TRAVANCORE.									
I	..	..	1	4 9 8	..	..	1	4 9 8	There were no cases in which income, though less than Rs. 500 per annum, has been assessed.
II	5	89 6 4	2	39 9 4	..	..	7	128 15 8	
III	1	5 4 0	..	..	..	..	1	5 4 0	
IV	..	..	2	58 8 0	..	..	2	58 8 0	
V	..	..	..	..	..	..	..	..	
VI	..	..	1	37 8 0	..	..	1	37 8 0	
Total, I to VI ..	6	94 10 4	6	140 3 0	..	..	12	234 13 4	
VII	1	53 2 0	1	8 2 0	..	..	2	61 4 0	
VIII	..	..	1	43 9 6	..	..	1	43 9 6	
IX	4	466 5 3	1	108 5 4	..	..	5	574 10 7	
X	..	..	..	..	..	..	..	..	
XI	..	..	..	..	..	..	..	..	
XII	1	820 5 0	..	..	..	..	1	820 5 0	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	6	1,339 12 3	3	160 0 10	..	..	9	1,499 13 1	
Grand Total ..	12	1,434 6 7	9	300 3 10	..	..	21	1,734 10 5	
MADRAS DISTRICT.									
I	1	12 8 0	..	..	..	..	1	12 8 0	
II	..	..	..	..	..	..	..	..	
III	..	..	..	..	..	..	..	..	
IV	..	..	..	..	..	..	..	..	
V	..	..	..	..	..	..	..	..	
VI	..	..	..	..	..	..	..	..	
Total, I to VI ..	1	12 8 0	..	..	..	..	1	12 8 0	
VII	..	..	..	..	..	..	..	..	
VIII	..	..	..	..	..	..	..	..	
IX	..	..	..	..	..	..	..	..	
X	..	..	..	..	..	..	..	..	
XI	..	..	..	..	..	..	..	..	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	..	..	..	..	..	..	..	..	
Grand Total ..	1	12 8 0	..	..	..	..	1	12 8 0	

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
PRESIDENCY AUDIT. *(Deductions on bills passed at the Accountant-General's Office.)*									
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
I	398	4,130 3 4	74	662 10 3	2	21 0 0	474	4,813 13 7	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 8.
II	123	2,016 13 10	17	344 2 11	..	..	140	2,361 0 9	
III	130	2,346 9 1	15	317 5 8	..	..	145	2,663 14 9	
IV	53	1,113 3 3	7	154 2 8	..	..	60	1,267 5 11	
V	35	927 12 0	7	232 3 0	..	..	42	1,159 15 0	
VI	56	1,459 5 1	4	151 8 2	2	11 14 8	62	1,622 11 11	
Total, I to VI ..	795	11,993 14 7	124	1,862 0 8	4	32 14 8	923	13,888 13 11	
VII	99	3,449 5 3	12	469 2 5	2	16 10 8	113	3,935 2 4	
VIII	132	7,440 6 2	8	583 6 3	..	..	140	8,023 12 5	
IX	135	11,638 8 10	53	661 11 4	..	..	188	12,300 4 2	
X	68	16,151 5 6	26	697 6 6	..	..	94	16,848 12 0	
XI	39	6,966 14 10	3	118 2 0	..	..	42	7,085 0 10	
XII	11	4,724 15 7	3	226 6 11	..	..	14	4,951 6 6	
XIII	8	7,381 8 2	..	..	..	..	8	7,381 8 2	
XIV	4	4,046 6 11	..	..	..	..	4	4,046 6 11	
XV	2	3,124 15 7	..	..	..	..	2	3,124 15 7	
Total, VII to XV.	498	64,924 6 10	105	2,756 3 5	2	16 10 8	605	67,697 4 11	
Grand Total ...	1,293	76,918 5 5	229	4,618 4 1	6	49 9 4	1,528	81,586 2 10	
BANK OF MADRAS.									
I	1	9 6 0	41	412 6 4	..	..	42	421 12 4	The number of cases in which income, though less than Rs. 500 per annum, has been assessed was 13.
II	..	..	18	307 14 5	..	..	18	307 14 5	
III	..	..	16	407 6 0	..	..	16	407 6 0	
IV	..	..	6	168 4 0	..	..	6	168 4 0	
V	..	..	6	203 4 0	..	..	6	203 4 0	
VI	..	..	7	236 12 0	..	..	7	236 12 0	
Total, I to VI ..	1	9 6 0	94	1,735 14 9	..	..	95	1,745 4 9	
VII	..	..	5	282 1 9	..	..	5	282 1 9	
VIII	..	..	20	1,802 3 0	..	..	20	1,802 3 0	
IX	2	41 9 0	3	520 13 4	..	..	5	562 6 4	
X	1	27 3 0	3	792 9 8	..	..	4	819 12 8	
XI	..	..	1	546 14 0	..	..	1	546 14 0	
XII	1	2 7 2	..	..	..	..	1	2 7 2	
XIII	..	..	1	1,203 2 0	..	..	1	1,203 2 0	
XIV	..	..	2	3,676 14 0	..	..	2	3,676 14 0	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	4	71 3 2	35	8,824 9 9	..	..	39	8,895 12 11	
Grand Total ..	5	80 9 2	129	10,560 8 6	..	..	134	10,641 1 8	
Income-tax received and adjusted through the Exchange accounts from other Provinces and Departments.									
I	6	45 13 4	28	220 1 5	..	..	34	265 14 9	
II	..	..	2	28 14 6	..	..	2	28 14 6	
III	4	27 8 0	..	..	..	..	4	27 8 0	
IV	..	..	6	147 13 4	..	..	6	147 13 4	
V	..	..	5	170 4 2	..	..	5	170 4 2	
VI	..	..	11	390 12 2	..	..	11	390 12 2	
Total, I to VI ..	10	73 5 4	52	957 13 7	..	..	62	1,031 2 11	
VII	..	..	3	144 8 6	..	..	3	144 8 6	
VIII	..	..	4	252 14 3	..	..	4	252 14 3	
IX	..	..	..	..	..	..	..	..	
X	..	..	..	..	..	..	..	..	
XI	..	..	..	..	..	..	..	..	
XII	..	..	..	..	..	..	..	..	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	..	..	7	397 6 9	..	..	7	397 6 9	
Grand Total ..	10	73 5 4	59	1,355 4 4	..	..	69	1,428 9 8	

APPENDIX B.

RETURN No. II.

STATEMENT showing the collections of the tax under Act II of 1886 from interest on securities in the year 1886-87.

—	SECURITIES OF THE GOVERNMENT OF INDIA.				BONDS OR DEBENTURES CHARGED BY PARLIAMENT ON REVENUES OF INDIA.				SECURITIES OF LOCAL AUTHORITY OR COMPANY.	
	Class I to VI.		Class VII to XV.		Class I to VI.		Class VII to XV.		Class I to VI.	
	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11
Vizagapatam	RS. A. P. 22,500 0 0	RS. A. P. 10 5 0	RS. A. P. 21,84,246 0 0	RS. A. P. 1,158 3 9	RS. A. P. ..	RS. A. P. ..	RS. A. P. ..	RS. A. P. ..	RS. A. P. ..	RS. A. P. ..
Ganjam	..	..	4,45,700 0 0	263 9 6	..	..	..	..	..	..
Godâvari	1,57,300 0 0	69 1 10	7,44,000 0 0	423 10 3	..	..	..	..	..	..
Kistna	..	..	18,42,400 0 0	1,267 7 7	..	..	..	..	..	..
Nellore	56,000 0 0	25 10 4	1,31,300 0 0	76 9 0	..	..	..	..	..	..
Cuddapah	7,000 0 0	3 2 0	2,57,200 0 0	156 1 6	..	..	..	..	..	..
Kurnool	..	..	1,71,600 0 0	112 12 7	..	..	..	..	..	..
Anantapur	Not known.	* 2 11 4	..	..	..	..	..	..	..	..
Bellary	1,23,200 0 0	68 8 2	3,15,100 0 0	178 15 1	..	..	..	..	..	..
North Arcot	..	..	71,000 0 0	30 11 3	..	..	..	..	..	..
South Arcot	22,500 0 0	9 6 0	11,30,500 0 0	663 1 2	..	..	..	..	..	..
Coimbatore	..	..	1,44,000 0 0	74 1 0	..	..	..	..	..	..
Tinnevelly	17,800 0 0	14 7 4	5,14,000 0 0	328 11 3	..	..	..	..	..	..
Tanjore	..	..	6,46,100 0 0	405 6 3	..	..	..	..	..	..
Trichinopoly	8,100 0 0	3 10 0	1,50,700 0 0	107 0 1	..	..	..	..	..	..
Chingleput	..	..	16,500 0 0	8 15 9	..	..	..	..	..	..
Salem	..	..	1,12,900 0 0	64 13 6	..	..	..	..	..	..
Madura	35,000 0 0	17 2 0	28,900 0 0	17 7 2	..	..	..	..	..	..
Nilgiris	1,000 0 0	0 6 8	2,55,100 0 0	128 12 5	..	..	..	..	..	..
Malabar	..	..	58,42,450 0 0	3,130 7 3	..	..	..	..	..	..
South Canara	..	..	2,24,000 0 0	118 1 2	..	..	..	..	..	..
Bangalore	1,13,200 0 0	53 9 10	21,64,200 0 0	1,305 4 5	..	..	..	..	..	..
Travancore	..	..	44,58,600 0 0	4,143 0 4	..	..	..	..	..	..
Bank, Presidency	18,00,880 0 0	825 15 2	8,66,69,523 4 10	*46,470 2 2	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..
Total	23,64,480 0 0	1,103 15 8	10,85,20,019 4 10	60,633 4 5	..	..	..	..	..	..

* Since refunded.

Statement showing the collections of the tax under Act II of 1886 from interest on securities in the year 1886-87—*cont.*

—	SECURITIES OF LOCAL AUTHORITY OR COMPANY.—*cont.*		TOTAL.				NUMBER OF CASES IN WHICH INCOME UNDER PART III HAS BEEN ASSESSED AT 4 AND 5 PIES IN THE RUPEE.	
	Class XII to XV.		Class I to VI.		Class VII to XV.			
	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Though less than Rs. 500 per annum.	Though less than Rs. 2,000 per annum.
	12	13	14	15	16	17	18	19
Vizagapatam	RS. A. P. ..	RS. A. P. ..	RS. A. P. 22,500 0 0	RS. A. P. 10 5 0	RS. A. P. 21,84,246 0 0	RS. A. P. 1,158 3 9	4	..
Ganjam	..	..	..	..	4,45,700 0 0	263 9 6	183	1
Godâvari	..	..	1,57,300 0 0	69 1 10	7,44,000 0 0	423 10 3	..	..
Kistna	..	..	..	..	18,42,400 0 0	1,267 7 7	58	11
Nellore	..	..	56,000 0 0	25 10 4	1,31,300 0 0	76 9 0	22	1
Cuddapah	..	..	7,000 0 0	3 2 0	2,57,200 0 0	156 1 6	15	6
Kurnool	..	..	..	..	1,71,600 0 0	112 12 7	8	2
Anantapur	..	..	..	* 2 11 4	..	..	*	..
Bellary	..	..	1,23,200 0 0	68 8 2	3,15,100 0 0	178 15 1	15	3
North Arcot	..	..	..	..	71,000 0 0	30 11 3	5	1
South Arcot	..	..	22,500 0 0	9 6 0	11,30,500 0 0	663 1 2	20	6
Coimbatore	..	..	..	..	1,44,000 0 0	74 1 0	2	3
Tinnevelly	..	..	17,800 0 0	14 7 4	5,14,000 0 0	328 11 3	..	3
Tanjore	..	..	..	..	6,46,100 0 0	405 6 3	20	5
Trichinopoly	..	..	8,100 0 0	3 10 0	1,50,700 0 0	107 0 1	9	2
Chingleput	..	..	..	..	16,500 0 0	8 15 9	4	..
Salem	..	..	..	..	1,12,900 0 0	64 13 6	7	1
Madura	..	..	35,000 0 0	17 2 0	28,900 0 0	17 7 2	..	1
Nilgiris	50,000 0 0	39 1 0	1,000 0 0	0 6 8	3,05,100 0 0	167 13 5	16	5
Malabar	..	..	..	..	38,42,450 0 0	3,130 7 3	13	1
South Canara	..	..	..	..	2,24,000 0 0	118 1 2	12	2
Bangalore	..	..	1,13,200 0 0	53 9 10	21,64,200 0 0	1,305 4 5	70	12
Travancore	..	..	..	..	44,58,600 0 0	4,143 0 4	44	16
Bank, Presidency	..	..	18,00,880 0 0	825 15 2	8,66,69,523 4 10	46,470 2 2	..	..
Madras	23,08,008 0 0	1,643 7 0	..	..	23,88,008 0 6	1,643 7 0	..	..
Total	23,58,008 0 0	1,682 8 0	23,64,480 0 0	1,103 15 8	11,08,78,027 4 10	62,315 12 5	..	..

* Since refunded.

Statement showing the collections of the tax under Act II of 1886 from Salaries, &c.—*cont.*

Class.	Paid by the Government.								Remarks.
	Salaries.		Pensions and Annuities.		Gratuities.		Total.		
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	
					SALT DEPARTMENT.				
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
I	64	824 14 4	..	..	..	..	64	824 14 4	
II	30	510 0 11	..	..	..	..	30	510 0 11	
III	20	425 14 2	..	..	..	..	20	425 14 2	
IV	5	139 3 8	..	..	..	..	5	139 3 8	
V	21	642 7 6	..	..	..	..	21	642 7 6	
VI	37	1,344 13 4	..	..	..	..	37	1,344 13 4	
Total, I to VI ..	177	3,887 5 11	..	..	..	..	177	3,887 5 11	
VII	20	1,203 8 7	..	..	..	..	20	1,203 8 7	
VIII	38	3,256 1 6	..	..	..	..	38	3,256 1 6	
IX	10	1,662 12 11	..	..	..	..	10	1,662 12 11	
X	4	1,243 12 5	..	..	..	..	4	1,243 12 5	
XI	1	117 2 7	..	..	..	..	1	117 2 7	
XII	1	774 8 11	..	..	..	..	1	774 8 11	
XIII	..	..	..	..	..	..	..	..	
XIV	..	..	..	..	..	..	..	..	
XV	..	..	..	..	..	..	..	..	
Total, VII to XV.	74	8,257 14 11	..	..	..	..	74	8,257 14 11	
Grand Total ..	251	12,145 4 10	..	..	..	..	251	12,145 4 10	
					TOTAL FOR ALL DISTRICTS, &C.				
I	1,973	19,159 3 1	367	3,604 7 3	4	25 0 0	2,344	22,788 10 4	
II	930	11,414 3 0	131	2,326 9 9	..	..	1,061	13,740 12 9	
III	656	11,472 2 1	96	2,232 11 2	..	..	752	13,704 13 3	
IV	119	1,964 0 8	45	1,198 8 11	..	..	164	3,162 9 7	
V	173	3,512 6 2	55	1,685 0 4	..	..	228	5,197 6 6	
VI	362	9,723 7 3	73	2,626 10 1	2	11 14 8	437	12,362 0 0	
Total, I to VI ..	4,213	57,245 6 3	767	13,673 15 6	6	36 14 8	4,986	70,956 4 5	
VII	417	16,502 0 5	36	1,560 8 9	2	16 10 8	455	18,079 3 10	
VIII	624	35,307 14 0	89	6,885 1 3	..	..	713	42,192 15 3	
IX	440	41,871 4 5	87	7,042 7 0	..	..	527	48,913 11 5	
X	183	33,932 7 6	43	5,667 5 8	..	..	226	39,599 13 2	
XI	113	30,851 5 1	4	665 0 0	..	..	117	31,516 5 1	
XII	21	8,944 11 0	3	226 6 11	..	..	24	9,171 1 11	
XIII	10	9,095 5 10	1	1,203 2 0	..	..	11	10,298 7 10	
XIV	5	4,828 4 11	3	5,496 14 0	..	..	8	10,325 2 11	
XV	2	3,124 15 7	..	..	..	..	2	3,124 15 7	
Total, VII to XV.	1,815	1,84,458 4 9	266	28,746 13 7	2	16 10 8	2,083	2,13,221 13 0	
Grand Total ..	6,028	2,41,703 11 0	1,033	42,420 13 1	8	53 9 4	7,069	2,84,178 1 5	

FORT ST. GEORGE,
11th August 1887.

(Signed) W. DONALD,
Officiating Accountant-General.

APPENDIX A (1).

STATEMENT showing the collections of the tax under Act II of 1886 from Salaries, Pensions, &c. paid by Government *in advance* in the year 1885-86.

——	Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.	
	No. of assessees.	Amount of tax.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount	No.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Salaries.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Presidency town	5	5 8 8	2	5 11 4	1	2 1 4	..	..	..	..	1	6 4 0	..	..
Bellary	1	1 0 8	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	1	2 1 4	1	2 13 0	..	..	..	..	1	0 9 4	1	6 4 0	..	..
Total ..	7	8 10 8	3	8 8 4	1	2 1 4	..	..	1	0 9 4	2	12 8 0	..	..

——	Class VIII.		Class IX.		Class X.		Class XI.		Class XII.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
	16	17	18	19	20	21	22	23	24	25	26	27
Salaries—cont.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Presidency town	1	5 10 5	5	37 2 2	2	19 7 8	2	62 15 11	1	46 6 11	20	191 4 5
Bellary	..	..	..	..	..	..	..	..	..	..	1	1 0 8
North Arcot ..	..	..	..	..	..	..	..	..	..	..	4	11 11 8
Total ..	1	5 10 5	5	37 2 2	2	19 7 8	2	62 15 11	1	46 6 11	25	204 0 9

FORT ST. GEORGE,
11th August 1887.

(Signed) W. DONALD,
Officiating Accountant-General.

APPENDIX C.

RETURN No. III.

STATEMENT showing the Collections under the Income Tax Act II of 1886 for the year 1886-87.

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS I (*a*).—*Below Rs.* 500.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	2	15	..	..	..	..	..	..	..	..	..	2	15	..	..	15	..	15
Godávari	..	..	..	1	5	4	20	..	..	1	1	..	5	25	11	51	..	..	51	..	51
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	1	3	1	3	..	..	3	3	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	1	8	..	..	..	..	..	..	..	..	..	1	8	..	..	8	..	8
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	65	364	73	527	251	1,468	25	140	..	..	..	414	2,499	..	..	2,499	..	2,499
Chingleput	..	..	..	..	..	..	..	..	..	51	264	..	..	..	51	264	..	..	264	..	264
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	12	75	12	115	14	200	..	..	..	..	..	38	390	..	..	390	..	390
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	2	15	5	34	..	..	..	..	..	..	..	7	49	..	..	49	..	49
Tinnevelly	..	..	..	13	27	8	41	..	..	..	..	..	..	..	21	68	..	..	68	..	68
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	..	..	..	..	1	7	..	..	..	..	..	2	7	3	14	..	..	14	..	14
Salem	..	..	..	20	88	..	..	3	20	1	7	..	..	..	24	115	..	..	115	..	115
South Canara	..	..	..	53	32	1	3	1	10	..	..	..	..	..	55	45	..	..	45	..	45
Malabar	..	..	..	..	..	..	..	..	..	1	11	..	..	..	1	11	..	..	11	..	11
Total ..	..	..	..	169	629	104	747	269	1,698	79	423	..	8	35	629	3,532	..	..	3,532	3	3,529

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS I.—*Between Rs.* 500 *and Rs.* 750.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	98	1,091	..	..	..	..	..	..	..	..	..	..	..	98	1,091	..	..	1,091	..	1,091
Ganjam	..	69	708	16	184	18	159	1	11	..	..	..	531	5,359	635	6,421	..	..	6,421	44	6,377
Vizagapatam	..	80	772	24	169	33	559	1	9	..	..	..	808	8,079	946	9,588	..	..	9,588	..	9,588
Godávari	..	77	810	28	265	35	306	4	32	..	..	..	1,396	14,206	1,540	15,619	..	..	15,619	117	15,502
Kistna	..	70	636	133	275	16	96	3	36	..	..	..	2,182	21,953	2,404	22,956	103	..	23,099	211	22,888
Nellore	..	67	605	10	112	5	72	4	60	..	..	..	1,476	14,729	1,562	15,578	..	..	15,578	44	15,534
Cuddapah	..	70	674	21	184	1	9	17	105	..	..	..	1,163	11,604	1,272	12,576	43	..	12,619	..	12,619
Anantapur	..	43	360	8	57	1	13	40	195	..	..	..	549	5,435	641	6,060	..	..	6,060	5	6,055
Bellary	..	70	594	17	175	10	108	38	234	..	..	..	878	8,780	1,013	9,891	..	..	9,891	..	9,891
Kurnool	..	69	666	24	166	..	..	..	..	..	..	..	938	9,385	1,031	10,217	..	..	10,217	16	10,201
Madras	..	517	5,254	34	442	76	956	179	2,257	12	189	..	656	6,226	1,474	15,324	74	..	15,398	14	15,384
Chingleput	..	88	821	20	168	7	76	92	791	22	334	..	518	5,175	747	7,365	..	..	7,365	6	7,359
North Arcot	..	90	818	35	260	70	575	..	..	2	26	..	1,436	14,341	1,633	16,020	25	..	16,045	37	16,008
South Arcot	..	78	758	17	177	9	92	24	269	..	..	..	985	9,855	1,113	11,151	1	..	11,152	5	11,147
Tanjore	..	141	1,453	52	315	30	375	37	409	..	..	..	1,518	15,117	1,778	17,669	192	..	17,861	146	17,715
Trichinopoly	..	86	829	154	157	38	41	408	491	..	..	..	314	3,140	1,000	4,658	15	..	4,673	3	4,670
Madura	..	87	825	26	279	49	515	28	156	..	..	..	1,602	15,223	1,792	16,998	21	..	17,019	52	16,967
Tinnevelly	..	83	778	18	190	33	396	10	87	..	..	..	948	9,483	1,092	10,934	1	..	10,935	106	10,829
Coimbatore	..	109	914	25	240	15	166	34	286	..	..	..	574	5,653	757	7,259	2	..	7,261	16	7,245
Nilgiris	..	58	583	13	142	38	375	49	467	..	..	..	103	1,046	261	2,613	..	..	2,613	..	2,613
Salem	..	70	609	26	305	..	..	50	391	..	..	..	975	9,535	1,121	10,840	6	..	10,846	10	10,836
South Canara	..	76	764	20	221	2	16	12	128	..	..	..	577	5,786	687	6,915	116	..	7,031	114	6,917
Malabar	..	124	1,214	41	327	46	504	31	249	..	..	..	1,039	10,365	1,281	12,659	21	..	12,680	2	12,678
Total ..	..	2,320	22,536	762	4,810	532	5,409	1,062	6,663	36	549	..	21,166	2,10,475	25,878	2,50,442	620	..	2,51,062	948	2,50,114

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		RS.		RS.		RS.		RS.		RS.		RS.	RS.				RS.	RS.	RS.	RS.	RS.
CLASS II.—*Between Rs. 750 and Rs. 1,000.*																					
Salt, &c., Departments.	..	32	539	..	..	..	..	..	..	..	..	..	..	..	32	539	..	..	539	..	539
Ganjam	..	39	416	4	82	1	70	..	..	..	..	..	101	1,523	145	2,091	..	..	2,091	..	2,091
Vizagapatam	..	49	596	6	46	13	285	..	..	..	..	..	152	2,265	220	3,192	..	..	3,192	5	3,187
Godávari	..	49	678	9	114	10	132	2	30	..	..	..	305	4,393	375	5,347	..	..	5,347	29	5,318
Kistna	..	44	531	44	155	11	60	1	6	..	..	..	726	10,941	826	11,693	13	..	11,706	..	11,706
Nellore	..	28	345	4	63	2	39	3	55	..	..	..	274	4,144	311	4,646	..	..	4,646	..	4,646
Cuddapah	..	33	340	11	118	..	..	4	31	..	..	..	313	4,673	361	5,162	15	..	5,177	..	5,177
Anantapur	..	14	173	7	61	1	19	19	121	..	..	..	167	2,505	208	2,879	..	..	2,879	..	2,879
Bellary	..	35	342	7	71	2	32	6	67	..	..	..	229	3,435	279	3,947	..	..	3,947	..	3,947
Kurnool	..	33	399	..	..	..	..	..	..	..	..	..	183	2,745	216	3,144	..	..	3,144	..	3,144
Madras	..	158	2,675	9	150	39	687	93	1,632	7	145	..	60	840	366	6,129	2	..	6,131	31	6,100
Chingleput	..	42	521	8	107	5	59	46	514	13	281	..	133	1,980	247	3,462	..	..	3,462	16	3,446
North Arcot	..	37	506	4	28	23	238	..	..	..	..	..	328	4,910	392	5,682	..	..	5,682	19	5,663
South Arcot	..	40	514	8	120	8	119	6	82	..	..	..	198	2,948	260	3,783	..	..	3,783	..	3,783
Tanjore	..	54	885	15	117	19	227	13	234	..	..	..	371	5,570	472	7,033	43	..	7,076	23	7,053
Trichinopoly	..	34	402	24	39	..	..	172	289	..	..	..	68	1,012	298	1,742	3	..	1,745	..	1,745
Madura	..	62	683	10	79	14	200	4	39	..	..	..	393	5,605	483	6,606	4	..	6,610	5	6,605
Tinnevelly	..	38	416	12	132	18	311	..	..	..	..	..	163	2,467	231	3,326	..	..	3,326	44	3,282
Coimbatore	..	69	650	4	135	3	50	12	149	..	..	..	139	2,057	227	3,041	..	..	3,041	..	3,041
Nilgiris	..	16	135	3	43	11	153	14	243	..	..	..	23	349	67	923	..	..	923	..	923
Salem	..	39	493	2	38	..	..	19	210	..	..	..	201	2,987	261	3,728	2	..	3,730	10	3,720
South Canara	..	39	395	2	35	1	16	1	15	..	..	..	136	2,040	179	2,501	16	..	2,517	..	2,517
Malabar	..	62	879	14	135	19	284	25	306	..	..	..	226	3,390	346	4,994	8	..	5,002	5	4,997
Total ..	..	1,046	13,513	207	1,868	200	2,981	440	4,023	20	426	..	4,889	72,779	6,802	95,590	106	..	95,696	187	95,509

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		RS.		RS.		RS.		RS.		RS.		RS.	RS.				RS.	RS.	RS.	RS.	RS.
CLASS III.—*Between Rs. 1,000 and Rs. 1,250.*																					
Salt, &c., Departments.	..	24	453	..	..	..	..	..	..	..	..	..	..	..	24	453	..	..	453	..	453
Ganjam	..	23	492	2	28	7	152	1	23	..	..	..	53	1,040	86	1,735	..	..	1,735	..	1,735
Vizagapatam	..	37	781	2	13	11	294	1	24	..	..	..	96	1,982	147	3,094	..	..	3,094	3	3,091
Godávari	..	38	725	2	40	8	139	2	41	..	..	..	201	3,649	251	4,594	..	..	4,594	..	4,594
Kistna	..	21	429	1	20	5	88	1	35	..	..	..	265	5,305	293	5,877	9	..	5,886	..	5,886
Nellore	..	24	340	1	31	6	115	6	122	..	..	..	191	3,903	228	4,511	..	..	4,511	..	4,511
Cuddapah	..	15	328	3	18	..	..	6	76	..	..	..	204	4,142	228	4,564	5	..	4,569	..	4,569
Anantapur	..	10	235	1	25	1	25	8	74	..	..	..	75	1,540	95	1,899	..	..	1,899	..	1,899
Bellary	..	23	450	..	..	1	5	9	83	..	..	..	99	1,980	132	2,518	..	..	2,518	29	2,489
Kurnool	..	16	282	..	..	..	..	..	..	..	..	..	71	1,410	87	1,692	..	..	1,692	..	1,692
Madras	..	161	3,074	11	254	28	637	79	1,782	8	229	..	37	644	324	6,620	..	..	6,620	..	6,620
Chingleput	..	24	395	..	..	..	..	31	364	12	331	..	29	580	96	1,670	..	..	1,670	20	1,650
North Arcot	..	36	606	..	..	18	258	..	..	..	..	..	226	4,460	280	5,324	..	..	5,324	20	5,304
South Arcot	..	23	387	..	..	2	21	6	128	..	..	..	103	2,040	134	2,576	..	..	2,576	..	2,576
Tanjore	..	39	752	11	102	4	80	11	274	..	..	..	251	5,031	316	6,239	30	..	6,269	16	6,253
Trichinopoly	..	22	405	11	25	8	29	97	224	..	..	..	122	2,360	260	3,043	1	..	3,044	..	3,044
Madura	..	38	596	7	90	11	238	1	46	..	..	..	234	42,40	291	5,210	4	..	5,214	..	5,214
Tinnevelly	..	27	578	..	..	4	96	1	20	..	..	..	151	2,955	183	3,649	..	..	3,649	..	3,649
Coimbatore	..	28	376	5	106	5	72	12	153	..	..	..	105	2,060	155	2,767	8	..	2,775	..	2,775
Nilgiris	..	15	235	1	24	9	179	11	220	..	..	..	34	684	70	1,342	..	..	1,342	..	1,342
Salem	..	20	347	4	72	..	..	13	230	..	..	..	149	2,830	186	3,479	18	..	3,497	25	3,472
South Canara	..	20	310	1	27	..	..	..	..	..	..	..	78	1,560	99	1,897	11	..	1,908	..	1,908
Malabar	..	56	920	11	86	9	187	13	220	..	..	..	193	3,820	282	5,233	10	..	5,243	..	5,243
Total ..	..	740	13,496	74	961	137	2,615	309	4,139	20	560	..	2,967	58,215	4,247	79,986	96	..	80,082	113	79,969

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS IV.—*Between Rs.* 1,250 *and Rs.* 1,500.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	11	287	..	..	..	..	..	..	..	..	..	..	..	11	287	..	..	287	..	287
Ganjam	..	5	47	1	22	1	13	..	..	..	..	..	40	1,074	47	1,156	..	..	1,156	..	1,156
Vizagapatam	..	7	90	..	..	5	158	..	..	..	..	..	61	1,692	73	1,940	..	..	1,940	..	1,940
Godávari	..	7	151	..	..	2	44	2	33	..	..	..	157	4,156	168	4,384	..	..	4,384	..	4,384
Kistna	..	2	52	3	50	3	52	1	2	..	..	..	178	4,972	187	5,128	11	..	5,139	..	5,139
Nellore	..	2	6	1	29	2	58	..	..	..	..	..	46	1,506	51	1,599	..	..	1,599	..	1,599
Cuddapah	..	2	59	1	7	1	9	3	76	..	..	..	125	3,531	132	3,682	8	..	3,690	..	3,690
Anantapur	..	1	2	..	..	..	..	5	36	..	..	..	71	1,988	77	2,026	..	..	2,026	..	2,026
Bellary	..	2	31	..	..	..	..	4	37	2	73	..	93	2,604	101	2,745	..	..	2,745	28	2,717
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	98	2,744	98	2,744	..	..	2,744	..	2,744
Madras	..	66	1,435	2	54	9	257	32	908	7	254	..	22	599	138	3,507	..	..	3,507	7	3,500
Chingleput	..	1	34	1	23	..	..	14	177	5	178	..	62	1,736	83	2,148	..	..	2,148	..	2,141
North Arcot	..	1	2	..	..	7	116	..	..	..	..	..	149	4,175	157	4,293	..	..	4,293	..	4,293
South Arcot	..	7	92	..	..	1	23	3	92	..	..	..	60	1,715	71	1,922	..	..	1,922	..	1,922
Tanjore	..	3	24	4	59	1	15	8	206	..	..	..	182	5,103	198	5,407	36	..	5,443	7	5,436
Trichinopoly	..	3	33	1	2	..	..	57	164	..	..	..	25	672	86	871	..	..	871	..	871
Madura	..	..	..	1	7	..	..	1	26	..	..	..	196	5,072	198	5,105	3	..	5,108	..	5,108
Tinnevelly	..	4	42	..	..	1	3	..	..	..	..	..	53	1,484	58	1,529	..	..	1,529	..	1,529
Coimbatore	..	5	49	1	27	1	7	2	41	..	..	..	27	756	36	880	..	..	880	..	880
Nilgiris	..	6	130	..	..	6	102	7	134	1	36	..	14	384	34	786	..	..	786	..	786
Salem	..	4	102	..	..	..	..	10	208	..	..	..	65	1,820	79	2,130	1	..	2,131	28	2,103
South Canara	..	5	46	..	..	..	..	1	29	..	..	..	55	1,567	61	1,642	13	..	1,655	..	1,655
Malabar	..	15	324	5	68	11	269	5	86	..	..	..	79	2,184	115	2,931	..	..	2,931	..	2,931
Total ..	..	159	3,038	21	348	51	1,126	155	2,255	15	541	..	1,858	51,534	2,259	58,842	72	..	58,914	70	58,844

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS V.—*Between Rs.* 1,500 *and Rs.* 1,750.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	26	812	..	..	..	..	..	..	..	..	..	..	..	26	812	..	..	812	..	812
Ganjam	..	7	98	..	..	..	..	..	..	..	..	..	27	840	34	938	..	..	938	..	938
Vizagapatam	..	4	118	..	..	4	101	..	..	..	..	..	22	776	30	995	..	..	995	..	995
Godávari	..	4	110	..	..	..	..	1	30	..	..	..	50	1,627	55	1,767	..	..	1,767	..	1,767
Kistna	..	5	141	..	..	2	11	..	..	..	..	..	100	3,420	107	3,572	2	..	3,574	..	3,574
Nellore	..	7	134	..	..	1	31	..	..	..	..	..	31	1,085	39	1,250	..	..	1,250	..	1,250
Cuddapah	..	3	88	2	15	1	21	3	66	..	..	..	42	1,500	51	1,690	..	..	1,690	..	1,690
Anantapur	..	2	40	..	..	..	..	10	121	..	..	..	35	1,225	47	1,386	..	..	1,386	..	1,386
Bellary	..	4	65	..	..	..	..	2	50	..	..	..	51	1,785	57	1,900	..	..	1,900	..	1,900
Kurnool	..	10	214	..	..	..	..	..	..	..	..	..	28	966	38	1,180	..	..	1,180	..	1,180
Madras	..	48	1,364	3	77	9	299	27	902	2	86	..	25	805	114	3,533	7	..	3,540	..	3,540
Chingleput	..	8	199	1	31	1	28	8	139	12	514	..	13	455	43	1,366	..	..	1,366	..	1,366
North Arcot	..	5	91	..	..	8	180	..	..	..	..	..	100	3,500	113	3,771	..	..	3,771	..	3,771
South Arcot	..	9	166	2	40	4	118	5	107	..	..	..	26	910	46	1,341	..	..	1,341	..	1,341
Tanjore	..	10	172	1	6	3	47	7	219	..	..	..	127	4,445	148	4,889	33	..	4,922	..	4,922
Trichinopoly	..	8	103	10	32	..	..	85	273	..	..	..	11	385	114	793	..	..	793	..	793
Madura	..	10	154	..	..	2	33	2	88	..	..	..	86	2,806	100	3,081	1	..	3,082	..	3,082
Tinnevelly	..	9	201	1	21	2	32	2	28	..	..	..	45	1,680	59	1,962	..	..	1,962	..	1,962
Coimbatore	..	13	188	..	..	2	18	3	94	..	..	..	37	1,260	55	1,560	9	..	1,569	..	1,569
Nilgiris	..	5	119	2	50	3	112	4	156	..	..	..	13	416	27	853	10	..	863	..	863
Salem	..	4	80	1	34	..	..	2	32	..	..	..	63	1,890	70	2,036	..	..	2,036	..	2,036
South Canara	..	7	106	..	..	..	..	13	380	..	..	..	34	1,212	54	1,698	1	..	1,699	..	1,699
Malabar	..	17	369	4	60	5	183	6	141	..	..	..	52	1,820	84	2,573	11	..	2,584	..	2,584
Total ..	..	225	5,132	27	366	47	1,214	180	2,826	14	600	..	1,018	34,808	1,511	44,946	74	..	45,020	..	45,020

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS VI.—*Between Rs.* 1,750 *and Rs.* 2,000.																					
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salt, &c., Departments	..	48	1,736	..	..	..	..	..	..	..	..	..	..	..	48	1,736	..	..	1,736	..	1,736
Ganjam	..	14	406	..	..	1	19	..	..	..	..	..	9	294	24	719	..	..	719	25	694
Vizagapatam	..	21	417	2	23	9	318	..	..	..	..	..	4	161	36	919	..	..	919	..	919
Godávari	..	17	562	..	..	2	43	..	..	..	..	..	42	1,483	61	2,088	..	..	2,088	..	2,088
Kistna	..	18	528	..	..	2	35	..	..	..	..	..	45	1,872	65	2,435	..	..	2,435	..	2,435
Nellore	..	15	344	2	85	..	..	..	..	..	..	..	9	544	26	973	..	..	973	..	973
Cuddapah	..	11	367	2	56	1	19	..	..	..	..	..	15	630	29	1,072	..	..	1,072	..	1,072
Anantapur	..	10	298	..	..	1	37	6	87	..	..	..	3	126	20	548	..	..	548	..	548
Bellary	..	13	317	1	38	1	37	2	51	..	..	..	27	1,134	44	1,577	..	..	1,577	..	1,577
Kurnool	..	11	396	..	..	..	..	..	..	..	..	..	13	546	24	942	..	..	942	..	942
Madras	..	69	1,865	2	84	18	797	37	1,630	2	93	..	105	3,975	233	8,444	24	..	8,468	25	8,443
Chingleput	..	14	454	..	..	..	..	12	197	2	100	..	6	252	34	1,003	..	..	1,003	..	1,003
North Arcot	..	16	402	..	..	13	445	..	..	..	..	..	27	1,155	56	2,002	..	..	2,002	..	2,002
South Arcot	..	12	328	..	..	..	..	2	59	..	..	..	16	637	30	1,024	..	..	1,024	..	1,024
Tanjore	..	40	1,209	3	42	5	91	9	229	..	..	..	53	2,226	110	3,797	7	..	3,804	8	3,796
Trichinopoly	..	12	321	..	..	..	..	81	279	..	..	..	18	693	111	1,293	..	..	1,293	..	1,293
Madura	..	22	374	2	43	5	93	5	103	..	..	..	65	2,387	99	3,000	..	..	3,000	..	3,000
Tinnevelly	..	10	306	1	37	7	225	1	34	..	..	..	20	840	39	1,442	..	..	1,442	..	1,442
Coimbatore	..	12	256	..	..	5	123	6	103	..	..	..	14	588	37	1,070	..	..	1,070	..	1,070
Nilgiris	..	8	147	..	..	12	327	12	327	..	..	..	18	773	50	1,574	..	..	1,574	..	1,574
Salem	..	13	394	..	..	..	..	3	107	..	..	..	11	462	27	963	2	..	965	..	965
South Canara	..	5	187	..	..	..	..	5	182	..	..	..	16	672	26	1,041	3	..	1,044	..	1,044
Malabar	..	22	640	2	59	8	247	5	127	..	..	..	27	1,134	64	2,207	6	..	2,213	..	2,213
Total ..	..	433	12,254	17	467	90	2,856	186	3,515	4	193	..	563	22,584	1,293	41,869	42	..	41,911	58	41,853

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
TOTAL OF CLASS I-A TO VI.																					
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salt, &c., Departments	..	239	4,918	..	..	..	..	..	..	..	..	..	..	..	239	4,918	..	..	4,918	..	4,918
Ganjam	..	157	2,167	23	316	28	413	2	34	..	..	..	..	..	761	10,130	971	13,060	..	..	13,060	69	12,991
Vizagapatam	..	198	2,774	36	266	75	1,715	2	33	..	..	..	10	1,143	14,955	1,454	19,753	..	..	19,753	8	19,745
Godávari	..	192	3,036	40	424	61	684	11	166	1	1	69	2,156	29,539	2,461	33,919	..	..	33,919	146	33,773
Kistna	..	160	2,317	181	500	39	342	6	79	..	..	..	3,496	48,463	3,882	51,701	138	..	51,839	211	51,628
Nellore	..	143	1,774	18	320	16	315	13	237	..	..	26	2,028	25,914	2,218	28,586	..	..	28,586	47	28,539
Cuddapah	..	134	1,856	40	398	4	58	33	354	..	..	3	1,862	26,080	2,073	28,749	71	..	28,820	..	28,820
Anantapur	..	80	1,108	16	143	4	94	88	634	..	..	3	900	12,819	1,088	14,801	..	..	14,801	5	14,796
Bellary	..	147	1,799	26	292	14	182	61	522	2	73	69	1,377	19,718	1,627	22,655	..	..	22,655	57	22,598
Kurnool	..	139	1,957	24	166	..	..	..	..	..	..	..	1,331	17,796	1,494	19,919	..	..	19,919	16	19,903
Madras	..	1,019	15,667	126	1,425	252	4,160	698	10,579	63	1,136	826	905	13,089	3,063	46,882	107	..	46,989	77	46,912
Chingleput	..	177	2,424	30	329	13	163	203	2,182	117	2,002	..	761	10,178	1,301	17,278	..	..	17,278	42	17,236
North Arcot	..	185	2,425	39	288	139	1,812	..	..	2	26	..	2,266	32,541	2,631	37,092	25	..	37,117	76	37,041
South Arcot	..	169	2,245	27	337	24	373	46	737	..	..	9	1,388	18,105	1,654	21,806	1	..	21,807	5	21,802
Tanjore	..	287	4,495	98	716	74	950	99	1,771	..	..	..	2,502	37,492	3,060	45,424	341	..	45,765	200	45,565
Trichinopoly	..	165	2,093	200	255	46	70	900	1,720	..	..	4	558	8,262	1,869	12,404	19	..	12,423	3	12,420
Madura	..	219	2,632	48	513	86	1,113	41	458	..	..	17	2,576	35,333	2,970	40,066	33	..	40,099	57	40,042
Tinnevelly	..	171	2,321	45	407	73	1,104	14	169	..	..	14	1,380	18,909	1,683	22,924	1	..	22,925	150	22,775
Coimbatore	..	236	2,433	35	508	31	436	69	826	..	..	..	896	12,374	1,267	16,577	19	..	16,596	16	16,580
Nilgiris	..	108	1,349	19	259	80	1,255	97	1,547	1	36	..	207	3,659	512	8,105	10	..	8,115	..	8,115
Salem	..	150	2,025	53	537	..	..	100	1,198	1	7	..	1,464	19,524	1,768	23,291	29	..	23,320	73	23,247
South Canara	..	152	1,808	76	315	4	35	33	744	..	..	..	896	12,837	1,161	15,739	160	..	15,899	114	15,785
Malabar	..	296	4,346	77	735	98	1,674	85	1,129	1	11	..	1,616	22,713	2,173	30,608	56	..	30,664	7	30,657
Total ..	..	4,923	69,969	1,277	9,449	1,161	16,948	2,601	25,119	188	3,292	1,050	32,469	4,50,430	42,619	5,76,257	1,010	..	5,77,267	1,379	5,75,888

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS VII.—*Between Rs.* 2,000 *and Rs.* 2,500.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	23	1,349	..	..	..	..	..	..	..	..	..	..	..	23	1,349	..	..	1,349	..	1,349
Ganjam	..	15	647	1	57	2	104	..	..	..	..	..	15	789	33	1,597	..	..	1,597	24	1,573
Vizagapatam	..	15	730	1	28	9	415	1	16	..	..	..	55	2,638	81	3,827	..	..	3,827	5	3,822
Godâvari	..	15	738	3	63	4	180	2	88	..	..	..	52	2,499	76	3,568	..	..	3,568	..	3,568
Kistna	..	15	666	..	..	7	53	..	..	..	..	..	102	4,516	124	5,235	45	..	5,280	..	5,280
Nellore	..	10	481	..	..	..	..	..	..	..	..	..	58	3,104	68	3,585	..	..	3,585	..	3,585
Cuddapah	..	17	674	..	..	2	81	3	165	..	..	..	64	3,450	86	4,370	..	..	4,370	..	4,370
Anantapur	..	5	279	1	57	1	62	4	42	..	..	..	31	1,721	42	2,161	..	..	2,161	..	2,161
Bellary	..	14	506	1	61	1	5	2	104	1	62	..	60	3,176	79	3,914	..	..	3,914	..	3,914
Kurnool	..	13	603	..	..	..	..	..	..	..	..	..	13	635	26	1,238	..	..	1,238	..	1,238
Madras	..	118	4,217	5	289	16	922	40	2,322	9	541	..	21	1,145	209	9,436	12	..	9,448	17	9,431
Chingleput	..	10	417	..	..	..	..	20	790	11	630	..	5	250	46	2,087	..	..	2,087	..	2,087
North Arcot	..	10	402	1	20	8	384	..	..	..	..	..	39	2,242	58	3,048	..	..	3,048	7	3,041
South Arcot	..	11	450	..	..	..	..	1	5	..	..	..	52	2,793	64	3,248	5	..	3,253	..	3,253
Tanjore	..	23	745	1	2	..	..	4	222	..	..	..	74	3,873	102	4,842	13	..	4,855	36	4,819
Trichinopoly	..	13	500	..	..	..	..	82	436	..	..	..	15	825	110	1,761	..	..	1,761	..	1,761
Madura	..	13	668	1	15	8	433	2	53	..	..	..	104	5,247	128	6,416	..	..	6,416	..	6,416
Tinnevelly	..	15	647	..	..	8	150	1	54	..	..	..	29	1,722	48	2,573	..	..	2,573	44	2,529
Coimbatore	..	25	783	..	..	..	..	5	207	..	..	..	28	1,204	58	2,194	..	..	2,194	..	2,194
Nilgiris	..	8	190	2	125	19	536	12	702	..	..	..	17	765	58	2,318	52	..	2,370	31	2,339
Salem	..	13	539	1	58	..	..	16	727	..	..	..	50	2,746	80	4,070	27	..	4,097	..	4,097
South Canara	..	7	402	..	..	..	..	2	104	..	..	..	26	1,373	35	1,879	..	..	1,879	..	1,879
Malabar	..	21	997	2	68	9	260	7	262	..	..	..	67	3,615	106	5,202	..	..	5,202	13	5,189
Total ..	..	429	17,630	20	843	89	3,585	204	6,299	21	1,233	..	977	50,328	1,740	79,918	154	..	80,072	177	79,895

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
						CLASS VIII.—*Between Rs.* 2,500 *and Rs.* 5,000.															
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	42	3,509	..	..	..	..	..	..	..	..	..	..	..	42	3,509	..	..	3,509	..	3,509
Ganjam	..	22	1,167	1	184	6	387	..	..	..	..	..	30	2,463	59	4,201	..	..	4,201	..	4,201
Vizagapatam	..	20	1,242	1	100	13	1,010	2	99	1	78	..	82	5,782	119	8,311	..	..	8,311	99	8,212
Godâvari	..	25	1,432	6	71	10	741	..	..	..	..	..	64	5,034	105	7,278	..	..	7,278	..	7,278
Kistna	..	27	1,802	19	177	9	606	..	..	..	..	..	90	5,571	145	8,156	51	..	8,207	..	8,207
Nellore	..	16	886	..	..	4	296	..	..	..	..	..	80	6,378	100	7,560	..	..	7,560	..	7,560
Cuddapah	..	18	932	..	..	..	..	2	79	..	..	..	61	4,597	81	5,608	..	..	5,608	13	5,595
Anantapur	..	13	771	1	61	..	..	4	184	..	..	..	10	742	28	1,758	..	..	1,758	..	1,758
Bellary	..	17	935	1	118	6	328	6	292	2	191	..	106	8,005	138	9,869	..	..	9,869	..	9,869
Kurnool	..	24	873	2	157	..	..	..	..	..	..	..	43	3,038	69	4,071	..	..	4,071	..	4,071
Madras	..	160	9,832	9	906	22	2,060	70	6,897	23	1,926	..	101	8,672	385	30,293	48	..	30,341	101	30,240
Chingleput	..	20	1,143	1	2	..	..	12	711	25	2,250	..	10	901	68	5,007	..	..	5,007	..	5,007
North Arcot	..	27	1,497	1	80	12	544	..	..	..	..	..	75	6,111	115	8,232	..	..	8,232	68	8,164
South Arcot	..	29	1,500	..	..	..	..	4	285	..	..	..	40	3,040	73	4,825	5	..	4,830	..	4,830
Tanjore	..	47	2,802	5	107	2	64	13	941	..	..	..	150	12,512	217	16,426	30	..	16,456	89	16,367
Trichinopoly	..	18	1,031	..	..	..	..	100	909	..	..	..	35	2,623	153	4,563	..	..	4,563	..	4,563
Madura	..	30	1,766	1	74	7	493	3	350	..	..	..	174	13,607	215	16,290	..	..	16,290	29	16,261
Tinnevelly	..	19	994	1	78	18	1,268	6	393	1	118	..	55	4,484	100	7,335	8	..	7,343	89	7,254
Coimbatore	..	22	1,035	..	..	3	294	4	250	..	..	..	53	3,294	82	4,873	..	..	4,873	..	4,873
Nilgiris	..	14	773	1	78	19	1,316	17	1,438	1	79	..	37	2,670	89	6,354	35	..	6,389	..	6,389
Salem	..	26	1,171	2	99	..	..	11	590	..	..	..	75	5,987	114	7,847	10	..	7,857	48	7,809
South Canara	..	19	1,341	1	106	..	..	1	86	..	..	..	40	3,265	61	4,798	1	..	4,799	..	4,799
Malabar	..	48	3,415	3	181	17	1,380	18	1,369	..	..	..	85	6,825	171	13,240	..	..	13,240	32	13,208
Total ..	..	703	41,852	56	2,579	148	10,787	273	14,873	53	4,642	..	1,496	1,15,671	2,729	1,90,404	188	..	1,90,592	568	1,90,024

Statement showing the Collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS IX.—*Between Rs.* 5,000 *and Rs.* 10,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	10	1,663	..	..	..	..	..	..	..	..	..	..	..	10	1,663	..	..	1,663	..	1,663
Ganjam	..	10	1,234	1	36	2	471	1	159	..	..	..	1	149	15	2,049	..	..	2,049	52	1,997
Vizagapatam	..	17	1,735	..	..	6	1,046	1	178	2	298	..	15	1,889	41	5,146	..	..	5,146	..	5,146
Godávari	..	18	1,862	1	172	1	198	..	..	..	..	..	23	3,049	43	5,281	..	..	5,281	..	5,281
Kistna	..	10	1,016	8	154	1	13	..	..	..	..	..	20	2,726	39	3,909	31	..	3,940	..	3,940
Nellore	..	11	851	1	172	..	..	1	117	..	..	..	27	3,826	40	4,966	..	..	4,966	..	4,966
Cuddapah	..	4	617	1	156	..	..	..	..	..	..	..	8	1,203	13	1,976	..	..	1,976	..	1,976
Anantapur	..	5	573	..	..	..	..	3	299	..	..	..	3	390	11	1,262	..	..	1,262	..	1,262
Bellary	..	14	1,467	..	..	1	141	1	220	1	240	..	17	2,643	34	4,711	..	..	4,711	..	4,711
Kurnool	..	6	909	..	..	..	..	..	..	..	..	..	5	614	11	1,523	..	..	1,523	..	1,523
Madras	..	193	12,900	3	528	6	962	24	4,350	11	2,202	..	56	9,373	293	30,315	..	..	30,315	12	30,303
Chingleput	..	12	874	1	156	1	109	3	474	6	968	..	6	1,130	29	3,711	..	..	3,711	..	3,711
North Arcot	..	18	1,472	1	203	3	139	..	..	..	..	..	15	2,141	37	3,955	..	..	3,955	..	3,955
South Arcot	..	12	1,022	1	156	..	..	3	480	..	..	..	7	1,163	23	2,821	..	..	2,821	..	2,821
Tanjore	..	30	4,804	1	112	..	..	4	552	..	..	..	38	5,602	73	11,070	11	..	11,081	40	11,041
Trichinopoly	..	14	951	12	156	..	..	23	463	..	..	..	2	378	51	1,948	..	..	1,948	..	1,948
Madura	..	19	1,618	1	143	1	200	2	131	..	..	..	61	8,227	84	10,319	..	..	10,319	..	10,319
Tinnevelly	..	12	1,309	1	187	5	714	1	142	..	..	..	17	3,306	36	5,658	5	..	5,663	..	5,663
Coimbatore	..	11	1,250	1	156	2	172	2	293	1	241	..	11	1,422	28	3,534	..	..	3,534	..	3,534
Nilgiris	..	28	3,257	1	130	3	241	5	951	..	..	..	15	2,223	52	6,802	..	..	6,802	..	6,802
Salem	..	10	641	..	..	..	..	..	..	..	..	..	12	1,689	22	2,330	..	..	2,330	1	2,329
South Canara	..	13	886	..	..	..	..	1	199	..	..	..	5	736	19	1,821	..	..	1,821	..	1,821
Malabar	..	36	4,169	9	150	5	589	4	696	..	..	..	24	3,577	78	9,181	..	..	9,181	3	9,178
Total ..	..	513	47,080	44	2,767	37	4,995	79	9,704	21	3,949	..	388	57,456	1,082	1,25,951	47	..	1,25,998	108	1,25,890

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS X—*Between Rs.* 10,000 *and Rs.* 20,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	4	1,244	..	..	..	..	..	..	..	..	..	..	..	4	1,244	..	..	1,244	..	1,244
Ganjam	..	5	197	..	..	..	..	..	..	..	..	..	2	510	7	707	..	..	707	..	707
Vizagapatam	..	4	700	..	..	2	521	..	..	2	551	..	7	1,996	15	3,768	..	..	3,768	..	3,768
Godávari	..	7	1,546	..	..	..	..	..	..	..	..	..	8	2,168	15	3,714	..	..	3,714	..	3,714
Kistna	..	6	639	..	..	..	..	..	..	..	..	..	7	2,293	13	2,932	..	..	2,932	..	2,932
Nellore	..	4	678	..	..	..	..	..	..	..	..	..	6	1,889	10	2,567	..	..	2,567	..	2,567
Cuddapah	..	7	970	..	..	..	..	..	..	..	..	..	..	..	7	970	..	..	970	..	970
Anantapur	..	1	120	..	..	..	..	..	..	..	..	..	..	..	1	120	..	..	120	..	120
Bellary	..	5	1,026	..	..	..	..	..	..	..	..	..	6	1,842	11	2,868	..	..	2,868	..	2,868
Kurnool	..	5	374	..	..	..	..	..	..	..	..	..	6	1,792	11	2,166	..	..	2,166	..	2,166
Madras	..	98	17,688	1	356	..	..	12	3,917	4	1,505	..	27	7,983	142	31,449	..	..	31,449	..	31,449
Chingleput	..	7	1,353	..	..	..	..	1	309	1	291	..	..	..	9	1,953	..	..	1,953	..	1,953
North Arcot	..	6	1,001	..	..	2	239	..	..	..	..	..	4	833	12	2,073	..	..	2,073	..	2,073
South Arcot	..	4	1,264	..	..	..	..	1	297	..	..	..	..	..	5	1,561	..	..	1,561	..	1,561
Tanjore	..	5	997	1	26	..	..	1	369	..	..	..	11	3,347	18	4,739	..	..	4,739	..	4,739
Trichinopoly	..	5	790	..	..	..	..	27	929	..	..	..	..	..	32	1,719	..	..	1,719	..	1,719
Madura	..	9	968	..	..	..	..	..	..	..	..	..	14	4,309	23	5,277	..	..	5,277	..	5,277
Tinnevelly	..	4	485	..	..	..	..	..	..	1	334	..	8	2,665	13	3,484	6	..	3,490	156	3,334
Coimbatore	..	10	1,674	..	..	..	..	..	..	2	886	..	1	388	13	2,948	..	..	2,948	..	2,948
Nilgiris	..	8	737	..	..	1	130	1	287	..	..	..	8	1,615	18	2,769	..	..	2,769	..	2,769
Salem	..	6	1,337	..	..	..	..	..	..	..	..	..	2	429	8	1,766	..	..	1,766	..	1,766
South Canara	..	2	519	..	..	..	..	..	..	..	..	..	3	982	5	1,501	..	..	1,501	..	1,501
Malabar	..	12	2,691	..	..	..	..	..	..	..	..	..	8	2,723	20	5,414	..	..	5,414	..	5,414
Total ..	..	224	38,998	2	382	5	890	43	6,108	10	3,567	..	128	37,764	412	87,709	6	..	87,715	156	87,559

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XI—*Between Rs.* 20,000 *and Rs.* 30,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	1	117	..	..	..	..	..	..	..	..	..	..	..	1	117	..	..	117	..	117
Ganjam	..	3	795	..	..	..	..	..	..	..	..	..	1	651	4	1,446	..	..	1,446	..	1,446
Vizagapatam	..	2	321	..	..	..	..	..	..	..	..	..	..	..	2	321	..	..	321	..	321
Godávari	..	3	1,093	..	..	..	..	..	..	..	..	..	5	2,604	8	3,697	..	..	3,697	..	3,697
Kistna	..	3	1,090	..	..	..	..	..	..	..	..	..	..	..	3	1,090	..	..	1,090	..	1,090
Nellore	..	4	944	..	..	..	..	..	..	..	..	..	..	..	4	944	..	..	944	..	944
Cuddapah	..	3	869	..	..	..	..	..	..	..	..	..	..	..	3	869	..	..	869	..	869
Anantapur	..	1	536	..	..	..	..	..	..	..	..	..	..	..	1	536	..	..	536	..	536
Bellary	..	5	1,419	..	..	..	..	..	..	..	..	..	..	..	5	1,419	..	..	1,419	..	1,419
Kurnool	..	4	914	..	..	..	..	..	..	..	..	..	..	..	4	914	..	..	914	..	914
Madras	..	43	7,695	..	..	..	..	1	558	1	734	..	12	6,551	57	15,538	..	..	15,538	..	15,538
Chingleput	..	4	1,296	..	..	..	..	..	..	..	..	..	..	..	4	1,296	..	..	1,296	..	1,296
North Arcot	..	4	990	..	..	..	..	..	..	..	..	..	2	781	6	1,771	..	..	1,771	..	1,771
South Arcot	..	2	1,367	..	..	..	..	..	..	..	..	..	..	..	2	1,367	..	..	1,367	..	1,367
Tanjore	..	2	603	..	..	..	..	..	..	..	..	..	1	658	3	1,261	..	..	1,261	..	1,261
Trichinopoly	..	4	1,243	..	..	..	..	9	576	..	..	..	..	..	13	1,819	..	..	1,819	..	1,819
Madura	..	3	1,269	..	..	..	..	..	..	..	..	..	1	300	4	1,569	..	..	1,569	..	1,569
Tinnevelly	..	3	1,285	..	..	..	..	..	..	..	..	..	1	1,059	4	2,344	11	..	2,355	..	2,355
Coimbatore	..	5	1,478	..	..	..	..	..	..	..	..	..	..	..	5	1,478	..	..	1,478	..	1,478
Nilgiris	..	9	1,631	..	..	..	..	..	..	..	..	..	3	1,130	12	2,761	..	..	2,761	..	2,761
Salem	..	2	1,367	..	..	..	..	..	..	..	..	..	..	..	2	1,367	..	..	1,367	..	1,367
South Canara	..	2	1,346	..	..	..	..	..	..	..	..	..	2	1,181	4	2,527	..	..	2,527	..	2,527
Malabar	..	5	1,910	..	..	..	..	..	..	..	..	..	..	..	5	1,910	..	..	1,910	..	1,910
Total ..	..	117	31,578	..	..	..	..	10	1,134	1	734	..	28	14,915	156	48,361	11	..	48,372	..	48,372

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XII—*Between Rs.* 30,000 *and Rs.* 40,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	1	774	..	..	..	..	..	..	..	..	..	..	..	1	774	..	..	774	..	774
Ganjam	..	1	187	..	..	..	..	..	..	..	..	..	..	..	1	187	..	..	187	..	187
Vizagapatam	..	1	560	..	..	..	..	..	..	..	..	..	2	1,049	3	1,609	..	..	1,609	..	1,609
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	3	2,712	3	2,712	..	..	2,712	499	2,213
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	2	1,662	..	3	2,146	20	8,807	..	..	8,807	..	8,807
Madras	..	15	4,999	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	1	36	1	25	..	..	..	3	1,699	7	2,497	..	..	2,497	..	2,497
Tanjore	..	2	737	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	1	786	1	786	..	..	786	..	786
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	3	1,139	..	..	..	..	..	..	..	..	..	1	437	4	1,576	..	..	1,576	..	1,576
Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	2	1,656	2	1,656	..	..	1,656	..	1,656
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	23	8,396	..	..	1	36	1	25	2	1,662	..	15	10,485	42	20,604	..	..	20,604	499	20,105

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XIII—*Between Rs.* 40,000 *and Rs.* 50,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	1	1,267	1	1,267	..	..	1,267	..	1,267
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	9	8,585	..	..	..	..	..	..	1	1,268	..	2	2,315	12	12,168	..	..	12,168	..	12,168
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	1	488	..	..	..	..	..	..	..	..	..	..	..	1	488	..	..	488	..	488
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	10	9,073	..	..	..	..	..	..	1	1,268	..	3	3,582	14	13,923	..	..	13,923	..	13,923

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XIV—*Between Rs.* 50,000 *and Rs.* 1,00,000.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	1	1,392	..	..	..	1	1,392	..	..	1,392	..	1,392
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	6	7,723	..	..	..	..	..	..	..	..	..	9	15,910	15	23,633	..	..	23,633	..	23,633
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	1	1,842	1	1,842	..	..	1,842	71	1,771
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	1	1,700	1	1,700	..	..	1,700	..	1,700
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	1	1,320	1	1,320	40	..	1,360	1,360	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	1	782	..	..	..	..	..	..	..	..	..	..	..	1	782	..	..	782	..	782
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	1	1,820	..	..	..	..	..	..	..	..	..	1	1,480	2	3,300	..	..	3,300	..	3,300
Total ..	..	8	10,325	..	..	..	..	..	..	1	1,392	..	13	22,252	22	33,969	40	..	34,009	1,431	32,578

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CLASS XV—*Rs.* 1,00,000 *and more.*																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	2	46,523	..	2	6,740	6	56,388	..	..	56,388	42,038	14,350
Madras	..	2	3,125	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	41,190	..	..	41,190	41,190	..
Trichinopoly	..	..	..	..	..	..	..	..	..	1	41,190	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	2	3,125	..	..	..	..	..	..	3	87,713	..	2	6,740	7	97,578	..	..	97,578	83,228	14,350

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17,18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
TOTAL OF CLASSES VII TO XV.																					
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	81	8,656	..	..	..	..	..	..	..	..	..	..	..	81	8,656	..	..	8,656	..	8,656
Ganjam	..	56	4,227	3	277	10	962	1	159	..	..	264	49	4,562	119	10,451	..	..	10,451	76	10,375
Vizagapatam	..	59	5,288	2	128	30	2,992	4	293	5	927	1,158	161	13,354	261	24,140	..	..	24,140	104	24,036
Godávari	..	68	6,671	10	306	15	1,119	2	88	..	..	424	156	19,333	251	27,941	..	..	27,941	499	27,442
Kistna	..	61	5,213	27	331	17	672	..	..	..	..	1,267	219	15,106	324	22,589	127	..	22,716	..	22,716
Nellore	..	45	3,840	1	172	4	296	1	117	..	..	76	171	15,197	222	19,698	..	..	19,698	..	19,698
Cuddapah	..	49	4,062	1	156	2	81	5	244	..	..	156	133	9,250	190	13,949	..	..	13,949	13	13,936
Anantapur	..	25	2,279	2	118	1	62	11	525	..	..	..	44	2,853	83	5,837	..	..	5,837	..	5,837
Bellary	..	55	5,353	2	179	8	474	9	616	5	1,885	179	189	15,666	268	24,352	..	..	24,352	..	24,352
Kurnool	..	52	3,676	2	157	..	..	..	..	..	..	113	67	6,079	121	10,025	..	..	10,025	..	10,025
Madras	..	644	76,764	18	2,079	44	3,944	147	18,044	53	56,361	48,114	233	60,835	1,139	2,66,141	60	..	2,66,201	45,922	2,20,279
Chingleput	..	53	5,083	2	158	1	169	36	2,284	43	4,139	9	21	2,281	156	14,063	..	..	14,063	..	14,063
North Arcot	..	65	5,362	3	303	25	1,306	..	..	..	..	31	135	12,108	228	19,110	..	..	19,110	75	19,035
South Arcot	..	58	5,603	1	156	..	..	9	1,067	..	..	663	99	6,996	167	14,485	10	..	14,495	..	14,495
Tanjore	..	109	10,688	8	247	3	100	23	2,109	..	..	405	278	29,533	421	43,082	54	..	43,136	236	42,900
Trichinopoly	..	54	4,515	12	156	..	..	241	3,313	1	41,190	107	52	3,826	360	53,107	..	..	53,107	41,190	11,917
Madura	..	75	6,777	3	232	16	1,126	7	534	..	..	18	356	34,176	457	42,863	..	..	42,863	29	42,834
Tinnevelly	..	53	4,720	2	265	26	2,132	8	589	2	452	329	111	14,556	202	23,043	70	..	23,113	1,649	21,464
Coimbatore	..	73	6,220	1	156	5	466	11	750	3	1,127	74	93	6,308	186	15,101	..	..	15,101	..	15,101
Nílgiris	..	71	8,509	4	333	42	2,223	35	3,378	1	79	168	81	8,840	234	23,530	87	..	23,617	31	23,586
Salem	..	57	5,055	3	157	..	..	27	1,317	..	..	65	139	10,851	226	17,445	37	..	17,482	49	17,433
South Canara	..	43	4,494	1	106	..	..	4	389	..	..	118	76	7,537	124	12,644	1	..	12,645	..	12,645
Malabar	..	123	15,002	14	399	31	2,229	29	2,327	..	..	3,130	187	19,946	384	43,033	..	..	43,033	48	42,985
Total ..	..	2,029	2,08,057	122	6,571	280	20,293	610	38,143	113	1,06,160	56,868	3,050	3,19,193	6,204	7,55,285	446	..	7,55,731	89,921	6,65,810

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87—*cont*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
			GRAND TOTAL.																		
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
Salt, &c., Departments.	..	320	13,574	..	..	..	..	..	..	..	..	..	..	..	320	13,574	..	..	13,574	..	13,574
Ganjam	..	213	6,394	26	593	38	1,375	3	193	..	..	264	810	14,692	1,090	23,511	..	..	23,511	145	23,366
Vizagapatam	..	257	8,062	38	394	105	4,707	6	326	5	927	1,168	1,304	28,309	1,715	43,893	..	..	43,893	112	43,781
Godávari	..	260	9,707	50	730	76	1,803	13	254	1	1	493	2,312	48,872	2,712	61,860	..	..	61,860	645	61,215
Kistna	..	221	7,530	208	831	56	1,014	6	79	..	..	1,267	3,715	63,569	4,206	74,290	265	..	74,555	211	74,344
Nellore	..	188	5,614	19	492	20	611	14	354	..	..	102	2,199	41,111	2,440	48,284	..	..	48,284	47	48,237
Cuddapah	..	183	5,918	41	554	6	139	38	598	..	..	159	1,995	35,330	2,263	42,698	71	..	42,769	13	42,756
Anantapur	..	105	3,387	18	261	5	156	99	1,159	..	..	3	944	15,672	1,171	20,638	..	..	20,638	5	20,633
Bellary	..	202	7,152	28	471	22	656	70	1,138	7	1,958	248	1,566	35,384	1,895	47,007	..	..	47,007	57	46,950
Kurnool	..	191	5,633	26	323	..	..	..	..	..	..	113	1,398	23,875	1,615	29,944	..	..	29,944	16	29,928
Madras	..	1,663	92,431	144	3,504	296	8,104	845	28,623	116	57,497	48,940	1,138	73,924	4,202	3,13,023	167	..	313,190	45,999	2,67,191
Chingleput	..	230	7,507	32	487	14	272	239	4,466	160	6,141	9	782	12,459	1,457	31,341	..	..	31,341	42	31,299
North Arcot	..	250	7,787	42	591	164	3,118	..	..	2	26	31	2,401	44,649	2,859	56,202	25	..	56,227	151	56,076
South Arcot	..	227	7,848	28	493	24	373	55	1,804	..	..	672	1,487	25,101	1,821	36,291	11	..	36,302	5	36,297
Tanjore	..	396	15,183	106	963	77	1,050	122	3,880	..	..	405	2,780	67,025	3,481	88,506	395	..	88,901	436	88,465
Trichinopoly	..	219	6,608	212	411	46	70	1,141	5,033	1	41,190	111	610	12,088	2,229	65,511	19	..	65,530	41,193	24,337
Madura	..	294	9,409	51	745	102	2,239	48	992	..	..	35	2,932	69,509	3,427	82,929	33	..	82,962	86	82,876
Tinnevelly	..	224	7,041	47	672	99	3,236	22	758	2	452	343	1,491	33,465	1,885	45,967	71	..	46,038	1,799	44,239
Coimbatore	..	309	8,653	36	664	36	902	80	1,576	3	1,127	74	989	18,682	1,453	31,678	19	..	31,697	16	31,681
Nilgiris	..	179	9,858	23	592	122	3,478	132	4,925	2	115	168	288	12,499	746	31,635	97	..	31,732	31	31,701
Salem	..	207	7,080	56	694	..	..	127	2,515	1	7	65	1,603	30,375	1,994	40,736	66	..	40,802	122	40,680
South Canara	..	195	6,302	77	421	4	35	37	1,133	..	..	118	972	20,374	1,285	28,383	161	..	28,544	114	28,430
Malabar	..	419	19,348	91	1,134	129	3,903	114	3,456	1	11	3,130	1,803	42,659	2,557	73,641	56	..	73,697	55	73,642
Total ..	..	6,952	2,78,026	1,399	16,020	1,441	37,241	3,211	63,262	301	1,09,452	57,918	35,519	7,69,623	48,823	13,31,542	1,456	..	13,32,998	91,300	12,41,698

Statement showing the collections under the Income Tax Act II of 1886 for the year 1886-87— *cont.*

—	Arrears at the beginning of the year.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by local authorities.		Salaries, &c., paid by companies, public bodies, associations and private employers.				Profits of companies.		Interest on securities.	Other sources of income.		Total collection of tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net collections.
						Tax levied under															
						Section 9 (1).		Section 9 (2).													
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	RS.		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
I-A. Below Rs. 500.	..	..	..	169	629	104	747	269	1,698	79	423	..	8	35	629	3,532	..	..	3,532	3	3,529
I. Rs. 500 to ,, 750.	..	2,320	22,536	762	4,810	532	5,409	1,062	6,663	36	549	..	21,166	2,10,475	25,878	2,50,442	620	..	2,51,062	948	2,50,114
II. ,, 750 to ,, 1,000.	..	1,046	13,513	207	1,868	200	2,981	440	4,023	20	426	..	4,889	72,779	6,802	95,590	106	..	95,696	187	95,509
III. ,, 1,000 to ,, 1,250.	..	740	13,496	74	961	137	2,615	309	4,139	20	560	..	2,967	58,215	4,247	79,986	96	..	80,082	113	79,969
IV. ,, 1,250 to ,, 1,500.	..	159	3,038	21	348	51	1,126	155	2,255	15	541	..	1,858	51,534	2,259	58,842	72	..	58,914	70	58,844
V. ,, 1,500 to ,, 1,750.	..	225	5,132	27	366	47	1,214	180	2,826	14	600	..	1,018	34,808	1,511	44,946	74	..	45,020	..	45,020
VI. ,, 1,750 to ,, 2,000.	..	433	12,254	17	467	90	2,856	186	3,515	4	193	..	563	22,584	1,293	41,869	42	..	41,911	58	41,853
Total ..	..	4,923	69,969	1,277	9,449	1,161	16,948	2,601	25,119	188	3,292	1,050	32,469	4,50,430	42,619	5,76,257	1,010	..	5,77,267	1,379	5,75,888
VII. Rs. 2,000 to Rs. 2,500.	..	429	17,630	20	843	89	3,585	204	6,299	21	1,233	..	977	50,328	1,740	79,918	154	..	80,072	177	79,895
VIII. ,, 2,500 to ,, 5,000.	..	703	41,852	56	2,579	148	10,787	273	14,873	53	4,642	..	1,496	1,15,671	2,729	1,90,404	188	..	1,90,592	568	1,90,024
IX. ,, 5,000 to ,, 10,000.	..	513	47,080	44	2,767	37	4,995	79	9,704	21	3,949	..	388	57,456	1,082	1,25,951	47	..	1,25,998	108	1,25,890
X. ,, 10,000 to ,, 20,000.	..	224	38,998	2	382	5	890	43	6,108	10	3,567	..	128	37,764	412	87,709	6	..	87,715	156	87,559
XI. ,, 20,000 to ,, 30,000.	..	117	31,578	..	..	..	..	10	1,134	1	734	..	28	14,915	156	48,361	11	..	48,372	..	48,372
XII. ,, 30,000 to ,, 40,000.	..	23	8,396	..	..	1	36	1	25	2	1,662	..	15	10,485	42	20,604	..	..	20,604	499	20,105
XIII. ,, 40,000 to ,, 50,000.	..	10	9,073	..	..	..	..	..	..	1	1,268	..	3	3,582	14	13,923	..	..	13,923	..	13,923
XIV. ,, 50,000 to ,, 1,00,000.	..	8	10,325	..	..	..	..	..	..	1	1,392	..	13	22,252	22	33,969	40	..	34,009	1,431	32,578
XV. ,, 1,00,000 and more ..	..	2	3,125	..	..	..	..	..	..	3	87,713	..	2	6,740	7	97,578	..	..	97,578	83,228	14,350
Total ..	..	2,029	2,08,057	122	6,571	280	20,293	610	38,143	113	1,06,160	56,868	3,050	3,19,193	6,204	7,55,285	446	..	7,55,731	‡ 89,921	6,65,810
Grand Total ..	..	*6,952	*2,78,026	1,399	16,020	1,441	37,241	3,211	63,262	301	1,09,452	†57,918	35,519	7,69,623	48,823	13,31,542	1,456	..	13,32,998	§91,300	12,41,698

* Excludes 118 assessees and Rs. 6,353 relating to Travancore and Mysore.
† Excludes Rs. 5,502 relating to Travancore and Mysore.
‡ Includes Rs. 3,754 for which classwar details are not available.
§ Excludes Rs. 130 relating to Travancore and Mysore.

APPENDIX D.

RETURN No. IV.

STATEMENT showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87.

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-*A*, *Part I*, *Schedule II*.																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	R S.	RS.	RS.	RS.
Salt and other Departments	320	13,574	..	13,574	..	13,574	320	13,574	..	..	..	..	..	13,574	13,574	..	..	..	13,574	..	..
1. Ganjam	280	8,555	..	8,555	..	8,555	280	8,555	..	..	..	..	..	8,555	8,555	..	..	..	8,555	..	..
2. Vizagapatam ..	406	13,489	..	13,489	..	13,489	406	13,489	..	..	..	..	..	13,489	13,126	..	..	..	13,126	363	345
3. Godávari ..	403	12,543	..	12,543	..	12,543	403	12,543	..	..	..	..	..	12,543	12,494	..	..	..	12,494	49	49
4. Kistna	491	9,454	..	9,454	..	9,454	491	9,454	2	10	..	..	..	9,464	9,454	10	..	..	9,464	..	..
5. Nellore	241	7,081	..	7,081	..	7,081	241	7,081	..	..	..	..	..	7,081	7,072	..	..	..	7,072	9	9
6. Cuddapah ..	268	7,207	..	7,207	..	7,207	268	7,207	..	..	..	..	..	7,207	7,121	..	..	..	7,121	86	86
7. Anantapur ..	259	5,244	..	5,244	..	5,244	259	5,244	..	..	..	..	..	5,244	4,964	..	..	..	4,964	280	280
8. Bellary	322	9,418	..	9,418	..	9,418	322	9,418	..	..	..	..	..	9,418	9,418	..	..	..	9,418	..	..
9. Kurnool	217	5,956	..	5,956	..	5,956	217	5,956	..	..	..	..	..	5,956	5,956	..	..	..	5,956	..	..
10. Madras	2,948	1,44,003	..	1,44,003	..	1,44,003	2,948	1,44,003	10	8	..	..	..	1,44,013	1,32,663	1	..	..	1,32,664	11,349	10,396
11. Chingleput ..	515	12,731	..	12,731	..	12,731	515	12,731	..	..	..	..	..	12,731	12,731	..	..	..	12,731	..	..
12. North Arcot ..	456	11,498	..	11,498	..	11,498	456	11,498	..	..	..	..	..	11,498	11,498	..	..	..	11,498	..	..
13. South Arcot ..	279	8,717	..	8,717	..	8,717	279	8,717	..	..	..	..	..	8,717	8,668	..	..	..	8,668	49	45
14. Tanjore	701	21,076	..	21,076	..	21,076	701	21,076	..	..	..	..	..	21,076	21,076	..	..	..	21,076	..	..
15. Trichinopoly ..	374	12,122	..	12,122	..	12,122	374	12,122	..	..	..	..	..	12,122	12,122	..	..	..	12,122	..	..
16. Madura	496	13,533	..	13,533	..	13,533	496	13,533	..	..	..	..	..	13,533	13,385	..	..	..	13,385	148	148
17. Tinnevelly ..	396	11,874	..	11,874	..	11,874	396	11,874	2	2	..	..	..	11,876	11,663	2	..	..	11,665	211	168
18. Coimbatore ..	461	11,795	..	11,795	..	11,795	461	11,795	..	..	..	..	..	11,795	11,795	..	..	..	11,795	..	..
19. Nilgiris	456	19,614	..	19,614	..	19,614	456	19,614	1	10	..	..	..	19,624	18,852	10	..	..	18,862	762	762
20. Salem	398	10,931	..	10,931	..	10,931	398	10,931	..	..	..	..	..	10,931	10,278	..	..	..	10,278	653	646
21. South Canara ..	313	7,921	..	7,921	..	7,921	313	7,921	..	..	..	..	..	7,921	7,889	..	..	..	7,889	32	32
22. Malabar	753	27,841	..	27,851	..	27,841	753	27,841	1	1	..	..	..	27,842	27,841	1	..	..	27,842	..	..
Total ..	11,753	4,06,177	..	4,06,177	..	4,06,177	11,753	4,06,177	16	31	..	..	..	4,06,208	3,92,193	24	..	..	3,92,217	13,991	*12,966

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-*B*, *Part II*, *Schedule II*.																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other Departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	823	823	..	..	..	823	..	..
2. Vizagapatam ..	5	927	..	927	..	927	5	823	1	..	..	..	..	1	1	..	..	..	1	..	..
3. Godávari	1	1	..	1	..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	7	1,958	..	1,958	..	1,958	7	1,958	..	..	..	..	..	1,958	1,958	..	..	..	1,958	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	139	1,02,111	..	1,02,111	1	1,02,194	137	17,978	..	..	..	..	..	17,978	15,459	..	..	..	15,459	2,519	1,910
11. Chingleput ..	170	7,116	..	7,116	1	7,116	170	7,116	..	..	..	..	..	7,116	6,140	..	..	..	6,140	976	463
12. North Arcot ..	6	83	..	83	..	83	6	83	..	..	..	..	..	83	26	..	..	..	26	57	57
13. South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly ..	1	41,190	..	41,190	..	41,190	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	452	452	..	..	..	452	..	..
17. Tinnevelly ..	3	1,958	..	1,958	1	452	2	452	..	..	..	..	..	1,127	1,127	..	..	..	1,127	..	..
18. Coimbatore ..	3	1,127	..	1,127	..	1,127	3	1,127	..	..	..	..	..	115	115	..	..	..	115	..	..
19. Nilgiris	2	115	..	115	..	115	2	115	..	..	..	..	..	7	7	..	..	..	7	..	..
20. Salem	1	7	..	7	..	7	1	7	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	11	..	..	..	11	..	..
22. Malabar	1	11	..	11	..	11	1	11	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	339	1,56,604	..	1,56,604	3	1,55,181	335	29,671	..	..	..	..	..	29,671	26,119	..	..	..	26,119	3,552	* 2,430

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-C, PART III, SCHEDULE II.																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1. Ganjam	..	264	..	264	..	264	..	264	..	..	..	..	..	264	264	..	..	..	264	..	..
2. Vizagapatam ..	..	1,168	..	1,168	..	1,168	..	1,168	..	..	..	..	..	1,168	1,168	..	..	..	1,168	..	..
3. Godávari	..	493	..	493	..	493	..	493	..	..	..	..	..	493	493	..	..	..	493	..	..
4. Kistna	..	1,267	..	1,267	..	1,267	..	1,267	..	..	..	..	..	1,267	1,267	..	..	..	1,267	..	..
5. Nellore	..	102	..	102	..	102	..	102	..	..	..	..	..	102	102	..	..	..	102	..	..
6. Cuddapah ..	..	159	..	159	..	159	..	159	..	..	..	..	..	159	159	..	..	..	159	..	..
7. Anantapur ..	..	3	..	3	..	3	..	3	..	..	..	..	..	3	3	..	..	..	3	..	..
8. Bellary	..	248	..	248	..	248	..	248	..	..	..	..	..	248	248	..	..	..	248	..	..
9. Kurnool	..	113	..	113	..	113	..	113	..	..	..	..	..	113	113	..	..	..	113	..	..
10. Madras	..	48,940	..	48,940	..	48,940	..	48,940	..	..	..	..	..	48,940	48,940	..	..	..	48,940	..	..
11. Chingleput ..	..	9	..	9	..	9	..	9	..	..	..	..	..	9	9	..	..	..	9	..	..
12. North Arcot ..	..	31	..	31	..	31	..	31	..	..	..	..	..	31	31	..	..	..	31	..	..
13. South Arcot ..	..	672	..	672	..	672	..	672	..	..	..	..	..	672	672	..	..	..	672	..	..
14. Tanjore	..	405	..	405	..	405	..	405	..	..	..	..	..	405	405	..	..	..	405	..	..
15. Trichinopoly ..	..	111	..	111	..	111	..	111	..	..	..	..	..	111	111	..	..	..	111	..	..
16. Madura	..	35	..	35	..	35	..	35	..	..	..	..	..	35	35	..	..	..	35	..	..
17. Tinnevelly ..	..	428	..	428	..	428	..	428	..	..	..	..	..	428	343	..	..	..	343	85	85
18. Coimbatore ..	..	74	..	74	..	74	..	74	..	..	..	..	..	74	74	..	..	..	74	..	..
19. Nilgiris	..	168	..	168	..	168	..	168	..	..	..	..	..	168	168	..	..	..	168	..	..
20. Salem	..	65	..	65	..	65	..	65	..	..	..	..	..	65	65	..	..	..	65	..	..
21. South Canara ..	..	118	..	118	..	118	..	118	..	..	..	..	..	118	118	..	..	..	118	..	..
22. Malabar	..	3,130	..	3,130	..	3,130	..	3,130	..	..	..	..	..	3,130	3,130	..	..	..	3,130	..	..
Total ..	..	58,003	..	58,003	..	58,003	..	58,003	..	..	..	..	..	* 58,003	57,918	..	..	..	57,918	85	† 85

* Excludes Rs. 5,502 relating to Mysore and Travancore.

† Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
CHAPTER III-D, PART IV, SCHEDULE II.																					
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other departments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1. Ganjam	1,133	24,458	813	15,313	80	14,954	810	14,953	..	..	..	..	..	14,953	14,516	..	..	..	14,516	437	403
2. Vizagapatam ..	1,485	35,806	770	28,922	74	28,329	1,304	28,251	..	..	..	..	..	28,251	27,652	..	..	..	27,652	599	531
3. Godávari ..	2,722	57,451	1,494	49,375	124	48,326	2,328	48,296	..	..	..	..	..	48,296	47,226	..	..	..	47,226	1,070	826
4. Kistna	5,491	1,01,209	3,694	78,155	186	77,666	4,435	77,669	278	265	..	..	..	77,934	63,127	265	..	..	63,392	14,542	10,504
5. Nellore	3,712	84,321	2,877	48,250	235	46,686	2,241	46,680	..	..	..	..	..	46,680	39,723	..	..	..	39,723	6,957	6,014
6. Cuddapah ..	2,381	44,978	1,464	37,147	114	36,849	2,125	36,849	114	71	..	..	..	36,920	35,068	71	..	..	35,139	1,781	1,308
7. Anantapur ..	1,036	18,099	575	16,351	66	15,913	963	15,913	..	..	..	..	..	15,913	15,364	..	..	..	15,364	549	431
8. Bellary	1,756	40,680	771	36,196	45	35,928	1,565	35,928	..	..	..	..	..	35,928	35,196	..	..	..	35,196	732	523
9. Kurnool	1,651	31,075	823	26,970	62	26,765	1,458	26,755	1	204	..	..	..	26,959	23,797	..	..	..	23,797	3,162	1,186
10. Madras	2,172	1,13,299	523	1,06,576	35	1,06,166	1,969	1,03,684	312	573	..	..	..	1,04,207	73,404	166	..	..	73,570	30,637	24,779
11. Chingleput ..	1,036	15,949	512	13,251	22	12,996	817	12,996	..	..	..	..	..	12,996	12,299	..	..	..	12,299	697	567
12. North Arcot ..	2,916	58,896	1,476	48,985	68	48,686	2,561	48,675	6	35	..	..	..	48,710	44,456	25	..	..	44,481	4,229	3,717
13. South Arcot ..	1,929	34,081	1,028	26,901	120	26,524	1,551	26,232	6	11	..	..	..	26,245	24,871	11	..	..	24,882	1,361	1,275
14. Tanjore	3,191	84,388	1,504	72,490	139	71,642	2,790	70,076	588	452	..	..	..	70,528	66,234	393	..	..	66,627	3,901	3,255
15. Trichinopoly ..	891	20,099	505	15,820	33	15,699	789	15,699	68	20	..	..	..	15,719	12,057	20	..	..	12,077	3,642	3,489
16. Madura	3,399	1,18,214	1,290	1,06,726	116	1,06,518	2,924	98,345	66	33	..	..	..	98,378	67,982	33	..	..	68,015	30,363	30,165
17. Tinnevelly ..	1,998	43,280	912	35,770	107	32,678	1,551	32,508	5	29	..	..	..	32,537	30,077	29	..	..	30,106	2,431	2,064
18. Coimbatore ..	1,213	25,079	578	19,128	32	19,028	989	19,028	6	32	..	..	..	19,060	18,676	19	..	..	18,695	365	230
19. Nilgiris ..	356	19,095	107	14,196	2	14,196	318	13,806	2	87	..	..	..	13,893	12,114	87	..	..	12,201	1,692	680
20. Salem	1,890	39,237	968	32,545	119	31,557	1,625	31,557	115	104	..	..	..	31,661	29,959	66	..	..	30,025	1,636	1,265
21. South Canara ..	1,177	23,624	442	20,703	28	20,544	984	20,496	180	161	..	..	..	20,657	20,153	161	..	..	20,314	343	298
22. Malabar ..	2,140	55,812	896	43,346	38	43,231	1,815	43,102	26	56	..	..	..	43,158	42,438	55	..	..	42,493	665	348
Total ..	45,675	10,89,130	24,022	8,93,116	1,845	8,80,881	37,910	8,67,448	1,773	2,133	..	..	..	8,69,581	7,56,389	1,401	..	..	7,57,790	1,11,791	*93,858

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
								TOTAL.													
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salt and other departments	320	13,574	..	13,574	..	13,574	320	13,574	..	..	..	..	..	13,574	13,574	..	..	..	13,574	..	..
1. Ganjam	1,413	33,277	813	24,132	80	23,772	1,090	23,772	..	..	..	..	..	23,772	23 335	..	..	..	23,335	437	403
2. Vizagapatam ..	1,896	51,330	770	44,506	74	43,913	1,715	43,731	..	..	..	..	..	43,731	42,769	..	..	..	42,769	962	876
3. Godávari ..	3,126	70,488	1,494	62,412	124	61,363	2,732	61,333	..	..	..	..	..	61,333	60,214	..	..	..	60,214	1,119	875
4. Kistna	5,982	1,11,930	3,694	88,876	186	88,387	4,924	88,390	280	275	..	..	..	88,665	73,848	275	..	..	74,123	14,542	10,504
5. Nellore	3,953	91,504	2,877	55,433	235	53,869	3,482	53,863	..	..	..	..	..	53,863	46,897	..	..	..	46,897	6,966	6,028
6. Cuddapah ..	2,649	52,344	1,464	44,513	114	44,215	2,393	44,215	114	71	..	..	..	44,286	42,348	71	..	..	42,419	1,867	1,394
7. Anantapur ..	1,295	23,346	575	21,598	66	21,160	1,222	21,160	..	..	..	..	..	21,160	20,331	..	..	..	20,331	829	711
8. Bellary ..	2,085	52,304	771	47,820	45	47,552	1,894	47,552	..	..	..	..	..	47,552	46,820	..	..	..	46,820	732	523
9. Kurnool ..	1,868	37,144	823	33,039	62	32,834	1,675	32,824	1	204	..	..	..	33,028	29,866	..	..	..	29,866	3,162	1,186
10. Madras ..	5,259	4,08,353	523	4,01,630	36	4,01,303	5,054	3,14,555	322	581	..	..	..	3,15,136	2,70,464	167	..	..	2,70,631	44,505	37,085
11. Chingleput ..	1,721	35,805	512	33,107	23	32,852	1,502	32,852	..	..	..	..	..	32,852	31,179	..	..	..	31,179	1,673	1,030
12. North Arcot ..	3,378	70,508	1,476	60,597	68	60,298	3,023	60,287	6	35	..	..	..	60,322	56,011	25	..	..	56,036	4,286	3,774
13. South Arcot ..	2,208	43,470	1,028	36,290	120	35,913	1,830	35,621	6	11	..	..	..	35,632	34,211	11	..	..	34,222	1,410	1,320
14. Tanjore ..	3,892	1,05,869	1,504	93,971	139	93,123	3,491	91,557	588	452	..	..	..	92,009	87,715	393	..	..	88,108	3,901	3,255
15. Trichinopoly ..	1,266	73,522	505	69,243	33	69,122	1,163	27,932	68	20	..	..	..	27,952	24,290	20	..	..	24,310	3,642	3,489
16. Madura ..	3,895	1,31,782	1,290	1,20,294	116	1,20,086	3,420	1,11,913	66	33	..	..	..	1,11,946	81,402	33	..	..	81,435	30,511	30,133
17. Tinnevelly ..	2,397	57,540	912	50,030	108	45,432	1,949	45,262	7	31	..	..	..	45,293	42,535	31	..	..	42,566	2,727	2,317
18. Coimbatore ..	1,677	38,075	578	32,124	32	32,024	1,453	32,024	6	32	..	..	..	32,056	31,672	19	..	..	31,691	365	230
19. Nilgiris	814	38,992	107	34,093	2	34,093	776	33,703	3	97	..	..	..	33,800	31,249	97	..	..	31,346	2,454	1,442
20. Salem	2,289	50.240	968	43,548	119	42,560	2,024	42,560	115	104	..	..	..	42,664	40,309	66	..	..	40,375	2,289	1,911
21. South Canara ..	1,490	31,663	442	28,742	28	28,583	1,297	28,535	180	161	..	..	..	28,696	28,160	161	..	..	28,321	375	330
22. Malabar	2,894	86,794	896	74,328	38	74,213	2,569	74,084	27	57	..	..	..	74.141	73,420	56	..	..	73,476	665	348
Total ..	57,767	17,09,914	24,022	15,13,900	1,848	15,00,242	49,998	13,61,299	1,789	2,164	..	..	..	13,63,463	12,32,619	1,425	..	..	12,34,044	1,29,419	1,09,339

* Subsequent collections.

Statement showing the original and final Demands, Collection and Balance of Income-tax for the year 1886-87—*cont.*

—	Original demand.		Demand after disposal of objection petitions.		Demand after disposal of revision petitions.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Amount of arrears.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions.	Amount of tax.	Number of petitions.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Schedule II, Chapter III-A, Part I ..	11,753	4,06,177	..	4,06,177	..	4,06,177	11,753	4,06,177	16	31	..	..	..	4,06,208	3,92,193	24	..	..	3,92,217	13,991	12,966
Schedule II, Chapter III-B, Part II ..	339	1,56,604	..	1,56,604	3	1,55,181	335	29,671	..	..	..	..	..	29,671	26,119	..	..	..	26,119	3,552	2,430
Schedule II, Chapter III-C, Part III ..	..	58,003	..	58,003	..	58,003	..	58,003	..	..	..	..	..	58,003	57,918	..	..	..	57,918	85	85
Schedule II, Chapter III-D, Part IV ..	45,675	10,89,130	24,022	8,93,116	1,845	8,80,881	37,910	8,67,448	1,773	2,133	..	..	..	8,69,581	7,56,389	1,401	..	..	7,57,790	1,11,791	93,858
Total ..	57,767	17,09,914	24,022	15,13,900	1,848	15,00,242	49,998	13,61,299	1,789	2,164	..	..	..	13,63,463	12,32,619	1,425	..	..	12,34,044	1,29,419	*1,09,339

* Subsequent collections.

APPENDIX E.

RETURN No. V.

Statement showing the classification of incomes arranged according to professions.

Serial Number.	Nature of income.	BELOW Rs. 500.		CLASS I, Rs. 500 TO 750.		CLASS II, Rs. 750 TO 1,000.		CLASS III, Rs. 1,000 TO 1,250.		CLASS IV, Rs. 1,250 TO 1,500.		CLASS V, Rs. 1,500 TO 1,750		CLASS VI, Rs. 1,750 TO 2,000.		TOTAL.		CLASS VII, Rs. 2,000 TO 2,500.		CLASS VIII, Rs. 2,500 TO 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	PART I.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1	Salaries paid by the Government.	..	..	1,966	19,091	920	11,316	647	11,351	118	1,953	172	3,481	361	9,733	4,184	56,925	396	16,225	622	35,302
2	Pensions and annuities paid by Government	..	..	350	3,419	126	2,198	93	2,145	41	1,085	53	1,650	70	2,511	733	13,008	31	1,388	81	6,550
3	Gratuities paid by the Government.	..	..	4	25	..	..	..	..	..	..	..	..	2	11	6	36	2	17	..	..
4	Salaries paid by the local authorities	168	629	618	4,791	185	1,902	64	960	21	351	18	343	17	518	1,091	9,494	20	841	56	2,562
5	Pensions and annuities paid by local authorities	1	4	..	..	..	..	..	..	..	..	..	..	..	..	1	4	..	..	..	..
6	Gratuities paid by local authorities	..	..	2	11	..	..	..	..	..	..	..	..	..	..	2	11	..	..	1	18
	Salaries, pensions, annuities and gratuities paid by companies, public bodies, associations and private employers.																				
7	Managers and assistant managers.	18	217	114	1,161	31	585	47	999	18	383	27	848	41	1,391	296	5,584	52	2,579	112	10,111
8	Inspectors, overseers and other executive servants	55	477	162	1,757	51	782	49	884	31	794	32	852	33	1,243	413	6,789	27	1,501	45	4,598
9	Clerks and accountants	122	998	261	2,992	97	1,637	72	1,628	25	602	12	410	28	1,030	617	9,297	18	876	20	1,498
10	Shopmen	5	31	24	235	13	173	11	248	4	93	2	63	3	81	62	924	10	493	13	1,281
11	Others	79	693	700	6,624	295	2,985	182	3,353	81	1,605	77	1,958	103	3,140	1,517	21,358	110	4,607	151	11,631
	Total of Part I ..	448	3,049	4,201	40,106	1,718	22,578	1,165	21,568	339	6,866	393	9,605	658	19,658	8,922	1,23,430	666	28,527	1,101	73,551
	PART II.																				
	Companies.																				
12	Banking	25	159	19	299	8	183	7	202	10	366	2	86	2	93	73	1,388	13	772	31	2,774
13	Building	..	..	..	..	..	..	..	..	1	36	..	..	..	..	1	36	..	..	1	79
14	Carpet-manufacturing	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15	Cotton-spinning and weaving ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16	Gas	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	Hotel	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Return No. V—*cont.*

Serial Number.	Nature of income.	CLASS IX, Rs. 5,000 TO 10,000.		CLASS X, Rs. 10,000 TO 20,000.		CLASS XI, Rs. 20,000 TO 30,000.		CLASS XII, Rs. 30,000 TO 40,000.		CLASS XIII, Rs. 40,000 TO 50,000.		CLASS XIV, Rs. 50,000 TO 1,00,000.		CLASS XV, Rs. 1,00,000 AND MORE.		TOTAL OF CLASSES VII TO XV.		GRAND TOTAL.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	PART I.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1	Salaries paid by the Government.	429	40,403	181	33,331	113	30,913	20	8,170	9	7,880	5	4,828	2	3,125	1,777	1,80,167	5,961	2,37,092
2	Pensions and annuities paid by Government	84	6,679	43	5,665	4	665	3	226	1	1,203	3	5,497	..	..	250	27,873	983	40,881
3	Gratuities paid by the Government.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	17	8	53
4	Salaries paid by the local authorities	33	2,781	2	383	..	..	..	..	..	..	..	..	..	..	111	6,567	1,202	16,061
5	Pensions and annuities paid by local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4
6	Gratuities paid by local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	18	3	29
	Salaries, pensions, annuities and gratuities paid by companies, public bodies, associations and private employers.																		
7	Managers and assistant managers.	48	9,060	15	5,868	1	576	..	..	..	..	..	..	..	..	228	28,194	524	33,778
8	Inspectors, overseers and other executive servants	12	2,109	6	2,132	1	558	..	..	..	..	..	..	..	..	91	10,898	504	17,687
9	Clerks and accountants	5	1,140	1	400	..	..	..	..	..	..	..	..	..	..	44	3,914	661	13,211
10	Shopmen	3	611	..	..	..	..	..	..	..	..	..	..	..	..	26	2,385	88	3,309
11	Others	34	4,864	4	1,551	..	..	2	61	..	..	..	..	..	..	301	22,714	1,818	44,072
	Total of Part I ..	648	67,647	252	49,330	119	32,712	25	8,457	10	9,073	8	10,325	2	3,125	2,831	2,82,747	11,753	4,06,177
	PART II.																		
	Companies.																		
12	Banking	17	3,493	6	2,076	..	..	..	..	..	..	..	..	1	4,485	68	13,600	141	14,988
13	Building	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	79	2	115
14	Carpet-manufacturing	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15	Cotton-spinning and weaving ..	..	..	2	805	1	734	..	..	..	..	1	1,392	..	..	4	2,931	4	2,931
16	Gas	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	Hotel	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Return No. V—*cont.*

Serial Number.	Nature of income.	Below Rs. 500.		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750.		Class VI, Rs. 1,750 to 2,000.		Total.		Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	PART II—*cont.*		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
	Companies—cont.																				
18	Ice	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19	Insurance—Fire	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20	Do. Life	1	1	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..
21	Do. Marine	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22	Jute and hemp	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	Land	1	3	..	..	..	..	..	..	..	..	..	..	..	..	1	3	..	..	..	..
24	Mining	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25	Press	..	..	..	..	..	..	1	27	2	71	..	..	..	..	3	98	1	61	1	70
26	Railway	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
27	Shipping and navigation	1	11	..	..	..	..	..	..	..	..	..	..	..	..	1	11	..	..	..	..
28	Telegraph and telephone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
29	Trading	1	11	..	..	..	..	..	..	..	..	..	..	..	..	1	11	..	..	1	118
30	Tramway	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
31	Others	54	276	23	371	13	281	13	376	5	178	12	514	3	149	123	2,145	11	630	29	2,697
	Total of Part II	83	461	42	670	21	464	21	605	18	651	14	600	5	242	204	3,693	25	1,463	63	5,738
	PART III.																				
	Interest.																				
32	Securities of the Government of India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,050	..	..	..	..
33	Securities made chargeable on Indian revenues by Parliament.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
34	Securities of companies and local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	..	..	..
	Total of Part III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,078	..	..	..	..
	PART IV.																				
	Professions.																				
35	Religion	..	..	39	390	9	135	4	80	2	56	..	..	1	42	55	703	..	..	1	107
36	Education and science	..	..	11	110	2	30	3	60	1	28	1	35	1	42	19	305	1	63	..	..
37	Fine arts	..	..	42	420	3	45	1	20	..	..	..	..	..	..	46	485	2	112	2	181

Return No. V—*cont.*

Serial Number.	Nature of income.	Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	PART II—*cont.*		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
	Companies—cont.																		
18	Ice	..	..	..	..	..	..	..	..	1	1,268	..	..	..	..	1	1,268	1	1,268
19	Insurance—Fire	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20	Do. Life	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
21	Do. Marine	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22	Jute and hemp	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	Land	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	3
24	Mining	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25	Press	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	131	5	229
26	Railway	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
27	Shipping and navigation	..	..	1	291	..	..	..	..	..	..	..	..	..	..	1	291	2	302
28	Telegraph and telephone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
29	Trading	1	130	..	..	..	..	2	1,662	..	..	..	..	..	..	4	1,910	5	1,921
30	Tramway	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
31	Others	8	1,461	1	291	1	689	..	..	..	..	..	..	..	..	50	5,768	173	7,913
	Total of Part II	26	5,084	10	3,463	2	1,423	2	1,662	1	1,268	1	1,392	1	4,485	131	25,978	335	29,671
	PART III.																		
	Interest.																		
32	Securities of the Government of India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	55,185	..	56,235
33	Securities made chargeable on Indian revenues by Parliament.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
34	Securities of companies and local authorities	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,740	..	1,768
	Total of Part III	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	56,925	..	58,003
	PART IV.																		
	Professions.																		
35	Religion	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	107	56	810
36	Education and science	1	134	..	..	..	..	..	..	..	..	..	..	..	..	2	197	21	502
37	Fine arts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	293	50	778

Return No. V—*cont.*

Serial Number.	Nature of income.	Below Rs. 500.		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750.		Class VI, Rs. 1,750 to 2,000.		Total.		Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	PART IV—*cont.*		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
	Professions—cont.																				
38	Barristers, advocates and pleaders.	..	..	407	4,070	170	2,550	195	3,900	69	1,932	56	1,960	51	2,142	948	16,554	73	3,997	122	10,722
39	Other legal practitioners	..	..	71	710	17	255	17	340	5	140	9	315	6	252	125	2,012	3	185	1	17
40	Medicine	..	..	8	80	4	60	4	80	1	28	1	35	1	42	19	325	2	105	4	305
41	Engineering	..	..	2	20	..	..	..	..	1	28	..	..	..	..	3	48	..	..	1	78
42	Agents	..	..	44	440	7	105	5	100	1	28	2	70	11	462	70	1,205	11	657	18	1,697
43	Artisans	..	..	58	580	2	30	4	80	..	..	2	70	..	..	66	760	..	..	..	..
44	Bankers	..	..	95	950	13	195	5	100	19	532	2	70	..	..	134	1,847	2	125	..	..
45	Builders	..	..	12	120	1	15	..	..	..	..	..	..	..	..	13	135	..	..	2	178
46	Brokers	..	..	245	2,450	47	705	45	900	40	1,120	15	525	20	840	412	6,540	16	899	32	2,577
47	Carriage-builders	..	..	27	270	6	90	..	..	2	56	..	..	1	42	36	458	6	313	2	165
48	Dealers in animals	..	..	262	2,620	45	675	28	560	3	84	4	140	..	..	342	4,079	5	261	9	742
49	Dealers in agricultural produce ..	..	..	1,336	13,360	197	2,955	116	2,320	44	1,232	16	560	12	504	1,721	20,931	11	633	15	964
50	Hotel-keepers	..	..	23	230	7	105	4	80	1	28	4	140	2	84	41	667	3	180	8	694
51	House-proprietors	..	..	248	2,480	97	1,455	71	1,420	34	952	27	945	27	1,134	504	8,386	12	693	74	6,504
52	Livery stable-keepers, letters out of horses and carriages and cattle.	..	..	17	170	6	90	..	..	..	..	..	..	..	..	23	260	..	..	1	104
53	Owners of carriages, horses and cattle plying for hire	..	..	56	560	8	120	4	80	4	112	2	70	..	..	74	942	2	104	..	..
53 (*a*)	Contractors and men of other professions	..	..	254	2,540	55	825	70	1,400	26	728	21	735	16	672	442	6,900	26	1,451	44	3,800
	Manufactures of																				
54	Cotton goods	..	..	643	6,430	197	2,955	80	1,600	55	1,540	27	945	11	462	1,013	13,932	7	378	6	436
55	Woollen goods	..	..	23	230	6	90	1	20	..	..	..	..	..	..	30	340	..	..	..	..
56	Jute, flax and hemp	..	..	9	90	1	15	..	..	..	..	..	..	..	..	10	105	..	..	..	..
57	Silk	..	..	68	680	14	210	4	80	4	112	1	35	..	..	91	1,117	..	..	1	66
58	Indigo	..	..	1,242	12,420	247	3,705	112	2,240	81	2,268	42	1,470	7	294	1,731	22,397	13	695	30	2,356
59	Spirits, wines and liquors ..	..	..	93	930	15	225	12	240	5	140	4	140	4	168	133	1,843	2	98	4	301
60	Sugar	..	..	60	600	23	345	8	160	3	84	2	70	..	..	96	1,259	2	104	..	..
61	Tea	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
62	Metals and machinery	..	..	28	280	1	15	2	40	2	56	..	..	..	..	33	391	..	..	..	..
63	Other articles	..	..	185	1,850	45	675	41	820	17	476	9	315	5	210	302	4,346	12	605	8	603

Return No. V—*cont.*

Serial Number.	Nature of income.	Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	PART IV—*cont.*																		
	Professions—cont.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
38	Barristers, advocates and pleaders.	36	6,140	13	4,484	4	2,574	..	..	..	..	..	..	..	..	248	27,917	1,196	44,471
39	Other legal practitioners	3	450	4	1,316	1	703	1	935	..	..	..	..	..	..	13	3,676	138	5,688
40	Medicine	1	208	1	386	..	..	..	..	..	..	..	..	..	..	8	1,004	27	1,329
41	Engineering	..	..	1	365	..	..	..	..	..	..	..	..	..	..	2	443	5	491
42	Agents	7	1,308	7	2,137	2	1,094	1	781	1	1,222	2	3,986	..	..	49	12,882	119	14,087
43	Artisans	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	66	760
44	Bankers	..	..	..	..	..	..	..	..	..	..	..	..	1	4,136	3	4,261	137	6,108
45	Builders	1	130	..	..	..	..	..	..	..	..	..	..	..	..	3	308	16	443
46	Brokers	14	2,476	5	1,497	..	..	1	807	..	..	..	..	..	..	68	8,256	480	14,796
47	Carriage-builders	..	..	2	703	1	631	..	..	..	..	..	..	..	..	11	1,812	47	2,270
48	Dealers in animals	6	937	..	..	..	..	..	..	..	..	..	..	..	..	20	1,940	362	6,019
49	Dealers in agricultural produce ..	3	436	2	765	..	..	..	..	..	..	..	..	..	..	31	2,798	1,752	23,729
50	Hotel-keepers	2	374	..	..	..	..	..	..	..	..	..	..	..	..	13	1,248	54	1,915
51	House-proprietors	20	3,396	7	2,634	1	651	..	..	..	..	..	..	..	..	114	13,878	618	22,264
52	Livery stable-keepers, letters out of horses and carriages and cattle.	1	136	..	..	..	..	..	..	..	..	..	..	..	..	2	240	25	500
53	Owners of carriages, horses and cattle plying for hire	1	164	..	..	..	..	..	..	..	..	..	..	..	..	3	268	77	1,210
53 (*a*)	Contractors and men of other professions	30	4,845	14	4,448	1	651	..	..	..	..	1	1,841	..	..	116	17,036	558	23,936
	Manufactures of																		
54	Cotton goods	1	195	..	..	..	..	..	..	..	..	..	..	..	..	14	1,009	1,027	14,941
55	Woollen goods	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	340
56	Jute, flax and hemp	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	105
57	Silk	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	66	92	1,183
58	Indigo	3	391	..	..	..	..	..	..	..	..	1	1,992	..	..	46	3,442	1,777	25,839
59	Spirits, wines and liquors ..	..	..	1	351	..	..	..	..	..	..	..	..	..	..	8	2,742	141	4,586
60	Sugar	2	232	..	..	1	651	..	..	..	..	..	..	..	..	5	987	101	2,246
61	Tea	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
62	Metals and machinery	..	..	1	260	..	..	..	..	..	..	..	..	..	..	1	260	34	651
63	Other articles	3	536	..	..	3	1,898	..	..	..	..	..	..	..	..	26	3,642	328	7,988

Return No. V—*cont.*

Serial Number.	Nature of income.	Below Rs. 500.		Class I, Rs. 500 to 750.		Class II, Rs. 750 to 1,000.		Class III, Rs. 1,000 to 1,250.		Class IV, Rs. 1,250 to 1,500.		Class V, Rs. 1,500 to 1,750.		Class VI, Rs. 1,750 to 2,000.		Total.		Class VII, Rs. 2,000 to 2,500.		Class VIII, Rs. 2,500 to 5,000.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	MERCHANTS.																				
	Wholesale.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
64	General	..	..	2,165	21,650	592	8,880	263	5,260	184	5,152	86	3,010	23	966	3,313	44,918	118	6,182	192	13,975
65	Opium	..	..	10	100	2	30	..	..	3	84	..	..	1	42	16	256	2	104	2	182
66	Piece-goods	..	..	470	4,700	114	1,710	88	1,760	62	1,736	26	910	24	1,008	784	11,824	29	1,616	45	3,794
67	Grain	..	..	1,408	14,080	376	5,640	199	3,980	146	4,088	79	2,765	27	1,134	2,235	31,687	81	4,126	90	7,061
68	Salt	..	..	46	460	7	105	7	140	5	140	4	140	1	42	70	1,027	3	159	5	371
69	Others	..	..	858	8,580	215	3,225	90	1,800	86	2,408	41	1,435	36	1,512	1,326	18,960	60	3,281	86	7,111
70	Money lenders and changers	..	..	6,807	68,070	1,629	24,435	1,040	20,800	718	20,104	404	14,140	183	7,686	10,781	1,55,235	434	23,460	601	48,328
71	Newspaper proprietors	..	..	..	..	..	..	2	40	..	..	..	..	..	..	2	40	..	..	2	197
72	Printers and printing press proprietors.	..	..	25	250	3	45	2	40	5	140	1	35	..	..	36	510	1	53	1	65
73	Ship or boat owners	..	..	80	800	18	270	29	580	10	280	6	210	2	84	145	2,224	6	325	21	1,768
	Traders, retail in																				
74	Woven fabrics and dress	..	..	858	8,580	181	2,715	127	2,540	45	1,260	35	1,225	42	1,764	1,288	18,084	16	813	14	1,179
75	Building materials	..	..	95	950	23	345	16	320	14	392	6	210	2	84	156	2,301	1	52	2	169
76	Furniture	..	..	28	280	8	120	4	80	..	..	..	..	..	..	40	480	..	..	..	..
77	Metals	..	..	200	2,000	40	600	23	460	21	588	7	245	10	420	301	4,313	11	613	5	415
78	Precious stones and jewellery	..	..	164	1,640	21	315	38	760	20	560	10	350	3	126	256	3,751	6	326	12	946
79	Food	..	..	208	2,080	32	480	15	300	13	364	5	175	6	252	279	3,651	1	60	1	65
80	Salt	..	..	59	590	10	150	10	200	6	168	3	105	1	42	89	1,255	6	313	..	..
81	Spirits, drugs and tobacco	..	..	578	5,780	72	1,080	59	1,180	28	784	14	490	9	378	760	9,692	11	583	18	1,477
82	Fuel	..	..	47	470	13	195	5	100	3	84	3	105	..	..	71	954	..	..	..	..
83	Animal and vegetable substances not food.	..	..	74	740	15	225	8	160	4	112	4	140	2	84	107	1,461	..	..	..	..
84	Books and stationery	..	..	22	220	4	60	4	80	2	56	1	35	..	..	33	451	..	..	1	82
85	Other articles	..	..	2,991	29,910	548	8,220	260	5,200	141	3,948	67	2,345	40	1,680	4,047	51,303	37	1,985	41	3,226
	Total of Part IV	..	..	22,801	2,28,010	5,168	77,520	3,125	62,500	1,936	54,208	1,049	36,715	588	24,696	34,667	4,83,649	1,034	55,709	1,524	1,23,078
	Grand Total	531	3,510	27,044	2,68,786	6,907	1,00,562	4,311	84,673	2,293	61,725	1,456	46,920	1,251	44,596	43,793	6,11,850	1,725	85,699	2,688	2,02,367

Return No. V—*cont.*

Serial Number.	Nature of income.	Class IX, Rs. 5,000 to 10,000.		Class X, Rs. 10,000 to 20,000.		Class XI, Rs. 20,000 to 30,000.		Class XII, Rs. 30,000 to 40,000.		Class XIII, Rs. 40,000 to 50,000.		Class XIV, Rs. 50,000 to 1,00,000.		Class XV, Rs. 1,00,000 and more.		Total of Classes VII to XV.		Grand Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
	MERCHANTS.																		
	Wholesale.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
64	General	49	7,580	17	5,097	8	4,375	2	1,787	..	..	4	7,911	1	2,604	391	49,511	3,704	94,429
65	Opium	1	164	1	391	..	..	..	..	..	..	..	..	..	..	6	841	22	1,097
66	Piece-goods	13	2,139	2	703	..	..	1	808	..	..	1	1,316	..	..	91	10,376	875	22,200
67	Grain	27	4,062	6	2,010	..	..	1	912	..	..	..	..	..	..	205	18,171	2,448	49,858
68	Salt	4	521	3	1,134	1	658	..	..	..	..	1	1,563	..	..	17	4,406	87	5,433
69	Others	31	5,391	9	3,279	2	1,171	1	781	..	..	..	..	..	..	189	21,014	1,515	39,974
70	Money lenders and changers	167	26,490	56	19,740	13	8,386	7	5,818	2	2,441	3	5,819	1	4,062	1,284	1,44,544	12,065	2,99,779
71	Newspaper proprietors	..	..	..	..	..	..	..	..	1	1,093	..	..	..	..	3	1,290	5	1,336
72	Printers and printing press proprietors.	1	200	1	391	..	..	..	..	..	..	..	..	..	..	4	709	40	1,219
73	Ship or boat owners	10	1,704	2	521	..	..	..	..	..	..	..	..	..	..	39	4,318	184	6,542
	Traders, retail in																		
74	Woven fabrics and dress	2	234	2	651	..	..	..	..	..	..	..	..	..	..	34	2,877	1,322	20,961
75	Building materials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	221	159	2,522
76	Furniture	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	40	480
77	Metals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	1,028	317	5,341
78	Precious stones and jewellery	..	..	..	..	..	..	..	..	..	..	1	1,953	..	..	19	3,225	275	6,976
79	Food	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	125	281	3,776
80	Salt	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	313	95	1,568
81	Spirits, drugs and tobacco	2	339	..	..	..	..	..	..	..	..	..	..	..	..	31	2,399	791	12,091
82	Fuel	..	..	1	261	..	..	..	..	..	..	..	..	..	..	1	261	72	1,215
83	Animal and vegetable substances not food.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	107	1,461
84	Books and stationery	..	..	2	671	..	..	..	..	..	..	..	..	..	..	3	753	36	1,204
85	Other articles	8	1,234	1	260	..	..	..	..	..	..	..	..	..	..	87	6,705	4,134	58,008
	Total of Part IV	450	72,546	161	54,455	38	23,443	15	12,629	4	4,756	14	26,381	3	10,802	3,243	3,83,799	37,910	8,67,448
	Grand Total	1,124	1,45,277	423	1,07,248	159	57,578	42	22,748	15	15,097	23	38,098	6	18,412	6,205	2,49,449	49,998	13,61,299

APPENDIX F.

RETURN No. VI.

STATEMENT showing the expenditure incurred for assessment and collection of Income-tax in the Madras Presidency for 1886-87.

Districts.	Allowance to the Madras Town Deputy Collector.	Establishment.	Commission for collection of tax.	Travelling allowance.	Contingencies.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	2,047	..	157	104	2,308
2. Vizagapatam	..	2,083	..	276	61	2,420
3. Godávari	..	2,648	..	93	92	2,833
4. Kistna	..	2,967	..	304	10	3,281
5. Nellore	..	2,531	..	366	..	2,897
6. Cuddapah	..	2,430	..	101	..	2,531
7. Anantapur	..	552	..	22	..	574
8. Bellary	..	2,297	..	53	..	2,350
9. Kurnool	..	2,040	..	178	..	2,218
10. Madras	2,867	4,361	732	..	350	8,310
11. Chingleput	..	1,413	..	75	..	1,488
12. North Arcot	..	3,125	..	464	34	3,623
13. South Arcot	..	2,237	..	168	..	2,405
14. Tanjore	..	2,714	59	277	174	3,224
15. Trichinopoly	..	1,345	224	61	8	1,638
16. Madura	..	2,728	..	194	84	3,006
17. Tinnevelly	..	2,236	12	160	131	2,539
18. Coimbatore	..	2,081	..	143	..	2,224
19. Nilgiris	..	669	..	22	19	710
20. Salem	..	2,243	..	170	9	2,422
21. South Canara	..	1,377	45	109	43	1,574
22. Malabar	..	2,837	22	315	104	3,278
23. Revenue Board office	..	1,375	..	..	..	1,375
Total ..	2,867	50,336	1,094	3,708	1,223	* 59,228

* Excludes Rs. 515 on account of establishment and Rs. 70 for contingencies (total Rs. 585) shown against Mysore by the Accountant-General.

APPENDIX G.

STATEMENT showing the Demand, Collection and Balance of Income-tax under Part II of the second Schedule for 1886-87.

CLASS I-A.—*below Rs.* 500.

Districts.	Arrears at the beginning of the year.	Original demand.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Revision petitions under section 27.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions	Amount of enhancement.	Number of petitions.	Amount involved.	Number assessed.	Amount of tax.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
3. Godávari	..	1	1	..	..	..	..	..	..	..	..	..	..	1	1
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	27	167	..	..	..	..	..	..	..	..	..	..	27	167
11. Chingleput	..	53	275	..	..	..	..	..	..	..	..	..	..	53	275
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	1	7
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	1	7	..	..	..	..	..	..	..	..	..	..	1	11
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	1	11	..	..	..	..	..	..	..	..	..	..	1	11
Total ..	..	83	461	..	..	..	..	..	..	..	..	..	..	83	461

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

District.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
17	18		19	20	21	22	23	24	25	26	27	28	29	30
Class I-A—Below Rs. 500.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	1	1	..	..	..	..	1	..	1	..	..	1	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	140	27	24
10. Madras	27	167	..	..	..	..	167	..	140	..	..	264	11	11
11. Chingleput	53	275	..	..	..	..	275	..	264	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	7	..	..
20. Salem	1	7	..	..	..	..	7	..	7	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	11	..	..
22. Malabar	1	11	..	..	..	..	11	..	11	..	..	..	..	..
Total ..	83	461	..	..	..	..	461	..	423	..	..	423	38	35

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Class I—Between Rs. 500 and Rs. 750.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	13	216	..	..	..	..	..	..	..	..	..	..	13	216
11. Chingleput	..	23	371	..	..	..	..	..	..	..	..	..	..	23	371
12. North Arcot	..	6	83	..	..	..	..	..	..	..	..	..	..	6	83
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	42	670	..	..	..	..	..	..	..	..	..	..	42	670

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS I—*Between Rs. 500 and Rs. 750*—cont.								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	13	216	..	..	..	..	216	..	189	..	..	189	27	27
11. Chingleput	23	371	..	..	..	..	371	..	334	..	..	334	37	37
12. North Arcot	6	83	..	..	..	..	83	..	26	..	..	26	57	57
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	42	670	..	..	..	..	670	..	549	..	..	549	121	121

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						CLASS II—*Between Rs. 750 and Rs. 1,000.*									
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	9	203	..	..	..	..	..	..	..	..	..	..	9	203
11. Chingleput	..	13	281	..	..	..	..	..	..	..	..	..	..	13	281
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	22	484	..	..	..	..	..	..	..	..	..	..	22	484

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS II—*Between Rs.* 750 *and Rs.* 1,000—cont.								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	8	183	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	13	281	..	..	..	..	183	..	145	..	..	145	38	12
12. North Arcot	..	..	..	..	..	..	281	..	281	..	..	281	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	21	464	..	..	..	..	464	..	426	..	..	426	38	12

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						CLASS III—*Between Rs.* 1,000 *and Rs.* 1,250.									
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	229
10. Madras ..	..	8	229	..	..	..	..	..	..	..	..	..	..	13	376
11. Chingleput	..	13	376	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	21	605	..	..	..	..	..	..	..	..	..	..	21	605

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							CLASS III.—*Between Rs.* 1,000 *and Rs.* 1,250—cont.							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	8	229	..	..	..	..	229	..	229	..	..	229	..	..
11. Chingleput	13	376	..	..	..	..	376	..	331	..	..	331	45	45
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	21	605	..	..	..	..	605	..	560	..	..	560	45	45

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500.							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	2	73	..	..	..	..	..	..	..	..	..	..	2	73
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	10	364	..	..	..	..	..	..	..	..	..	..	10	364
11. Chingleput	..	5	178	..	..	..	..	..	..	..	..	..	..	5	178
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	1	36	..	..	..	..	..	..	..	..	..	..	1	36
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	18	651	..	..	..	..	..	..	..	..	..	..	18	651

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500—cont.													
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	2	73	..	..	..	..	73	..	73	..	..	73	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	10	364	..	..	..	..	364	..	254	..	..	254	110	72
11. Chingleput	5	178	..	..	..	..	178	..	178	..	..	178	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	1	36	..	..	..	..	36	..	36	..	..	36	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	18	651	..	..	..	..	651	..	541	..	..	541	110	72

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number of assessed.	Amount of tax.
1	2	3	4	5	6	7,	8	9	10	11	12	13	14	15	16
	CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750.														
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	2	86
10. Madras	..	2	86	..	..	..	..	..	..	..	..	..	..	12	514
11. Chingleput	..	12	514	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	14	600	..	..	..	..	..	..	..	..	..	..	14	600

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750—*cont.*														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	86	..	..	..	..	86	..	86	..	..	86	..	..
11. Chingleput	12	514	..	..	..	..	514	..	514	..	..	514	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	14	600	..	..	..	..	600	..	600	..	..	600	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	2	93
10. Madras	..	2	93	..	..	..	..	..	..	..	..	..	..	3	149
11. Chingleput	..	3	149	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	5	242	..	..	..	..	..	..	..	..	..	..	5	242

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VI—*Between Rs. 1,750 and Rs. 2,000—cont.*														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	2	93	..	..	..	..	93	..	93	..	..	93	..	..
11. Chingleput	3	149	..	..	..	..	149	..	100	..	..	100	49	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	5	242	..	..	..	..	242	..	193	..	..	193	49	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3		5	6	7	8	9	10	11	12	13	14	15	16
Total of Classes I-A to VI.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
3. Godávari	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	2	73
8. Bellary ..	..	2	73	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	71	1,358
10. Madras ..	..	71	1,358	..	..	..	..	..	..	..	..	..	..	122	2,144
11. Chingleput	..	122	2,144	..	..	..	..	..	..	..	..	..	..	6	83
12. North Arcot	..	6	83	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	1	36
19. Nilgiris ..	..	1	36	..	..	..	..	..	..	..	..	..	..	1	7
20. Salem ..	..	1	7	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	1	11
22. Malabar ..	..	1	11	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	205	3,713	..	..	..	..	..	..	..	..	..	..	205	3,713

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Total of Classes I-A to VI—cont.													
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	1	1	..	..	..	..	1	..	1	..	..	1	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	73	..	73	..	..	73	..	..
8. Bellary ..	2	73	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	1,338	..	1,136	..	..	1,136	202	135
10. Madras ..	70	1,338	..	..	..	..	2,144	..	2,002	..	..	2,002	142	93
11. Chingleput	122	2,144	..	..	..	..	83	..	26	..	..	26	57	57
12. North Arcot	6	83	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	36	..	36	..	..	36	..	..
19. Nilgiris ..	1	36	..	..	..	..	7	..	7	..	..	7	..	..
20. Salem ..	1	7	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	11	..	11	..	..	11	..	..
22. Malabar ..	1	11	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	204	3,693	..	..	..	..	3,693	..	3,292	..	..	3,292	401	285

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Class VII.—*Between Rs.* 2,000 *and Rs.* 2,500.														
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	1	61
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	1	61	..	..	..	..	..	..	..	..	..	..	12	718
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	630
10. Madras ..	..	12	718	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	11	630	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	24	1,409
Total ..	..	24	1,409	..	..	..	..	..	..	..	..	..	..		

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VII.—*Between Rs.* 2,000 *and Rs.* 2,500—cont.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	1	61	..	..	..	..	61	..	61	..	..	61	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	13	772	..	..	..	..	772	..	541	..	..	541	231	179
11. Chingleput	11	630	..	..	..	..	630	..	630	..	..	630	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	25	1,463	..	..	..	..	1,463	..	1,232	..	..	1,232	231	179

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number assessed.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VIII.—*Between Rs.* 2,500 *and Rs.* 5,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	1	78
2. Vizagapatam	..	1	78	..	..	..	..	..	..	..	..	..	..	..	..
3. Godâvari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	2	192
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	2	192	..	..	..	..	..	..	..	..	..	..	30	2,681
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	28	2,590
9. Kurnool	..	30	2,681	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	28	2,590	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	1	118
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	1	118	..	..	..	..	..	..	..	..	..	..	1	79
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	1	79	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	63	5,738
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	63	5,738	..	..	..	..	..	..	..	..	..	..	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000—cont.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	78	..	..
2. Vizagapatam	1	78	..	..	..	..	78	..	78	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	192	..	..
7. Anantapur	..	..	..	..	..	..	192	..	192	..	..	..	..	..
8. Bellary ..	2	192	..	..	..	..	..	..	..	..	..	1,926	755	587
9. Kurnool ..	..	..	..	..	..	..	2,681	..	1,926	..	..	2,249	341	281
10. Madras ..	30	2,681	..	..	..	..	2,590	..	2,249	..	..	..	..	..
11. Chingleput	28	2,590	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	118	..	..
16. Madura ..	..	..	..	..	..	..	118	..	118	..	..	..	..	..
17. Tinnevelly	1	118	..	..	..	..	..	..	..	..	..	79	..	..
18. Coimbatore	..	..	..	..	..	..	79	..	79	..	..	..	..	..
19. Nilgiris ..	1	79	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	63	5,738	..	..	..	..	5,738	..	4,642	..	..	4,642	1,096	868

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS IX—*Between Rs.* 5,000 *and Rs.* 10,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	298
2. Vizagapatam	..	2	298	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	240
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	1	240	..	..	..	..	..	..	..	..	..	..	15	3,018
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	1,461
9. Kurnool ..	..	15	3,018	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	8	1,461	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	1	241
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	1	241	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	5,258
Total ..	..	27	5,258	..	..	..	..	..	..	..	..	..	..	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							CLASS IX.—*Between Rs.* 5,000 *and Rs.* 10,000—cont.							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	2	298	..	..	..	..	298	..	298	..	..	298	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	240	..	240	..	..	240	..	..
8. Bellary	1	240	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	2,844	..	2,202	..	..	2,202	642	320
10. Madras	14	2,844	..	..	..	..	1,461	..	968	..	..	968	493	89
11. Chingleput	8	1,461	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	241	..	241	..	..	241	..	..
18. Coimbatore	1	241	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	26	5,084	..	..	..	..	5,084	..	3,949	..	..	3,949	1,135	409

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								CLASS X.—*Between Rs.* 10,000 *and Rs.* 20,000.							
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	2	551	..	..	..	..	..	..	..	..	..	..	2	551
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	4	1,505	..	..	..	..	..	..	..	..	..	..	4	1,505
11. Chingleput	..	1	291	1	291	1	291	..	..	..	..	..	..	1	291
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	1	334	..	..	..	..	..	..	..	..	..	..	1	334
18. Coimbatore	..	2	886	..	..	..	..	..	..	..	..	..	..	2	886
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	10	3,567	1	291	1	291	..	..	..	..	..	..	10	3,567

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS X—*Between Rs.* 10,000 *and Rs.* 20,000—cont.								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	2	447	..	..	..	..	447	..	447	..	..	447	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	4	1,505	..	..	..	..	1,505	..	1,505	..	..	1,505	..	..
11. Chingleput	1	291	..	..	..	..	291	..	291	..	..	291	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	1	334	..	..	..	..	334	..	334	..	..	334	..	..
18. Coimbatore	2	886	..	..	..	..	886	..	886	..	..	886	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	10	3,463	..	..	..	..	3,463	..	3,463	..	..	3,463	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						CLASS XI—*Between Rs.* 20,000 *and Rs.* 30,000.									
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	1	83	2	1,423
10. Madras	..	2	1,340	1	606	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	2	1,340	1	606	..	..	..	..	..	..	1	83	2	1,423

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XI—*Between Rs. 20,000 and Rs. 30,000*—continued.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	1,423	..	..	..	..	1,423	..	734	..	..	734	689	689
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	2	1,423	..	..	..	..	1,423	..	734	..	..	734	689	689

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XII—*Between Rs. 30,000 and Rs. 40,000.*															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	2	1,662
10. Madras	..	2	1,662	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	2	1,662	..	..	..	..	..	..	..	..	..	..	2	1,662

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22)	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XIII—*Between Rs.* 30,000 *and Rs.* 40,000.														
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	2	1,662	..	..	..	..	1,662	..	1,662	..	..	1,662	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2	1,662	..	..	..	..	1,662	..	1,662	..	..	1,662	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XIII—*Between Rs.* 40,000 *and Rs.* 50,000.															
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,268
10. Madras ..	..	1	1,268	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	1	1,268	..	..	..	..	..	..	..	..	..	..	1	1,268

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS XIII—*Between Rs. 40,000 and Rs. 50,000—cont.*								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	1	1,268	..	..	..	..	1,268	..	1,268	..	..	1,268	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1	1,268	..	..	..	..	1,268	..	1,268	..	..	1,268	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						CLASS XIV—*Between Rs. 50,000 and Rs. 1,00,000.*									
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,392
8. Bellary	..	1	1,392	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	1	1,506	..	..	..	..	..	..
17. Tinnevelly	..	1	1,506	1	1,506	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	2	2,898	1	1,506	..	..	1	1,506	..	..	..	..	1	1,392

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS XIV—*Between Rs. 50,000 and Rs. 1,00,000—cont.*								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	1	1,392	..	..	..	..	1,392	..	1,392	..	..	1,392	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1	1,392	..	..	..	..	1,392	..	1,392	..	..	1,392	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						CLASS XV—*Rs. 1,00,000 and more.*									
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	2	88,561
9. Kurnool	..	2	88,561	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	1	41,190
14. Tanjore	..	1	41,190	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	3	1,29,751	..	..	..	..	..	..	..	..	..	..	3	1,29,751

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30
						CLASS XV—*Rs.* 1,00,000 *and more*—cont.								
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras ..	..	..	1	4,485	..	..	4,485	..	4,485	..	..	4,485	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	1	4,485	..	..	..	..	4,485	..	4,485	..	..	4,485	..	..

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount. of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						TOTAL OF CLASSES VII TO XV.									
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	5	927	..	..	..	..	..	..	..	..	..	..	5	927
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	5	1,885
8. Bellary ..	..	5	1,885	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	1	83	68	1,00,836
10. Madras ..	..	68	1,00,753	1	606	..	..	..	..	..	..	..	..	48	4,972
11. Chingleput	..	48	4,972	1	291	1	291	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	41,190
15. Trichinopoly	..	1	41,190	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	452
17. Tinnevelly	..	3	1,958	1	1,506	..	..	..	1	1,506	..	..	..	3	1,127
18. Coimbatore	..	3	1,127	..	..	..	..	..	..	..	..	..	..	1	79
19. Nilgiris ..	..	1	79	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	134	1,52,891	3	2,403	1	291	1	1,506	..	..	1	83	133	1,51,468

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	TOTAL OF CLASSES VII TO XV—*cont.*													
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	5	823	..	..	..	..	823	..	823	..	..	823	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	5	1,885	..	..	..	..	1,885	..	1,885	..	..	1,885	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	67	16,640	..	..	..	..	16,640	..	14,323	..	..	14,323	2,317	1,775
11. Chingleput	48	4,972	..	..	..	..	4,972	..	4,138	..	..	4,138	834	370
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	2	452	..	..	..	..	452	..	452	..	..	452	..	..
18. Coimbatore	3	1,127	..	..	..	..	1,127	..	1,127	..	..	1,127	..	..
19. Nilgiris	1	79	..	..	..	..	79	..	79	..	..	79	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	131	25,978	..	..	..	..	25,978	..	22,827	..	..	22,827	3,151	2,145

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions.	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Grand Total.														
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	5	927	..	..	..	..	..	..	..	..	..	..	5	927
3. Godávari	..	1	1	..	..	..	..	..	..	..	..	..	..	1	1
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	7	1,958	..	..	..	..	..	..	..	..	..	..	7	1,958
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	139	1,02,111	1	606	..	..	..	..	..	..	1	83	139	1,02,194
11. Chingleput	..	170	7,116	1	291	1	291	..	..	..	..	..	..	170	7,116
12. North Arcot	..	6	83	..	..	..	..	..	..	..	..	..	..	6	83
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	1	41,190	..	..	..	..	..	..	..	..	..	..	1	41,190
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	2	1,958	1	1,506	..	..	1	1,506	..	..	..	..	2	452
18. Coimbatore	..	3	1,127	..	..	..	..	..	..	..	..	..	..	3	1,127
19. Nilgiris	..	2	115	..	..	..	..	..	..	..	..	..	..	2	115
20. Salem	..	1	7	..	..	..	..	..	..	..	..	..	..	1	7
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	1	11	..	..	..	..	..	..	..	..	..	..	1	11
Total ..	..	339	1,56,604	3	2,403	1	291	1	1,506	..	..	1	83	338	1,55,181

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Districts.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							Grand Total.							
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	5	823	..	..	..	..	823	..	823	..	..	823	..	..
3. Godâvari	1	1	..	..	..	..	1	..	1	..	..	1	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	1,958	..	1,958	..	..	1,958	..	..
8. Bellary	7	1,958	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	17,978	..	15,459	..	..	15,459	2,519	1,910
10. Madras	137	17,978	..	..	..	..	7,116	..	6,140	..	..	6,140	976	463
11. Chingleput	170	7,116	..	..	..	..	83	..	26	..	..	26	57	57
12. North Arcot	6	83	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	452	..	452	..	..	452	..	..
17. Tinnevelly	2	452	..	..	..	..	1,127	..	1,127	..	..	1,127	..	..
18. Coimbatore	3	1,127	..	..	..	..	115	..	115	..	..	115	..	..
19. Nilgiris	2	115	..	..	..	..	7	..	7	..	..	7	..	..
20. Salem	1	7	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	11	..	11	..	..	11	..	..
22. Malabar	1	11	..	..	..	..								
Total ..	335	29,671	..	..	..	..	29,671	..	26,119	..	..	26,119	3,552	2,430

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Class.	Arrears at the beginning of the year.	Original demand.		Revision petitions under section 27.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount of reduction.	Number of petitions	Amount of enhancement.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
I-A. Below Rs. 500	..	83	461	..	..	..	..	..	..	..	..	..	..	83	461
I. Rs. 500 to Rs. 750	..	42	670	..	..	..	..	..	..	..	..	..	..	42	670
II. ,, 750 to ,, 1,000	..	22	484	..	..	..	..	..	..	..	..	..	..	22	484
III. ,, 1,000 to ,, 1,250	..	21	605	..	..	..	..	..	..	..	..	..	..	21	605
IV. ,, 1,250 to ,, 1,500	..	18	651	..	..	..	..	..	..	..	..	..	..	18	651
V. ,, 1,500 to ,, 1,750	..	14	600	..	..	..	..	..	..	..	..	..	..	14	600
VI. ,, 1,750 to ,, 2,000	..	5	242	..	..	..	..	..	..	..	..	..	..	5	242
Total ..	..	205	3,713	..	..	..	..	..	..	..	..	..	..	205	3,713
VII. Rs. 2,000 to Rs. 2,500 ..	..	24	1,409	..	..	..	..	..	..	..	..	..	..	24	1,409
VIII. ,, 2,500 to ,, 5,000 ..	..	63	5,738	..	..	..	..	..	..	..	..	..	..	63	5,738
IX. ,, 5,000 to ,, 10,000 ..	..	27	5,258	..	..	..	..	..	..	..	..	..	..	27	5,258
X. ,, 10,000 to ,, 20,000 ..	..	10	3,567	1	291	1	291	..	..	..	..	1	83	10	3,567
XI. ,, 20,000 to ,, 30,000 ..	..	2	1,340	1	606	..	..	..	..	..	..	..	..	2	1,423
XII. ,, 30,000 to ,, 40,000 ..	..	2	1,662	..	..	..	..	..	..	..	..	..	..	2	1,662
XIII. ,, 40,000 to ,, 50,000 ..	..	1	1,268	..	..	..	..	..	..	..	..	..	..	1	1,268
XIV. ,, 50,000 to ,, 1,00,000 ..	..	2	2,898	1	1,506	..	..	1	1,506	..	..	..	..	1	1,392
XV. ,, 1,00,000 and more	..	3	1,29,751	..	..	..	..	..	..	..	..	..	..	3	1,29,751
Total ..	..	134	1,52,891	3	2,403	1	291	1	1,506	..	..	1	83	133	1,51,468
Grand Total ..	..	339	1,56,604	3	2,403	1	291	1	1,506	..	..	1	83	338	1,55,181

Statement showing the Demand, Collection and Balance of Income-tax under Part II, &c.—*cont.*

Class.	Final demand after disposal of applications for abatement under section 33.		Penalties by Collectors.		Fines by Magistrates.		Total demand (columns 2, 18, 20 and 22).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	NO.	RS.	NO.	RS.	NO.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I-A. Below Rs. 500	83	461	..	..	..	..	461	..	423	..	..	423	38	35
I. Rs. 500 to Rs. 750	42	670	..	..	..	..	670	..	549	..	..	549	121	121
II. ,, 750 to ,, 1,000	21	464	..	..	..	..	464	..	426	..	..	426	38	12
III. ,, 1,000 to ,, 1,250	21	605	..	..	..	..	605	..	560	..	..	560	45	45
IV. ,, 1,250 to ,, 1,500	18	651	..	..	..	..	651	..	541	..	..	541	110	72
V. ,, 1,500 to ,, 1,750	14	600	..	..	..	..	600	..	600	..	..	600	..	..
VI. ,, 1,750 to ,, 2,000	5	242	..	..	..	..	242	..	193	..	..	193	49	..
Total ..	204	3,693	..	..	..	..	3,693	..	3,292	..	..	3,292	401	285
VII. Rs. 2,000 to Rs. 2,500	25	1,463	..	..	..	..	1,463	..	1,232	..	..	1,232	231	179
VIII. ,, 2,500 to ,, 5,000	63	5,738	..	..	..	..	5,738	..	4,642	..	..	4,642	1,096	868
IX. ,, 5,000 to ,, 10,000	26	5,084	..	..	..	..	5,084	..	3,949	..	..	3,949	1,135	409
X. ,, 10,000 to ,, 20,000	10	3,463	..	..	..	..	3,463	..	3,463	..	..	3,463	..	..
XI. ,, 20,000 to ,, 30,000	2	1,423	..	..	..	..	1,423	..	734	..	..	734	689	689
XII. ,, 30,000 to ,, 40,000	2	1,662	..	..	..	..	1,662	..	1,662	..	..	1,662	..	..
XIII ,, 40,000 to ,, 50,000	1	1,268	..	..	..	..	1,268	..	1,268	..	..	1,268	..	..
XIV. ,, 50,000 to ,, 100,000	1	1,392	..	..	..	..	1,392	..	1,392	..	..	1,392	..	..
XV. ,, 1,00,000 and more	1	4,485	..	..	..	..	4,485	..	4,485	..	..	4,485	..	..
Total ..	131	25,978	..	..	..	..	25,978	..	22,827	..	..	22,827	3,151	2,145
Grand Total ..	335	29,671	..	..	..	..	29,671	..	26,119	..	..	26,119	3,552	2,430

APPENDIX H.

STATEMENT showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87.

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS I—*Between Rs. 500 and Rs. 750.*															
			RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam		706	7,060	482	4,820	239	2,390	243	2,430	..	..	..	..	463	4,630
2. Vizagapatam		871	8,713	378	3,780	234	2,340	139	1,390	..	..	3	15	732	7,338
3. Gadávari		1,703	17,000	822	8,220	530	5,300	285	2,850	..	..	7	40	1,418	14,190
4. Kistna		3,130	31,300	1,816	18,160	1,015	10,150	792	7,920	..	..	9	83	2,338	23,463
5. Nellore		2,474	24,740	1,847	18,470	706	7,060	1,126	11,260	..	..	15	125	1,360	13,605
6. Cuddapah		1,332	13,320	718	7,180	526	5,260	192	1,920	..	..	..	..	1,140	11,400
7. Anantapur		585	5,850	276	2,760	228	2,280	48	480	..	..	..	..	537	5,370
8. Bellary		986	9,860	431	4,310	283	2,830	148	1,480	..	..	..	..	838	8,380
9. Kurnool		1,021	10,210	448	4,480	286	2,860	161	1,610	..	..	1	5	860	8,605
10. Madras		1,377	13,713	301	2,994	191	1,910	108	1,056	2	8	..	..	1,269	12,649
11. Chingleput		710	7,100	341	3,410	159	1,590	182	1,820	..	..	..	..	528	5,280
12. North Arcot		1,724	17,221	727	7,261	463	4,630	264	2,631	..	..	..	..	1,460	14,590
13. South Arcot		1,244	12,440	620	6,200	320	3,200	298	2,980	..	..	2	10	946	9,470
14. Tanjore		1,720	17,200	774	7,740	526	5,260	248	2,480	..	..	..	..	1,472	14,720
15. Trichinopoly		351	3,510	146	1,460	108	1,080	38	380	..	..	..	..	313	3,130
16. Madura		1,770	17,700	640	6,400	399	3,990	228	2,280	..	..	..	..	1,542	15,420
17. Tinnevelly		1,282	12,820	550	5,500	240	2,400	306	3,060	..	..	4	57	976	9,817
18. Coimbatore		676	6,760	301	3,010	149	1,490	152	1,520	..	..	..	..	524	5,240
19. Nílgiris		128	1,292	18	180	5	50	13	130	..	..	..	..	115	1,162
20. Salem		1,107	11,070	451	4,510	268	2,680	181	1,810	2	5	..	..	926	9,255
21. South Canara		729	7,290	313	3,130	149	1,490	164	1,640	..	..	..	..	565	5,650
22. Malabar		1,214	12,140	452	4,520	222	2,220	230	2,300	..	..	..	..	984	9,840
Total ..	..	26,840	2,68,309	12,852	1,28,495	7,246	72,460	5,546	55,427	4	13	41	335	21,306	2,13,204

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision pi tins un der section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS I.—*Between Rs.* 500 *and Rs.* 750—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	63	630	41	410	22	220	..	..	..	..	441	4,410	531	5,310
2. Vizagapatam	18	180	13	130	5	50	..	..	..	..	727	7,288	810	8,100
3. Godávari	75	770	40	405	34	340	2	10	..	..	1,384	13,840	1,485	14,850
4. Kistna	55	550	37	370	18	180	..	..	..	..	2,320	23,283	2,625	26,250
5. Nellore	151	1,510	69	690	82	820	..	..	..	..	1,278	12,785	1,480	14,800
6. Cuddapah	40	400	35	350	5	50	..	..	..	..	1,135	11,350	1,265	12,650
7. Anantapur	32	320	20	200	12	120	..	..	..	..	525	5,250	557	5,570
8. Bellary	23	230	9	90	14	140	..	..	..	..	824	8,240	874	8,740
9. Kurnool	26	260	13	130	13	130	..	..	..	..	847	8,475	967	9,670
10. Madras	19	190	13	130	6	60	..	..	..	..	1,263	12,589	1,258	12,580
11. Chingleput	10	100	6	60	4	40	..	..	..	..	524	5,240	552	5,520
12. North Arcot	30	300	16	160	14	140	..	..	..	..	1,446	14,450	1,538	15,380
13. South Arcot	82	820	62	620	19	190	..	..	1	5	927	9,285	1,029	10,290
14. Tanjore	71	710	35	350	36	360	..	..	..	..	1,436	14,360	1,524	15,240
15. Trichinopoly	15	150	12	120	3	30	..	..	..	..	310	3,100	394	3,940
16. Madura	88	880	79	790	9	90	..	..	..	..	1,533	15,330	1,590	15,900
17. Tinnevelly	60	600	22	220	38	380	..	..	..	..	938	9,437	992	9,920
18. Coimbatore	27	270	23	230	4	40	..	..	..	..	520	5,200	574	5,740
19. Nilgirrs	..	..	..	..	..	..	..	..	..	..	115	1,162	120	1,200
20. Salem	43	430	21	210	22	220	..	..	..	..	904	9,035	1,001	10,010
21. South Canara	23	230	13	130	10	100	..	..	..	..	555	5,550	584	5,840
22. Malabar	23	230	15	150	8	80	..	..	..	..	976	9,760	1,051	10,510
Total ..	974	9,760	594	5,945	378	3,780	2	10	1	5	20,928	2,09,419	22,801	2,28,010

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number asesssed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS I.—*Between Rs.* 500 *and Rs.* 750—cont.														
		RS.		RS.			RS.		RS.	RS.		RS.	RS.	RS.
1. Ganjam	531	5,310	..	..	..	..	5,310	..	5,201	..	..	5,201	109	75
2. Vizagapatam	810	8,100	..	..	..	..	8,100	..	8,050	..	..	8,050	50	10
3. Godávari	1,485	14,850	..	..	..	..	14,850	..	14,495	..	..	14,495	355	201
4. Kistna	2,625	26,250	201	103	..	..	26,353	..	21,810	104	..	21,913	4,440	3,040
5. Nellore	1,480	14,800	..	..	..	..	14,800	..	14,324	..	..	14,324	476	366
6. Cuddapah	1,265	12,650	76	43	..	..	12,693	..	11,566	43	..	11,609	1,084	699
7. Anantapur	557	5,570	..	..	..	..	5,570	..	5,385	..	..	5,385	185	135
8. Bellary	874	8,740	..	..	..	..	8,740	..	8,640	..	..	8,640	100	..
9. Kurnool	967	9,670	..	..	..	..	9,670	..	9,360	..	..	9,360	310	170
10. Madras	1,258	12,580	241	241	..	..	12,821	..	6,188	74	..	6,262	6,559	5,408
11. Chingleput	552	5,520	..	..	..	..	5,520	..	5,155	..	..	5,155	365	305
12. North Arcot	1,538	15,380	5	25	..	..	15,405	..	14,225	25	..	14,250	1,155	930
13. South Arcot	1,029	10,290	3	1	..	..	10,291	..	9,690	1	..	9,691	600	560
14. Tanjore	1,524	15,240	370	213	..	..	15,453	..	15,060	189	..	15,249	204	97
15. Trichinopoly	394	3,940	64	16	..	..	3,956	..	3,140	16	..	13,140	800	760
16. Madura	1,590	15,900	45	23	..	..	15,923	..	15,279	23	..	3,156	621	471
17. Tinnevelly	992	9,920	..	..	..	..	9,920	..	9,225	..	..	9,225	695	545
18. Coimbatore	574	5,740	2	2	..	..	5,742	..	5,648	2	..	5,650	92	42
19. Nilgiris	120	1,200	..	..	..	..	1,200	..	1,085	..	..	1,085	115	40
20. Salem	1,001	10,010	40	12	..	..	10,022	..	9,450	6	..	9,456	566	405
21. South Canara	584	5,840	129	116	..	..	5,956	..	5,700	116	..	5,816	140	130
22. Malabar	1,051	10,510	13	22	..	..	10,532	..	10,330	21	..	10,351	181	82
Total ..	22,801	2,28,010	1,189	817	..	..	2,28,827	..	2,09,006	619	..	2,09,625	19,202	14,471

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS II.—*Between Rs. 750 and Rs. 1,000.*															
			RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam		149	2,235	110	1,650	39	585	24	360	47	235	..	..	125	1,640
2. Vizagapatam		194	2,917	119	1,785	52	780	18	270	47	245	2	32	176	2,434
3. Godávari		343	5,145	219	3,285	123	1,845	34	510	61	305	1	5	309	4,335
4. Kistna		1,087	16,305	808	12,120	483	7,245	139	2,085	184	920	2	18	948	13,318
5. Nellore		432	6,480	347	5,205	142	2,130	101	1,515	104	520	..	..	331	4,445
6. Cuddapah		355	5,325	226	3,390	140	2,115	27	405	58	290	1	5	328	4,635
7. Anantapur		181	2,715	94	1,410	75	1,125	6	90	13	65	..	..	175	2,560
8. Bellary		255	3,825	120	2,800	76	1,140	10	150	34	170	..	..	245	3,505
9. Kurnool		251	3,765	153	1,295	67	1,005	13	195	73	365	..	..	238	3,205
10. Madras		135	2,053	31	471	16	240	9	135	6	31	..	..	126	1,887
11. Chingleput		158	2,370	87	1,305	58	870	15	225	14	70	..	..	143	2,075
12. North Arcot		369	5,535	215	3,225	135	2,025	30	450	50	250	..	..	339	4,835
13. South Arcot		235	3,525	132	1,980	58	870	24	360	50	245	..	..	211	2,920
14. Tanjore		409	6,135	180	2,700	106	1,590	26	390	47	235	1	5	383	5,545
15. Trichinopoly		82	1,230	45	675	22	255	3	45	20	100	..	..	79	1,085
16. Madura		436	6,540	156	2,340	79	1,185	30	450	43	215	2	40	406	5,915
17. Tinnevelly		206	3,090	83	1,245	29	435	24	360	30	150	..	..	182	2,580
18. Coimbatore		166	2,490	76	1,140	31	465	25	375	20	100	..	..	141	2,015
19. Nilgiris		27	447	6	105	1	15	2	30	3	25	..	..	25	892
20. Salem		254	3,810	148	2,235	73	1,095	27	405	48	245	..	..	227	3,160
21. South Canara		152	2,280	44	660	17	255	14	210	13	65	..	..	138	2,005
22. Malabar		241	3,615	86	1,290	32	480	21	315	33	165	..	..	220	3,135
Total	..	6,117	91,832	3,485	52,311	1,854	27,750	622	9,330	698	5,011	9	105	5,495	77,596

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS II.—*Between Rs. 750 and Rs. 1,000*—cont.														
		RS.		RS.		RS.		RS.				RS.		RS.
1. Ganjam	5	75	3	45	1	15	1	5	..	..	124	1,620	101	1,515
2. Vizagapatam	9	135	7	105	..	..	2	10	..	..	176	2,424	151	2,265
3. Godávari	10	145	7	105	1	15	2	10	..	..	308	4,310	307	4,605
4. Kistna	43	630	32	465	5	75	6	30	..	..	943	13,213	843	12,675
5. Nellore	22	330	11	165	8	120	3	15	..	..	323	4,310	282	4,230
6. Cuddapah	6	90	4	60	1	15	1	5	..	..	327	4,615	326	4,890
7. Anantapur	4	60	2	30	..	..	2	10	..	..	175	2,550	171	2,565
8. Bellary	1	15	1	15	..	..	..	..	..	..	245	3,505	230	3,450
9. Kurnool	19	285	14	210	..	..	5	25	..	..	238	3,180	190	2,850
10. Madras	2	30	1	15	..	..	1	5	..	..	126	1,882	123	1,845
11. Chingleput	5	75	1	15	3	45	1	5	..	..	140	2,025	133	1,995
12. North Arcot	11	155	9	125	..	..	2	10	..	..	339	4,825	340	5,100
13. South Arcot	11	165	6	90	2	30	3	15	..	..	209	2,875	208	3,120
14. Tanjore	10	140	3	45	4	50	3	15	..	..	379	5,450	373	5,595
15. Trichinopoly	3	45	3	45	..	..	..	..	..	..	79	1,085	99	1,485
16. Madura	8	120	8	120	..	..	..	..	..	..	406	5,915	377	5,655
17. Tinnevelly	11	155	7	95	3	45	1	5	..	..	179	2,530	173	2,595
18. Coimbatore	4	60	..	..	4	60	..	..	..	..	137	1,955	139	2,085
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	25	392	28	420
20. Salem	15	225	8	120	3	45	4	20	..	..	224	3,095	206	3,090
21. South Canara	..	..	..	..	..	..	..	..	..	..	138	2,005	136	2,040
22. Malabar	3	45	3	45	..	..	..	..	..	..	220	3,135	230	3,450
Total ..	202	2,980	130	1,915	35	515	37	185	..	..	5,460	76,896	5,168	77,520

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS II.—*Between Rs.* 750 *and Rs.* 1,000—cont.														
		RS.		RS.			RS.		RS.	RS.		RS.	RS.	RS.
1. Ganjam	101	1,515	..	..	..	..	1,515	..	1,515	..	..	1,515	..	..
2. Vizagapatam	151	2,265	..	..	..	..	2,265	..	2,265	..	..	2,265	..	..
3. Godávari	307	4,605	..	..	..	..	4,605	..	4,542	..	..	4,542	63	48
4. Kistna	845	12,675	23	13	..	..	12,688	..	10,865	13	..	10,878	1,810	1,421
5. Nellore	282	4,230	..	..	..	..	4,230	..	4,030	..	..	4,030	200	140
6. Cuddapah	326	4,890	29	15	..	..	4,905	..	4,645	15	..	4,660	245	210
7. Anantapur	171	2,565	..	..	..	..	2,565	..	2,505	..	..	2,505	60	60
8. Bellary	230	3,450	..	..	..	..	3,450	..	3,435	..	..	3,435	15	..
9. Kurnool	190	2,850	..	..	..	..	2,850	..	2,745	..	..	2,745	105	60
10. Madras	123	1,845	20	30	..	..	1,875	..	788	1	..	789	1,086	944
11. Chingleput	133	1,995	..	..	..	..	995	..	1,965	..	..	1,965	30	30
12. North Arcot	340	5,100	..	..	..	..	100	..	4,880	..	..	4,880	220	220
13. South Arcot	208	3,120	..	..	..	..	3,120	..	2,948	..	..	2,948	172	167
14. Tanjore	373	5,595	70	48	..	..	5,643	..	5,535	43	..	5,578	65	65
15. Trichinopoly	99	1,485	1	3	..	..	1,488	..	1,042	3	..	1,045	443	413
16. Madura	377	5,655	5	2	..	..	5,657	..	5,492	2	..	5,494	163	135
17. Tinnevelly	173	2,595	..	..	..	..	2,595	..	2,445	..	..	2,445	150	105
18. Coimbatore	139	2,085	..	..	..	..	2,085	..	2,055	..	..	2,055	30	..
19. Nílgiris	28	420	..	..	..	..	420	..	382	..	..	382	38	23
20. Salem	206	3,090	10	2	..	..	3,092	..	2,977	2	..	2,979	113	90
21. South Canara	136	2,040	21	16	..	..	2,056	..	2,025	16	..	2,041	15	..
22. Malabar	230	3,450	4	8	..	..	3,458	..	3,405	8	..	3,413	45	15
Total	5,168	77,520	183	137	..	..	77,657	..	72,486	103	..	72,589	5,068	4,146

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS III.—*Between Rs.* 1,000 *and Rs.* 1,250.															
			RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	69	1,380	56	1,120	18	360	5	100	33	275	..	..	64	1,005
2. Vizagapatam	..	125	2,500	76	1,520	28	560	8	160	39	355	2	37	117	2,022
3. Godávari	..	236	4,720	161	3,220	69	1,380	15	300	74	570	3	38	221	3,888
4. Kistna	..	435	8,700	368	7,360	192	3,840	50	1,000	126	1,035	..	..	385	6,665
5. Nellore	..	292	5,840	231	4,620	96	1,920	58	1,160	76	645	1	10	234	4,045
6. Cuddapah	..	257	5,140	189	3,780	95	1,920	16	320	77	600	1	22	241	4,242
7. Anantapur	..	82	1,640	57	1,140	46	920	1	20	10	75	..	..	81	1,545
8. Bellary	..	104	2,080	52	1,040	26	520	7	140	19	140	..	..	97	1,800
9. Kurnool	..	112	2,240	78	1,560	20	400	1	20	57	400	..	..	111	1,820
10. Madras	..	82	1,685	26	557	10	220	7	140	9	97	..	..	75	1,448
11 Chingleput	..	42	840	20	400	6	120	4	80	10	95	..	..	38	665
12. North Arcot	..	285	5,700	190	3,800	108	2,160	24	480	58	425	..	..	261	4,795
13. South Arcot	..	164	3,280	112	2,240	40	800	10	200	62	465	..	..	154	2,615
14. Tanjore	..	293	5,860	149	2,980	79	1,580	17	340	51	355	2	37	276	5,202
15. Trichinopoly	..	289	5,780	203	4,060	68	1,360	45	900	90	730	..	..	244	4,150
16. Madura	..	281	5,620	124	2,480	54	1,080	12	240	54	460	1	22	269	4,942
17. Tinnevelly	..	186	3,720	96	1,920	39	780	21	420	36	280	..	..	165	3,020
18. Coimbatore	..	153	3,060	92	1,840	29	580	27	540	36	285	..	..	126	2,235
19. Nilgiris	..	43	959	11	269	1	20	6	131	4	74	..	..	37	754
20. Salem	..	188	3,760	116	2,320	55	1,100	15	300	45	370	1	8	173	3,098
21. South Canara	..	101	2,020	34	680	9	160	3	60	22	170	..	..	98	1,790
22. Malabar	..	216	4,320	78	1,560	28	560	13	260	37	295	..	..	203	3,765
Total	..	4,035	80,844	2,519	50,466	1,116	22,340	365	7,311	1,025	8,196	11	174	3,670	65,511

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS III.—*Between Rs.* 1,000 *and Rs.* 1,250—cont.														
		RS.		RS.		RS.		RS.				RS.		RS.
1. Ganjam	4	80	..	..	2	40	2	20	..	..	62	945	53	1,060
2. Vizagapatam	9	180	7	140	1	20	1	10	..	..	116	1,992	95	1,900
3. Godávari	23	423	14	220	3	60	5	48	..	..	217	3,780	165	3,300
4. Kistna	19	375	16	315	..	..	3	25	..	..	385	6,640	332	6,640
5. Nellore	14	280	10	200	2	40	2	15	..	..	232	3,990	203	4,060
6. Cuddapah	14	270	12	230	1	20	1	5	..	..	240	4,217	211	4,220
7. Anantapur	4	80	2	40	2	40	..	..	..	..	79	1,505	79	1,580
8. Bellary	4	80	4	80	..	..	..	..	..	..	97	1,800	98	1,960
9. Kurnool	7	140	4	80	..	..	3	20	..	..	111	1,800	75	1,500
10. Madras	2	40	2	40	..	..	..	..	..	..	75	1,448	73	1,460
11. Chingleput	3	60	..	..	3	60	..	..	..	..	35	605	28	560
12. North Arcot	7	140	4	80	..	..	3	20	..	..	261	4,775	251	5,020
13. South Arcot	14	280	10	200	1	20	3	15	..	..	153	2,580	105	2,100
14. Tanjore	14	312	11	257	..	..	3	20	..	..	276	5,182	259	5,180
15. Trichinopoly	6	120	3	60	1	20	2	15	..	..	243	4,115	170	3,400
16. Madura	4	80	4	80	..	..	..	..	..	..	269	4,942	214	4,280
17. Tinnevelly	9	170	4	80	1	10	3	30	..	..	164	2,980	152	3,040
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	126	2,235	106	2,120
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	37	754	38	760
20. Salem	14	280	6	120	1	20	7	55	..	..	172	3,023	146	2,920
21. South Canara	1	20	1	20	..	..	..	..	..	..	98	1,790	81	1,620
22. Malabar	2	40	2	40	..	..	..	..	..	..	203	3,765	191	3,820
Total ..	174	3,450	116	2,282	18	350	38	298	..	..	3,652	64,863	3,125	62,500

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number. assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS III—*Between Rs.* 1,000 *and Rs.* 1,250—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	53	1,060	..	..	..	..	1,060	..	1,040	..	..	1,040	20	20
2. Vizagapatam	95	1,900	..	..	..	..	1,900	..	1,900	..	..	1,900	..	..
3. Godávari	165	3,300	..	..	..	..	3,300	..	3,195	..	..	3,195	105	65
4. Kistna	332	6,640	14	9	..	..	6,649	..	5,287	9	..	5,296	1,353	1,035
5. Nellore	203	4,060	..	..	..	..	4,060	..	3,780	..	..	3,780	280	160
6. Cuddapah	211	4,220	5	5	..	..	4,225	..	4,075	5	..	4,080	145	120
7. Anantapur	79	1,580	..	..	..	..	1,580	..	1,500	..	..	1,500	80	40
8. Bellary	98	1,960	..	..	..	..	1,960	..	1,960	..	..	1,960	..	..
9. Kurnool	75	1,500	..	..	..	..	1,500	..	1,410	..	..	1,410	90	70
10. Madras	73	1,460	7	14	..	..	1,474	..	601	..	..	601	873	647
11. Chingleput	28	560	..	..	..	..	560	..	560	..	..	560	..	..
12. North Arcot	251	5,020	1	10	..	..	5,030	..	4,460	..	..	4,460	570	520
13. South Arcot	105	2,100	1	..	..	..	2,100	..	2,020	..	..	2,020	80	60
14. Tanjore	259	5,180	40	37	..	..	5,217	..	4,980	30	..	5,010	207	81
15. Trichinopoly	170	3,400	2	1	..	..	3,401	..	2,320	1	..	2,321	1,080	1,060
16. Madura	214	4,280	9	4	..	..	4,284	..	4,180	4	..	4,184	100	80
17. Tinnevelly	152	3,040	..	..	..	..	3,040	..	2,840	..	..	2,840	200	140
18. Coimbatore	106	2,120	2	8	..	..	2,128	..	2,080	8	..	2,088	40	20
19. Nilgiris	38	760	..	..	..	..	760	..	690	..	..	690	70	30
20. Salem	146	2,920	44	18	..	..	2,938	..	2,760	18	..	2,778	160	100
21. South Canara	81	1,620	12	11	..	..	1,631	..	1,560	11	..	1,571	60	40
22. Malabar	191	3,820	4	10	..	..	3,830	..	3,800	10	..	3,810	20	20
Total ..	3,125	62,500	141	127	..	..	62,627	..	56,998	96	..	57,094	5,533	4,308

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500.															
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	..	57	1,596	44	1,232	19	532	7	196	18	224	..	..	50	1,176
2. Vizagapatam	..	68	1,965	29	812	11	308	2	56	16	188	..	..	66	1,721
3. Godávari	..	175	4,900	111	3,108	67	1,876	7	196	33	394	4	35	168	4,345
4. Kistna	..	234	6,552	159	4,452	85	2,380	23	644	50	605	1	14	211	5,317
5. Nellore	..	16	448	15	420	6	168	2	56	7	86	..	..	14	306
6. Cuddapah	..	158	4,424	115	3,220	66	1,848	4	112	45	555	..	..	154	3,777
7. Anantapur	..	91	2,548	62	1,736	36	1,008	4	112	22	311	..	..	87	2,125
8. Bellary	..	100	2,800	31	868	15	420	2	56	14	147	..	..	98	2,597
9. Kurnool	..	114	3,192	52	1,456	29	812	3	84	20	245	..	..	111	2,863
10. Madras	..	31	893	5	140	1	28	2	56	2	21	..	..	29	816
11. Chingleput	..	73	2,044	39	1,092	25	700	3	84	11	143	..	..	70	1,817
12. North Arcot	..	165	4,620	81	2,268	43	1,204	6	168	32	386	..	..	159	4,066
13. South Arcot	..	64	1,792	33	924	13	364	2	56	18	239	..	..	62	1,497
14. Tanjore	..	206	5,768	112	3,136	70	1,960	5	140	35	370	2	14	201	5,272
15. Trichinopoly	..	46	1,288	30	840	8	252	4	112	17	181	1	7	42	1,002
16. Madura	..	216	6,048	68	1,904	38	1,064	2	56	23	324	1	14	214	5,682
17. Tinnevelly	..	86	2,408	45	1,260	9	252	15	420	21	243	..	..	71	1,745
18. Coimbatore	..	37	1,036	13	364	1	28	1	28	11	163	..	..	36	845
19. Nilgiris	..	18	530	9	265	3	92	2	56	3	39	1	5	16	440
20. Salem	..	70	1,960	39	1,092	16	448	4	112	18	214	1	7	66	1,641
21. South Canara	..	54	1,512	7	196	2	56	1	28	4	42	..	..	53	1,443
22. Malabar	..	63	1,764	24	672	9	252	2	56	13	189	..	..	61	1,619
Total	..	2,142	60,088	1,123	31,457	572	16,052	103	2,884	433	5,289	11	96	2,039	52,011

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS IV—*Between Rs.* 1,250 *and Rs.* 1,500—cont.														
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Ganjam	4	112	2	56	1	28	1	18	..	..	49	1,130	40	1,120
2. Vizagapatam	5	140	4	112	..	..	1	8	..	..	66	1,713	64	1,792
3. Godávari	5	140	4	112	1	28	..	..	..	..	167	4,317	145	4,060
4. Kistna	6	168	5	140	..	..	1	18	..	..	211	5,299	217	6,076
5. Nellore	4	112	2	56	..	..	2	21	..	..	14	285	48	1,344
6. Cuddapah	16	448	15	420	..	..	1	18	..	..	154	3,759	131	3,668
7. Anantapur	5	140	5	140	..	..	..	..	..	..	87	2,125	73	2,044
8. Bellary	1	28	..	..	1	28	..	..	..	..	97	2,569	92	2,576
9. Kurnool	6	168	6	168	..	..	..	..	..	..	111	2,863	101	2,828
10. Madras	..	..	..	..	..	..	..	..	..	..	29	816	40	1,120
11 Chingleput	1	28	..	..	1	28	..	..	..	..	69	1,789	62	1,736
12. North Arcot	2	56	1	28	..	..	1	8	..	..	159	4,058	154	4,312
13. South Arcot	3	84	1	28	2	56	..	..	..	..	60	1,441	64	1,792
14. Tanjore	15	403	7	180	2	56	6	64	..	..	199	5,152	184	5,152
15. Trichinopoly	1	28	..	..	1	28	..	..	..	..	41	974	32	896
16. Madura	4	112	3	84	1	28	..	..	..	..	213	5,654	184	5,152
17. Tinnevelly	4	112	4	112	..	..	..	..	..	..	71	1,745	56	1,568
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	36	845	27	756
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	16	440	20	560
20. Salem	10	272	4	112	2	56	4	44	..	..	64	1,541	68	1,904
21. South Canara	..	..	..	..	..	..	..	..	..	..	53	1,442	55	1,540
22. Malabar	2	56	2	56	..	..	..	..	..	..	61	1,519	79	2,212
Total	94	2,607	65	1,804	12	336	17	199	..	..	2,027	51,476	1,936	54,208

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount	Number of cases.	Amount		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS IV—*Between Rs. 1,250 and Rs. 1,500*—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	40	1,120	..	..	..	..	1,120	..	1,064	..	..	1,064	56	56
2. Vizagapatam	64	1,792	..	..	..	..	1,792	..	1,764	..	..	1,764	28	..
3. Godávari	145	4,060	..	..	..	..	4,060	..	4,014	..	..	4,014	46	46
4. Kistna	217	6,076	13	11	..	..	6,087	..	4,907	11	..	4,918	1,169	883
5. Nellore	48	1,344	..	..	..	..	1,344	..	1,242	..	..	1,242	102	102
6. Cuddapah	131	3,668	4	8	..	..	3,676	..	3,500	8	..	3,508	168	140
7. Anantapur	73	2,044	..	..	..	..	2,044	..	1,988	..	..	1,988	56	28
8. Bellary	92	2,576	..	..	..	..	2,576	..	2,576	..	..	2,576	..	..
9. Kurnool	101	2,828	..	..	..	..	2,828	..	2,744	..	..	2,744	84	56
10. Madras	40	1,120	1	3	..	..	1,123	..	714	..	..	714	409	297
11. Chingleput	62	1,736	..	..	..	..	1,736	..	1,708	..	..	1,708	28	..
12. North Arcot	154	4,312	..	..	..	..	4,312	..	4,154	..	..	4,154	158	102
13. South Arcot	64	1,792	..	..	..	..	1,792	..	1,680	..	..	1,680	112	91
14. Tanjore	184	5,152	28	46	..	..	5,198	..	5,096	36	..	5,132	66	33
15. Trichinopoly	32	896	..	..	..	..	896	..	672	..	..	672	224	196
16. Madura	184	5,152	6	3	..	..	5,155	..	4,857	3	..	4,860	295	295
17. Tinnevelly	56	1,568	..	..	..	..	1,568	..	1,400	..	..	1,400	168	56
18. Coimbatore	27	756	..	..	..	..	756	..	756	..	..	756	..	..
19. Nilgiris	20	560	..	..	..	..	560	..	504	..	..	504	56	28
20. Salem	68	1,904	6	2	..	..	1,906	..	1,792	1	..	1,793	113	113
21. South Canara	55	1,540	12	13	..	..	1,553	..	1,540	13	..	1,553	..	..
22. Malabar	79	2,212	..	..	..	..	2,212	..	2,212	..	..	2,212	..	..
Total	1,936	54,208	70	86	..	..	54,294	..	50,884	72	..	50,956	3,338	2,522

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS V—*Between Rs. 1,500 and Rs. 1,750.*															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	33	1,155	29	1,015	9	315	3	105	17	309	..	..	30	741
2. Vizagapatam	..	27	1,018	17	595	6	210	1	35	10	134	..	..	26	849
3. Godávari	..	53	1,855	43	1,505	25	875	..	..	17	219	1	7	53	1,643
4. Kistna	..	139	4,865	109	3,815	54	1,890	6	210	49	880	..	..	133	3,775
5. Nellore	..	37	1,295	31	1,085	10	350	5	175	16	289	..	..	32	831
6. Cuddapah	..	78	2,730	62	2,170	16	560	4	140	42	649	..	..	74	1,941
7. Anantapur	..	26	910	19	665	14	490	..	..	5	82	..	..	26	828
8. Bellary	..	65	2,275	32	1,120	12	420	2	70	18	268	..	..	63	1,937
9. Kurnool	..	46	1,610	34	1,190	16	560	1	35	17	214	..	..	45	1,361
10. Madras	..	41	1,442	11	392	5	175	2	70	4	72	..	..	39	1,300
11. Chingleput	..	16	560	7	245	3	105	1	35	3	52	..	..	15	473
12. North Arcot	..	148	5,180	102	3,570	52	1,820	4	140	46	628	..	..	144	4,412
13. South Arcot	..	57	1,995	38	1,430	6	210	3	105	28	497	1	7	54	1,400
14. Tanjore	..	149	5,215	78	2,730	43	1,505	4	140	31	466	..	..	145	4,609
15. Trichinopoly	..	12	420	8	280	3	105	..	..	5	82	..	..	12	338
16. Madura	..	101	3,535	31	1,085	10	350	2	70	14	246	..	..	99	3,219
17. Tinnevelly	..	58	2,030	26	910	10	350	8	280	8	101	..	..	50	1,649
18. Coimbatore	..	60	2,100	28	980	4	140	..	..	24	419	..	..	66	1,681
19. Nilgiris	..	16	568	4	148	1	35	1	39	2	43	..	..	15	486
20. Salem	..	60	2,100	39	1,365	14	490	..	..	25	365	..	..	60	1,735
21. South Canara	..	35	1,225	11	385	5	175	..	..	6	76	..	..	35	1,149
22. Malabar	..	87	3,045	55	1,925	15	525	6	210	34	467	..	..	81	2,368
Total	..	1,344	47,128	814	28,605	333	11,655	53	1,859	421	6,558	2	14	1,291	38,725

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	30	741	27	945
2. Vizagapatam	6	210	5	175	..	..	..	..	..	..	..	..	26	834	22	770
3. Godávari	2	70	1	35	..	..	1	15	..	..	..	..	53	1,636	38	1,330
4. Kistna	8	280	8	280	..	..	1	7	..	..	..	..	133	3,775	116	4,060
5. Nellore	3	105	3	105	..	..	..	..	..	..	..	..	32	831	32	1,120
6. Cuddapah	6	210	4	140	..	..	..	..	..	..	..	..	74	1,919	43	1,505
7. Anantapur	3	105	3	105	..	..	2	22	..	..	..	..	26	828	36	1,260
8. Bellary	1	35	1	35	..	..	..	..	..	..	..	..	63	1,937	51	1,785
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	45	1,361	30	1,050
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	39	1,300	40	1,400
11. Chingleput	2	70	1	35	1	35	..	..	..	..	..	..	14	438	12	420
12. North Arcot	7	245	4	140	1	35	2	22	..	..	..	..	143	4,355	107	3,745
13. South Arcot	6	210	3	105	1	35	2	14	..	..	..	..	53	1,351	28	980
14. Tanjore	13	448	11	378	..	..	2	30	..	..	..	..	145	4,579	131	4,585
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	12	338	14	490
16. Madura	1	35	1	35	..	..	..	..	..	..	..	..	99	3,219	80	2,800
17. Tinnevelly	6	210	4	140	..	..	2	40	..	..	..	..	50	1,609	46	1,610
18. Coimbatore	1	35	1	35	..	..	..	..	..	..	..	..	60	1,681	37	1,295
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	15	486	17	595
20. Salem	7	245	2	70	1	35	4	57	..	..	..	..	59	1,643	53	1,855
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	35	1,149	35	1,225
22. Malabar	2	70	1	35	1	35	..	..	..	..	..	..	80	2,333	54	1,890
Total	74	2,583	53	1,848	5	175	16	207	..	..	1,286	38,343	1,049	36,715

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS V—*Between Rs.* 1,500 *and Rs.* 1,750—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	27	945	..	..	..	..	945	..	840	..	..	840	105	105
2. Vizagapatam	22	770	..	..	..	..	770	..	770	..	..	770	..	..
3. Godávari	38	1,330	..	..	..	..	1,330	..	1,295	..	..	1,295	35	..
4. Kistna	116	4,060	3	2	..	..	4,062	..	3,420	2	..	3,422	640	452
5. Nellore	32	1,120	..	..	..	..	1,120	..	1,085	..	..	1,085	35	35
6. Cuddapah	43	1,505	..	..	..	..	1,505	..	1,470	..	..	1,470	35	35
7. Anantapur	36	1,260	..	..	..	..	1,260	..	1,225	..	..	1,225	35	35
8. Bellary	51	1,785	..	..	..	..	1,785	..	1,785	..	..	1,785	..	..
9. Kurnool	30	1,050	..	..	..	..	1,050	..	966	..	..	966	84	25
10. Madras	40	1,400	5	17	..	..	1,417	..	910	7	..	917	500	361
11. Chingleput	12	420	..	..	..	..	420	..	420	..	..	420	..	..
12. North Arcot	107	3,745	..	..	..	..	3,745	..	3,500	..	..	3,500	245	175
13. South Arcot	28	980	..	..	..	..	980	..	910	..	..	910	70	70
14. Tanjore	131	4,585	31	37	..	..	4,622	..	4,515	34	..	4,549	73	73
15. Trichinopoly	14	490	1	..	..	..	490	..	420	..	..	420	70	35
16. Madura	80	2,800	1	1	..	..	2,801	..	2,730	1	..	2,731	70	70
17. Tinnevelly	46	1,610	..	..	..	..	1,610	..	1,595	..	..	1,505	105	105
18. Coimbatore	37	1,295	1	9	..	..	1,304	..	1,260	9	..	1,269	35	..
19. Nilgiris	17	595	..	..	..	..	595	..	490	..	..	490	105	35
20. Salem	53	1,855	..	..	..	..	1,855	..	1,855	..	..	1,855	..	..
21. South Canara	35	1,225	3	1	..	..	1,226	..	1,222	1	..	1,223	3	3
22. Malabar	54	1,890	3	10	..	..	1,900	..	1,855	10	..	1,865	35	35
Total	1,049	36,715	48	77	..	..	36,792	..	34,448	64	..	34,512	2,280	1,649

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitionss in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involve.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhaneed.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	16	672	13	546	1	42	3	126	9	175	..	..	13	371
2. Vizagapatam	..	18	756	18	756	3	126	2	84	14	144	..	..	16	528
3. Godávari	..	51	2,142	38	1,596	17	1,714	4	168	17	333	..	..	47	1,641
4. Kistna	..	84	3,528	76	3,192	40	680	1	42	35	595	..	..	83	2,891
5. Nellore	..	12	504	12	504	1	42	..	..	11	228	..	..	12	276
6. Cuddapah	..	39	1,638	35	1,470	6	252	2	84	27	493	..	..	37	1,061
7. Anantapur	..	3	126	2	84	2	84	..	..	..	..	..	..	3	126
8. Bellary	..	30	1,260	12	504	6	252	1	42	5	71	..	..	29	1,147
9. Kurnool	..	26	1,092	19	798	6	252	..	..	13	275	..	..	26	817
10. Madras	..	153	6,444	54	2,273	24	1,008	11	462	19	340	..	..	142	5,642
11. Chingleput	..	10	420	7	294	4	168	1	42	1	14	1	153	9	507
12. North Arcot	..	41	1,722	35	1,470	21	882	..	..	14	203	..	..	41	1,519
13. South Arcot	..	21	882	10	420	2	84	..	..	8	102	..	..	21	780
14. Tanjore	..	67	2,814	42	1,764	25	1,050	2	84	15	233	..	..	65	2,497
15. Trichinopoly	..	25	1,050	11	462	6	252	..	..	5	96	..	..	25	954
16. Madura	..	95	3,990	48	2,016	12	504	1	42	16	393	..	..	94	3,555
17. Tinnevelly	..	29	1,218	14	588	2	84	5	210	7	168	..	..	24	850
18. Coimbatore	..	17	714	4	168	1	42	..	..	3	66	..	..	17	648
19. Nilgiris	..	25	1,068	8	349	1	42	2	89	4	85	1	87	23	981
20. Salem	..	10	420	9	378	4	168	..	..	5	112	..	..	10	308
21. South Canara	..	15	630	4	168	2	84	..	..	2	39	..	..	15	591
22. Malabar	..	49	2,058	25	1,050	2	84	5	210	18	447	..	..	44	1,401
Total	..	836	35,148	496	20,850	188	7,896	40	1,685	248	4,602	2	240	796	29,101

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	1	42	1	42	..	..	..	..	..	..	13	371	9	378
2. Vizagapatam	1	42	1	42	..	..	..	..	..	..	16	528	5	210
3. Godávari	5	125	2	57	..	..	3	33	..	..	47	1,608	32	1,344
4. Kistna	5	210	3	126	..	..	2	46	..	..	83	2,845	55	2,310
5. Nellore	1	42	1	42	..	..	..	..	..	..	12	276	10	420
6. Cuddapah	5	210	3	126	1	42	1	22	..	..	36	997	14	588
7. Anantapur	..	..	..	..	..	..	..	..	..	..	3	126	3	126
8. Bellary	2	84	2	84	..	..	..	..	..	..	29	1,147	28	1,176
9. Kurnool	..	..	..	..	..	..	..	..	..	..	26	817	14	588
10. Madras	..	..	..	..	..	..	..	..	..	..	142	5,642	122	5,124
11. Chingleput	1	42	..	..	1	42	..	..	..	..	8	475	6	252
12. North Arcot	5	210	3	126	1	42	1	22	..	..	40	1,455	28	1,176
13. South Arcot	1	42	..	..	..	..	1	7	..	..	21	773	16	672
14. Tanjore	5	196	4	161	1	35	..	..	..	..	64	2,462	56	2,352
15. Trichinopoly	2	84	1	42	..	..	1	22	..	..	25	932	21	882
16. Madura	2	84	2	84	..	..	..	..	..	..	94	3,555	59	2,478
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	24	850	18	756
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	17	648	15	630
19. Nilgiris	1	35	1	35	..	..	..	..	..	..	23	981	20	840
20. Salem	2	84	2	84	..	..	..	..	..	..	10	308	11	462
21. South Canara	1	42	..	..	..	..	1	32	..	..	15	559	17	714
22. Malabar	..	..	..	..	..	..	..	..	..	..	44	1,401	29	1,218
Total	40	1,574	26	1,051	4	161	10	184	..	..	792	28,756	588	24,696

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS VI—*Between Rs.* 1,750 *and Rs.* 2,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	9	378	..	..	..	..	378	..	294	..	..	294	84	84
2. Vizagapatam	5	210	..	..	..	..	210	..	210	..	..	210	..	..
3. Godávari	32	1,344	..	..	..	..	1,344	..	1,314	..	..	1,314	30	30
4. Kistna	55	2,310	..	..	..	..	2,310	..	1,858	..	..	1,858	452	384
5. Nellore	10	420	..	..	..	..	420	..	378	..	..	378	42	42
6. Cuddapah	14	588	..	..	..	..	588	..	588	..	..	588	..	..
7. Anantapur	3	126	..	..	..	..	126	..	126	..	..	126	..	..
8. Bellary	28	1,176	..	..	..	..	1,176	..	1,134	..	..	1,134	42	..
9. Kurnool	14	588	..	..	..	..	588	..	546	..	..	546	42	..
10. Madras	122	5,124	14	55	..	..	5,179	..	3,712	24	..	3,736	1,443	1,149
11. Chingleput	6	252	..	..	..	..	252	..	210	..	..	210	42	..
12. North Arcot	28	1,176	..	..	..	..	1,176	..	1,134	..	..	1,134	42	42
13. South Arcot	16	672	..	..	..	..	672	..	630	..	..	630	42	42
14. Tanjore	56	2,352	7	7	..	..	2,359	..	2,352	7	..	2,359	..	..
15. Trichinopoly	21	882	..	..	..	..	882	..	693	..	..	693	189	189
16. Madura	59	2,478	..	..	..	..	2,478	..	2,268	..	..	2,268	210	210
17. Tinnevelly	18	756	..	..	..	..	756	..	714	..	..	714	42	42
18. Coimbatore	15	630	..	..	..	..	630	..	630	..	..	630	..	..
19. Nilgiris	20	840	..	..	..	..	840	..	630	..	..	630	210	84
20. Salem	11	462	3	2	..	..	464	..	462	2	..	464	..	..
21. South Canara	17	714	2	3	..	..	717	..	672	3	..	675	42	42
22. Malabar	29	1,218	2	6	..	..	1,224	..	1,134	6	..	1,140	84	..
Total ..	588	24,696	28	73	..	..	24,769	..	21,689	42	..	21,731	3,038	2,340

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total of Classes I to VI.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	1,060	14,098	734	10,383	325	4,224	285	3,317	124	1,218	..	..	745	9,563
2. Vizagapatam	..	1,303	17,869	637	9,248	334	4,324	170	1,995	126	1,066	7	84	1,133	14,892
3. Godávari	..	2,561	35,762	1,394	20,934	831	11,990	345	4,024	202	1,821	16	125	2,216	30,042
4. Kistna	..	5,109	71,250	3,336	49,099	1,869	27,185	1,011	11,901	444	4,035	12	115	4,098	55,429
5. Nellore	..	3,263	39,307	2,483	30,304	961	11,670	1,292	14,166	214	1,768	16	135	1,983	23,508
6. Cuddapah	..	2,219	32,577	1,345	21,210	849	11,955	245	2,981	249	2,567	2	27	1,974	27,056
7. Anantapur	..	968	13,789	510	7,795	401	5,907	59	702	50	533	..	..	909	12,554
8. Bellary	..	1,540	22,100	678	9,642	418	5,582	170	1,938	90	796	..	..	1,370	19,366
9. Kurnool	..	1,570	22,109	784	11,779	424	5,889	179	1,944	180	1,499	1	5	1,391	18,671
10. Madras	..	1,819	26,230	428	6,827	247	3,581	139	1,919	42	569	..	..	1,680	23,742
11. Chingleput	..	1,009	13,334	501	6,746	255	3,553	206	2,286	39	374	1	153	803	10,827
12. North Arcot	..	2,732	39,978	1,350	21,594	822	12,721	328	3,869	200	1,892	..	..	2,404	34,217
13. South Arcot	..	1,785	23,914	945	13,194	439	5,528	337	3,701	166	1,548	3	17	1,448	18,682
14. Tanjore	..	2,844	42,992	1,335	21,050	849	12,945	302	3,574	179	1,659	5	56	2,542	37,815
15. Trichinopoly	..	805	13,278	443	7,777	215	3,304	90	1,437	137	1,189	1	7	715	10,659
16. Madura	..	2,899	43,433	1,067	16,225	592	8,173	275	3,138	150	1,638	4	76	2,624	38,733
17. Tinnevelly	..	1,847	25,286	814	11,423	329	4,301	379	4,750	102	932	4	57	1,463	19,661
18. Coimbatore	..	1,109	16,160	514	7,502	215	2,745	205	2,463	94	1,033	..	..	904	12,664
19. Nilgiris	..	257	4,864	56	1,316	12	254	26	475	16	266	2	92	231	4,215
20. Salem	..	1,689	23,120	802	11,900	430	5,981	227	2,627	143	1,311	2	15	1,462	19,197
21. South Canara	..	1,086	14,957	413	5,219	184	2,220	182	1,938	47	392	..	..	904	12,627
22. Malabar	..	1,870	26,942	720	11,017	308	4,121	277	3,351	135	1,563	..	..	1,593	22,028
Total ..	..	41,314	5,83,349	21,289	3,12,184	11,309	1,58,153	6,729	78,496	3,129	29,669	76	964	34,597	4,76,148

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Total of Classes I to VI—cont.														
				RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	77	939	47	553	26	303	4	43	..	..	719	9,217	761	10,328
2. Vizagapatam	48	887	37	704	6	70	5	43	..	..	1,127	14,779	1,147	15,037
3. Godâvari	120	1,673	68	934	39	443	13	108	..	..	2,177	29,491	2,172	29,489
4. Kistna	136	2,213	101	1,696	23	255	12	119	..	..	4,075	55,055	4,190	58,011
6. Nellore	195	2,379	96	1,258	92	980	7	51	..	..	1,891	22,477	2,055	25,974
5. Cuddapah	87	1,628	73	1,326	8	127	6	72	..	..	1,966	26,857	1,990	27,521
7. Anantapur	48	705	32	515	14	160	2	10	..	..	895	12,384	919	13,145
8. Bellary	32	472	17	304	15	168	..	..	..	..	1,355	19,198	1,373	19,687
9. Kurnool	58	853	37	588	13	130	8	45	..	..	1,378	18,496	1,377	18,486
10. Madras	23	260	16	185	6	60	1	5	..	..	1,674	23,677	1,656	23,529
11. Chingleput	22	375	8	110	13	250	1	5	..	..	790	10,572	793	10,483
12. North Arcot	62	1,106	37	659	16	217	9	82	..	..	2,388	33,918	2,418	34,733
13. South Arcot	117	1,601	82	1,043	25	331	9	51	1	5	1,423	18,305	1,450	18,954
14. Tanjore	128	2,209	71	1,371	43	501	14	129	..	..	2,499	37,185	2,527	38,104
15. Trichinopoly	27	427	19	267	5	78	3	37	..	..	710	10,544	730	11,093
16. Madura	107	1,311	97	1,193	10	118	..	..	..	..	2,614	38,615	2,504	36,265
17. Tinnevelly	90	1,247	41	647	42	435	6	75	..	..	1,426	19,151	1,437	19,489
18. Coimbatore	32	365	24	265	8	100	..	..	..	..	896	12,564	898	12,626
19. Nflgiris	1	35	1	35	..	..	..	..	..	..	231	4,215	243	4,375
20. Salem	91	1,536	43	716	29	376	19	176	..	..	1,433	18,645	1,485	20,241
21. South Canara	25	292	14	150	10	100	1	32	..	..	894	12,495	908	12,979
22. Malabar	32	441	23	326	9	115	..	..	..	..	1,584	21,913	1,634	23,100
Total ..	1,558	22,954	984	14,845	452	5,317	120	1,083	1	5	34,145	4,69,753	34,667	4,83,649

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Total of Classes I to VI—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	761	10,328	..	..	..	..	10,328	..	9,954	..	..	9,954	374	340
2. Vizagapatam	1,147	15,037	..	..	..	..	15,037	..	14,959	..	..	14,959	78	10
3. Godâvari	2,172	29,489	..	..	..	..	29,489	..	28,855	..	..	28,855	634	390
4. Kistna	4,190	58,011	254	138	..	..	58,149	..	48,147	138	..	48,285	9,864	7,215
5. Nellore	2,055	25,974	..	..	..	..	55,974	..	24,839	..	..	24,839	1,135	845
6. Cuddapah	1,990	27,521	114	71	..	..	27,592	..	25,844	71	..	25,915	1,677	1,204
7. Anantapur	919	13,145	..	..	..	..	13,145	..	12,729	..	..	12,729	416	298
8. Bellary	1,373	19,687	..	..	..	..	19,687	..	19,530	..	..	19,530	157	..
9. Kurnool	1,377	18,486	..	..	..	..	18,486	..	17,771	..	..	17,771	715	381
10. Madras	1,656	23,529	288	360	..	..	23,889	..	12,913	106	..	13,019	10,870	8,806
11. Chingleput	793	10,483	..	..	..	..	10,483	..	10,018	..	..	10,018	465	335
12. North Arcot	2,418	34,733	6	35	..	..	34,768	..	32,353	25	..	32,378	2,390	1,989
13. South Arcot	1,450	18,954	4	1	..	..	18,955	..	17,878	1	..	17,879	1,076	990
14. Tanjore	2,527	38,104	546	388	..	..	38,492	..	37,538	339	..	37,877	615	349
15. Trichinopoly	730	11,093	68	20	..	..	11,113	..	8,287	20	..	8,307	2,806	2,653
16. Madura	2,504	36,265	66	33	..	..	36,298	..	34,806	33	..	34,839	1,459	1,261
17. Tinnevelly	1,437	19,489	..	..	..	..	19,489	..	18,129	..	..	18,129	1,360	993
18. Coimbatore	898	12,626	5	19	..	..	12,645	..	12,429	19	..	12,448	197	62
19. Nilgiris	243	4,375	..	..	..	..	4,375	..	3,781	..	..	3,781	594	240
20. Salem	1,485	20,241	103	36	..	..	20,277	..	19,296	29	..	19,325	952	708
21. South Canara	908	12,979	179	160	..	..	13,139	..	12,719	160	..	12,879	260	215
22. Malabar	1,634	23,100	26	56	..	..	23,156	..	22,736	55	..	22,791	365	152
Total ..	34,667	4,83,649	1,659	1,317	..	..	4,84,966	..	4,45,511	996	..	4,46,507	38,459	29,436

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VII—*Between Rs.* 2,000 *and Rs.* 2,500.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	40	2,219	34	1,884	5	299	5	274	24	727	..	..	35	1,218
2. Vizagapatam	..	62	3,383	49	2,661	17	890	1	52	30	712	1	13	61	2,632
3. Godávari	..	53	2,920	35	1,943	19	1,058	3	150	13	300	..	..	50	2,470
4. Kistna	..	206	10,818	200	20,495	96	5,047	17	891	87	2,326	..	..	189	7,601
5. Nellore	..	167	8,737	146	7,643	33	1,730	45	2,349	66	2,134	2	72	122	4,326
6. Cuddapah	..	71	3,837	55	2,927	38	2,109	1	52	14	294	2	52	70	3,543
7. Anantapur	..	48	2,552	46	2,448	30	1,599	..	..	16	282	..	..	48	2,270
8. Bellary	..	68	3,586	40	2,273	30	1,738	1	52	9	234	..	..	67	3,299
9. Kurnool	..	15	788	4	227	2	104	..	..	2	53	..	..	15	735
10. Madras	..	48	2,881	12	726	2	122	7	424	3	51	..	..	41	2,406
11. Chingleput	..	8	416	3	166	1	52	..	..	2	64	..	..	8	352
12. North Arcot	..	56	3,051	42	2,270	16	870	3	156	21	568	2	113	53	2,440
13. South Arcot	..	77	4,195	40	2,168	11	605	10	526	19	561	..	..	67	3,108
14. Tanjore	..	120	6,656	53	2,922	23	1,273	10	556	20	534	..	..	110	5,566
15. Trichinopoly	..	12	634	10	529	4	208	2	110	4	105	..	..	10	419
16. Madura	..	121	6,865	46	2,551	24	1,291	4	219	6	185	3	279	117	6,741
17. Tinnevelly	..	42	2,411	27	1,473	11	601	6	340	10	305	..	..	36	1,766
18. Coimbatore	..	32	1,737	22	1,200	8	417	4	208	10	304	..	..	28	1,225
19. Nilgiris	..	23	1,314	9	509	1	52	1	52	7	185	..	..	22	1,077
20. Salem	..	87	4,734	77	4,171	34	1,901	1	52	41	896	1	11	86	3,797
21. South Canara	..	31	1,642	11	616	3	166	..	..	8	185	..	..	31	1,457
22. Malabar	..	94	5,052	66	3,536	23	1,229	11	548	28	763	4	457	83	4,198
Total ..	..	1,481	80,428	1,027	55,338	431	23,361	132	7,011	440	11,768	15	997	1,349	62,646

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VII—*Between Rs.* 2,000 *and Rs.* 2,500—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	2	114	1	59	..	..	1	13	..	..	35	1,205	15	841
2. Vizagapatam	6	302	5	250	..	..	1	24	..	..	61	2,608	59	2,825
3. Godávari	1	52	1	52	..	..	..	..	..	..	50	2,470	52	2,471
4. Kistna	28	1,358	27	1,306	1	52	..	..	..	..	188	7,549	113	6,021
5. Nellore	13	707	9	490	2	104	1	32	..	..	120	4,190	63	3,339
6. Cuddapah	12	595	11	543	..	..	1	24	..	..	70	3,519	66	3,554
7. Anantapur	13	681	5	249	..	..	8	122	..	..	48	2,148	31	1,635
8. Bellary	2	104	2	104	..	..	..	..	..	..	67	3,299	61	3,228
9. Kurnool	..	..	..	..	..	..	..	..	..	..	15	735	15	735
10. Madras	3	190	2	127	..	..	..	..	..	..	41	2,358	41	2,442
11. Chingleput	..	..	..	..	..	..	1	48	..	..	8	352	5	289
12. North Arcot	2	178	2	178	..	..	..	..	..	..	53	2,440	39	2,237
13. South Arcot	1	55	1	55	..	..	..	..	..	..	67	3,108	52	2,822
14. Tanjore	4	228	3	171	..	..	1	29	..	..	110	5,537	91	5,058
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	10	419	16	880
16. Madura	4	225	4	225	..	..	..	..	..	..	117	6,741	105	6,029
17. Tinnevelly	3	161	2	108	1	52	..	..	..	..	35	1,714	31	1,719
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	28	1,225	26	1,162
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	22	1,077	15	856
20. Salem	15	782	11	569	1	52	3	96	..	..	85	3,649	51	2,861
21. South Canara	2	110	1	55	..	..	1	27	..	..	31	1,430	25	1,332
22. Malabar	1	52	1	52	..	..	..	..	..	..	83	4,198	62	3,373
Total ..	112	5,894	88	4,593	5	260	18	415	..	..	1,344	61,971	1,034	55,709

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS VII—*Between Rs.* 2,000 *and Rs.* 2,500—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	15	841	..	..	..	..	841	..	789	..	..	789	52	52
2. Vizagapatam	59	2,825	..	..	..	..	2,825	..	2,825	..	..	2,825	..	..
3. Godávari	52	2,471	..	..	..	..	2,471	..	2,419	..	..	2,419	52	52
4. Kistna	113	6,021	9	45	..	..	6,066	..	4,436	45	..	4,481	1,585	1,178
5. Nellore	63	3,339	..	..	..	..	3,339	..	3,053	..	..	3,053	286	130
6. Cuddapah	66	3,554	..	..	..	..	3,554	..	3,450	..	..	3,450	104	104
7. Anantapur	31	1,635	..	..	..	..	1,635	..	1,502	..	..	1,502	133	133
8. Bellary	61	3,228	..	..	..	..	3,228	..	3,176	..	..	3,176	52	..
9. Kurnool	15	735	..	..	..	..	735	..	635	..	..	635	100	100
10. Madras	41	2,442	8	48	..	..	2,490	..	1,255	12	..	1,267	1,223	929
11. Chingleput	5	289	..	..	..	..	289	..	237	..	..	237	52	52
12. North Arcot	39	2,237	..	..	..	..	2,237	..	2,237	..	..	2,237	..	..
13. South Arcot	52	2,822	1	5	..	..	2,827	..	2,794	5	..	2,799	28	28
14. Tanjore	91	5,058	26	37	..	..	5,095	..	4,819	27	..	4,846	249	31
15. Trichinopoly	16	880	..	..	..	..	880	..	825	..	..	825	55	55
16. Madura	105	6,029	..	..	..	..	6,029	..	5,060	..	..	5,060	969	969
17. Tinnevelly	31	1,719	..	..	..	..	1,719	..	1,625	..	..	1,625	94	94
18. Coimbatore	26	1,162	..	..	..	..	1,162	..	1,142	..	..	1,142	20	20
19. Nilgiris	15	856	1	52	..	..	908	..	544	52	..	596	312	56
20. Salem	51	2,861	9	48	..	..	2,909	..	2,611	27	..	2,638	271	145
21. South Canara	25	1,332	..	..	..	..	1,332	..	1,332	..	..	1,332	..	..
22. Malabar	62	3,373	..	..	..	..	3,373	..	3,373	..	..	3,373	..	..
Total	1,034	55,709	54	235	..	..	55,944	..	50,139	168	..	50,307	5,637	4,128

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	50	4,175	34	2,887	5	409	4	317	25	1,084	..	..	46	2,775
2. Vizagapatam	..	91	7,132	67	5,496	13	1,101	2	133	52	1,315	..	..	89	5,684
3. Godávari	..	67	5,323	42	3,246	35	2,780	..	..	7	201	..	..	67	5,122
4. Kistna	..	124	9,623	112	8,698	54	3,966	5	404	53	2,041	..	..	119	7,178
5. Nellore	..	199	16,845	175	14,879	42	3,464	33	2,697	100	5,670	..	..	166	8,478
6. Cuddapah	..	73	5,648	49	3,684	17	1,139	..	..	32	920	..	..	73	4,728
7. Anantapur	..	14	977	13	911	7	509	..	..	6	139	..	..	14	837
8. Bellary	..	117	8,892	42	3,212	29	2,131	2	169	11	351	..	..	115	8,372
9. Kurnool	..	48	3,944	31	2,446	18	1,405	..	..	13	413	..	..	48	3,531
10. Madras	..	142	13,234	35	3,339	19	1,846	5	438	11	407	..	..	137	12,390
11. Chingleput	..	15	1,288	6	415	3	209	..	..	2	86	1	112	15	1,314
12. North Arcot	..	89	7,510	57	4,874	32	2,766	3	269	21	798	1	9	86	6,452
13. South Arcot	..	57	4,402	37	3,008	17	1,460	1	5	19	749	..	..	56	3,648
14. Tanjore	..	132	10,885	62	5,264	26	2,215	14	1,108	22	870	..	..	118	8,907
15. Trichinopoly	..	69	5,328	48	3,656	14	1,054	5	429	29	906	..	..	64	3,993
16. Madura	..	241	20,705	107	8,922	52	4,615	2	148	31	1,276	2	36	239	19,316
17. Tinnevelly	..	69	5,826	46	3,842	17	1,520	8	586	20	756	1	9	61	4,493
18. Coimbatore	..	57	4,490	31	2,440	9	739	4	313	18	749	..	..	53	3,428
19. Nilgiris	..	43	3,694	20	1,818	4	292	2	143	13	561	1	28	41	3,018
20. Salem	..	90	7,297	70	5,657	33	2,747	1	65	33	952	2	37	89	6,317
21. South Canara	..	49	3,985	17	1,455	4	327	..	..	13	395	..	..	49	3,590
22. Malabar	..	114	9,757	69	6,092	12	1,066	18	1,552	38	1,653	1	47	96	6,599
Total	..	1,950	1,60,960	1,170	96,241	462	37,760	109	8,776	569	22,292	9	278	1,841	1,30,170

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	1	78	1	78	..	..	..	..	..	..	46	2,775	30	2,463
2. Vizagapatam	16	1,296	8	637	..	..	8	322	..	..	89	5,362	76	5,377
3. Godávari	..	..	..	..	..	..	..	..	..	..	67	5,122	64	5,034
4. Kistna	14	1,155	13	1,090	..	..	1	37	..	..	119	7,141	93	6,579
5. Nellore	15	1,245	12	948	..	..	2	137	..	..	166	8,341	87	7,147
6. Cuddapah	11	709	9	579	..	..	2	75	..	..	73	4,653	61	4,597
7. Anantapur	3	185	1	78	..	..	2	51	..	..	14	786	10	742
8. Bellary	9	674	8	596	1	78	..	..	..	..	114	8,294	106	8,066
9. Kurnool	4	286	3	221	..	..	1	30	..	..	48	3,501	48	3,501
10. Madras	5	463	2	182	1	100	2	119	..	..	136	12,171	132	12,218
11. Chingleput	..	..	..	..	..	..	..	..	..	..	15	1,314	13	1,094
12. North Arcot	2	169	2	169	..	..	..	..	..	..	86	6,452	78	6,391
13. South Arcot	2	130	2	130	..	..	..	..	..	..	56	3,648	43	3,294
14. Tanjore	3	265	2	183	..	..	1	47	..	..	118	8,860	105	8,892
15. Trichinopoly	5	338	5	338	..	..	..	..	..	..	64	3,993	40	3,144
16. Madura	3	247	3	247	..	..	..	..	..	..	239	19,316	197	17,145
17. Tinnevelly	7	685	4	431	1	102	2	66	..	..	60	4,325	52	4,400
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	53	3,428	53	3,429
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	41	3,018	37	3,093
20. Salem	12	905	9	689	1	70	2	62	..	..	88	6,185	74	6,039
21. South Canara	1	125	..	..	..	..	..	..	..	..	49	3,590	41	3,286
22. Malabar	3	268	3	268	..	..	..	..	..	..	96	6,599	84	7,147
Total ..	116	9,223	87	6,864	4	350	23	946	..	..	1,837	1,28,874	1,524	1,23,078

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34, and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS VIII—*Between Rs.* 2,500 *and Rs.* 5,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	30	2,463	..	..	..	..	2,463	..	2,463	..	..	2,463	..	..
2. Vizagapatam	76	5,377	..	..	..	..	5,377	..	5,377	..	..	5,377	..	..
3. Godávari	64	5,034	..	..	..	..	5,034	..	4,715	..	..	4,715	319	319
4. Kistna	93	6,579	10	51	..	..	6,630	..	5,550	51	..	5,601	1,029	684
5. Nellore	87	7,147	..	..	..	..	7,147	..	6,377	..	..	6,377	770	534
6. Cuddapah	61	4,597	..	..	..	..	4,597	..	4,597	..	..	4,597	..	..
7. Anantapur	10	742	..	..	..	..	742	..	742	..	..	742	..	..
8. Bellary	106	8,066	..	..	..	..	8,066	..	8,066	..	..	8,066	..	..
9. Kurnool	48	3,501	..	..	..	..	3,501	..	2,985	..	..	2,985	516	327
10. Madras	132	12,218	13	125	..	..	12,343	..	8,673	48	..	8,721	3,622	2,815
11. Chingleput	13	1,094	..	..	..	..	1,094	..	914	..	..	914	180	180
12. North Arcot	78	6,391	..	..	..	..	6,391	..	6,111	..	..	6,111	280	169
13. South Arcot	43	3,294	1	5	..	..	3,299	..	3,037	5	..	3,042	257	257
14. Tanjore	105	8,892	10	8	..	..	8,900	..	8,860	8	..	8,868	32	..
15. Trichinopoly	40	3,144	..	..	..	..	3,144	..	2,573	..	..	2,573	571	571
16. Madura	197	17,145	..	..	..	..	17,145	..	12,990	..	..	12,990	4,155	4,155
17. Tinnevelly	52	4,400	1	8	..	..	4,408	..	4,061	8	..	4,069	339	339
18. Coimbatore	53	3,429	1	13	..	..	3,442	..	3,294	..	..	3,294	148	148
19. Nilgiris	37	3,093	1	35	..	..	3,128	..	2,702	35	..	2,737	391	160
20. Salem	74	6,039	2	10	..	..	6,049	..	5,934	10	..	5,944	105	104
21. South Canara	41	3,286	1	1	..	..	3,287	..	3,203	1	..	3,204	83	83
22. Malabar	84	7,147	..	..	..	..	7,147	..	6,951	..	..	6,951	196	92
Total ..	1,524	1,22,078	40	256	..	..	1,23,334	..	1,10,175	166	..	1,10,341	12,993	10,937

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS IX—*Between Rs.* 5,000 *and Rs.* 10,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	8	1,309	7	1,161	..	..	2	376	5	452	..	..	6	481
2. Vizagapatam	..	19	2,711	12	1,818	4	573	1	188	6	400	1	25	18	2,148
3. Godávari	..	23	3,340	11	1,589	4	573	..	..	7	350	..	..	23	2,990
4. Kistna	..	44	7,018	41	6,523	16	2,565	1	234	24	1,521	..	..	43	5,263
5. Nellore	..	69	11,241	60	9,973	15	2,115	16	2,755	29	3,337	..	..	53	5,149
6. Cuddapah	..	17	2,656	14	2,208	1	130	2	365	11	581	..	..	15	1,710
7. Anantapur	..	6	781	6	781	3	390	..	..	3	91	..	..	6	690
8. Bellary	..	22	3,346	9	1,292	4	549	2	287	3	389	..	..	20	2,670
9. Kurnool	..	10	1,631	1	149	..	..	..	..	..	..	1	12	10	1,643
10. Madras	..	93	17,561	33	6,668	15	3,096	5	1,030	13	1,240	..	..	88	15,291
11. Chingleput	..	3	521	1	182	1	182	..	..	..	..	..	..	3	521
12. North Arcot	..	29	4,499	23	3,611	7	1,113	3	456	12	1,019	1	49	26	3,073
13. South Arcot	..	10	1,570	6	995	4	744	..	..	2	117	1	10	10	1,463
14. Tanjore	..	70	10,666	40	6,170	14	2,192	10	1,419	15	768	1	23	60	8,502
15. Trichinopoly	..	5	859	4	650	1	169	..	..	2	150	1	40	5	749
16. Madura	..	83	14,262	33	5,653	16	2,635	1	130	9	462	4	236	82	13,906
17. Tinnevelly	..	24	3,943	16	2,532	9	1,394	1	130	6	360	..	..	23	3,453
18. Coimbatore	..	14	2,304	11	1,783	1	130	3	482	7	399	..	..	11	1,423
19. Nilgiris	..	20	3,542	11	1,893	1	250	2	285	8	553	..	..	18	2,704
20. Salem	..	21	3,228	17	2,671	7	1,117	1	148	9	548	..	..	20	2,532
21. South Canara	..	6	877	1	141	..	..	..	..	1	11	..	..	6	866
22. Malabar	..	48	7,383	35	5,385	5	852	5	631	23	1,798	2	41	43	4,995
Total	..	644	1,05,248	392	63,828	128	20,769	55	8,916	195	14,546	12	436	589	82,222

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS IX—*Between Rs.* 5,000 *and Rs.* 10,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	6	481	1	149
2. Vizagapatam	4	514	2	228	..	..	2	134	..	..	18	2,014	15	1,968
3. Godávari	1	130	1	130	..	..	..	..	..	..	23	2,990	23	3,049
4. Kistna	8	1,211	7	1,081	..	..	1	26	..	..	43	5,237	29	4,374
5. Nellore	8	1,178	5	787	2	261	..	..	..	..	51	4,888	28	4,008
6. Cuddapah	4	4 5	4	495	..	..	..	..	..	..	15	1,710	8	1,177
7. Anantapur	2	195	..	..	..	..	2	95	..	..	6	595	3	391
8. Bellary	2	286	1	130	..	..	1	22	..	..	20	2,648	18	2,740
9. Kurnool	..	..	..	..	..	..	..	..	..	..	10	1,643	10	1,644
10. Madras	4	823	3	670	..	..	1	78	..	..	88	15,213	72	13,469
11. Chingleput	..	..	..	..	..	..	..	..	..	..	3	521	6	1,130
12. North Arcot	1	195	1	195	..	..	..	..	..	..	26	3,073	19	2,772
13. South Arcot	..	..	..	..	..	..	..	..	..	..	10	1,463	6	1,162
14. Tanjore	3	365	1	137	..	..	2	142	..	..	60	8,360	48	7,490
15. Trichinopoly	1	169	..	..	..	..	1	5	..	..	5	743	3	582
16. Madura	1	130	..	..	..	..	1	90	..	..	82	13,816	68	11,801
17. Tinnevelly	1	135	1	135	..	..	..	..	..	..	23	3,453	22	3,742
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	11	1,423	11	1,423
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	18	2,704	18	3,297
20. Salem	1	156	..	..	1	156	..	..	..	..	19	2,376	13	1,819
21. South Canara	..	..	..	..	..	..	..	..	..	..	6	866	5	736
22. Malabar	1	156	1	156	..	..	..	..	..	..	43	4,996	24	3,623
Total	42	6,138	27	4,144	3	417	11	592	..	..	586	81,213	450	72,546

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS IX—*Between Rs. 5,000 and Rs. 10,000*—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1	149	..	..	..	..	149	..	149	..	..	149	..	..
2. Vizagapatam	15	1,968	..	..	..	..	1,968	..	1,968	..	..	1,968	..	..
3. Godávari	23	3,049	..	..	..	..	3,049	..	2,984	..	..	2,984	65	65
4. Kistna	29	4,374	5	31	..	..	4,405	..	2,701	31	..	2,732	1,673	1,036
5. Nellore	28	4,008	..	..	..	..	4,008	..	3,565	..	..	3,565	443	443
6. Cuddapah	8	1,177	..	..	..	..	1,177	..	1,177	..	..	1,177	..	..
7. Anantapur	3	391	..	..	..	..	391	..	391	..	..	391	..	..
8. Bellary	18	2,740	..	..	..	..	2,740	..	2,581	..	..	2,581	159	159
9. Kurnool	10	1,644	1	204	..	..	1,848	..	614	..	..	614	1,234	378
10. Madras	72	13,469	3	40	..	..	13,509	..	9,051	..	..	9,051	4,458	3,758
11. Chingleput	6	1,130	..	..	..	..	1,130	..	1,130	..	..	1,130	..	..
12. North Arcot	19	2,772	..	..	..	..	2,772	..	2,140	..	..	2,140	632	632
13. South Arcot	6	1,162	..	..	..	..	1,162	..	1,162	..	..	1,162	..	..
14. Tanjore	48	7,490	6	19	..	..	7,509	..	7,178	19	..	7,197	312	182
15. Trichinopoly	3	582	..	..	..	..	582	..	372	..	..	372	210	210
16. Madura	68	11,801	..	..	..	..	11,801	..	8,030	..	..	8,030	3,771	3,771
17. Tinnevelly	22	3,742	1	4	..	..	3,746	..	3,104	4	..	3,108	638	638
18. Coimbatore	11	1,423	..	..	..	..	1,423	..	1,423	..	..	1,423	..	..
19. Nilgiris	18	3,297	..	..	..	..	3,297	..	2,902	..	..	2,902	395	224
20. Salem	13	1,819	1	10	..	..	1,829	..	1,689	..	..	1,689	140	140
21. South Canara	5	736	..	..	..	..	736	..	736	..	..	736	..	..
22. Malabar	24	3,623	..	..	..	..	3,623	..	3,519	..	..	3,519	104	104
Total	450	72,546	17	308	..	..	72,854	..	58,566	54	..	58,620	14,234	11,740

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS X—*Between Rs. 10,000 and Rs. 20,000.*															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	3	834	2	573	..	..	1	313	1	156	..	..	2	365
2. Vizagapatam	..	7	2,351	3	1,094	1	391	..	..	2	354	..	..	7	1,997
3. Godávari	..	8	2,611	6	1,775	3	890	..	..	3	443	..	..	8	2,168
4. Kistna	..	8	2,500	5	1,615	2	703	..	..	1	50	2	234	8	2,684
5. Nellore	..	13	4,129	12	3,869	5	1,629	1	260	6	1,142	..	..	12	2,727
6. Cuddapah	..	1	260	1	260	..	..	..	..	1	150	..	..	1	110
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	9	2,756	2	549	..	..	..	..	2	268	..	..	9	2,488
9. Kurnool	..	8	2,603	3	863	2	658	..	..	1	214	..	..	8	2,389
10. Madras	..	37	12,787	11	3,510	7	2,214	..	..	4	359	..	..	37	12,428
11. Chingleput	..	1	390	1	390	..	..	..	..	1	153	..	..	1	237
12. North Arcot	..	7	2,296	3	1,056	..	..	..	..	3	562	..	..	7	1,734
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	18	5,835	10	3,172	7	2,198	..	..	3	651	..	..	18	5,184
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	35	12,772	20	7,388	16	6,066	..	..	3	599	..	..	35	12,173
17. Tinnevelly	..	14	4,235	7	2,070	3	951	..	..	4	216	..	..	14	4,019
18. Coimbatore	..	1	388	..	..	..	..	..	..	..	..	..	..	1	388
19. Nilgiris	..	9	3,085	8	2,720	..	..	1	261	7	1,209	..	..	8	1,615
20. Salem	..	3	858	2	522	1	260	..	..	1	156	..	..	3	702
21. South Canara	..	3	982	..	..	..	..	..	..	..	..	..	..	3	982
22. Malabar	..	11	3,542	6	1,915	2	625	2	729	2	423	..	..	9	2,290
Total	..	196	65,214	102	33,341	49	16,585	5	1,563	45	7,105	2	234	191	56,780

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS X—*Between Rs.* 10,000 *and Rs.* 20,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	2	365	2	521
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	7	1,997	5	1,647
3. Godâvari	..	..	..	..	..	..	..	..	..	..	8	2,168	8	2,168
4. Kistna	..	..	..	..	..	..	..	..	..	..	8	2,684	8	2,684
5. Nellore	..	..	3	1,004	3	1,004	..	..	..	..	12	2,727	7	2,150
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	1	110	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	9	2,488	7	2,207
9. Kurnool	..	..	..	..	..	..	..	..	..	..	8	2,389	8	2,389
10. Madras	..	..	..	..	..	..	..	..	..	..	37	12,428	38	13,297
11. Chingleput	..	..	..	..	..	..	..	..	..	..	1	237	..	..
12. North Arcot	..	..	1	130	1	130	..	..	..	..	7	1,734	5	1,500
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	18	5,184	13	4,249
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	1	294	1	294	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	4	1,263	1	378	1	313	2	321	..	..	35	12,173	34	12,866
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	13	3,385	8	2,508
19. Nilgiris	..	..	1	337	1	337	..	..	..	..	..	..	1	388	1	388
20. Salem	..	..	..	..	..	..	..	..	..	..	8	1,615	4	1,579
21. South Canara	..	..	..	..	..	..	..	..	..	..	3	702	2	597
22. Malabar	..	..	1	472	1	472	..	..	..	..	3	9·2	3	982
Total	..		11	3,500	8	2,615	1	313	2	321	..	..	9	2,390	8	2,723
													190	56,146	161	54,455

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36)	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS X.—*Between Rs.* 10,000 *and Rs.* 20,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	2	521	..	..	..	..	521	..	510	..	..	510	11	11
2. Vizagapatam	5	1,647	..	..	..	..	1,647	..	1,647	..	..	1,647	..	..
3. Godâvari	8	2,168	..	..	..	..	2,168	..	2,168	..	..	2,168	..	..
4. Kistna	8	2,684	..	..	..	..	2,684	..	2,293	..	..	2,293	391	391
5. Nellore	7	2,150	..	..	..	..	2,150	..	1,889	..	..	1,889	261	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	7	2,207	..	..	..	..	2,207	..	1,843	..	..	1,843	364	364
9. Kurnool	8	2,389	..	..	..	..	2,389	..	1,792	..	..	1,792	597	..
10. Madras	38	13,297	..	..	..	..	13,297	..	7,850	..	..	7,850	5,447	3,975
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	5	1,500	..	..	..	..	1,500	..	833	..	..	833	667	667
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	13	4,249	..	..	..	..	4,249	..	3,724	..	..	3,724	525	525
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	34	12,866	..	..	..	..	12,866	..	4,310	..	..	4,310	8,556	8,556
17. Tinnevelly	8	2,508	2	6	..	..	2,514	..	2,508	6	..	2,514	..	..
18. Coimbatore	1	388	..	..	..	..	388	..	388	..	..	388	..	..
19. Nilgiris	4	1,579	..	..	..	..	1,579	..	1,579	..	..	1,579	..	..
20. Salem	2	597	..	..	..	..	597	..	429	..	..	429	168	168
21. South Canara	3	982	..	..	..	..	982	..	982	..	..	982	..	..
22. Malabar	8	2,723	..	..	..	..	2,723	..	2,723	..	..	2,723	..	..
Total	161	54,455	2	6	..	..	54,461	..	37,468	6	..	37,474	16,987	14,657

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XI.—*Between Rs. 20,000 and Rs. 30,000.*															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	1	521	1	521	..	..	..	..	1	260	..	..	1	260
2. Vizagapatam	..	..	..	..	1	651	1	651	..	..	..	..	1	130	..	..	1	521
3. Godávari	..	..	..	..	6	3,516	3	1,823	1	651	1	651	1	261	..	..	5	2,604
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	16	10,068	3	1,797	1	651	..	..	2	286	..	..	16	9,782
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	3	1,562	1	521	..	..	..	..	1	493	..	..	3	1,069
13. South Arcot	..	..	..	..	2	1,186	1	658	1	658	..	..	..	..	..	..	2	1,186
14. Tanjore	..	..	..	..	9	6,145	6	4,141	4	2,725	..	..	2	608	..	..	9	5,538
15. Trichinopoly	..	..	..	..	1	521	1	521	..	..	..	..	..	..	1	799	1	1,320
16. Madura	..	..	..	..	3	1,815	2	1,209	..	..	..	..	2	685	..	..	3	1,130
17. Tinnevelly	..	..	..	..	2	1,181	..	..	..	..	..	..	..	..	..	..	2	1,181
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..		44	27,166	19	11,842	7	4,685	1	651	10	2,723	1	799	43	24,591

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XI.—*Between Rs. 20,000 and Rs. 30,000*—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	1	260	1	651
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	1	521	1	521
3. Godavari	1	651	1	651	..	..	..	..	..	..	5	2,604	5	2,604
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	16	9,782	14	8,922
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	3	1,069	2	1,042
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	2	1,186	2	1,186
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	9	5,538	9	6,080
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	1	650
17. Tinnevelly	1	1,320	..	..	1	1,320	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	3	1,130	1	606
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	2	1,181	2	1,181
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	2	1,971	1	651	1	1,320	..	..	..	..	42	23,271	38	23,443

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount		Arrears.	Tax.	Penalities.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XI.—*Between Rs. 20,000 and Rs. 30,000—cont.*														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1	651	..	..	..	..	651	..	651	..	..	651	..	..
2. Vizagapatam	1	521	..	..	..	..	521	..	..	..	..	..	521	521
3. Godávari	5	2,604	..	..	..	..	2,604	..	2,604	..	..	2,604	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	14	8,922	..	..	..	..	8,922	..	6,551	..	..	6,551	2,371	1,850
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	2	1,042	..	..	..	..	1,042	..	782	..	..	782	260	260
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	2	1,186	..	..	..	..	1,186	..	1,186	..	..	1,186	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	9	6,080	..	..	..	..	6,080	..	300	..	..	300	5,780	5,780
17. Tinnevelly	1	650	1	11	..	..	661	..	650	11	..	661	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	1	606	..	..	..	..	606	..	606	..	..	606	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	2	1,181	..	..	..	..	1,181	..	1,181	..	..	1,181	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	38	23,443	1	11	..	..	23,454	..	14,511	11	..	14,522	8,932	8,411

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule, for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XII.—*Between Rs. 30,000 and Rs. 40,000.*															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	2	1,709	1	833	..	..	..	..	1	661	..	..	2	1,048
3. Godávari	..	3	2,712	2	1,800	2	1,800	..	..	..	..	..	..	3	2,712
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	4	3,331	1	781	1	781	..	..	..	..	..	..	..	4	3,331
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	2	1,693	1	911	1	911	..	..	..	..	..	..	..	2	1,693
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	5	4,474	5	4,474	3	2,685	..	..	..	2	855	..	..	5	3,619
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	1	781	1	781	..	..	..	..	..	1	344	..	..	1	437
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	2	1,656	..	..	..	..	..	..	..	..	..	..	..	2	1,656
Total	..	19	16,356	11	9,580	7	6,177	..	..	4	1,860	..	..	19	14,496

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule, for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XII.—*Between Rs.* 30,000 *and Rs.* 40,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	1	1,020	..	..	..	..	..	..	..	..	2	1,048	1	876
4. Kistna	..	..	..	..	..	..	1	498	..	..	3	2,214	3	2,214
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	4	3,331	3	2,550
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	2	1,693	2	1,693
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	5	3,619	4	3,640
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	1	437	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1	1,020	..	..	..	..	1	498	..	..	19	13,998	15	12,629

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount. of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XII.—*Between Rs.* 30,000 *and Rs.* 40,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	1	876	..	..	..	..	876	..	876	..	..	876	..	..
3. Godávari	3	2,214	..	..	..	..	2,214	..	2,214	..	..	2,214	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	3	2,550	..	..	..	..	2,550	..	2,146	..	..	2,146	404	404
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	2	1,693	..	..	..	..	1,693	..	1,088	..	..	1,088	605	605
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	4	3,640	..	..	..	..	3,640	..	786	..	..	786	2,854	2,854
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	2	1,656	..	..	..	..	1,656	..	1,656	..	..	1,656	..	..
Total	15	12,629	..	..	..	..	12,629	..	8,766	..	..	8,766	3,863	3,863

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87.—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount. enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XIII.—*Between Rs. 40,000 and Rs. 50,000.*															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	1	1,267	1	1,267	1	1,267	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,267
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	2	2,315	..	..	..	..	..	..	..	..	..	..	2	2,315
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	1	1,071	1	1,071	..	..	..	..	..	..	1	838	1	233
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	1	1,058	1	1,058	1	1,058	..	..	..	..	..	..	1	1,058
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	5	5,711	3	3,396	2	2,325	..	..	1	838	..	..	5	4,873

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XIII.—*Between Rs. 40,000 and Rs. 50,000*—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	1	1,267	1	1,267
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	2	2,315	2	2,315
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	1	233	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	1	1,174
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	1	408	..	..	1	650	..	..
17. Tinnevelly	..	1	1,058	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	1	1,058	..	..	..	1	408	..	..	5	4,465	4	4,756

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XIII.—*Between Rs.* 40,000 *and Rs.* 50,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	1	1,267	..	..	..	..	1,267	..	1,267	..	..	1,267	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	2,315	..	..	..	..	2,315	..	2,315	..	..	2,315	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	1	1,174	..	..	..	..	1,174	..	..	..	..	..	1,174	1,174
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4	4,756	..	..	..	..	4,756	..	3,582	..	..	3,582	1,174	1,174

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
CLASS XIV.—*Between Rs.* 50,000 *and Rs.* 1,00,000.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	1	1,302	1	1,302	..	..	..	..	1	651	..	..	1	651
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	9	18,152	..	..	..	..	..	..	..	..	..	..	9	18,152
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	2	3,404	1	1,563	1	1,563	..	..	..	..	..	..	2	3,404
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	6	9,558	6	9,558	2	3,345	..	..	4	2,857	..	..	6	6,701
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. Malabar	..	1	1,480	..	..	..	..	..	..	..	..	..	..	1	1,480
Total	..	19	33,896	8	12,423	3	4,908	..	..	5	3,508	..	..	19	30,388

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
CLASS XIV.—*Between Rs.* 50,000 *and Rs.* 1,00,000—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	1	651	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	..	..	..	..	..	..	..	..	..	9	18,152	9	18,152
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	1	1,563	1	1,563	..	..	..	..	..	2	3,404	2	3,404
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	6	6,901	2	3,345
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	1	1,480	1	1,480
Total	..	1	1,563	1	1,563	..	..	..	..	..	19	30,388	14	26,381

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36.)	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XIV.—*Between Rs.* 50,000 *and Rs.* 1,00,000—cont.														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	..	9	18,152	..	..	..	18,152	..	15,910	..	..	15,910	2,242	2,242
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	2	3,404	..	..	..	3,404	..	1,841	..	..	1,841	1,563	1,563
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	2	3,345	..	..	..	3,345	..	1,700	..	..	1,700	1,645	1,645
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	1	1,480	..	..	..	1,480	..	1,480	..	..	1,480	..	..
Total	..	14	26,381	..	..	..	26,381	..	20,931	..	..	20,931	5,450	5,450

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
				CLASS XV—*Rs.* 1,00,000 *and more.*											
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	1	4,062	1	4,062	1	4,062	..	..	..	..	..	..	..	1	4,062
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	6,740	..	..	..	..	..	..	..	..	..	..	..	2	6,740
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	3	10,802	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	CLASS XV.—*Rs.* 1,00,000 *and more*—cont.													
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	1	4,062	1	4,062
5. Nellore	1	4,062	1	4,062	..	..	..	..	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	2	6,740	2	6,740
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802	3	10,802

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total. demand (of columns 2, 32, 34 and 36.	Collections up to the 31st March 1887.					Balance on 31st March. 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
CLASS XV.—*Rs. 1,00,000 and more*—cont.														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5. Nellore	1	4,062	..	..	..	..	4,062	..	..	..	..	..	4,062	4,062
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10. Madras	2	6,740	..	..	..	..	6,740	..	6,740	..	..	6,740	..	..
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	3	10,802	..	..	..	..	10,802	..	6,740	..	..	6,740	4,062	4,062

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TOTAL OF CLASSES VII TO XV.															
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	103	10,360	79	8,328	10	708	12	1,280	57	3,330	..	..	91	5,750
2. Vizagapatam	..	182	17,937	133	12,553	35	2,955	4	373	92	3,572	2	38	178	14,030
3. Godávari	..	161	21,689	100	13,443	65	9,019	4	801	31	1,555	..	..	157	19,333
4. Kistna	..	382	29,959	358	27,331	168	12,281	23	1,529	165	5,938	2	234	359	22,726
5. Nellore	..	449	45,014	394	40,426	96	13,000	95	8,061	201	12,283	2	72	354	24,742
6. Cuddapah	..	162	12,401	119	9,079	56	3,378	3	417	58	1,945	2	52	159	10,091
7. Anantapur	..	68	4,310	65	4,140	40	2,498	..	..	25	512	..	..	68	3,797
8. Bellary	..	216	18,580	93	7,326	63	4,418	5	508	25	1,242	..	..	211	16,830
9. Kurnool	..	81	8,966	39	3,685	22	2,167	..	..	16	680	1	12	81	8,299
10. Madras	..	353	87,069	95	16,821	45	8,710	17	1,892	33	2,343	..	..	336	82,834
11. Chingleput	..	27	2,615	11	1,154	5	443	..	..	5	303	1	112	27	2,424
12. North Arcot	..	184	13,918	126	12,332	55	4,749	9	881	58	3,440	4	171	175	14,768
13. South Arcot	..	144	10,167	83	6,171	32	2,809	11	531	40	1,427	1	10	133	8,219
14. Tanjore	..	347	41,396	169	21,731	73	11,010	34	3,083	61	3,661	1	23	313	34,675
15. Trichinopoly	..	86	6,821	62	4,835	19	1,431	7	539	35	1,161	1	40	79	5,161
16. Madura	..	500	74,781	223	42,687	117	23,362	7	497	57	6,842	9	551	493	67,993
17. Tinnevelly	..	151	17,994	98	11,496	41	5,524	15	1,056	40	1,637	2	808	136	16,109
18. Coimbatore	..	104	8,919	64	5,423	18	1,286	11	1,003	35	1,452	..	..	93	6,464
19. Nílgiris	..	99	14,231	51	8,930	6	594	6	741	38	3,537	1	28	93	9,981
20. Salem	..	201	16,117	166	13,020	75	6,025	3	265	84	2,552	3	48	198	13,348
21. South Canara	..	91	8,667	29	2,212	7	493	..	..	22	591	..	..	91	8,076
22. Malabar	..	270	28,870	176	16,928	42	3,772	36	3,460	91	4,637	7	545	234	21,318
Total	..	4,361	5,05,781	2,733	2,90,051	1,090	1,20,632	302	26,917	1,269	64,640	39	2,744	4,059	4,16,968

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
TOTAL OF CLASSES VII TO XV—*cont.*														
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	3	192	2	137	..	..	1	13	..	..	91	5,736	49	4,625
2. Vizagapatam	26	2,112	15	1,115	..	..	11	480	..	..	178	13,550	157	13,214
3. Godávari	4	1,853	3	833	..	..	1	498	..	..	157	18,835	156	18,807
4. Kistna	50	3,724	47	3,477	1	52	2	63	..	..	358	22,611	243	19,658
5. Nellore	40	8,196	30	7,291	4	365	3	169	..	..	350	24,209	186	20,706
6. Cuddapah	27	1,799	24	1,617	..	..	3	99	..	..	159	9,992	135	9,328
7. Anantapur	18	1,061	6	327	..	..	12	268	..	..	68	3,529	44	2,768
8. Bellary	13	1,064	11	830	1	78	1	22	..	..	210	16,730	192	16,241
9. Kurnool	4	286	3	221	..	..	1	30	..	..	81	8,269	81	8,269
10. Madras	12	1,476	7	979	1	100	4	245	..	..	335	82,490	313	80,105
11. Chingleput	..	..	..	..	..	..	..	..	..	..	27	2,424	24	2,513
12. North Arcot	6	672	6	672	..	..	..	..	..	..	175	14,768	143	13,942
13. South Arcot	3	185	3	185	..	..	..	..	..	..	133	8,219	101	7,278
14. Tanjore	11	2,421	7	2,054	..	..	4	218	..	..	313	34,457	263	31,972
15. Trichinopoly	6	507	5	338	..	..	1	5	..	..	79	5,155	59	4,606
16. Madura	9	896	8	766	..	..	1	90	..	..	493	67,903	420	62,080
17. Tinnevelly	17	4,622	8	1,052	4	1,787	5	795	..	..	132	13,527	114	13,019
18. Coimbatore	..	..	..	..	..	..	..	..	..	..	93	6,464	91	6,402
19. Nilgiris	1	337	1	337	..	..	..	..	..	..	93	9,981	75	9,431
20. Salem	28	1,843	20	1,258	3	278	5	158	..	..	195	12,912	140	11,316
21. South Canara	3	235	1	55	..	..	1	27	..	..	91	8,049	76	7,517
22. Malabar	6	948	6	948	..	..	..	..	..	..	234	21,318	181	20,002
Total	287	34,429	213	24,492	14	2,660	56	3,180	..	..	4,045	4,11,128	3,243	3,83,799

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
TOTAL OF CLASSES VII TO XV—*cont.*														
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	49	4,625	..	..	..	..	4,625	..	4,562	..	..	4,562	63	63
2. Vizagapatam	157	13,214	..	..	..	..	13,214	..	12,693	..	..	12,693	521	521
3. Godávari	156	18,807	..	..	..	..	18,807	..	18,371	..	..	18,371	436	436
4. Kistna	243	19,658	24	127	..	..	19,785	..	14,980	127	..	15,107	4,678	3,289
5. Nellore	186	20,706	..	..	..	..	20,706	..	14,884	..	..	14,884	5,822	5,169
6. Cuddapah	135	9,328	..	..	..	..	9,328	..	9,224	..	..	9,224	104	104
7. Anantapur	44	2,768	..	..	..	..	2,768	..	2,635	..	..	2,635	133	133
8. Bellary	192	16,241	..	..	..	..	16,241	..	15,666	..	..	15,666	575	523
9. Kurnool	81	8,269	1	204	..	..	8,473	..	6,026	..	..	6,026	2,447	805
10. Madras	313	80,105	24	213	..	..	80,318	..	60,491	60	..	60,551	19,767	15,973
11. Chingleput	24	2,513	..	..	..	..	2,513	..	2,281	..	..	2,281	232	232
12. North Arcot	143	13,942	..	..	..	..	13,942	..	12,103	..	..	12,103	1,839	1,728
13. South Arcot	101	7,278	2	10	..	..	7,288	..	6,993	10	..	7,003	285	285
14. Tanjore	263	31,972	42	64	..	..	32,036	..	28,696	54	..	28,750	3,286	2,906
15. Trichinopoly	59	4,606	..	..	..	..	4,606	..	3,770	..	..	3,770	836	836
16. Madura	420	62,080	..	..	..	..	62,080	..	33,176	..	..	33,176	28,904	28,904
17. Tinnevelly	114	13,019	5	29	..	..	13,048	..	11,948	29	..	11,977	1,071	1,071
18. Coimbatore	91	6,402	1	13	..	..	6,415	..	6,247	..	..	6,247	168	168
19. Nilgiris	75	9,431	2	87	..	..	9,518	..	8,333	87	..	8,420	1,098	440
20. Salem	140	11,316	12	68	..	..	11,384	..	10,663	37	..	10,700	684	557
21. South Canara	76	7,517	1	1	..	..	7,518	..	7,434	1	..	7,435	83	83
22. Malabar	181	20,002	..	..	..	..	20,002	..	19,702	..	..	19,702	300	196
Total	3,243	3,83,799	114	816	..	..	3,84,615	..	3,10,878	405	..	3,11,283	73,332	64,422

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							Grand Total.								
	RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	..	1,133	24,458	813	18,711	335	4,932	297	4,597	181	4,548	..	..	836	15,313
2. Vizagapatam	..	1,485	35,806	770	21,801	369	7,279	174	2,368	218	4,638	9	122	1,311	28,922
3. Godávari	..	2,722	57,451	1,494	34,377	896	21,009	349	4,825	233	3,376	16	125	2,373	49,375
4. Kistna	..	5,491	1,01,209	3,694	76,430	2,037	39,466	1,034	13,430	609	9,973	14	349	4,457	78,155
5. Nellore	..	3,712	84,321	2,877	70,730	1,057	24,670	1,387	22,227	415	14,051	18	207	2,337	48,250
6. Cuddapah	..	2,381	44,978	1,464	30,289	905	15,333	248	3,398	307	4,512	4	79	2,133	37,147
7. Anantapur	..	1,036	18,099	575	11,935	441	8,405	59	702	75	1,045	..	..	977	16,351
8. Bellary	..	1,756	40,680	771	16,968	481	10,000	175	2,446	115	2,038	..	..	1,581	36,196
9. Kurnool	..	1,651	31,075	823	15,464	446	8,056	179	1,944	196	2,179	2	17	1,472	26,970
10. Madras	..	2,172	1,13,299	523	23,648	292	12,291	156	3,811	75	2,912	..	..	2,016	1,06,576
11. Chingleput	..	1,036	15,949	512	7,900	260	3,996	206	2,286	44	677	2	265	830	13,251
12. North Arcot	..	2,916	58,896	1,476	33,926	877	17,470	337	4,750	258	5,332	4	171	2,579	48,985
13. South Arcot	..	1,929	34,081	1,028	19,365	471	8,337	348	4,232	206	2,975	4	27	1,581	26,901
14. Tanjore	..	3,191	84,388	1,504	42,781	922	23,955	336	6,657	240	5,320	6	79	2,855	72,490
15. Trichinopoly	..	891	20,099	505	12,612	234	4,735	97	1,976	172	2,350	2	47	794	15,820
16. Madura	..	3,399	1,18,214	1,290	58,912	709	31,535	282	3,635	207	8,480	13	627	3,117	1,06,726
17. Tinnevelly	..	1,998	43,280	912	22,919	370	9,825	394	5,806	142	2,569	6	865	1,604	35,770
18. Coimbatore	..	1,213	25,079	578	12,925	233	4,031	216	3,466	129	2,485	..	..	997	19,128
19. Nilgiris	..	356	19,095	107	10,246	18	848	32	1,216	54	3,803	3	120	324	14,196
20. Salem	..	1,890	39,237	968	24,920	505	12,006	230	2,892	227	3,863	5	63	1,660	32,545
21. South Canara	..	1,177	23,624	442	7,431	191	2,713	182	1,938	69	983	..	..	995	20,703
22. Malabar	..	2,140	55,812	896	27,945	350	7,893	313	6,811	226	6,200	7	545	1,827	43,346
Total ..	..	45,675	10,89,130	24,022	6,02,235	12,399	2,78,785	7,031	1,05,413	4,398	94,309	115	3,708	38,656	8,93,116

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
							Grand Total—cont.							
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	80	1,131	49	690	26	303	5	56	..	..	810	14,954	810	14,953
2. Vizagapatam	74	2,999	52	1,819	6	70	16	523	..	..	1,305	28,329	1,304	28,251
3. Godávari	124	3,526	71	1,767	39	443	14	606	..	..	2,334	48,326	2,328	48,296
4. Kistna	186	5,937	148	5,173	24	307	14	182	..	..	4,433	77,666	4,433	77,669
5. Nellore	235	10,575	126	8,549	96	1,345	10	220	..	..	2,241	46,686	2,241	46,680
6. Cuddapah	114	3,427	97	2,943	8	127	9	171	..	..	2,125	36,849	2,125	36,849
7. Anantapur	66	1,766	38	842	14	160	14	278	..	..	963	15,913	963	15,913
8. Bellary	45	1,536	28	1,134	16	246	1	22	..	..	1,565	35,928	1,565	35,928
9. Kurnool	62	1,439	40	809	13	130	9	75	..	..	1,459	26,765	1,458	26,755
10. Madras	35	1,736	23	1,164	7	160	5	250	..	..	2,009	1,06,166	1,969	1,03,634
11. Chingleput	22	375	8	110	13	250	1	5	..	..	817	12,996	817	12,996
12. North Arcot	68	1,778	43	1,331	16	217	9	82	..	..	2,563	48,686	2,561	48,675
13. South Arcot	120	1,786	85	1,228	25	331	9	51	1	.. 5	1,556	26,524	1,551	26,232
14. Tanjore	139	4,630	78	3,425	43	501	18	347	..	..	2,812	71,642	2,780	70,076
15. Trichinopoly	33	934	24	605	5	78	4	42	..	..	789	15,699	789	15,699
16. Madura	116	2,207	105	1,959	10	118	1	90	..	..	3,107	1,06,518	2,924	98,345
17. Tinnevelly	107	5,869	49	1,699	46	2,222	11	870	..	..	1,558	32,678	1,551	32,508
18. Coimbatore	32	365	24	265	8	100	..	..	..	..	989	19,028	989	19,028
19. Nilgiris	2	372	2	372	..	..	..	..	..	..	324	14,196	318	13,806
20. Salem	119	3,379	63	1,974	32	654	24	334	..	..	1,628	31,557	1,625	31,557
21. South Canara	28	527	15	205	10	100	2	59	..	..	985	20,544	984	20,496
22. Malabar	38	1,389	29	1,274	9	115	..	..	..	..	1,818	43,231	1,815	43,102
Total ..	1,845	57,383	1,197	39,337	466	7,977	176	4,263	1	5	38,190	8,80,881	37,910	8,67,448

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

Districts.	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36).	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
							Grand Total—cont.							
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	810	14,953	..	..	..	..	14,953	..	14,516	..	..	14,516	437	403
2. Vizagapatam	1,304	28,251	..	..	..	..	28,251	..	27,652	..	..	27,652	599	531
3. Godávari	2,328	48,296	..	..	..	..	48,296	..	47,226	..	..	47,226	1,070	826
4. Kistna	4,433	77,669	278	265	..	..	77,934	..	63,127	265	..	63,392	14,542	10,504
5. Nellore	2,241	46,680	..	..	..	..	46,680	..	39,723	..	..	39,723	6,957	6,014
6. Cuddapah	2,125	36,849	114	71	..	..	36,920	..	35,068	71	..	35,139	1,781	1,308
7. Anantapur	963	15,913	..	..	..	..	15,913	..	15,364	..	..	15,364	549	431
8. Bellary	1,565	35,928	..	..	..	..	35,928	..	35,196	..	..	35,196	732	523
9. Kurnool	1,458	26,755	1	204	..	..	26,959	..	23,797	..	..	23,797	3,162	1,186
10. Madras	1,969	1,03,634	312	573	..	..	1,04,207	..	73,404	166	..	73,570	30,637	24,779
11. Chingleput	817	12,996	..	..	..	..	12,996	..	12,299	..	..	12,299	697	567
12. North Arcot	2,561	48,675	6	35	..	..	48,710	..	44,456	25	..	44,481	4,229	3,717
13. South Arcot	1,551	26,232	6	11	..	..	26,243	..	24,871	11	..	24,882	1,361	1,275
14. Tanjore	2,790	70,076	588	452	..	..	70,528	..	66,234	393	..	66,627	3,901	3,255
15. Trichinopoly	789	15,699	68	20	..	..	15,719	..	12,057	20	..	12,077	3,642	3,489
16. Madura	2,924	98,345	66	33	..	..	98,378	..	67,982	33	..	68,015	30,363	30,165
17. Tinnevelly	1,551	32,508	5	29	..	..	32,537	..	30,077	29	..	30,106	2,431	2,064
18. Coimbatore	989	19,028	6	32	..	..	19,060	..	18,676	19	..	18,695	365	230
19. Nilgiris	318	13,806	2	87	..	..	13,893	..	12,114	87	..	12,201	1,692	680
20. Salem	1,625	31,557	115	104	..	..	31,661	..	29,959	66	..	30,025	1,636	1,265
21. South Canara	984	20,496	180	161	..	..	20,657	..	20,153	161	..	20,314	343	298
22. Malabar	1,815	43,102	26	56	..	..	43,158	..	42,438	55	..	42,493	665	348
Total ..	37,910	8,67,448	1,773	2,133	..	..	8,69,581	..	7,56,389	1,401	..	7,57,790	1,11,791	93,858

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

	Arrears at the beginning of the year.	Original demand.		Objection petitions under section 25 of the Act.											
				Objection petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of objection petitions.	
		Number assessed.	Amount of tax.	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rs.			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Class I. Between Rs. 500 and Rs. 750 ..	..	26,840	2,68,309	12,852	1,28,495	7,246	72,460	5,546	55,427	4	13	41	335	21,306	2,13,204
,, II. ,, ,, 750 ,, ,, 1,000 ..	..	6,117	91,832	3,485	52,311	1,854	27,750	622	9,330	998	5,011	9	105	5,495	77,596
,, III. ,, ,, 1,000 ,, ,, 1,250 ..	..	4,035	80,844	2,519	50,466	1,116	22,340	365	7,311	1,025	8,196	11	174	3,670	65,511
,, IV. ,, ,, 1,250 ,, ,, 1,500 ..	..	2,142	60,088	1,123	31,457	572	16,052	103	2,884	433	5,289	11	96	2,030	52,011
,, V. ,, ,, 1,500 ,, ,, 1,750 ..	..	1,344	47,128	814	28,605	333	11,655	53	1,859	421	6,558	2	14	1,291	38,725
,, VI. ,, ,, 1,750 ,, ,, 2,000 ..	..	836	35,148	496	20,850	188	7,896	40	1,685	248	4,602	2	240	796	29,101
Total of Classes I to VI ..	..	41,314	5,83,349	21,289	3,12,184	11,309	1,58,153	6,729	78,496	3,129	29,669	76	964	34,597	4,76,148
Class VII. Between Rs. 2,000 and Rs. 2,500 ..	..	1,481	80,428	1,027	55,338	431	23,361	132	7,011	440	11,768	15	997	1,349	62,646
,, VIII. ,, ,, 2,500 ,, ,, 5,000 ..	..	1,950	1,60,960	1,170	96,241	462	37,760	109	8,776	569	22,292	9	278	1,841	1,30,170
,, IX. ,, ,, 5,000 ,, ,, 10,000 ..	..	644	1,05,248	392	63,828	128	20,769	55	8,916	195	14,546	12	436	589	82,222
,, X. ,, ,, 10,000 ,, ,, 20,000 ..	..	196	65,214	102	33,341	49	16,585	5	1,563	45	7,105	2	234	191	56,780
,, XI. ,, ,, 20,000 ,, ,, 30,000 ..	..	44	27,166	19	11,842	7	4,685	1	651	10	2,723	1	799	43	24,591
,, XII. ,, ,, 30,000 ,, ,, 40,000 ..	..	19	16,356	11	9,580	7	6,177	..	..	4	1,860	..	..	19	14,496
,, XIII. ,, ,, 40,000 ,, ,, 50,000 ..	..	5	5,711	3	3,396	2	2,325	..	..	1	838	..	..	5	4,873
,, XIV. ,, ,, 50,000 ,, ,, 1,00,000 ..	..	19	33,896	8	12,423	3	4,908	..	..	5	3,508	..	..	19	30,388
,, XV. ,, ,, 1,00,000 and more	..	3	10,802	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802
Total of Classes VII to XV ..	..	4,361	5,05,781	2,733	2,90,051	1,090	1,20,632	302	26,917	1,269	64,640	39	2,744	4,059	4,16,968
Grand Total ..	..	45,675	10,89,130	24,022	6,02,235	12,399	2,78,785	7,031	1,05,413	4,398	94,309	115	3,708	38,656	8,93,116

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

—	Revision petitions under section 27 of the Act.												Demand after disposal of applications for abatement under section 33.	
	Revision petitions.		Petitions rejected.		Petitions in which tax was wholly remitted.		Petitions in which tax was reduced.		Petitions in which tax was enhanced.		Demand after disposal of revision petitions.			
	Number of petitions.	Amount involved.	Number of petitions.	Amount involved.	Number of petitions.	Amount remitted.	Number of petitions.	Amount reduced.	Number of petitions.	Amount enhanced.	Number assessed.	Amount of tax.	Number assessed.	Amount of tax.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Class I. Between Rs. 500 and Rs. 750 ..	974	9,760	594	5,945	378	3,780	2	10	1	5	20,928	2,09,419	22,801	2,28,010
,, II. ,, ,, 750 ,, ,, 1,000 ..	202	2,980	130	1,915	35	515	37	185	..	..	5,460	76,896	5,168	77,520
,, III. ,, ,, 1,000 ,, ,, 1,250 ..	174	3,450	116	2,282	18	350	38	298	..	..	3,652	64,863	3,125	62,500
,, IV. ,, ,, 1,250 ,, ,, 1,500 ..	94	2,607	65	1,804	12	336	17	199	..	..	2,027	51,476	1,936	54,208
,, V. ,, ,, 1,500 ,, ,, 1,750 ..	74	2,583	53	1,848	5	175	16	207	..	..	1,286	38,343	1,049	36,715
,, VI. ,, ,, 1,750 ,, ,, 2,000 ..	40	1,574	26	1,051	4	161	10	184	..	..	792	28,756	588	24,696
Total of Classes I to VI ..	1,558	22,954	984	14,845	452	5,317	120	1,083	1	5	34,145	4,69,753	34,667	4,83,649
Class VII. Between Rs. 2,000 and Rs. 2,500 ..	112	5,894	88	4,593	5	260	18	415	..	..	1,344	61,971	1,034	55,709
,, VIII. ,, ,, 2,500 ,, ,, 5,000 ..	116	9,223	87	6,864	4	350	23	946	..	..	1,837	1,28,874	1,524	1,23,078
,, IX. ,, ,, 5,000 ,, ,, 10,000 ..	42	6,138	27	4,144	3	417	11	592	..	..	586	81,213	450	72,546
,, X. ,, ,, 10,000 ,, ,, 20,000 ..	11	3,500	8	2,615	1	313	2	321	..	..	190	56,146	161	54,455
,, XI. ,, ,, 20,000 ,, ,, 30,000 ..	2	1,971	1	651	1	1,320	..	..	..	..	42	23,271	38	23,443
,, XII. ,, ,, 30,000 ,, ,, 40,000 ..	1	1,020	..	..	..	..	1	498	..	..	19	13,998	15	12,629
,, XIII. ,, ,, 40,000 ,, ,, 50,000 ..	1	1,058	..	..	..	..	1	408	..	..	5	4,465	4	4,756
,, XIV. ,, ,, 50,000 ,, ,, 1,00,000 ..	1	1,563	1	1,563	..	..	..	..	..	..	19	30,388	14	26,381
,, XV. ,, ,, 1,00,000 and more	1	4,062	1	4,062	..	..	..	..	..	..	3	10,802	3	10,802
Total of Classes VII to XV ..	287	34,429	213	24,492	14	2,660	56	3,180	..	..	4,045	4,11,128	3,243	3,83,799
Grand Total ..	1,845	57,383	1,197	39,337	466	7,977	176	4,263	1	5	38,190	8,80,881	37,910	8,67,448

Statement showing the Demand, Collection and Balance of Income-tax under Part IV of the 2nd Schedule for the year 1886-87—*cont.*

—	Final demand.		Penalties by Collectors.		Fines by Magistrates.		Total demand (of columns 2, 32, 34 and 36.)	Collections up to the 31st March 1887.					Balance on 31st March 1887.	Subsequent collections up to 30th June 1887.
	Number assessed.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears.	Tax.	Penalties.	Fines.	Total.		
	31	32	33	34	35	36	37	38	39	40	41	42	43	44
		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Class I. Between Rs. 500 and Rs. 750 ..	22,801	2,28,010	1,189	817	..	..	2,28,827	..	2,09,006	619	..	2,09,625	19,202	14,471
,, II. ,, ,, 750 ,, ,, 1,000 ..	5,168	77,520	183	137	..	..	77,657	..	72,486	103	..	72,589	5,068	4,146
,, III. ,, ,, 1,000 ,, ,, 1,250 ..	3,125	62,500	141	127	..	..	62,627	..	56,998	96	..	57,094	5,533	4,308
,, IV. ,, ,, 1,250 ,, ,, 1,500 ..	1,936	54,208	70	86	..	..	54,294	..	50,884	72	..	50,956	3,338	2,522
,, V. ,, ,, 1,500 ,, ,, 1,750 ..	1,049	36,715	48	77	..	..	36,792	..	34,448	64	..	34,512	2,280	1,649
,, VI. ,, ,, 1,750 ,, ,, 2,000 ..	588	24,696	28	73	..	..	24,769	..	21,689	42	..	21,731	3,038	2,340
Total of Classes I to VI ..	34,667	4,83,649	1,659	1,317	..	..	4,84,966	..	4,45,511	996	..	4,46,507	38,459	29,436
Class VII. Between Rs. 2,000 and Rs. 2,500 ..	1,034	55,709	54	235	..	..	55,944	..	50,139	168	..	50,307	5,637	4,128
,, VIII. ,, ,, 2,500 ,, ,, 5,000 ..	1,524	1,23,078	40	256	..	..	1,23,334	..	1,10,175	166	..	1,10,341	12,993	10,937
,, IX. ,, ,, 5,000 ,, ,, 10,000 ..	450	72,546	17	308	..	..	72,854	..	58,566	54	..	58,620	14,234	11,740
,, X. ,, ,, 10,000 ,, ,, 20,000 ..	161	54,455	2	6	..	..	54,461	..	37,468	6	..	37,474	16,987	14,657
,, XI. ,, ,, 20,000 ,, ,, 30,000 ..	38	23,443	1	11	..	..	23,454	..	14,511	11	..	14,522	8,932	8,411
,, XII. ,, ,, 30,000 ,, ,, 40,000 ..	15	12,629	..	..	..	..	12,629	..	8,766	..	..	8,766	3,863	3,863
,, XIII. ,, ,, 40,000 ,, ,, 50,000 ..	4	4,756	..	..	..	..	4,756	..	3,582	..	..	3,582	1,174	1,174
,, XIV. ,, ,, 50,000 ,, ,, 1,00,000 ..	14	26,381	..	..	..	..	26,381	..	20,931	..	..	20,931	5,450	5,450
,, XV. ,, ,, 1,00,000 and more	3	10,802	..	..	..	..	10,802	..	6,740	..	..	6,740	4,062	4,062
Total of Classes VII to XV ..	3,243	3,83,799	114	816	..	..	3,84,615	..	3,10,878	405	..	3,11,283	73,332	64,422
Grand Total ..	37,910	8,67,448	1,773	2,133	..	..	8,69,581	..	7,56,389	1,401	..	7,57,790	1,11,791	93,858

APPENDIX I.

PROCEEDINGS against defaulters under the Civil Procedure Code for the collection of Income-tax in 1886-87.

Districts.	Number of defaulters.	Amount of default.	Number of cases in which tax was recovered by attachment of immoveable property.	Number of cases in which tax was recovered by attachment of moveable property.	Amount of tax recovered by attachment.	Number of cases in which tax was recovered by sale of moveable property.	Number of cases in which tax was recovered by sale of immoveable property.	Amount of tax recovered by sale.	Number of arrests made.	Amount of tax recovered by arrest.	Number of cases in which the party was imprisoned.	Amount of tax recovered by imprisonment.	Total amount of tax recovered.	Amount of costs.	Amount of costs recovered.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		RS.			RS.			RS.		RS.		RS.	RS.	RS.	RS.	
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
3. Godávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
4. Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
5. Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
7. Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
8. Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
9. Kurnool	1	205	..	..	..	..	..	..	1	205	..	..	205	..	..	A penalty of Rs. 204 was imposed in this case but not recovered.
10. Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
11. Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
12. North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
13. South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
14. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
15. Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
16. Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
17. Tinnevelly	1	15	..	..	..	..	..	..	..	..	..	..	..	..	..	
18. Coimbatore	..	..	..	..	..	..	..	..	1	15	..	..	15	..	..	
19. Nilgiris	1	11	..	..	..	..	..	..	1	11	..	..	11	4	4	
20. Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
21. South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
22. Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	3	231	..	..	..	..	..	..	3	231	..	..	231	4	4	

APPENDIX J.

PROCEEDING against defaulters under the Land Revenue Law for the collection of Income-tax in 1886-87.

Districts.	Number of defaulters.	Amount of default.	Number of demand notices issued.	Amount of tax recovered after the issue of demand notices.	Number of distraint notices issued.	Amount of tax recovered after the issue of distraint notices.	Number of cases in which moveable property was sold.	Number of cases in which immoveable property was sold.	Amount of tax recovered by sale of property.	Total amount of tax recovered.	Amount of fees charged.	Amount of fees collected.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS.		RS.		RS.			RS.	RS.	RS.	RS.	
1. Ganjam	478	6,358	472	5,369	81	854	9	..	101	6,324	74	64	
2. Vizagapatam	593	6,642	593	6,564	4	30	1	..	10	6,604	243	243	
3. Godávari	6	72	6	67	..	..	..	..	..	67	..	..	
4. Kistna	2,516	35,390	2,513	32,103	188	2,235	11	..	114	34,452	539	445	
5. Nellore	1,139	23,950	1,135	21,259	69	1,892	3	..	181	23,332	94	87	The amount of fees collected has been credited to the head "Process Service Fees" under Land Revenue Miscellaneous.
6. Cuddapah	1,334	19,944	1,303	18,815	45	637	14	..	53	19,505	231	222	
7. Anantapur	743	10,844	705	9,292	91	1,379	4	20	55	10,726	50	50	
8. Bellary	641	10,463	619	9,922	31	222	11	..	110	10,254	..	..	
9. Kurnool	166	5,301	149	4,215	3	26	..	..	..	4,241	..	..	
10. Madras	1,937	53,265	1,937	34,582	622	10,283	3	..	6	44,871	366	366	
11. Chingleput	329	5,796	329	5,231	17	353	5	..	203	5,787	19	19	
12. North Arcot	1,159	16,102	1,012	15,677	20	140	7	..	65	15,882	21	21	
13. South Arcot	845	12,254	791	11,842	14	327	..	..	..	12,169	..	..	
14. Tanjore	429	6,814	426	5,975	9	115	1	..	78	6,168	23	23	
15. Trichinopoly	435	8,181	435	7,968	4	60	..	..	..	8,028	81	79	
16. Madura	1,443	30,232	1,443	29,951	18	221	4	..	17	30,189	178	96	
17. Tinnevelly	1,032	19,407	1,263	18,739	19	126	4	..	53	18,918	69	69	
18. Coimbatore	398	6,062	323	5,770	10	127	..	..	..	5,897	..	..	
19. Nilgiris	78	1,531	78	1,471	..	..	..	..	..	1,471	..	..	
20. Salem	1,053	16,664	1,096	16,048	13	266	3	..	17	16,331	129	127	
21. South Canara	209	2,563	204	2,517	5	35	2	..	11	2,563	161	161	
22. Malabar	713	12,665	662	10,895	71	1,442	1	..	10	12,347	5	5	
Total ..	17,676	3,10,500	17,494	2,74,272	1,334	20,770	83	20	1,084	2,96,126	2,283	2,077	

Order—dated 27th October 1887, Mis. No. 6509, Revenue.

The Government do not quite understand the statement in paragraph 50 of the Proceedings of the Board read above, to the effect that, "even of the payments made" on account of the income-tax, "a goodly proportion never reaches the coffers of the State." Though there may be difficulty in guarding against evasions of assessment and under-assessments, it is not clear how omissions to bring to account money collected after the assessments have been settled can be numerous, if the accounts are properly scrutinized. The Board are requested to explain the matter further and an early reply is requested.

2. The Government will review the report in detail shortly, but direct in the meantime that three copies of the Board's report be forwarded to the Government of India.

3. Ordered that the following letter be despatched.

(Signed) J. F. PRICE,
Secretary to Government.

To the Commissioners of Land Revenue.

Letter from the Secretary to the Government of Fort St. George, Revenue Department, to the Secretary to the Government of India, Department of Finance and Commerce, dated Fort St. George, 27th October 1887, No. 6509-A.

Telegram from the Government of India, dated 21st July 1887.
Telegram to the Government of India, dated 29th July 1887.
Endorsement to the Government of India, dated 29th July 1887, No. 4484.

Referring to the correspondence marginally noted, I am directed to forward, herewith, three copies of the report of the Board of Revenue on the administration of the Income-tax Act for the year 1886-87, just received, and to state that the review of this Government will be submitted shortly.

(Signed) J. F. PRICE,
Secretary to Government.

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 2nd November 1887, Mis. No. 4189 :—

H. S. Thomas, Esq., F.L.S., F.Z.S.

Read—Government Order, Revenue Department, dated 27th October 1887, Mis. No. 6509.

Resolution—dated 2nd November 1887, Mis. No. 4189.

The Board in saying that there was little doubt that of the payments made on account of income-tax a goodly proportion never reaches the coffers of the State, referred to the probability shown in the Madura report of illegal payments being made to assessors and to the village officials from whom, in many cases, assessors must derive their information with a view to the assessments being fixed at a lower figure than that justified by actual income. The amount actually assessed at the final demand is no doubt actually paid or accounted for in the proper way.

(A true Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Read—also the following Proceedings of the Board of Revenue (Land Revenue), dated 16th November 1887, Mis. No. 4536 :—

H. S. Thomas, Esq., F.L.S., F.Z.S.

Read—the following letter from J. LEE-WARNER, Esq., Collector of Tinnevelly, to the Secretary to the Commissioners of Land Revenue, dated 21st October 1887, No. 677 :—

In continuation of my report on the working of the Income-tax Act in last year in my letter No. 38-Camp, dated 29th July 1887, I have the honor to inform you that, in the course of an address from the ryots of Tenkási presented to His Excellency the Governor of Madras, allusion was made to the hardship inflicted on petty traders newly assessed by their not having notices of their assessment served upon them individually. They say that original assessments are made often rashly and on incorrect information, sometimes maliciously to wreak the spite of petty officials ; and that as they do not come near the Collector's office nor get the District Gazette, they lose the time provided for putting in an objection petition. Section 16 of Act II of 1886 does not provide for the individual service of notices.

Resolution—dated 16th November 1887, Mis. No. 4536.

Submitted to Government. The Board have advocated that in future individual notices should be given in all cases (*vide* paragraph 52 (3) of Board's Proceedings, dated 30th September 1887, No. 593).

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department,
with letter in original, to be returned.

Copy to the Collector of Tinnevelly.

Read—also Proceedings of the Board of Revenue (Land Revenue), dated 28th February 1888, Mis. No. 1335.

Abstract.—Submitting to Government letter from the Collector of Kistna forwarding revised Income-tax returns for 1886-87.

Order—dated 15th June 1888, No. 417, Revenue.

Miscellaneous.

With their Proceedings recorded in the first of the papers read above, the Board of Revenue submit their report on the working of the Income Tax Act (II of 1886) during the year ending 31st March 1887. The transactions connected with the recovery of the tax for the year, have been brought up to 30th June 1887, after which date, proceedings could not be commenced for the collection of any amounts payable for the year which had expired. The report, though due on the 1st September, was not submitted until the end of October following, and the delay is attributed to the late date at which the reports were received from Collectors and to the necessity for calling for explanations from them in regard to the discrepancies found in the accounts submitted. Revised income-tax returns were received from the Collector of Kistna only so lately as the 29th February last. The period under report, being the first year during which the new Act was in force, the preparation of the elaborate and bulky statements, which the Collectors were required to transmit, entailed considerable labor on the district establishments, but the Government trust that, with the experience now gained, Collectors will, in future, be able to arrange for the submission of their reports and statements within the date prescribed.

2. *Changes in the law.*—The new Income Tax Act repealed the License Tax Acts and brought under taxation all sources of income, excepting that derived from agriculture and operations subsidiary thereto. Salaries, pensions and gratuities and the interest on Government and other securities, are taxable under Parts I and III of Schedule II attached to the Act, at the rate of 4 pies in the rupee, if the amount does not exceed Rs. 2,000, and at 5 pies in the rupee, when that limit is exceeded. Under Part II, companies are taxable on their net profits at the uniform rate of 5 pies in the rupee. All other sources of income, including professions and callings, are taxable under Part IV, incomes not falling below Rs. 500 or not exceeding Rs. 2,000, being divided into six classes, rising by increments of Rs. 250 and taxed at uniform amounts of Rs. 10, 15, 20, 28, 35, 42, as in the License Tax Acts, approximating, more or less, to 4 pies in the rupee, while those above Rs. 2,000 are taxed at the rate of 5 pies in the rupee, on the actual amounts. Incomes below Rs. 500 are exempt from taxation.

3. *Mode of assessment.*—The tax on salaries, pensions and gratuities payable to Government servants was deducted by officers making the payments, while in the case of servants of private employers, arrangements were made with the latter, wherever possible, for the collection of the tax, on payment of a commission, not exceeding 5 per cent. on the collections. In other cases, the collections were made by Government officers direct. The work of assessing companies was assigned to Collectors of districts. The tax on interest on Government securities, was deducted by officers making the payments, and that on securities issued by private companies and local bodies, was assessed and collected by district officers. Of incomes under Part IV, those exceeding Rs. 10,000 were assessed by Collectors of districts, those ranging between Rs. 10,000 and 2,000 by Divisional Officers and those below Rs. 2,000 by Tahsildars and Deputy Tahsildars in independent charge of zemindari divisions. In municipal towns, the tax was assessed and collected by the ordinary Revenue staff, the Chairmen of Municipal Councils, on whom the duty of collecting the license tax had been imposed, not being required to collect the income tax. The Board of Revenue, Collectors of districts and Divisional Officers were vested with the powers of a Commissioner to revise the proceedings of officers subordinate to them in making assessments, and though a Commissioner, under the Act, is not legally bound to entertain an application for revision, unless the amount of assessment is Rs. 250 and upwards, officers exercising this power were instructed to scrutinize, carefully, the assessments made, and afford relief wherever needed.

4. *General Results.*—The final demand on account of the tax during the year, including penalties imposed (Rs. 2,164), amounted to Rs. 13,63,345. Of this sum, Rs. 12,31,512 were collected within the year and Rs. 1,11,753 between the 1st April and 30th June 1887, leaving an uncollected balance of Rs. 20,080 or 1·47 per cent., of which Rs. 7,611 is reported to be irrecoverable. Sanction is granted for writing this sum off the accounts.

5. *Part I—Salaries, Pensions and Gratuities.*—The total number of persons assessed under this part was 11,750 and the amount of assessment Rs. 4,06,063. Six thousand nine hundred and fifty-two Government servants were assessed at Rs. 2,78,016 and 4,798 servants of local authorities, companies and other private employers at Rs. 1,28,047. The total income assessed was about 168 lakhs of rupees, of which about 108 lakhs were made up of incomes of Rs. 2,000 and upwards per annum. Out of the total demand of Rs. 4,06,094 (including penalties), Rs. 3,89,961 were collected within the year and Rs. 15,108 subsequently, leaving a balance of Rs. 1,025.

6. *Part II—Companies.*—Three hundred and thirty-five companies were assessed at Rs. 29,671 on profits to the extent of nearly Rs. 11,40,000. Eighty-three companies were assessed on net profits amounting to less than Rs. 500, 121 companies on profits ranging from Rs. 500 to 2,000, 114 companies on profits ranging between Rs. 2,000 and 10,000, and 17 companies on profits exceeding Rs. 10,000. The Madras and the South Indian Railway Companies were first taxed at Rs. 84,077 and 41,190, respectively, but the assessments were subsequently cancelled as their net profits fell short of the interest guaranteed to them. Of the total number of companies assessed, viz., 335, no less than 314 were banking companies or benefit societies, the great majority of which appertain to the Town of Madras and the

Chingleput district. The collections on account of the tax within the year amounted to Rs. 26,119, and subsequent collections, up to 30th June 1887, to Rs. 2,430: the balance uncollected on that date was Rs. 1,122 or 3·78 per cent. of the final demand.

7. *Part III—Interest on Securities.*—Rs. 57,646 were collected as tax on interest on securities within the year and Rs. 357 subsequently. Information as to the number of persons from whom the tax was collected is not available. The tax levied on interest on securities of the Government of India amounted to Rs. 56,235, of which Rs. 55,185 were charged at the rate of 5, and the remainder at the rate of 4 pies. The tax collected on interest on securities issued by local authorities and private companies, amounted to Rs. 1,683. The total income assessed under this part amounted to about 21½ lakhs of rupees.

8. *Part IV—Other Sources of Income.*—The final demand under this part was Rs. 8,67,444 and the number of assessees 37,910. The penalties imposed amounted to Rs. 2,133, raising the total amount to be collected to Rs. 8,69,577. Of this sum, Rs. 7,57,786 were realised within the year, leaving a balance of Rs. 1,11,791, which was reduced by subsequent collections to Rs. 17,933. The subjoined statement shows the number of persons assessed under each class and the amount fixed. The number of persons who were taxed on incomes not exceeding Rs. 2,000 was 91·44 of the total number, and the amount at which these were assessed was 55·76 per cent. of the total amount. The tax-payers with incomes not exceeding Rs. 1,000 were 73·77 per cent. of the total number, and the amount at which they were assessed 35·23 per cent. of the total amount assessed. Persons with incomes ranging from Rs. 2,000 to 10,000 formed 7·94 per cent. of the total number of tax-payers and the amount assessed 28·97 per cent. of the total figure. Tax-payers with incomes exceeding Rs. 10,000 were only ·62 per cent. of the total number, but the amount at which they were taxed was 15·27 per cent. of the total assessment. The total income assessed under Part IV may be estimated roughly at between 380 lakhs and 470 lakhs of rupees, of which about 147 lakhs were incomes of Rs. 2,000 and upwards, the incomes below Rs. 2,000 being estimated at between 234 and 320 lakhs of rupees:—

	Class of income.	Original Demand.		Final Demand.		Percentage of the Final Demand of each Class to the Total.	
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number.	Amount.
			Rs.		Rs.		
I.	Between Rs. 500 and 750	26,840	2,68,309	22,801	2,28,010	60·14	26·29
II.	Do. „ 750 „ 1,000	6,117	91,832	5,168	77,520	13·63	8·94
III.	Do. „ 1,000 „ 1,250	4,035	80,844	3,124	62,478	8·24	7·20
IV.	Do. „ 1,250 „ 1,500	2,142	60,088	1,937	54,227	5·11	6·25
V.	Do. „ 1,500 „ 1,750	1,344	47,128	1,049	36,715	2·77	4·23
VI.	Do. „ 1,750 „ 2,000	836	35,148	588	24,696	1·55	2·85
	Total of Classes I to VI ..	41,314	5,83,349	34,667	4,83,646	91·44	55·76
VII.	Between Rs. 2,000 and 2,500	1,481	80,428	1,034	55,709	2·73	6·42
VIII.	Do. „ 2,500 „ 5,000	1,950	1,60,960	1,524	1,23,078	4·02	14·19
IX.	Do. „ 5,000 „ 10,000	644	1,05,248	450	72,545	1·19	8·36
X.	Do. „ 10,000 „ 20,000	196	65,214	161	54,455	·42	6·28
XI.	Do. „ 20,000 „ 30,000	44	27,166	38	23,443	·10	2·70
XII.	Do. „ 30,000 „ 40,000	19	16,356	15	12,629	·04	1·46
XIII.	Do. „ 40,000 „ 50,000	5	5,711	4	4,756	·01	·55
XIV.	Do. „ 50,000 „ 1,00,000	19	33,896	14	26,381	·04	3·04
XV.	Do. „ 1,00,000 „ more	3	10,802	3	10,802	·01	1·24
	Total of Classes VII to XV ..	4,361	5,05,781	3,243	3,83,798	8·56	44·24
	Grand Total ..	45,675	10,89,130	37,910	8,67,444	100·00	100·00

9. *Classification of Incomes.*—Return No. V (Appendix E), showing the classification of incomes taxed under Part IV, according to trades and professions, of which an abstract is given in paragraph 35 of the Board's report, is a very important statement and the Government desire that the Board will issue such instructions as will ensure its preparation on a uniform system in all districts.

The Board have not reported the corrections to be made in this return, with reference to the revised figures furnished by the Collector of Kistna; and the figures reported in returns IV and V do not tally with one another: regarding this explanation has been separately called for. Taking the figures as they stand, it is observed that out of the total number of assessees under Part IV, 12,073 or 31·8 per cent. were money lenders and changers and the amount contributed by them was 34·5 per cent. of the total amount of assessment. Madura, the head-quarters of the Nattukottai Chetties, shows the largest number of assessees of this class—1,900 persons assessed at Rs. 79,608—and Tanjore and Cuddapah come next with 1,128 and 1,018 persons, assessed at Rs. 27,498 and 19,211, respectively; in Madras only 123 persons were assessed at Rs. 10,207. Under the head of "Bankers," the total number of assessees is shown as 137, of whom no less than 129 persons belong to the Godávari district. The latter figure apparently includes persons who are elsewhere classed as "Money-lenders." Under the head of "Barristers, Advocates and Pleaders," 1,196 persons were assessed at Rs. 44,470, being 5·8 per cent. of the total assessment under Part IV. The assessees under this class were most numerous in Malabar (140), Tanjore (139), Godávari (98), Madura (91), and Tinnevelly (83). In Madras the number was only 46. There are no persons shown under "Other legal practitioners" in the Malabar district, though 138 persons were assessed at Rs. 5,688 in the whole Presidency under this head. Under the head "Artizans" only 66 persons were assessed at Rs. 760, and only one person at Rs. 10 in the Madras Town. The number of manufacturers of cotton goods assessed was 1,035 for the whole Presidency and the amount of assessment Rs. 15,158. Nearly half the number of assessees belong to the Kistna and Bellary districts, and in Madras Town no person was taxed under this head. The number of manufacturers of indigo assessed was 1,782, and the amount of assessment Rs. 25,978, the Kistna district contributing more than half the number. The number of "General merchants" assessed was 3,698, and the amount of assessment Rs. 94,083; in the Madras Town only eight persons were assessed at Rs. 10,413, whereas in the Kistna district 826 persons were taxed at Rs. 15,448. One thousand seven hundred and fifty-five dealers in agricultural produce were assessed at Rs. 23,861 and 2,464 grain merchants at Rs. 50,158, throughout the Presidency. In Madras Town the number of dealers assessed was 165 and of merchants only three; on the other hand, in the Tanjore district, the number of dealers was 20 and of merchants 140.

10. *Objections to assessment.*—Out of a total number of 45,675 persons assessed at Rs. 10,89,130, objection and revision petitions were presented, respectively, by 24,022 and 1,845, with the result that the number of persons taxed was reduced to 38,190 and the assessment to Rs. 8,80,880, or by about 20 per cent. From the figures entered in the statement at paragraph 27 of the Board's report it appears that in the districts of Ganjam and Nellore, the reduction amounted to 38·9 and 44·6 per cent., respectively, while in Madura and Madras the percentages were only 9·9 and 6·3. There must have been considerable carelessness in the assessments originally made in Nellore and Ganjam, and, as observed by the Board, those in the Madras Town were probably unduly lenient, as compared with assessments elsewhere. Nevertheless, considering the very great difficulty that exists in the correct estimation of incomes, the Government agree with the Board in thinking that there is no reason to be dissatisfied with the results of the operation of the Act in the first year of its introduction.

11. *Coercive Processes.*—His Excellency the Governor in Council notes, with satisfaction, that in only very few cases was there any necessity for resort to coercive processes. Only three persons were arrested under the Civil Procedure Code for the recovery of Rs. 231; and, in only 103 cases was it found necessary to recover the tax by the sale of movable and immovable property.

12. *Establishments.*—No special assessing officers were entertained in the Presidency for working the Act, this duty, as already observed, having been performed by the ordinary Revenue staff. A monthly allowance of Rs. 250 (since reduced to Rs. 150) was, however, granted to the Deputy Collector of Madras Town, who was allowed a small additional clerical establishment for the administration of the Act. Other assessing officers were also given one clerk each. The total charges amounted to Rs. 59,228.

13. *Incidence of the tax.*—In paragraph 43 of the report, the Board have given the incidence of the tax collected in each district per head of the entire population and also per head of the non-agricultural population. The rates of incidence per head of the latter are, however, not correct, as the Board have included under "Non-agricultural," non-workers, *i.e.*, such persons as are too old or too young to work, who are dependent for their subsistence on agriculturists. The incidence per head of the total population was $8\frac{2}{3}$ pies for the whole Presidency. The incidence for Madras and Nilgiris was, as might be expected, high, being 12 annas $1\frac{1}{2}$ pies and 5 annas $9\frac{1}{3}$ pies, respectively. For Bellary it amounted to 1 anna; in Kistna $10\frac{1}{2}$ pies, in Madura $9\frac{7}{8}$ pies, and in Tanjore and Cuddapah slightly above 8 pies. In the remaining districts it varied between 8 and 3 pies, the lowest rates being obtained in Ganjam, South Arcot and Coimbatore. Judging by the known circumstances of the several districts and the proportion of urban to total population in them, there is reason to think that the Godávari and Tinnevelly districts were under-assessed.

14. *General Remarks.*—The reports submitted by Collectors show that the Act has, on the whole, been worked without oppression and that the success attained is as great as might reasonably be expected, taking into account the inherent difficulties in estimating the incomes of persons who are not in the habit of keeping accounts at all, or who keep them in an unintelligible manner. Though many incorrect returns of income were submitted, Collectors properly abstained from prosecuting those concerned, being satisfied that the inaccuracy arose from ignorance, rather than from a desire to defraud Government.

There is, doubtless, inequality in the assessments imposed in the several districts, but these can be removed only gradually and by frequent inspection of income-tax work by the Land Revenue Commissioners. Several such inspections were made during the year by Mr. Garstin, 2nd Member of the Board of Revenue, with beneficial results. Adverting to the remark in paragraph 50 of the report that "even of the payments made" on account of the tax, "a goodly portion never reaches the coffers of the State," the Board have explained in the second of the papers read at the head of these Proceedings, that they intended to refer to the probability of payments being made to the lower subordinate officers by persons liable to the tax with a view to escape assessment and not to any embezzlement of the tax already paid. The evil which the Board allude to can be diminished only by frequent inspections of income-tax records by Collectors and other superior officers, and the Government desire that, in future reports, a full account of inspections made may be furnished.

15. *Suggestions for amendment of the law.*—With reference to the suggestions made in paragraph 52 of the Board's report for amending the Act, the Government consider that the amendment referred to in clause (1) is unnecessary, as companies are taxed only on their net profits and there is, therefore, no necessity to fix a minimum taxable limit in regard to them as in the case of incomes falling under other parts.

The point referred to by the Board in clause (2) regarding taxation of companies on profits made by them out of British India, but received in British India, has been brought to the notice of the Government of India in letter, dated 27th September 1887, No. 936.

As regards clause (3), the question of amending sections 16, 17 and 18, and the proposal to attach a penalty to a failure to submit the return, may be considered when the Act next comes under revision. Meanwhile every care should be taken to draw the attention of assessees to the vernacular extracts from the lists, which under rule 4 * issued by the Madras Government, have to be published in the towns, or villages concerned.

* G.O., dated 18th March 1886, No. 200, Revenue.

Adverting to clause (4), it is observed that this suggestion has already been made to the Government of India and that the question will be considered in due time—*vide* page 10 of the Summary of Rulings of the Government of India under Act II of 1886.

The Government do not approve of the proposal in clause (5). The tax is intended to be partly in the nature of an income and partly in the nature of a license tax, and the principle of a license tax has been adopted in the case of incomes falling below Rs. 2,000.

Adverting to clause (6), the Government concur with the Board in thinking that these suggestions cannot be acted upon without materially infringing the principle that agricultural incomes should be exempt from taxation.

16. Ordered that the following letter be despatched :—

(Here enter No. 418, dated 15th June 1888.)

(True Extract.)

(Signed) J. F. PRICE,
Secretary to Government.

To the Commissioners of Land Revenue.
„ the Accountant-General.

Copy to the Financial Department.
„ „ Public Works Department.
„ „ Military Department.

Exd. P. L. Pereira.

100 Copies.

Order thereon. No. 2889 W
September

Recorded

20/J. O. H.

Govt. of {1888} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 15th June 1888, No. 417.

No. 2889 Wd/14th September 1888

JUNE.

E. I
E. R
C.

Income-tax Report.

Reviewing the — for 1886-87.