M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 33 ~~Press~~ Mis.

Dated 25-6- 1866 ~~19~~

Not to be folded or roughly handled

RETURNS SHEWING THE OPERATIONS

OF THE

INCOME TAX ACT

IN THE

NORTH-WESTERN PROVINCES,

FOR 1864-65.

FORM I.

Statement compiled from Assessors' Abstracts (Form No. 12), showing Returns made to, and Assessments made by, Assessors, under Sections 46, 47, and 48, with Collectors' Assessments thereon, under Section 52 of Act XXXII. of 1860, for the year 1864-65, in the Divisions of the North-Western Provinces.

Division.		Number of Parties Assessed.	Number.	Schedule I.		Schedule II.		Schedule IV.		Total.	
				Amount of Income or Profits, &c.	Duties.	Amount of Income or Profits, &c.	Duties.	Amount of Income or Profits, &c.	Duties.	Amount of Income or Profits, &c.	Duties.
				Rs. As. P.	Rs. As.	Rs. As. P.	Rs. As.	Rs. As. P.	Rs. As.	Rs. As. P.	Rs. As.
Meerut.	Assessors' Computation.	In accordance with their Returns,	37	33,861 12 0	1,016 0	67,673 9 3	2,020 6	7,491 1 4	224 11	1 09,026 6 7	3,261 1
		By Returns, 280	280	26,976 0 11	809 5	33,266 3 6	998 0	653 11 0	19 9	60,895 15 5	1,826 14
		In excess of their Returns, ... By Assessor, 280	280	32,029 4 0	960 12	2,52,843 10 0	7,585 3	2,745 0 0	82 6	2,87,617 14 0	8,628 5
		In default of Returns, ...	7	221 8 0	6 11	4,476 0 0	134 4	...	...	4,697 8 0	140 15
		Total, ...	324	66,112 8 0	1,983 7	3,24,993 3 3	9,739 13	10,236 1 4	307 1	4,01,341 12 7	12,030 5
		Assessment on above by Collector, under Section 52, ...	333	67,151 4 0	2,014 6	3,43,067 4 3	10,282 13	10,236 1 4	307 1	4,20,454 9 7	12,604 4
Kumaon.	Assessors' Computation.	In accordance with their Returns,	8	14,618 12 0	438 9	10,766 10 0	323 0	23,016 1 4	690 6	48,401 7 4	1,451 15
		By Returns, 6	6	525 0 0	15 12	1,550 0 0	46 8	...	...	2,075 0 0	62 4
		In excess of their Returns, ... By Assessor, 6	6	975 0 0	29 4	2,560 0 0	76 13	...	...	3,535 0 0	106 1
		In default of Returns, ...	...	...	...	...	...	...	...	...	...
		Total, ...	14	15,593 12 0	467 13	13,326 10 0	399 13	23,016 1 4	690 6	51,936 7 4	1,558 0
		Assessment on above by Collector, under Section 52, ...	14	15,593 12 0	467 13	13,326 10 0	399 13	23,016 1 4	690 6	51,936 7 4	1,558 0
Rohilcund.	Assessors' Computation.	In accordance with their Returns,	57	45,134 10 4	1,351 15	72,468 3 0	2,174 5	3,025 0 0	90 12	1,20,627 13 4	3,617 0
		By Returns, 176	176	33,596 13 2	685 7	22,477 1 0	479 15	483 5 0	14 8	56,557 3 2	1,179 14
		In excess of their Returns, ... By Assessor, 176	176	51,654 4 5	1,574 9	1,44,098 12 5	4,370 7	718 10 0	21 9	1,96,471 10 10	5,966 9
		In default of Returns, ...	1	24 0 0	0 11	480 0 0	14 6	...	...	504 0 0	15 1
		Total, ...	234	96,812 14 9	2,927 3	2,17,046 15 5	6,559 2	3,743 10 0	112 5	3,17,603 8 2	9,598 10
		Assessment on above by Collector, under Section 52, ...	234	96,812 14 9	2,927 3	2,17,046 15 5	6,559 2	3,743 10 0	112 5	3,17,603 8 2	9,598 10
Agra.	Assessors' Computaon.	In accordance with their Returns,	16	13,420 8 8	402 11	6,012 11 2	180 6	6,808 3 6	204 3	26,241 7 4	787 4
		By Returns, 832	832	1,04,427 1 5	3,132 13	3,30,016 3 3	9,899 9	8,155 0 0	244 12	4,42,598 4 8	13,277 2
		In excess of their Returns, ... By Assessor, 832	832	1,99,579 6 5	5,991 9	14,03,885 15 5	42,128 13	13,713 10 3	411 6	16,17,179 0 1	48,531 12
		In default of Returns, ...	52	8,914 1 2	266 11	47,771 0 0	1,432 12	3,540 0 0	106 2	60,225 1 2	1,805 9
		Total, ..	900	2,21,914 0 3	6,660 15	14,57,669 10 7	43,741 15	24,061 13 9	721 11	17,03,645 8 7	51,124 9
		Assessment on above by Collector under Section 52, ...	900	2,21,914 0 3	6,660 15	14,57,669 10 7	43,741 15	24,061 13 9	721 11	17,03,645 8 7	51,124 9
Jhansie.	Assessors' Computation.	In accordance with their Returns,	8	3,213 0 0	96 4	1,296 0 0	38 13	600 0 0	18 0	5,109 0 0	153 1
		By Returns, 83	83	1,142 8 0	33 13	21,607 0 0	635 10	...	...	22.749 8 0	669 7
		In excess of their Returns, ... By Assessor, 83	83	10,692 2 8	322 4	81,548 10 0	2,462 6	...	...	92,240 12 8	2,784 10
		In default of Returns, ...	22	650 0 0	19 8	14,949 0 0	418 8	...	...	15,599 0 0	468 0
		Total, ...	113	14,555 2 8	438 0	97,793 10 0	2,949 11	600 0 0	18 0	1,12,948 12 8	3,405 11
		Assessment on above by Collector, under Section 52, ...	97	11,258 12 8	336 6	97,394 6 0	2,935 15	600 0 0	18 0	1,09,253 2 0	3,290 5

Division.	Number of Parties Assessed.	Number.	Schedule I.		Schedule II.		Schedule IV.		Total.	
			Amount of Income or Profits, &c.	Duties.	Amount of Income or Profits, &c.	Duties.	Amount of Income or Profits, &c.	Duties.	Amount of Income or Profits, &c.	Duties.
			Rs. As. P.	Rs. As.	Rs. As. P.	Rs. As.	Rs. As. P.	Rs. As.	Rs. As. P.	Rs. As
Allahabad.	Assessors' Computation. In accordance with their Returns,	63	17,658 8 6	529 1	72,229 0 4	2,166 7	43,518 0 0	1,305 3	1,33,405 8 10	4,000 11
	By Returns, 473		56,381 12 5	1,673 12	87,830 5 11	2,633 7	200 0 0	6 0	1,44,412 2 4	4,313 3
	In excess of their Returns, ... By Assessors, 473		1,76,702 6 11	5,296 14	4,32,026 10 8	12,958 2	1,162 2 0	35 0	6,09,891 3 7	18,290 0
	In default of Returns, ...	59	8,906 8 0	267 2	80,218 6 0	2,406 9	...	...	89,124 14 0	2,673 11
	Total, ...	595	2,03,267 7 5	6,093 1	5,84,474 1 0	17,531 2	44,680 2 0	1,340 3	8,32,421 10 5	24,964 6
	Assessment on above by Collector, under Section 52, ...	595	2,03,267 7 5	6,093 1	5,84,474 1 0	17,531 2	44,680 2 0	1,340 3	8,32,421 10 5	24,964 6
Gorukhpore.	Assessors' Computation. In accordance with their Returns,	3	3,043 11 0	91 5	...	...	...	...	3,043 11 0	91 5
	By Returns, 270		55,676 15 0	1,670 7	16,349 11 0	490 7	3,988 1 0	119 9	76,014 11 0	2,280 7
	In excess of their Returns, ... By Assessor, 279		70,384 8 0	2,110 9	2,65,623 9 0	7,968 8	5,364 10 0	160 15	3,41,372 11 0	10,240 0
	In default of Returns, ...	126	13,270 14 0	398 2	72,279 15 0	2,168 6	44,488 11 0	1,334 10	1,30,039 8 0	3,901 2
	Total, ...	399	86,699 1 0	2,600 0	3,37,903 8 0	10,136 14	49,853 5 0	1,495 9	4,74,455 14 0	14,232 7
	Assessment on above by Collector, under Section 52, ...	399	86,699 1 0	2,600 0	3,37,903 8 0	10,136 14	49,853 5 0	1,495 9	4,74,455 14 0	14,232 7
Benares.	Assessors' Computation. In accordance with their Returns,	12	9,707 10 0	291 1	3,120 1 0	93 9	6,020 7 0	180 10	18,848 2 0	565 4
	By Returns, 790		59,467 6 3	1,864 6	2,87,603 13 4	8,326 4	...	...	3,47,071 3 7	10,190 10
	In excess of their Returns, ... By Assessor, 790		3,01,567 7 9	9,029 0	9,83,237 2 0	29,490 2	6,409 0 0	192 4	12,91,213 9 9	38,720 6
	In default of Returns, ...	229	38,023 7 6	1,140 13	5,24,131 4 0	15,723 14	1,075 0 0	32 4	5,63,229 11 6	16,896 15
	Total, ...	1,031	3,49,298 9 3	10,460 14	15,10,488 7 0	45,316 9	13,504 7 0	405 2	18,73,291 7 3	56,182 9
	Assessment on above by Collector, under Section 52, ...	1,031	3,49,298 9 3	10,460 14	15,10,488 7 0	45,316 9	13,504 7 0	405 2	18,73,291 7 3	56,182 9
Ajmere.	Assessors' Computation. In accordance with their Returns, ...	10	3,127 5 0	93 12	10,400 0 0	312 0	...	...	13,527 5 0	405 12
	By Returns, 38		3,378 4 0	101 4	67,431 8 6	2,022 14	...	...	70,809 12 6	2,124 2
	In excess of their Returns, ... By Assessor, 38		7,991 0 0	239 11	98,455 0 0	2,953 9	...	...	1,06,446 0 0	3,193 4
	In default of Returns, ...	3	50 0 0	1 8	950 0 0	28 8	3,128 0 0	93 13	4,128 0 0	123 13
	Total, ...	51	11,168 5 0	334 15	1,09,805 0 0	3,294 1	3,128 0 0	93 13	1,24,101 5 0	3,722 13
	Assessment on above by Collector, under Section 52, ...	51	11,168 5 0	334 15	1,09,805 0 0	3,294 1	3,128 0 0	93 13	1,24,101 5 0	3,722 13
Grand Total.	Assessors' Computation. In accordance with their Returns,	214	1,43,785 13 6	4,310 10	2,43,966 2 9	7,308 14	90,478 13 2	2,713 13	4,78,230 13 5	14,333 5
	By Returns, 2,948		3,41,571 13 2	9,986 15	8,68,131 14 6	25,532 10	13,480 1 0	404 6	12,23,183 12 8	35,922 15
	In excess of their Returns, ... By Assessor, 2,948		8,51,575 8 2	25,554 8	36,64,279 5 6	1,10,002 15	30,113 0 3	903 8	45,45,967 13 11	1,36,460 15
	In default of Returns, ...	499	70,060 6 8	2,101 2	7,45,255 9 0	22,357 3	52,231 11 0	1,566 13	8,67,547 10 8	26,025 2
	Total, ...	3,661	10,65,421 12 4	31,966 4	46,53,501 1 3	1,39,669 0	1,72,823 8 5	5,184 2	58,91,746 6 0	1,76,819 6
	Assessment on above by Collector, under Section 52, ...	3,654	10,63,164 1 8	31,895 9	46,71,175 14 3	1,40,198 4	1,72,823 8 5	5,184 2	59,07,163 8 4	1,77,277 15

FORM I. A.

Division.	District.	Percentage of Persons Assessed by Assessor			Percentage of amount of Assessors' Assessments.												Percentage of Surcharge by Assessor in cases of Persons assessed in excess of their Returns.			
					According to their Returns.				In excess of their Returns.				In default of their Returns.							
					Schedule				Schedule				Schedule				Schedule			
		According to their Returns.	In excess of their Returns.	In default of their Returns.	I.	II.	IV.	Total.	I.	II.	IV.	Total.	I.	II.	IV.	Total.	I.	II.	IV.	Total.
Meerut.	Dehra Doon,	100·	...	...	100·	100·	...	100·	...	...	...	...	...	...	...	...	...	...	...	...
	Seharunpore,	2·6	95·4	2·	34·9	1·8	...	6·6	65·	96·7	100·	92·1	·1	1·5	...	1·3	1·8	848·9	310·	405·9
	Moozuffernuggur,	...	93·8	6·2	...	...	...	...	88·9	95·5	...	95·3	11·1	4·5	...	4·7	20·2	1,028·5	...	782·6
	Meerut,	26·5	73·5	...	...	47·7	100·	49·2	100·	52·3	...	50·8	...	...	...	...	...	101·5	...	92·
	Boolundshuhur,	19·	81·	...	37·4	7·7	100·	23·1	62·6	92·3	...	76·9	...	...	...	...	57·	1,275·	...	377·7
	Allygurh,	100·	...	...	100·	100·	100·	100·	...	...	...	...	...	...	...	...	...	...	...	...
	Total,	11·4	86·4	2·2	51·2	20·7	73·3	27·1	48·5	77·9	26·7	71·7	·3	1·4	...	1·2	18·7	660·	314·1	372·3
Kumaon.	Kumaon,	57·1	42·9	...	93·8	80·8	100·	93·2	6·2	19·2	...	6·8	...	...	...	...	84·4	65·9	...	70·7
	Gurhwal,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total,	57·1	42·9	...	93·8	80·8	100·	93·2	6·2	19·2	...	6·8	...	...	...	...	84·4	65·9	...	70·7
Rohilcund.	Bijnour,	3·1	96·9	...	3·	·4	...	1·8	97·	99·6	...	98·2	...	...	...	...	94·6	1,070·	...	204·2
	Moradabad,	9·	89·7	1·3	24·6	2·5	...	11·2	75·3	96·4	...	88·	·1	1·1	...	·8	409·4	5,755·	...	1,189·8
	Budaon,	51·2	48·8	...	82·8	49·6	34·4	57·2	17·2	50·4	65·6	42·8	...	...	...	...	35·3	2,640·5	46·7	824·5
	Bareilly,	19·	81·	...	36·1	7·1	...	18·8	63·9	92·9	...	81·2	...	...	...	...	130·5	127·	...	128·1
	Shahjehanpore,	14·3	85·7	...	...	...	100·	16·2	100·	100·	...	83·8	...	...	...	...	...	44·7	...	38·1
	Terrai Pergunnahs,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total,	24·4	75·2	·4	46·2	33·2	81·3	37·7	53·8	66·6	18·7	62·2	...	·2	...	·1	129·8	810·5	47·1	405·7
Agra.	Muttra,	·8	96·1	3·1	9·3	...	10·	1·	90·5	98·8	90·	97·9	·2	1·2	...	1·1	49·8	349·3	272·7	274·3
	Agra,	4·4	95·6	...	2·5	2·2	...	2·3	97·5	97·8	100·	97·7	...	...	...	...	282·8	283·8	300·	283·7
	Furruckabad,	3·	76·9	20·1	·6	2·7	50·9	2·6	84·2	76·7	20·	78·1	15·2	20·6	29·1	19·3	1,020·2	565·	...	635·5
	Mynpoorie,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Etawah,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Etah,	3·	95·8	1·2	...	·6	29·8	3·9	98·8	99·1	54·2	93·9	1·2	·3	16·	2·2	21·	134·6	47·1	105·
	Total,	1·8	92·4	5·8	6·1	·4	28·2	1·6	89·9	96·3	57·1	94·9	4·	3·3	14·7	3·5	91·2	325·6	68·	265·5
Jhansie.	Jhansie,	2·3	90·6	7·1	15·	...	...	1·6	83·6	90·9	...	90·1	1·4	9·1	...	8·3	573·5	234·4	...	251·8
	Jaloun,	15·4	23·1	61·5	33·5	...	100·	9·4	57·3	59·9	...	57·9	9·2	40·1	...	32·7	...	7,000·	...	8,860·
	Lullutpore,	100·	...	...	...	100·	...	100·	...	...	...	...	...	...	...	...	...	...	...	...
	Total,	7·1	73·4	19·5	21·9	1·3	100·	4·5	73·5	83·5	...	81·8	4·6	15·2	...	13·7	847·1	287·3	...	316·1
Allahabad.	Cawnpore,	4·4	87·6	8·	12·7	11·3	93·7	15·	86·1	70·6	6·3	70·	1·2	18·1	...	15·	130·8	496·6	...	372·8
	Futtehpore,	5·3	94·7	...	·2	9·8	...	5·2	99·8	90·2	...	94·8	...	...	...	...	775·5	269·4	...	417·8
	Banda,	3·4	69·	27·6	...	...	100·	1·3	97·6	48·1	...	64·7	2·4	51·9	...	34·	4·7	984·	...	83·3
	Allahabad,	34·5	65·5	...	55·4	23·	100·	39·1	44·6	77·	...	60·9	...	...	...	...	147·7	409·4	...	367·7
	Humeerpore,	...	73·8	26·2	...	...	...	...	77·4	68·2	100·	72·6	22·6	31·8	...	27·4	165·1	189·3	3·1	175·2
	Total,	10·6	79·5	9·9	8·7	12·4	97·4	16·	86·9	73·9	2·6	73·3	4·4	13·7	...	10·7	216·4	392·1	450·	324·1
Goruck-pore.	Goruckpore,	·7	67·7	31·6	3·5	...	...	·6	81·2	78·6	10·8	72·	15·3	21·4	89·2	27·4	26·3	1,526·1	34·2	349·1
Benares.	Azimgurh,	1·9	68·	30·1	12·7	·2	31·1	2·7	63·4	74·3	68·9	72·6	23·9	25·5	...	24·7	216·4	431·9	...	398·4
	Jounpore,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Mirzapore,	...	72·	28·	...	...	...	...	89·4	47·8	42·9	55·8	10·6	52·2	57·1	44·2	610·3	257·4	...	323·3
	Benares,	2·1	97·9	...	19·7	...	100·	2·1	80·3	100·	...	97·9	...	...	...	...	6·7	142·7	...	133·
	Ghazeepore,	1·2	87·6	11·2	·9	2·3	...	1·7	94·8	90·9	...	92·5	4·3	6·8	...	5·8	331·	477·5	...	404·4
	Total,	1·2	76·6	22·2	2·8	·2	44·7	1·	86·3	65·1	47·4	68·9	10·9	34·7	7·9	30·1	384·4	254·3	...	280·
Ajmere.	Ajmere,	19·6	74·5	5·9	28·1	9·5	...	10·9	71·6	89·7	...	85·8	·3	·8	100·	3·3	136·6	46·	...	50·3
	Grand Total,	5·9	80·5	13·6	13·5	5·2	52·4	8·1	79·9	78·8	17·4	77·2	6·6	16·	30·2	14·7	155·9	330·8	123·5	279·9

FORM II.

Statement showing how Charges in Default of Return and Surcharges in Excess of Assessment have been disposed of for the year 1864-65 in the Divisions of the North-Western Provinces.

Division.	Number of Notices Issued		Number of Assessments Upheld		Cases of Diminution of Assessment.							
	Of Charge (No. 15).	Of Surcharge (No. 16).	Total.	In default of objections.	After hearing objections.	Number.	Amount Remitted.				Total.	
							Schedule I.	Schedule II.	Schedule IV.			
1.	2.	3.	4.	5.	6.	7.	Rs. A.	Rs. A.	Rs. A.		Rs. A.	
Meerut, ...	7	285	292	175	84	33	89 14	1,134 15	41 4		1,266 1	
Kumaon, ...	...	6	6	6	...	...	...	...	...		...	
Rohilcund, ...	1	176	177	51	116	10	52 10	134 1	...		186 11	
Agra, ...	52	832	884	346	277	261	686 11	10,079 2	215 2		10,980 15	
Jhansie, ...	22	83	105	53	27	25	43 6	552 9	...		595 15	
Allahabad, ...	59	473	532	214	275	43	75 15	649 10	...		725 9	
Goruckpore, ...	126	270	396	107	248	41	49 13	1,205 2	101 1		1,356 0	
Benares, ...	229	790	1,019	525	330	164	983 3	7,430 9	53 12		8,467 8	
Ajmere, ...	3	38	41	...	41	...	...	...	...		...	
Total, ...	499	2,953	3,452	1,477	1,398	577	1,981 8	21,186 0	411 3		23,573 11	

FORM II.A.

Cases of Charge and Surcharge.

Division.	District.	Assessment upheld after hearing objections.	Not objected to.	Assessment modified after hearing objections.	Percentage of amount remitted on original Assessments.			
					Schedule.			
					I.	II.	IV.	Total.
Meerut, ...	Dehra Doon, ...	...	...	...	...	...	...	...
	Seharunpore, ...	56·5	37·4	6·1	1·6	11·4	...	10·2
	Moozuffurnuggur, ...	63·8	14·5	21·7	14·8	16·7	...	16·6
	Meerut, ...	100·	...	...	...	...	...	...
	Boolundshuhur, ...	45·1	37·3	17·6	20·1	33·3	...	32·8
	Allygurh, ...	...	...	...	...	...	...	...
	Total, ...	59·9	28·8	11·3	9·3	14·7	50·3	14·4
Kumaon, ...	Kumaon, ...	100·	...	...	...	...	...	...
	Gurhwal, ...	...	...	...	...	...	...	...
	Total, ...	100·	...	...	...	...	...	...
Rohilcund, ...	Bijnour, ...	87·1	12·9	...	...	...	...	...
	Moradabad, ...	22·5	73·3	4·2	4·6	3·9	...	4·2
	Budaon, ...	...	100·	...	...	...	...	...
	Bareilly, ...	47·1	17·6	35·3	26·1	37·1	...	33·6
	Shajehanpore, ...	...	94·4	5·6	2·2	3·8	...	3·6
	Terrai Pergunnahs, ...	...	...	...	...	...	...	...
	Total, ...	28·8	65·5	5·7	3·3	3·1	...	3·1
Agra, ...	Muttra, ...	55·5	12·8	31·7	12·6	27·	64·2	25·6
	Agra, ...	30·2	69·8	...	...	...	...	...
	Furruckabad, ...	10·4	85·3	4·3	3·6	2·8	...	3·
	Mynpoory, ...	...	...	...	...	...	...	...
	Etawah, ...	...	...	...	...	...	...	...
	Etah, ...	18·1	25·6	56·3	30·2	20·3	41·2	23·1
	Total, ...	39·2	31·3	29·5	11·	23·1	41·5	21·8
Jhansie, ...	Jhansie, ...	50·6	26·5	22·9	6·9	21·5	...	20·2
	Jaloun, ...	50·	22·7	27·3	24·8	9·1	...	11·5
	Lullutpore, ...	...	...	...	...	...	...	...
	Total, ...	50·5	25·7	23·8	12·6	19·	...	18·3
Allahabad, ...	Cawnpore, ...	59·2	34·3	6·5	...	3·4	...	2·9
	Futtehpore, ...	23·9	76·1	...	...	...	...	...
	Banda, ...	21·4	64·3	14·3	1·	3·6	...	2·7
	Allahabad, ...	36·3	41·7	22·	3·9	10·3	...	9·8
	Humeerpore, ...	23·8	72·2	4·	5·8	3·7	...	4·7
	Total, ...	40·2	51·7	8·1	1·4	4·2	...	3·5
Goruckpore, ...	Goruckpore, ...	27·	62·6	10·4	2·	11·9	6·8	9·6
Benares, ...	Azimgurh, ...	48·9	48·	3·1	·1	1·8	8·3	1·7
	Jounpore, ...	...	...	...	...	...	...	...
	Mirzapore, ...	54·6	9·1	36·3	12·	28·1	71·4	25·
	Benares, ...	66·	31·9	2·1	...	·8	...	·8
	Ghazeepore, ...	37·7	50·3	12·	10·5	3·6	...	6·4
	Total, ...	51·5	32·4	16·1	9·7	16·4	24·1	15·2
Ajmere, ...	Ajmere, ...	...	100·	...	...	...	...	...
	Grand Total, ...	42·8	40·5	16·7	7·2	16·	16·6	14·5

FORM III.

Division.	District.	Schedule I.		Schedule II.		Schedule III.		Schedule IV.		Total.	
		Number of Parties Assessed.	Duties.	Number of Parties Assessed.	Duties.	Number of Parties Assessed.	Duties.	Number of Parties Assessed.	Duties.	Number of Parties Assessed.	Duties.
			Rs. As.		Rs. As.		Rs. As.		Rs. As.		Rs. As.
Meerut.	Dehra Doon, ...	130	5,334 9	143	5,035 3	25	663 8	73	3,573 14	326	14,607 2
	Saharunpoor, ...	914	7,029 15	924	27,072 14	8	166 0	36	4,368 9	1,068	38,637 6
	Moozuffurnuggur,	513	5,045 15	942	27,858 13	...	...	40	2,580 9	1,020	35,485 5
	Meerut, ...	1,423	11,574 6	1,775	54,496 1	36	1,032 5	121	8,197 8	2,037	75,300 4
	Boolundshuhur ...	627	10,747 12	695	20,480 13	...	...	39	2,353 8	852	33,582 1
	Allygurh, ...	984	17,395 15	1,005	34,368 10	5	345 6	62	4,022 13	1,324	56,132 12
	Total, ...	4,591	57,128 8	5,484	1,69,312 6	74	2,207 3	371	25,096 13	6,627	2,53,744 14
Kumaon.	Kumaon, ...	100	2,183 10	89	2,625 12	10	429 10	110	3,483 5	188	8,722 5
	Gurhwal, ...	6	45 15	23	724 5	1	18 0	12	1,294 2	36	2,082 6
	Total, ...	106	2,229 9	112	3,350 1	11	447 10	122	4,777 7	224	10,804 11
Rohilcund.	Bijnour, ...	386	9,403 4	315	7,285 4	3	151 15	32	2,575 7	437	19,415 14
	Moradabad, ...	1,010	15,911 7	752	23,079 6	27	3,073 1	97	5,463 8	1,233	47,527 6
	Budaon, ...	954	6,813 5	846	26,833 12	1	1 2	55	2,344 2	1,000	35,992 5
	Bareilly, ...	798	16,130 9	918	17,145 6	17	380 15	137	10,039 9	1,093	43,696 7
	Shahjehanpore, ...	1,048	9,633 7	951	26,823 2	14	130 1	62	3,909 3	1,210	40,495 13
	Terrai Pergunnahs,	4	66 6	3	22 6	...	...	...	...	5	88 12
	Total, ...	4,200	57,958 6	3,785	1,01,189 4	62	3,737 2	383	24,331 13	4,978	1,87,216 9
Agra.	Muttra, ...	1,286	19,709 0	1,501	52,670 13	14	63 14	131	3,597 15	1,856	76,041 10
	Agra, ...	771	12,901 4	927	36,287 3	73	2,082 2	306	16,988 11	1,689	68,259 4
	Furruckabad, ...	603	10,597 4	715	32,027 2	21	896 3	83	6,613 11	973	50,134 4
	Mynpoory, ...	101	6,379 5	402	9,662 4	2	5 0	67	3,365 10	532	19,412 3
	Etawah, ...	243	6,487 12	342	11,809 12	2	28 11	34	2,140 8	621	20,466 11
	Etah, ...	281	4,999 0	436	11,473 3	...	...	39	1,729 2	570	18,201 5
	Total, ...	3,285	61,073 9	4,323	1,53,930 5	112	3,075 14	660	34,435 9	6,241	2,52,515 5
Jhansie.	Jhansie, ...	238	3,198 7	269	11,707 7	7	61 11	32	3,830 7	400	18,798 0
	Jaloun, ...	534	10,795 10	475	11,691 7	...	...	29	1,848 1	697	24,335 2
	Lullutpoor, ...	62	1,758 6	87	2,467 0	...	...	19	1,023 8	144	5,248 14
	Total, ...	834	15,752 7	831	25,865 14	7	61 11	80	6,702 0	1,241	48,382 0
Allahabad.	Cawnpoor, ...	1,279	20,763 14	1,215	42,478 2	97	1,976 14	108	6,029 7	1,926	71,248 5
	Futtehpoor, ...	1,446	11,452 7	1,465	32,771 14	2	6 4	71	2,905 9	1,572	47,136 2
	Banda, ...	534	7,446 2	680	20,623 13	9	239 13	82	4,916 14	822	33,226 10
	Allahabad, ...	1,729	25,589 7	1,599	60,771 15	82	1,584 5	497	60,123 10	2,457	1,48,069 5
	Humeerpoor, ...	428	5,237 6	373	5,876 0	3	9 10	38	2,573 8	496	13,696 8
	Total, ...	5,416	70,489 4	5,332	1,62,521 12	193	3,816 14	796	76,549 0	7,273	3,13,876 14
Goruckpoor.	Goruckpoor, ...	1,077	16,074 13	1,563	41,823 3	8	378 7	118	5,004 8	1,767	63,280 15
Benares.	Azimgurh, ...	1,511	16,173 13	1,614	38,040 10	5	35 14	84	3,296 13	1,959	57,547 2
	Jounpoor, ...	573	22,647 9	663	15,881 4	3	181 9	42	3,783 10	1,076	42,494 0
	Mirzapoor, ...	2,192	57,292 7	2,139	94,061 13	17	483 14	83	4,192 1	2,722	1,56,030 3
	Benares, ...	647	15,191 7	1,321	61,797 10	269	4,685 9	227	13,734 11	2,128	95,409 5
	Ghazeepoor, ...	1,341	35,806 15	1,201	24,213 6	22	97 2	122	6,155 11	1,689	66,273 2
	Total, ...	6,264	1,47,112 3	6,938	2,33,994 11	316	5,484 0	558	31,162 14	9,574	4,17,753 12
Ajmere.	Ajmere, ...	657	11,383 1	655	23,482 5	20	1,144 9	177	8,368 2	922	44,378 1
	Grand Total, ...	26,430	4,39,201 12	29,023	9,15,469 13	803	20,353 6	3,265	2,16,428 2	38,847	15,91,453 1

FORM IV.

Classification of Assessments under all Schedules.

Division.	Number of Assessments								Number of Parties.
	Below Rs. 20.	At and above Rs. 20, and less than Rs. 50.	At and above Rs. 50, and less than Rs. 100.	At and above Rs. 100, and less than Rs. 150.	At and above Rs. 150, and less than Rs. 200.	At and above Rs. 200, and less than Rs. 400.	At and above Rs. 400, and less than Rs. 600.	At and above Rs. 600, and less than Rs. 800.	At and above Rs. 800, and less than Rs. 1,000.	At and above Rs. 1,000.	
Meerut, ...	3,287	2,321	640	168	88	82	18	12	6	5	6,627
Kumaon, ...	84	85	27	8	8	10	2	...	...	...	224
Rohilcund, ...	1,726	2,329	583	165	60	73	12	13	8	9	4,978
Agra, ...	3,035	2,170	633	136	116	98	22	8	7	16	6,241
Jhansie, ...	604	436	127	31	19	16	4	1	2	1	1,241
Allahabad, ...	3,022	2,937	822	175	99	136	37	19	8	18	7,273
Goruckpore, ...	935	586	164	34	19	19	2	2	5	1	1,767
Benares, ...	4,099	3,837	870	256	188	177	64	27	19	27	9,574
Ajmere, ...	480	284	84	31	11	12	10	5	...	5	922
Total, ...	17,272	14,985	3,950	1,014	603	623	171	87	55	82	38,847

SUPPLEMENT TO FORM IV.

Assessments under Schedule II., classified as in Form IV., showing the occupation of the Tax-payers.

Occupations.	Number of Parties.									
	Having Incomes below Rs. 1,250.	Incomes from Rs. 1250 to Rs. 2,500.	From Rs. 2,500 to Rs. 3,750.	From Rs. 3,750 to Rs. 5,000.	From Rs. 5,000 to Rs. 10,000.	From Rs. 10,000 to Rs. 15,000.	From Rs. 15,000 to Rs. 20,000.	From Rs. 20,000 to Rs. 25,000.	Above Rs. 25,000.	Total.
Bankers and Money-lenders, ...	7,916	1,674	478	267	253	131	43	33	50	10,847
Retail dealers in Grain, Spices, and Groceries; Manufacturers of Native Spirits, ...	4,886	531	109	45	26	4	1	1	1	5,604
Sugar Makers, ...	903	131	60	21	32	9	1	...	...	1,157
Cloth Merchants and General Dealers, ...	2,124	298	128	59	40	11	4	4	4	2,672
Agriculturists, ...	4,200	203	97	55	33	8	6	1	1	4,604
Miscellaneous, ...	3,595	338	117	32	36	11	5	2	3	4,139
Total, ...	23,624	3,175	989	479	422	174	60	41	59	29,023

Assessments under Schedules I. and IV. together and separately, classified as in Form IV.

Number of Parties									
Having Incomes below Rs. 1,250.	Incomes From Rs. 1,250 to Rs. 2,500.	From Rs. 2,500 to Rs. 3,750.	From Rs. 3,750 to Rs. 5,000.	From Rs. 5,000 to Rs. 10,000.	From Rs. 10,000 to Rs. 15,000.	From Rs. 15,000 to Rs. 20,000.	Form Rs. 20,000 to to Rs. 25,000.	Above Rs. 25,000.	Total.
25,550	2,183	671	390	358	153	55	34	69	29,463
SCHEDULE I.									
23,661	1,682	484	252	227	107	38	22	33	26,506
SCHEDULE IV.									
2,124	552	201	140	136	46	17	12	37	3,265

FORM IV. A.

Division.	District.	Classification Percentages.									
		Below Rs. 20.	At and above Rs. 20, and less than Rs. 50.	At and above Rs. 50, and less than Rs. 100.	At and above Rs. 100, and less than Rs. 150.	At and above Rs. 150, and less than Rs. 200.	At and above Rs. 200, and less than Rs. 400.	At and above Rs. 400, and less than Rs. 600.	At and above Rs. 600, and less than Rs. 800.	At and above Rs. 800, and less than Rs. 1,000.	At and above Rs. 1,000.
Meerut.	Dehra Doon, ...	55·8	27·	10·4	1·9	1·8	2·8	·3	...	...	...
	Scharunpore, ...	50·8	34·6	9·4	2·6	1·5	·7	·3	·1	...	...
	Moozuffurnuggur, ...	50·4	36·9	8·4	2·3	·9	·4	·4	·2	·1	...
	Meerut, ...	49·3	35·1	10·2	2·6	1·3	1·1	·1	·1	·1	...
	Boolundshuhur, ...	53·4	34·5	6·8	1·5	1·2	1·4	·5	·2	...	·1
	Allygurh, ...	44·5	36·3	11·6	3·3	1·5	2·	·2	·2	·2	·2
	Total, ...	49·6	35·	9·7	2·5	1·3	1·2	·3	·2	·1	·1
Kumaon.	Kumaon, ...	43·6	31·9	13·3	4·3	3·2	3·2	·5	...	...	...
	Gurhwal, ...	5·6	69·4	5·6	...	5·5	11·1	2·8	...	...	...
	Total, ...	37·5	37·9	12·	3·6	3·6	4·5	·9	...	...	...
Rohilcund.	Bijnour, ...	45·8	36·9	10·1	3·9	1·1	1·1	·2	·5	·2	·2
	Moradabad, ...	50·9	31·6	11·4	2·5	1·3	1·6	·3	·3	·1	
	Budaon, ...	4·6	81·9	7·6	2·8	1·3	1·4	·1	·2	·1	...
	Bareilly, ...	60·3	16·7	14·6	5·1	·6	1·8	·4	...	·2	·3
	Shahjehanpore, ...	15·7	64·	13·6	2·7	1·6	1·2	·2	·4	·2	·4
	Terrai Pergunnahs, ...	80·	20·	...	...	...	...	...	...	...	...
	Total, ...	34·7	46·8	11·7	3·3	1·2	1·5	·2	·3	·1	·2
Agra.	Muttra, ...	54·6	31·9	8·2	1·7	1·3	1·4	·5	...	...	·4
	Agra, ...	49·2	30·9	12·7	2·8	1·7	1·6	·4	·2	...	·1
	Furruckabad, ...	45·8	31·3	13·8	3·1	1·9	3·1	·3	·3	·4	·1
	Mynpoory, ...	27·4	58·8	7·	·8	4·7	1·1	...	...	·1	·3
	Etawah, ...	50·7	34·5	8·5	2·1	2·4	1·	·5	...	...	·2
	Etah, ...	49·8	39·5	7·4	1·9	·9	·3	...	...	...	·3
	Total, ...	48·6	34·8	10·1	2·2	1·9	1·6	·3	·1	·1	·3
Jhansie.	Jhansie, ...	46·5	35·8	9·8	2·8	2·	2·5	·2	...	·2	·2
	Jaloun, ...	49·8	34·7	11·4	1·9	1·3	·4	·3	·1	·1	
	Lullutpore, ...	49·3	35·4	6·2	4·9	1·4	2·1	·7	...	...	...
	Total, ...	48·7	35·1	10·2	2·5	1·5	1·3	·3	·1	·2	·1
Allahabad.	Cawnpore, ...	51·3	31·9	8·9	2·3	·8	3·2	·8	·4	·1	·3
	Futtehpore, ...	2·5	74·8	16·1	2·6	2·1	1·2	·6	·1	...	...
	Banda, ...	42·3	33·3	18·6	2·4	1·6	1·5	·3	...	...	...
	Allahabad, ...	54·7	29·2	8·9	2·4	1·5	1·7	·4	·4	·2	·6
	Humeerpore, ...	60·9	31·3	5·2	2·	...	·4	·2	...	...	...
	Total, ...	41·5	40·4	11·3	2·4	1·4	1·9	·5	·3	·1	·2
Goruckpore.	Goruckpore, ...	52·9	33·2	9·3	1·9	1·1	1·1	·1	·1	·3	...
Benares.	Azimgurh, ...	55·4	35·	6·4	1·5	·7	·8	·2	...	...	...
	Jounpore, ...	70·8	17·5	5·6	·7	4·2	·3	·2	·1	·3	·3
	Mirzapore, ...	19·8	58·5	10·5	3·5	2·3	2·9	1·	·5	·3	·7
	Benares, ...	41·8	38·8	8·3	3·8	2·3	2·8	1·2	·6	·3	·1
	Ghazeepore, ...	48·7	32·2	13·1	3·	1·1	1·3	·3	·1	·1	·1
	Total, ...	42·8	40·1	9·1	2·8	1·9	1·8	·7	·3	·2	·3
Ajmere.	Ajmere, ...	52·1	30·8	9·1	3·4	1·2	1·3	1·1	·5	...	·5
	Grand Total, ...	44·5	38·6	10·2	2·6	1·6	1·6	·4	·2	·1	·2

FORM V.

Total Costs incurred in carrying out for the year 1864-65, in the Divisions of the North-Western Provinces.

Division.	Establishments.			Contingencies.			Total.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
Meerut, ...	2,964	0	0	69	4	3	3,033	4	3
Kumaon,...	300	0	0	27	0	0	327	0	0
Rohilcund, ...	1,800	0	0	189	11	0	1,989	11	0
Agra, ...	3,516	0	0	194	0	1	3,710	0	1
Jhansie, ...	396	2	0	66	9	8	462	11	8
Allahabad, ...	3,175	2	7	187	10	4	3,362	12	11
Goruckpore, ...	1,195	13	0	57	7	8	1,253	4	8
Benares, ...	5,457	0	0	122	5	10	5,579	5	10
Ajmere, ...	240	0	0	7	3	3	247	3	3
Total, ...	19,044	1	7	921	4	1	19,965	5	8

FORM V. A.

Division.	District.	Percentage of Costs to Tax.		
		Establishment.	Contingencies.	Total.
Meerut, ...	Dehra Doon, ...	1·8	·1	1·9
	Scharunpore, ...	1·1	·1	1·2
	Moozuffernuggur, ...	·8	...	·8
	Meerut, ...	1·8	...	1·8
	Boolundshuhur, ...	·7	·1	·8
	Allygurh, ...	·6	...	·6
	Total, ...	1·2	...	1·2
Kumaon, ...	Kumaon, ...	3·4	·3	3·7
	Gurhwal, ...	...	...	...
	Total, ...	2·8	·2	3·
Rohilcund, ...	Bijnour, ...	·9	·1	1·
	Moradabad, ...	·7	·1	·8
	Budaon, ...	·7	...	·7
	Bareilly, ...	1·4	·1	1·5
	Shahjehanpore, ...	1·	·1	1·1
	Terrai Pergunnahs, ...	...	...	...
	Total, ...	1·	·1	1·1
Agra, ...	Muttra, ...	1·5	·2	1·7
	Agra, ...	1·5	·1	1·6
	Furruckabad, ...	1·2	·1	1·3
	Mynpoory, ...	1·2	...	1·2
	Etawah, ...	1·2	...	1·2
	Etah, ...	1·3	...	1·3
	Total, ...	1·4	·1	1·5
Jhansie, ...	Jhansie, ...	·8	·2	1·
	Jaloun, ...	1·	·2	1·2
	Lullutpore, ...	...	...	...
	Total, ...	·8	·1	·9
Allahabad, ...	Cawnpore, ...	1·7	·1	1·8
	Futtehpore, ...	·4	...	·4
	Banda, ...	·7	·1	·8
	Allahabad, ...	·9	...	·9
	Humeerpore, ...	1·3	·2	1·5
	Total, ...	1·	·1	1·1
Goruckpore, ...	Goruckpore, ...	1·9	·1	2·
Benares, ...	Azimgurh, ...	·5	·1	·6
	Jounpore, ...	·7	...	·7
	Mirzapore, ...	2·1	...	2·1
	Benares, ...	·9	...	·9
	Ghazeepore, ...	1·1	·1	1·2
	Total, ...	1·3	...	1·3
Ajmere, ...	Ajmere, ...	·5	...	·5
	Grand Total....	1·2	·1	1·3

FORM VI.

Statement showing the distribution of duties assessed under Act XXXII. of 1860, on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1864-65.

NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
	1	2	3	4	1	2	3	4	1	2	3	4
	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
MEERUT DIVISION.												
Population, ... 45,91,292.												
Rate per 1,000 persons, ... Rs. 49-5-1.												
		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1 Bankers and money-lenders,	1,947	11,273 8	5 12 8	330 6	2,707	96,453 8	35 10 1	737 8	2,699	1,07,727 0	39 14 7	962 11
2 Petty shroffs, ...	53	144 5	2 11 7	20 7	65	1,996 11	30 11 6	231 9	65	2,141 0	32 15 0	242 1
3 Retail dealers in grain, spices, and groceries; manufacturers of Native spirits, ...	960	3,600 15	3 12 0		1,508	40,743 3	27 0 3	528 2	1,507	44,344 2	29 6 9	565 1
4 Sugar makers, ...	13	5 8	0 6 9	193 4	13	327 14	25 3 6	74 4	13	333 6	25 10 3	75 0
5 Cloth-merchants and general dealers, ...	185	2,007 9	10 13 7	0 14	301	10,480 3	34 13 1	355 13	306	12,487 12	40 12 11	370 6
6 Copper-dealers and braziers, ...	21	53 0	2 8 4	363 0	27	573 5	21 3 9	60 0	27	626 5	23 3 2	68 1
7 Goldsmiths, jewellers, dealers in head ornaments, ...	11	38 0		12 0								
8 Confectioners and sweetmeat-sellers, ...	13	21 14	3 7 3		29	584 11	20 2 7	93 12	29	622 11	21 7 7	93 12
9 Sellers of tobacco and betel leaf, ...	1	2 1	1 10 11	21 10	20	436 12	21 13 5	73 10	20	458 10	22 14 11	75 0
10 Oilmen and torch-bearers, ...	3	4 2	2 1 0	7 8	1	13 15	13 15 0	13 15	1	16 0	16 0 0	16 0
11 Green-grocers, fruit sellers, gardeners, and dealers in vegetables, ...			1 6 0	2 1	3	51 6	17 2 0	21 4	3	55 8	18 8 0	22 8
12 Washermen, ...	1	30 0		2 4								
13 Artizans—including carpenters, blacksmiths, ironsmiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...	0	...	30 0 0	30 0	4	63 0	15 12 0	18 0	5	93 0	18 9 7	30 0
			...	...	...	...	...	...	...	...	...	...
14 Potters and brick-makers, ...	15	37 12										
15 Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers, and butter-men, ...	1	0 9	2 8 3	11 4	23	464 8	20 3 1	43 15	23	502 4	21 13 5	45 0
			0 9 0	0 9	1	5 7	5 7 0	5 7	1	6 0	6 0 0	6 0
16 Weavers, darners, dyers, cotton-cleaners and dealers, ...	8	215 6										
17 Dealers in leather and leather goods, shoe-makers, ...	7	10 10	26 14 9	184 2	23	1,374 7	59 12 1	994 2	23	1,589 13	69 1 11	1,178 4
18 Servants, barbers, porters, water-carriers, common labourers, grass-cutters, and sweepers,	10	8 14	1 8 3	2 14	10	260 8	26 0 10	58 8	10	271 2	27 1 10	59 11
19 Manufacturers—as paper-makers, tent-makers, basket-makers, and felt-makers,	3	19 2	0 14 2	2 7	11	301 15	27 7 2	59 6	11	310 13	28 4 1	60 2
20 Singers, dancers, musicians, reciters of poetry, ...	1	0 6	6 6 0	15 0	4	115 14	28 15 6	58 2	4	135 0	33 12 0	60 0
21 Carters, camel-drivers and donkey-men, ...	15	51 15	0 6 0	0 6	1	18 0	18 0 0	18 0	1	18 6	18 6 0	18 6
22 Saltpetre manufacturers and firework-makers, ...	4	21 6	3 7 5	15 0	27	472 5	17 7 10	45 0	27	524 4	19 6 8	60 0
23 Boatmen, ...	4	73 5	5 5 6	10 8	8	236 5	29 8 7	68 9	8	257 11	32 3 4	70 0
24 Fowlers and dealers in game, ...	...	...	18 5 3	69 15	5	171 1	34 3 5	77 5	5	244 6	48 14 0	147 4
25 Dealers in fire-wood, timber, or bamboo, ...	...	...	...	...	...	...	...	...	...	...	...	...
26 Physicians, dealers in medicines and scents,...	3	3 7	...	...	...	...	...	...	...	...	...	...
27 Agriculturists, ...	5	14 4	1 2 4	2 10	8	266 9	33 5 1	87 6	8	270 0	33 12 0	90 0
28 Miscellaneous, ...	1,035	34,421 11	2 13 7	4 4	5	65 10	13 2 0	14 7	5	79 14	15 15 7	18 0
	272	5,068 15	23 4 1	1,982 12	425	7,491 10	17 10 0	735 0	1,035	41,913 5	40 7 11	2,005 7
			18 10 2	185 10	255	6,343 11	24 14 0	240 0	341	11,412 10	33 7 6	240 0
TOTAL, ...	4,591	57,128 8	12 7 1	1,982 12	5,484	1,69,312 6	30 13 11	994 2	6,177	2,26,440 14	36 10 6	2,005 7

Area, ... 10,688 square miles. Land Revenue, ... Rs. 70,48,269 0 11

Rate per square mile, ... Rs. 21 2 11¾. Rate per Rs. 1,000 of Land Revenue, „ 32 2 0

FORM

Statement showing the distribution of the duties assessed under Act XXXII. of 1860 on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1864-65—(continued).

KU

Population, ... 6,31,754.

Rate per 1,000 persons, ... Rs. 8-13-3.

	NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
		1	2	3	4	1	2	3	4	1	2	3	4
		Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
			Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1	Bankers and money-lenders, ...	23	552 15	24 0 8	120 0	37	1,513 4	40 14 4	134 4	38	2,066 3	54 5 11	248 2
2	Petty shroffs, ...	7	10 14	1 8 10	3 0	8	157 2	19 10 3	36 0	8	168 0	21 0 0	39 0
3	Retail dealers in grain, spices, and groceries; manufacturers of Native spirits, ...	11	162 12	14 12 9	45 0	11	168 0	15 4 4	30 0	13	330 12	25 7 1	45 0
4	Sugar-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
5	Cloth-merchants and general dealers, ...	6	13 8	2 4 0	6 0	11	173 9	15 12 5	30 0	11	187 1	17 0 1	30 0
6	Copper-dealers and braziers, ...	...	...	...	...	...	...	...	...	...	...	...	...
7	Goldsmiths, jewellers, dealers in head ornaments.	...	...	...	...	3	48 12	16 4 0	21 0	3	51 0	17 0 0	21 0
8	Confectioners and sweetmeat-sellers, ...	1	2 4	2 4 0	2 4	...	...	...	...	...	...	...	...
9	Sellers of tobacco and betel leaf, ...	...	...	...	...	...	...	...	...	...	...	...	...
10	Oilmen and torch-bearers, ...	...	...	...	...	...	...	...	...	...	...	...	...
11	Green-grocers, fruit-sellers, gardeners, and dealers in vegetables, ...	...	...	...	...	...	...	...	...	...	...	...	...
12	Washermen, ...	...	...	...	...	...	...	...	...	...	...	...	...
13	Artizans—including carpenters, blacksmiths, ironsmiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...	...	...	...	...	...	...	...	...	...	...	...	...
14	Potters and brick-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
15	Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers and butter-men, ...	...	...	...	...	...	...	...	...	...	...	...	...
16	Weavers, darners, dyers, cotton-cleaners and dealers, ...	...	...	...	...	...	...	...	...	...	...	...	...
17	Dealers in leather and leather goods, shoe-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
18	Servants, barbers, porters, water-carriers, common labourers, grass-cutters, and sweepers,	...	...	...	...	...	...	...	...	...	...	...	...
19	Manufacturers—as paper-makers, tent-makers, basket-makers, and felt-makers, ...	2	16 8	8 4 0	13 8	2	19 8	9 12 0	18 0	2	36 0	18 0 0	21 0
20	Singers, dancers, musicians, reciters of poetry, ...	...	...	...	...	...	...	...	...	...	...	...	...
21	Carters, camel-drivers, and donkey-men, ...	...	...	...	...	...	...	...	...	...	...	...	...
22	Saltpetre manufacturers and firework-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
23	Boatmen, ...	...	...	...	...	...	...	...	...	...	...	...	...
24	Fowlers and dealers in game, ...	...	...	...	...	...	...	...	...	...	...	...	...
25	Dealers in firewood, timber, or bamboo, ...	...	...	...	...	...	...	...	...	...	...	...	...
26	Physicians, dealers in medicines and scents,	...	...	...	...	...	...	...	...	...	...	...	...
27	Agriculturists, ...	...	...	...	...	...	...	...	...	...	...	...	...
28	Miscellaneous, ...	13	85 7	6 9 2	33 12	8	100 9	12 9 1	15 0	13	186 0	14 4 11	45 12
		43	1,385 5	32 3 5	297 8	32	1,169 5	36 8 8	144 0	56	2,554 10	45 9 11	438 12
	TOTAL, ...	106	2,229 9	21 0 6	297 8	112	3,350 1	29 14 7	144 0	144	5,579 10	38 11 11	438 12

VI.

MAON DIVISION.

Area, ... 11,000 square miles. Land Revenue, ... Rs. 2,26,510-8-0.

Rate per square mile, ... Rs. 0-8-1. Rate per Rs. 1,000 of Land Revenue, ,, 24-10-1.

FORM VI.

Statement showing the distribution of the duties assessed under Act XXXII. of 1860 on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1864-65.—(continued.)

NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
	1	2	3	4	1	2	3	4	1	2	3	4
	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
ROHIL CUND DIVISION.												
Population, ... 51,73,605.												
Rate per 1,000 persons, ... Rs. 30-12-2.												
		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1 Bankers and money-lenders, ...	1,256	10,070 5	8 0 3	945 0	1,311	44,139 13	33 10 8	893 4	1,316	54,210 2	41 3 1	1,183 8
2 Petty shroffs, ...	57	247 3	4 5 4	37 10	66	1,791 6	27 2 3	119 4	66	2,038 9	30 14 2	153 9
3 Retail dealers in grain, spices, and groceries, manufacturers of Native spirits, ...	838	4,748 14	5 1 1	185 0	909	19,294 9	21 3 7	750 0	910	24,043 7	26 6 9	757 10
4 Sugar-makers, ...	340	2,213 12	6 8 2	101 0	446	18,930 2	42 7 1	450 0	446	21,143 14	47 6 6	450 0
5 Cloth-merchants and general dealers, ...	147	449 9	3 0 11	21 4	183	5,534 3	30 3 10	97 9	183	5,983 12	32 11 2	109 11
6 Copper-dealers and braziers, ...	25	57 6	2 4 8	23 6	27	658 12	24 6 4	130 7	27	716 2	26 8 4	143 13
7 Goldsmiths, jewellers, dealers in head ornaments, ...	6	7 8	1 4 0	3 4	7	168 15	24 2 2	56 7	7	176 7	25 3 3	59 11
8 Confectioners and sweetmeat-sellers, ...	21	31 2	1 7 8	4 14	25	451 4	18 0 9	52 8	25	482 6	19 4 8	56 7
9 Sellers of tobacco and betel leaf, ...	3	2 1	0 11 0	1 8	4	74 7	18 9 9	31 8	4	76 8	19 2 0	31 8
10 Oilmen and torch-bearers, ...	...	...	...	...	...	...	...	...	...	...	...	...
11 Green-grocers, fruit sellers, gardeners and dealers in vegetables, ...	...	...	...	...	...	...	...	...	...	...	...	...
12 Washermen, ...	...	...	...	...	...	...	...	...	...	...	...	...
13 Artizans—including carpenters, blacksmiths, iron-smiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...												
14 Potters and brick-makers, ...	6	16 8	2 12 0	6 0	8	138 7	17 4 10	32 11	8	154 15	19 5 10	36 6
15 Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee makers, and butter-men, ...	...	...	...	...	...	...	...	...	...	...	...	...
16 Weavers, darners, dyers, cotton-cleaners and dealers, ...	7	7 14	1 2 0	3 0	12	411 15	34 5 3	210 0	12	419 13	34 15 9	210 0
17 Dealers in leather and leather goods, shoemakers, ...	6	6 11	1 1 10	2 7	8	157 4	19 10 6	30 0	8	163 15	20 7 10	30 15
18 Servants, barbers, porters, water-carriers, common laburers, grass-cutters, and sweepers,	1	0 6	0 6 0	0 6	1	29 7	29 7 0	29 7	1	29 13	29 13 0	29 13
19 Manufacturers—as paper-makers, tent-makers, basket-makers, and felt-makers, ...	1	1 4	1 4 0	1 4	1	14 4	14 4 0	14 4	1	15 8	15 8 0	15 8
20 Singers, dancers, musicians, reciters of poetry, ...	...	...	...	...	...	...	...	...	...	...	...	...
21 Carters, camel-drivers, and donkey-men, ...	7	6 0	0 13 8	1 0	10	202 12	20 4 5	27 0	10	208 12	20 14 0	27 0
22 Saltpetre manufacturers and firework-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
23 Boatmen, ...	...	...	...	...	...	...	...	...	...	...	...	...
24 Fowlers and dealers in game, ...	1	3 9	3 9 0	3 9	1	12 0	12 0 0	12 0	1	15 9	15 9 0	15 9
25 Dealers in firewood, timber, or bamboo, ...	...	...	...	...	...	...	...	...	...	...	...	...
26 Physcians, dealers in medicines and scents,	16	52 6	3 4 4	42 0	34	588 12	17 5 0	96 0	34	641 2	18 13 8	96 0
27 Agriculturists, ...	5	16 1	3 3 5	9 1	6	109 7	18 3 10	37 8	6	125 8	20 14 8	38 0
28 Miscellaneous, ...	1,285	38,888 13	30 4 2	1,100 0	258 12	5,023 2	9 12 0	258 12	1,283	43,911 15	34 3 7	1,272 12
	172	1,131 2	6 9 2	176 9	515	3,458 7	16 6 3	370 9	213	4,589 9	21 8 9	547 2
TOTAL, ...	4,200	57,958 6	13 12 9	1,100 0	3,785	1,01,189 4	26 11 9	893 4	4,561	1,59,147 10	34 14 3	1,272 12

Area, ... 12,050 square miles. Land Revenue, ... Rs. 62,70,994-4-2.

Rate per square mile, ... Rs. 13-3-4. Rate per Rs. 1,000 of Land Revenue, Rs. 25-6-1.

FORM VI.

Statement showing the distribution of the duties assessed under Act XXXII. of 1860 on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1864-65.—(continued.)

NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
	1	2	3	4	1	2	3	4	1	2	3	4
	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. A.	Rs. As. P.	Rs As.
AGRA DIVISION.												
Area, ... 9,880 square miles. Land Revenue, ... Rs. 74,62,850-15-8.												
Rate per square mile, ... Rs. 21-12-2. Rate per Rs. 1,000 of Land Revenue, „ 28-12-11.												
Population ... ... 46,85,167.												
Rate per 1,000 persons, ... Rs. 45-14-3.												
1 Bankers and money-lenders,	882	11,911 6	13 8 1	1,043 5	1,749	82,339 13	47 1 3	5,319 5	1,811	94,251 3	52 0 8	6,362 10
2 Petty shroffs, ...	65	144 14	2 3 8	13 1	121	2,750 13	22 11 9	90 0	125	2,895 11	23 2 8	91 8
3 Retail dealers in grain, spices, and groceries, manufacturers of Native spirits, ...	211	979 6	4 10 3	20 0	521	9,874 2	18 15 3	210 0	525	10,853 8	20 10 9	210 0
4 Sugar-makers, ...	4	6 6	1 9 6	3 0	7	250 0	35 11 5	120 0	7	256 6	36 10 0	120 0
5 Cloth-merchants and general dealers, ...	195	1,265 3	6 7 10	75 0	440	21,508 3	48 14 1	1,080 3	452	22,773 6	50 6 2	1,080 3
6 Copper-dealers and braziers, ...	43	94 5	2 3 1	11 0	72	1,408 11	19 9 0	64 0	73	1,503 0	20 9 5	75 0
7 Goldsmiths, jewellers, dealers in head ornaments, ...	7	3 15	0 9 0	2 0	14	238 14	17 1 0	37 8	14	242 13	17 5 6	37 8
8 Confectioners and sweetmeat-sellers, ...	16	36 3	2 4 2	12 0	56	1,037 2	18 8 4	82 8	56	1,073 5	19 2 8	82 8
9 Sellers of tobacco and betel leaf, ...	...	...	...	...	8	363 1	45 6 1	112 8	8	363 1	45 6 1	112 8
10 Oilmen and torch-bearers, ...	...	...	...	...	1	15 0	15 0 0	15 0	1	15 0	15 0 0	15 0
11 Green-grocers, fruit-sellers, gardeners and dealers in vegetables, ...	...	...	...	...	1	22 8	22 8 0	22 8	1	22 8	22 8 0	22 8
12 Washermen, ...	...	...	...	...	...	...	...	...	...	...	...	...
13 Artizans—including carpenters, blacksmiths, iron-smiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...	...	...	...	...	21	453 2	21 9 3	37 8	21	455 4	21 10 10	37 8
14 Potters and brick-makers, ...	2	2 2	1 1 0	1 12	5	74 10	14 14 10	15 0	5	75 0	15 0 0	15 0
15 Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers and butter-men, ...	1	0 6	0 6 0	0 6								
16 Weavers, darners, dyers, cotton-cleaners, and dealers, ...	3	7 14	2 10 0	6 0	24	466 2	19 6 9	75 0	24	474 0	19 12 0	75 0
17 Dealers in leather and leather goods, shoe-makers, ...	...	...	...	...	4	75 0	18 12 0	22 8	4	75 0	18 12 0	22 8
18 Servants, barbers, porters, water-carriers, common labourers, grass-cutters, and sweepers,	3	12 0	4 0 0	6 0	7	158 0	22 9 2	30 8	7	170 0	24 4 7	35 0
19 Manufacturers—as paper-makers, tent-makers, basket-makers, and felt-makers, ...	45	236 1	5 3 11	24 7	49	1,205 15	24 9 9	62 10	67	1,442 0	21 8 4	62 10
20 Singers, dancers, musicians, and reciters of poetry, ...	10	24 3	2 6 8	7 8	22	414 13	18 13 8	42 0	22	439 0	19 15 3	49 8
21 Carters, camel-drivers and donkey-men, ...	3	12 0	4 0 0	4 0	1	15 0	15 0 0	15 0	4	27 0	6 12 0	15 0
22 Saltpetre manufacturers, and firework-makers, ...	26	366 9	14 1 7	88 0	38	909 1	23 14 9	58 3	48	1,275 10	26 9 2	111 0
23 Boatmen, ...	20	310 1	15 8 1	80 4	49	1,757 8	35 13 2	232 8	52	2,067 9	39 12 2	240 0
24 Fowlers and dealers in game, ...	9	14 8	1 9 9	7 0	29	716 5	24 11 2	100 0	29	730 13	25 3 2	100 0
25 Dealers in firewood, timber, or bamboo, ...	...	...	...	...	...	...	...	...	...	...	...	...
26 Physicians, dealers in medicines and scents,	10	42 5	4 3 8	18 0	...	...	...	81 0	29	750 13	25 14 3	81 0
27 Agriculturists, ...	7	85 8	12 3 5	18 0	28	708 8	25 4 10	51 0	18	774 4	43 0 3	51 0
28 Miscellaneous, ...	1,346	41,636 6	30 14 11	1,426 2	16	688 12	43 0 9	359 4	1,365	48,517 8	35 8 8	1,489 2
	377	3,882 0	10 4 9	343 8	598	6,881 2	11 8 1	895 0	614	23,480 4	38 3 10	895 0
					442	19,598 4	44 5 5					
TOTAL, ...	3,285	61,073 9	18 9 6	1,426 2	4,323	1,53,930 5	35 9 9	5,319 5	5,382	2,15,003 14	39 15 2	6,362 10

Statement showing the distribution of the duties assessed under Act XXXII. of 1860 on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1863-64.

FORM VI.

	NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
		1. Number of parties assessed.	2. Total amount of assessments.	3. Average per party.	4. Highest amount assessed on any one party.	1. Number of parties assessed.	2. Total amount of assessments.	3. Average per party.	4. Highest amount assessed on any one party.	1 Number of parties assessed.	2 Total amount of assessments.	3. Average per party.	4 Highest amount assessed on any one party.
	JHANSIE DIVISION.												
	Population, ... 10,11,794.												
	Rate per 1,000 persons, ... Rs. 41-2-1.												
			Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1	Bankers and money-lenders, ...	151	1,025 10	6 12 8	296 4	294	15,502 10	52 11 8	1,200 0	294	16,528 4	56 3 6	1,496 4
2	Petty shroffs, ...	6	74 6	12 6 4	16 0	8	1,073 3	134 2 4	240 0	8	1,147 9	143 7 1	240 0
3	Retail dealers in grain, spices, and groceries, manufacturers of Native spirits, ...	89	217 5	2 7 1	70 5	156	3,286 7	21 1 1	383 0	156	3,503 12	22 7 4	453 5
4	Sugar-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
5	Cloth-merchants and general dealers, ...	14	77 4	5 8 3	19 13	26	977 9	37 9 7	87 0	26	1,054 13	40 9 1	90 0
6	Copper-dealers and braziers, ...	3	7 2	2 6 0	3 15	3	107 14	35 15 4	23 0	3	115 0	38 5 4	23 8
7	Goldsmiths, jewellers, dealers in head ornaments, ...	1	1 8	1 8 0	1 8	2	75 0	37 8 0	60 0	2	76 8	38 4 0	61 8
8	Confectioners and sweetmeat-sellers, ...	3	3 8	1 2 8	1 8	5	106 8	21 4 9	30 0	5	110 0	22 0 0	31 1
9	Sellers of tobacco and betel leaf, ...	2	14 13	7 6 6	11 13	2	24 3	12 1 6	18 0	2	39 0	19 8 0	21 0
10	Oilmen and torch-bearers, ...	3	7 8	2 8 0	6 12	4	61 0	15 4 0	18 0	4	68 8	17 2 0	20 4
11	Green-grocers, fruit-sellers, gardeners and dealers in vegetables, ...	...	...	...	...	...	...	...	...	...	...	...	...
12	Washermen, ...	...	...	...	...	...	...	...	...	...	...	...	...
13	Artizans, including carpenters, blacksmiths, iron-smiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...												
14	Potters and brick-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
15	Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers, and butter-men, ...	1	0 3	0 3 0	0 3	3	54 10	18 3 4	24 10	3	54 13	18 4 4	24 13
16	Weavers, darners, dyers, cotton-cleaners and dealers, ...	1	0 3	0 3 0	0 3	5	95 11	19 2 2	30 0	5	95 14	19 2 9	30 0
17	Dealers in leather and leather goods, shoe-makers, ...	1	4 8	4 8 0	4 8	5	143 4	28 10 5	86 4	5	147 12	29 8 9	86 4
18	Servants, barbers, porters, water-carriers, common labourers, grass-cutters and sweepers,	...	...	...	...	...	...	...	...	...	...	...	...
19	Manufacturers,—as paper-makers, tent-makers, basket-makers, and felt-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
20	Singers, dancers, musicians, and reciters of poetry, ...	2	1 13	0 14 6	1 1	2	37 3	18 9 6	22 15	2	39 0	19 8 0	24 0
21	Carters, camel-drivers, and donkey-men, ...	1	0 12	0 12 0	0 12	1	17 4	17 4 0	17 4	1	18 0	18 0 0	18 0
22	Saltpetre manufacturers and firework-makers, ...	1	1 12	1 12 0	1 12	2	36 6	18 3 0	18 6	2	38 2	19 1 0	20 2
23	Boatmen, ...	1	2 10	2 10 0	2 10	1	21 0	21 0 0	21 0	1	23 10	23 10 0	23 10
24	Fowlers and dealers in game, ...	...	5 4	0 12 0	0 12	10	271 8	27 2 5	60 0	10	276 12	27 10 10	60 0
25	Dealers in firewood, timber, or bamboo, ...	...	...	...	...	...	...	...	...	...	...	...	...
26	Physicians, dealers in medicine and scents, ...	...	...	...	...	...	...	...	...	...	...	...	...
27	Agriculturists, ...	1	0 11	0 11 0	0 11	1	22 8	22 8 0	22 8	1	23 3	23 3 0	23 3
28	Miscellaneous, ...	346	13,442 1	38 13 7	856 3	70	1,747 11	24 15 5	82 0	346	15,189 12	43 14 5	856 3
		200	863 10	4 5 1	32 6	231	2,204 7	9 8 8	66 12	278	3,068 1	11 0 7	66 12
	TOTAL, ...	834	15,752 7	18 14 2	856 3	831	25,865 14	31 2 0	1,200 0	1,154	41,618 5	36 1 0	1,496 4

SIE DIVISION.

Area, ... 5,097½ square miles. Land Revenue, ... Rs. 15,34,400-10-10.

Rate per square mile, ... Rs. 8-2-7½. Rate per Rs. 1,000 of Land Revenue, Rs. 27-1-11½.

FORM VI.

Statement showing the distribution of the duties assessed under Act XXXII. of 1860 on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1863-64.—(continued).

	NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
		1	2	3	4	1	2	3	4	1	2	3	4
		Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
	ALLA HABAD DIVISION.												
	Population, ... 45,08,453												
	Area, ... 11,998 square miles. Land Revenue, ... Rs, 79,78,227-15-4.												
	Rate per 1,000 persons, ... Rs, 51-10-11												
	Rate per square mile, ... Rs. 19-6-9. Rate per Rs. 1,000 of Land Revenue, Rs. 29-3-3.												
			Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1	Bankers and money-lenders, ...	1,564	9,301 7	5 15 2	370 3	1,813	74,823 0	41 4 4	2,677 8	1,813	84,124 7	46 6 5	2,837 8
2	Petty shroffs, ...	116	419 15	3 9 11	27 0	188	4,714 7	25 1 3	112 8	188	5,134 6	27 5 0	112 8
3	Retail dealers in grain, spices, and groceries, manufacturers of Native spirits, ...	1,141	3,988 10	3 7 11	30 8	1,291	25,903 4	20 1 0	135 0	1,291	29,891 14	23 2 6	150 0
4	Sugar-makers, ...	17	18 1	1 1 0	5 4	18	449 15	24 15 11	44 1	18	468 0	26 0 0	45 0
5	Cloth-merchants and general dealers, ...	319	3,613 0	11 5 3	241 4	544	24,515 8	45 1 1	1,260 0	544	28,128 8	51 11 4	1,260 0
6	Copper-dealers and braziers, ...	31	50 10	1 10 2	7 8	36	1,044 0	29 0 0	103 5	36	1,094 10	30 6 6	105 0
7	Goldsmiths, jewellers, dealers in head ornaments, ...	33	48 4	1 7 5	18 0	38	709 14	18 10 11	57 3	38	758 2	19 15 3	57 3
8	Confectioners and sweetmeat-sellers, ...	37	58 5	1 9 3	3 0	45	812 14	18 1 0	46 14	45	871 3	19 5 9	46 14
9	Sellers of tobacco and betel leaf, ...	29	60 11	2 1 6	18 0	31	639 9	20 10 1	79 8	31	700 4	22 9 5	81 0
10	Oilmen and torch-bearers, ...	25	11 13	0 7 7	3 0	28	463 15	16 9 1	32 3	28	475 12	16 15 10	32 3
11	Green-grocers, fruit-sellers, gardeners, and dealers in vegetable, ...	6	13 11	2 4 6	4 5	6	126 15	21 2 6	25 11	6	140 10	23 7 0	30 0
12	Washermen, ...	...	...	...	...	...	...	...	...	...	...	...	...
13	Artizans—including carpenters, blacksmiths, iron-smiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...	33	69 9	2 1 9	6 12	49	1,006 2	20 8 6	75 0	49	1,075 11	21 15 3	78 0
14	Potters and brick-makers, ...	5	4 13	0 15 5	2 4	7	127 14	18 4 3	36 0	7	132 11	18 15 3	38 4
15	Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers, and buttermen, ...	33	35 0	1 1 0	7 8	40	793 11	19 13 6	90 0	40	828 11	20 11 6	94 15
16	Weavers, darners, dyers, cotton-cleaners and dealers, ...	22	39 7	1 12 8	7 8	40	695 4	17 6 1	74 4	40	734 11	18 5 10	75 0
17	Dealers in leather and leather goods, shoemakers, ...	10	17 1	1 11 4	6 0	14	190 13	13 10 1	17 4	14	207 14	14 13 7	18 10
18	Servants, barbers, porters, water-carriers, common labourers, grass cutters, and sweepers,	4	2 15	0 11 9	1 1	4	60 13	15 3 4	18 0	4	63 12	15 15 0	18 4
19	Manufacturers—as paper makers, tent-makers, basket-makers, and felt-makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
20	Singers, dancers, musicians, and reciters of poetry, ...	18	46 11	2 9 6	32 13	39	736 1	18 14 0	45 0	39	782 12	20 1 2	45 0
21	Carters, camel drivers, and donkey-men, ...	39	77 7	1 15 9	7 4	41	754 10	18 6 6	58 1	41	832 1	20 4 8	58 1
22	Saltpetre manufacturers and firework-makers, ...	8	53 15	6 11 10	25 0	18	273 5	15 2 11	44 14	18	327 4	18 2 11	45 2
23	Boatmen, ...	29	39 0	1 5 6	16 11	33	836 11	25 5 8	90 0	33	875 11	26 8 7	92 4
24	Fowlers and dealers in game, ...	...	...	...	...	...	...	...	...	...	...	...	...
25	Dealers in firewood, timber, or bamboo, ...	8	4 10	0 9 3	1 6	19	381 9	20 1 4	38 0	19	386 3	20 5 3	38 7
26	Physicians, dealers in medicines and scents, ...	8	110 7	13 12 10	48 14	13	396 2	30 7 6	127 8	13	506 9	38 15 6	146 12
27	Agriculturists, ...	1,624	46,735 14	28 12 5	1,042 14	1,708	60,011 15	35 2 2	1,042 14				
28	Miscellaneous, ...	257	5,668 0	22 0 10	744 0	710	13,276 1	18 11 2	574 9	341	14,457 7	42 6 4	744 0
						267	8,789 7	32 14 8	450 0				
	TOTAL, ...	5,416	70,489 4	13 0 3	1042 14	5,832	1,62,521 12	30 7 8	2,677 8	6,404	2,33,011 0	36 6 2	2,837 8

FORM

Statement showing the distribution of the duties assessed under Act XXXII. of 1860 Provinces, for the

	NAMES OF OCCUPATION.	SCHEDULE I.			
		1	2	3	4
		Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
					GO
	Population, ... 34,39,513.				
	Rate per 1,000 persons,... ... ... Rs. 16-13-4.				
			Rs. As.	Rs. As. P.	Rs. As.
1	Bankers and money-lenders,	152	1,618 4	10 10 4	97 11
2	Petty shroffs, ...	...	...	...	...
3	Retail dealers in grain, spices, and groceries, manufacturers of Native spirits,...	54	1,102 14	20 6 9	30 0
4	Sugar-makers, ...	...	...	...	...
5	Cloth-merchants and general dealers, ...	36	195 9	5 6 11	90 0
6	Copper-dealers and braziers, ...	1	0 8	0 8 0	0 8
7	Goldsmiths, jewellers, dealers in head ornaments, ...	2	3 3	1 9 6	2 7
8	Confectioners and sweetmeat-sellers, ...	2	2 8	1 4 0	2 4
9	Sellers of tobacco and betel leaf, ...	...	...	...	...
10	Oilmen and torch-bearers, ...	2	6 1	3 0 6	4 3
11	Green-grocers, fruit-sellers, gardeners, and dealers in vegetables, ...	...	...	...	...
12	Washermen, ...	...	...	...	...
13	Artizans—including carpenters, blacksmiths, ironsmiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...	...	...	...	...
14	Potters and brick-makers, ...	...	...	...	...
15	Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers and butter-men, ...	...	...	...	...
16	Weavers, darners, dyers, cotton-cleaners and dealers, ...	...	...	...	...
17	Dealers in leather and leather goods, shoe-makers, ...	...	...	...	...
18	Servants, barbers, porters, water-carriers common labourers, grass-cutters, and sweepers, ...	...	...	...	...
19	Manufacturers—as paper-makers, tent-makers, basket-makers, and felt-makers, ...	...	...	...	...
20	Singers, dancers, musicians and reciters of poetry, ...	...	...	...	...
21	Carters, camel-drivers and donkey-men, ...	...	...	...	...
22	Saltpetre manufacturers and firework-makers, ...	...	...	...	...
23	Boatmen, ...	1	21 0	21 0 0	21 0
24	Fowlers and dealers in game, ...	...	...	...	...
25	Dealers in fire-wood, timber, or bamboo, ...	...	...	...	...
26	Physicians, dealers in medicines and scents,	...	...	...	...
27	Agriculturists, ...	...	...	...	...
28	Miscellaneous, ...	819	13,104 9	16 0 0	1,118 2
		8	20 5	2 8 7	6 4
	TOTAL, ...	1,077	16,074 13	1414 10	1,118 2

VI.

on the various classes of the community in the several Divisions of the North-Western year 1864-65—(Continued.)

SCHEDULE II.				TOTAL.			
1	2	3	4	1	2	3	4
Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.

PORE DIVISION.

Area ... ... 7,400 square miles. Land Revenue, ... Rs. 28,30,429.

Rate per square mile, ... Rs. 7-13-2. Rate per Rs. 1,000 of Land Revenue, Rs. 20-7-3.

	Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
255	12,827 3	50 4 10	736 8	255	14,445 7	56 10 4	834 3
1	36 0	36 0 0	36 0	1	36 0	36 0 0	36 0
366	6,732 15	18 6 4	175 5	366	7,835 13	21 6 7	183 5
75	1,710 12	22 12 11	75 0	75	1,710 12	22 12 11	75 0
119	3,535 4	29 11 4	330 0	119	3,730 13	31 5 7	420 0
5	84 12	16 15 2	19 8	5	85 4	17 0 10	20 0
7	201 2	28 11 8	87 10	7	204 5	29 3 0	87 10
9	185 4	20 9 4	42 8	9	187 12	20 13 9	44 6
3	45 3	15 1 0	15 3	3	45 3	15 1 0	15 3
7	125 6	17 14 7	37 8	7	131 7	18 12 5	37 8
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1	15 3	15 3 0	15 3	1	15 3	15 3 0	15 3
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1	15 0	15 0 0	15 0	1	36 0	36 0 0	36 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
676	15,246 3	22 8 10	417 14	819	28,350 12	34 9 10	1,536 0
38	1,063 0	27 15 7	393 12	38	1,083 5	28 8 1	393 12
1,563	41,823 3	26 12 1	736 8	1,706	57,898 0	33 15 0	1,536 0

FORM VI.

Statement showing the distribution of the Duties assessed under Act XXXII. of 1860, on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1864-65.—(Continued.)

BENARES DIVISION.

Population, ... 55,91,139.
Rate per 1,000 persons ... ... Rs. 68-2-7.

Area, ... 12,515 square miles. Land Revenue, ... Rs. 60,04,677-12-8
Rate per square mile, ... Rs. 30-7-2. Rate per Rs. 1,000 of Land Revenue, „ 63-7-6

NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
	1	2	3	4	1	2	3	4	1	2	3	4
	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1 Bankers and money-lenders, ...	934	17,340 9	18 9 0	312 0	2,252	1,40,169 13	62 3 10	2,425 0	2,363	1,57,510 6	66 10 6	2,500 0
2 Petty shroffs, ...	46	128 7	2 12 8	15 0	73	2,261 10	30 15 8	145 0	74	2,390 1	32 4 9	160 0
3 Retail dealers in grain, spices and groceries, manufacturers of Native spirits, ...	488	2,120 10	4 5 6	90 0	754	18,213 4	24 2 6	150 0	767	20,333 14	26 8 2	180 0
4 Sugar-makers, ...	492	1,694 1	3 7 1	25 0	629	16,323 6	25 15 2	450 0	629	18,017 7	28 10 3	453 0
5 Cloth merchants and general dealers, ...	217	1,369 15	6 5 0	48 0	281	11,008 9	39 2 10	787 0	318	12,378 8	38 14 10	789 4
6 Copper-dealers and braziers, ...	144	426 4	2 15 4	7 8	177	2,717 0	15 5 7	63 12	177	3,143 4	17 12 1	71 4
7 Goldsmiths, jewellers, dealers in head ornaments, ...	37	206 13	5 9 5	16 0	53	867 9	16 5 11	150 0	59	1,074 6	18 3 4	150 0
8 Confectioners and sweetmeat-sellers, ...	48	76 0	1 9 4	3 12	83	3,911 1	47 1 11	80 0	83	3,987 1	48 0 7	80 0
9 Sellers of tobacco and betel leaf, ...	5	17 9	3 8 2	7 8	32	1,491 8	46 9 9	147 0	33	1,509 1	45 11 8	147 0
10 Oilmen and torch-bearers, ...	15	74 0	4 14 11	12 0	18	454 15	25 4 4	117 1	23	528 15	22 15 11	120 0
11 Green-grocers, fruit-sellers, gardeners and dealers in vegetables, ...	...	...	...	...	4	150 0	37 8 0	100 0	4	150 0	37 8 0	100 0
12 Washermen, ...	...	...	...	...	...	...	...	...	...	...	...	...
13 Artizans,—including carpenters, blacksmiths, ironsmiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...	6	24 1	4 0 2	8 0	15	184 0	12 4 3	40 0	15	208 1	13 13 11	42 12
14 Potters and brick-makers, ...	3	3 5	1 1 8	1 8	3	45 7	15 2 4	18 0	3	48 12	16 4 0	18 12
15 Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers and butter-men, ...	4	11 0	2 12 0	4 8	7	117 4	16 12 0	30 0	7	128 4	18 5 1	30 0
16 Weavers, darners, dyers, cotton cleaners and dealers, ...	17	31 14	1 14 0	4 6	20	551 0	27 8 9	97 8	20	582 14	29 2 3	97 8
17 Dealers in leather and leather goods, shoe-makers, ...	4	5 6	1 5 6	3 3	4	62 6	15 9 6	18 12	4	67 12	16 15 0	19 3
18 Servants, barbers, porters water-carriers, common laborers, grass-cutters and sweepers,	13	103 0	7 14 9	21 0	26	555 8	21 5 10	37 0	26	658 8	25 5 3	37 0
19 Manufacturers,—as paper-makers, tent-makers, basket-makers, and felt-makers, ...	2	2 4	1 2 0	1 8	2	43 8	21 12 0	28 8	2	45 12	22 14 0	30 0
20 Singers, dancers, musicians, and reciters of poetry, ...	13	90 12	6 15 8	30 0	40	2,076 12	51 14 8	100 0	44	2,167 8	49 4 2	100 0
21 Carters, camel-drivers and donkey-men, ...	13	45 5	3 7 9	9 0	15	510 2	34 0 1	90 0	15	555 7	37 0 5	94 0
22 Salpetre manufacturers and firework-makers, ...	14	45 9	3 4 1	13 8	11	375 12	34 2 6	75 0	11	421 5	38 4 10	75 0
23 Boatmen, ...	8	52 5	6 8 7	32 8	19	427 8	22 8 0	56 4	20	479 13	23 15 10	60 0
24 Fowlers and dealers in game, ...	...	...	...	...	...	...	...	...	...	...	...	...
25 Dealers in fire wood, timber or bamboo, ...	17	46 12	2 12 0	9 0	...	...	...	37 8	35	422 0	12 0 11	45 0
26 Physicians, dealers in medicines and scents,	6	36 4	6 0 8	15 0	33	375 4	11 5 11	48 0	10	185 8	18 8 10	48 0
27 Agriculturists, ...	3,390	1,20,517 5	35 8 10	13,838 4	9	149 4	16 9 4	396 12	3,450	1,39,526 12	40 5 11	13,838 4
28 Miscellaneous, ...	328	2,612 13	8 0 11	78 7	1,868	19,009 7	10 2 10	817 0	524	14,585 11	27 13 4	817 0
					510	11,942 14	23 6 8					
TOTAL, ...	6,264	1,47,112 3	23 7 9	13,838 4	6,938	2,33,994 11	33 11 7	2,425 0	8,716	3,81,106 14	43 11 7	13,838 4

FORM VI.

Statement showing the distribution of the duties assessed under Act XXXII. of 1860 on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1863-64—(continued.)

NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
	1	2	3	4	1	2	3	4	1	2	3	4
	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
AJMERE DIVISION.												
Population, ... 4,30,697.												
Rate per 1,000 persons, ... Rs. 80 15-3.												
		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1 Bankers and money-lenders,					72	10,894 15	151 5 1	1,747 5	72	11,895 5	165 3 5	1,812 6
2 Petty shroffs, ...					199	4,122 9	20 11 5	90 0	199	4,710 1	23 10 8	99 12
3 Retail dealers in grain, spices, and groceries,	67	1,000 6	14 14 11	255 9								
manufacturers of Native spirits,... ...	190	587 8	3 1 6	43 8								
4 Sugar-makers, ...					166	3,258 12	19 10 1	66 0	166	3,649 2	21 15 9	60 0
5 Cloth merchants and general dealers, ...	160	390 6	2 7 0	29 7	15	461 4	30 12 0	66 0	15	509 4	33 15 2	75 0
6 Copper-dealers and braziers, ...	10	48 0	4 12 9	17 4	56	1,195 14	21 5 8	66 0	56	1,351 7	24 2 1	66 12
7 Goldsmiths, jewellers, dealers in head orna-	44	155 9	3 8 7	22 0								
ments, ...	...	...	...	...	...	...	...	...	...	...	...	...
8 Confectioners and sweetmeat-sellers, ...					4	63 6	15 13 6	18 0	4	66 12	16 11 0	18 0
9 Sellers of tobacco and betel leaf, ...	2	3 6	1 11 0	2 2	9	220 8	24 8 0	55 8	9	240 12	26 12 0	60 0
10 Oilmen and torch-bearers,... ...	6	20 4	3 6 0	4 8	5	90 9	18 1 9	28 8	5	100 8	20 1 7	30 0
11 Green-grocers, fruit-sellers, gardeners, and	5	9 15	1 15 9	5 1								
dealers in vegetables, ...	...	...	...	...	...	...	...	...	...	...	...	...
12 Washermen, ...					1	3 0	3 0 0	3 0	1	18 0	18 0 0	18 0
13 Artizans—including carpenters, blacksmiths,	1	15 0	15 0 0	15 0								
ironsmiths, masons, bow-makers, drum-	...	...	...	...	...	...	...	...	...	...	...	...
makers, farriers, painters, dealers in lead												
and brass ornaments, ...												
14 Potters and brick-makers, ...					1	22 15	22 15 0	22 15	1	26 4	26 4 0	26 4
15 Provisioners, butchers, bakers, pig-dealers,	1	3 5	3 5 0	3 5								
sheep-feeders, ghee-makers, and butter-	...	...	...	...	...	...	...	...	...	...	...	...
men, ...												
16 Weavers, darners, dyers, cotton-cleaners and					...	...	...	...	...	...	...	...
dealers, ...	...	...	...	...								
17 Dealers in leather and leather goods, shoe-					18	466 13	25 14 11	66 0	18	483 12	26 14 0	66 0
makers, ...	12	16 15	1 6 7	8 0								
18 Servants, barbers, porters, water-carriers, com-					...	...	...	...	...	...	...	...
mon labourers, grass-cutters, and sweepers,	...	...	...	...	...	...	...	...	...	...	...	...
19 Manufacturers,—as paper-makers, tent-makers					...	...	...	...	...	...	...	...
basket-makers, and felt-makers,...	...	...	...	...	...	...	...	...	...	...	...	...
20 Singers, dancers, musicians, and reciters of					...	...	...	...	...	...	...	...
poetry, ...	...	...	...	...	...	...	...	...	...	...	...	...
21 Carters, camel-drivers, and donkey-men, ...					...	...	...	...	...	...	...	...
22 Saltpetre manufacturers, and firework-	...	...	...	...	...	...	...	...	...	...	...	...
makers, ...	...	...	...	...	...	...	...	...	...	...	...	...
23 Boatmen, ...					...	...	...	...	...	...	...	...
24 Fowlers and dealers in game, ...	...	...	...	...	...	...	...	...	...	...	...	...
25 Dealers in firewood, timber, or bamboo, ...	...	...	...	...	...	...	...	...	...	...	...	...
26 Physicians, dealers in medicine and scents,...	...	...	...	...	...	...	...	...	...	...	...	...
27 Agriculturists, ...	1	1 8	1 8 0	1 8	1	13 8	13 8 0	13 8	1	15 0	15 0 0	15 0
28 Miscellaneous, ...	5	39 9	7 14 7	18 0	1	163 4	20 6 6	31 8	9	202 13	22 8 7	37 8
	92	8,671 5	94 4 1	1,238 1	8	186 0	4 14 4	30 0	92	8,857 5	96 4 5	1,238 1
	61	420 1	6 14 2	75 0	38	2,319 0	37 6 5	666 12	88	2,739 1	31 2 0	669 0
					62							
TOTAL, ...	657	11,383 1	17 5 3	1,238 1	655	23,482 5	35 13 7	1,747 5	736	34,865 6	47 5 11	1,812 6

DIVISION.

Area, ... 2,672 square miles. Land Revenue, ... Rs. 4,70,595.

Rate per square mile, ... Rs. 13-0-9. Rate per Rs. 1,000 of Land Revenue, ,, 74-1-5.

FORM VI.

Statement showing the distribution of the Duties assessed under Act XXXII. of 1860, on the various classes of the community in the several Divisions of the North-Western Provinces, for the year 1864-65—(concluded.)

NAMES OF OCCUPATION.	SCHEDULE I.				SCHEDULE II.				TOTAL.			
	1	2	3	4	1	2	3	4	1	2	3	4
	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.	Number of parties assessed.	Total amount of assessments.	Average per party.	Highest amount assessed on any one party.
	TOTAL OF ALL DIVISIONS.											
	Population, ... 3,00,63,414				Area, ... 83,300¼ square miles.				Land Revenue,... ... ... Rs. 3,98,26,955-3-7.			
	Rate per 1,000 persons, ... Rs. 45-0-11¼.				Rate per square mile, ... Rs. 16-4 2.				Rate per Rs. 1,000 of Land Revenue,... Rs. 34-0-2¼.			
		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.		Rs. As.	Rs. As. P.	Rs. As.
1 Bankers and money-lenders.	6,976	64,094 6	9 3 0	1,043 5	10,490	4,78,663 15	45 10 1	5,319 5	10,661	5,42,758 5	50 14 7	6,362 10
2 Petty shroffs, ...	540	1,757 8	3 4 1	43 8	729	18,903 13	25 14 11	240 0	734	20,661 5	28 2 4	242 1
3 Retail dealers in grain, spices, and groceries, manufacturers of Native spirits, ...	3,952	17,311 12	4 6 1	193 4	5,682	1,27,474 8	22 6 11	750 0	5,701	1,44,786 4	25 6 4	757 10
4 Sugar-makers, ...	876	3,985 12	4 8 9	101 0	1,203	38,453 5	31 15 5	450 0	1,203	42,439 1	35 4 5	453 0
5 Cloth-merchants and general dealers, ...	1,163	9,147 2	7 13 10	363 0	1,961	78,928 14	40 4 0	1,260 0	2,015	88,076 0	43 11 4	1,260 0
6 Copper-dealers and braziers, ...	268	689 3	2 9 1	23 6	347	6,594 6	19 0 1	130 7	348	7,283 9	20 14 10	143 13
7 Goldsmiths, jewellers, dealers in head ornaments, ...	100	314 13	3 2 4	21 10	157	2,958 3	18 13 5	150 0	163	3,273 0	20 1 3	150 0
8 Confectioners and sweetmeat-sellers, ...	146	249 12	1 11 4	12 0	252	7,161 5	28 6 8	82 8	252	7,411 1	29 6 6	82 8
9 Sellers of tobacco and betel leaf, ...	45	107 2	2 6 1	18 0	252	2,742 7	31 14 2	147 0	87	2,849 9	32 12 1	147 0
10 Oilmen and torch-bearers, ...	48	103 8	2 2 6	12 0	86	1,171 10	19 3 4	117 1	66	1,275 2	19 5 1	120 0
11 Green-grocers, fruit-sellers, gardeners, and dealers in vegetables, ...	8	58 11	7 5 4	30 0	61	365 7	22 13 5	100 0	17	424 2	24 15 2	100 0
12 Washermen, ...	...	...	...	...	16	...	...	...	...	...	...	...
13 Artizans—including carpenters, blacksmiths, ironsmiths, masons, bow-makers, drum-makers, farriers, painters, dealers in lead and brass ornaments, ...	63	153 5	2 6 11	11 4	118	2,284 5	19 5 9	75 0	118	2,437 10	20 10 6	78 0
14 Potters and brick-makers.	11	9 4	0 13 5	2 4	19	308 0	16 3 4	36 0	19	317 4	16 11 2	38 4
15 Provisioners, butchers, bakers, pig-dealers, sheep-feeders, ghee-makers and butter-men, ...	56	277 5	4 15 3	184 2	111	3,259 2	29 5 9	994 2	111	3,536 7	31 13 9	1,178 4
16 Weavers, darners, dyers, cotton-cleaners and dealers, ...	65	110 1	1 11 1	8 0	105	2,349 1	22 5 11	97 8	105	2,459 2	23 6 8	97 8
17 Dealers in leather and leather goods, shoe-makers, ...	28	43 11	1 8 11	6 0	37	742 9	20 1 1	59 6	37	786 4	21 4 0	60 2
18 Servants, barbers, porters, water carriers, common labourers, grass-cutters, and sweepers,	68	378 14	5 9 2	24 7	86	1,971 14	22 14 10	62 10	104	2,350 12	22 9 8	62 10
19 Manufacturers,—as paper-makers, tent-makers basket-makers, and felt-makers, ...	15	28 10	1 14 6	7 8	27	513 8	19 0 3	42 0	27	542 2	20 1 3	49 8
20 Singers, dancers, musicians, and reciters of poetry, ...	57	208 2	3 10 5	32 13	118	3,520 2	29 13 4	100 0	125	3,728 4	29 13 2	100 0
21 Carters, camel-drivers and donkey-men, ...	83	512 7	6 2 9	88 0	104	2,416 8	23 8 4	90 0	114	2,958 15	25 15 3	111 0
22 Saltpetre manufacturers and firework-makers, ...	48	506 8	10 8 10	80 4	85	2,613 10	30 11 11	232 8	88	3,120 2	35 7 3	240 0
23 Boatmen, ...	54	114 10	2 1 11	32 8	92	2,264 0	24 9 9	100 0	93	2,378 10	25 9 2	100 0
24 Fowlers and dealers in game, ...	...	...	...	...	...	...	...	...	...	...	...	...
25 Dealers in firewood, timber, or bamboo, ...	55	151 0	2 11 11	42 0	...	2,334 2	18 15 7	96 0	126	2,485 2	19 11 7	96 0
26 Physicians, dealers in medicines and scents...	37	302 12	8 2 11	48 14	123	1,594 15	27 8 0	127 8	62	1,897 11	30 9 8	146 12
27 Agriculturists, ...	9,950	3,17,503 7	31 14 6	13,838 4	58	68,961 13	14 0 10	735 0	10,111	3,86,465 4	38 3 6	13,838 4
28 Miscellaneous, ...	1,718	21,082 3	12 4 4	744 0	4,908	56,888 7	27 12 5	895 0	2,493	77,970 10	31 4 5	895 0
					2,048							
TOTAL, ...	26,430	4,39,201 12	16 9 10	13,838 4	29,023	9,15,469 13	31 8 8	5,319 5	34,980	13,54,671 9	38 11 7	13,838 4

SCHEDULE IV.

DIVISION.	Official Salaries, audited and unaudited, Pensions, &c.	Servants of Companies.	TOTAL.
Meerut, ...	24,434	663	25,097
Kumaon, ...	4,465	312	4,777
Rohilcund, ...	24,014	318	24,332
Agra, ...	32,761	1,675	34,436
Jhansie, ...	6,702	...	6,702
Allahabad, ...	74,942	1,607	76,549
Goruckpore, ...	5,004	...	5,004
Benares, ...	30,373	790	31,163
Ajmere, ...	8,368	...	8,368
TOTAL, ...	2,11,063	5,365	2,16,428

FORM VII.

DIVISION.	DISTRICT.	Total Tax.	Net Collections of 1864-65 on the 31st October, 1865, after deducting refunds.
MEERUT, ...	Dehra Doon, ...	14,607	14,333
	Seharunpore, ...	38,638	38,239
	Moozuffurnuggur, ...	35,485	35,420
	Meerut, ...	75,300	74,570
	Boolundshuhur, ...	33,582	33,568
	Allygurh, ...	56,133	55,647
	Total, ...	2,53,745	2,51,827
KUMAON, ...	Kumaon, ...	8,722	8,476
	Gurhwal, ...	2,083	1,976
	Total, ...	10,805	10,452
ROHILCUND, ...	Bijnour, ...	19,416	19,232
	Mooradabad, ...	47,528	47,331
	Budaon, ...	35,992	35,933
	Bareilly, ...	43,696	39,282
	Shahjehanpore, ...	40,496	39,741
	Terai Pergunnahs, ...	89	89
	Total, ...	1,87,217	1,81,608
AGRA, ...	Muthra, ...	76,042	74,332
	Agra, ...	68,259	55,321
	Furruckabad, ...	50,134	49,376
	Mynpoory, ...	19,412	18,874
	Etawah, ...	20,467	18,778
	Etah, ...	18,201	15,747
	Total, ...	2,52,515	2,32,428
JHANSIE, ...	Jaloun, ...	24,335	18,492
	Jhansie, ...	18,798	17,886
	Lullutpore, ...	5,249	5,224
	Total, ...	48,382	41,602
ALLAHABAD, ...	Cawnpore, ...	71,248	66,793
	Futtehpore, ...	47,136	46,885
	Banda, ...	33,227	33,227
	Allahabad, ...	1,48,069	1,41,735
	Humeerpore, ...	13,697	13,604
	Total, ...	3,13,377	3,02,244
GORUCKPORE, ...	Goruckpore, ...	63,281	52,450
BENARES, ...	Azimgurh, ...	57,547	56,371
	Jounpore, ...	42,494	33,282
	Mirzapore, ...	1,56,030	1,48,359
	Benares, ...	95,409	90,430
	Ghazeepore, ...	66,273	65,743
	Total, ...	4,17,753	3,94,185
AJMERE, ...	Ajmere, ...	44,378	43,184
	GRAND TOTAL, ...	15,91,453	15,09,980

FORM VIII.

Analysis of the differences between the Income Tax Assessments for the years 1863-64 *and* 1864-65, *under Schedules I. and II. taken together.*

	Meerut Division.			Kumaon Division.			Rohilcund Division.			Agra Division.			Jhansie Division.		
	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.
		Rs. As.	Rs. As.		Rs. As.	Rs. As.		Rs. As.	Rs. As.		Rs. As.	Rs. As.		Rs. As.	Rs. As.
Parties whose assessments were maintained at the same amount for 1864-65 as they were for 1863-64, ...	5,972	2,18,902 3	2,18,902 3	128	4,712 0	4,712 0	4,279	1,43,909 0	1,43,909 0	4,843	1,88,594 11	1,88,594 11	1,076	38,941 15	38,941 15
Parties whose assessments were increased in 1864-65, ...	27	2,084 9	2,448 14	2	498 10	587 4	123	10,451 7	10,999 2	124	8,871 14	11,388 12	3	96 9	122 6
Parties whose assessments were diminished in 1864-65, ...	56	2,618 0	1,807 10	4	120 14	71 9	122	5,126 15	3,240 9	234	15,894 1	10,710 1	37	2,113 3	1,747 12
Parties who were not assessed in 1863-64,	122	...	3,282 3	10	...	208 13	37	...	998 15	181	...	4,310 6	38	...	806 4
Parties assessed in 1863-64, but entirely exempted in 1864-65, ...	136	3,684 12	...	12	235 8	...	179	4,296 5	...	294	7,411 13	...	35	584 4	...
Total, 1863-64, ...	6,191	2,27,289 8	...	146	5,567 0	...	4,703	1,63,783 11	...	5,495	2,20,772 7	...	1,151	41,735 15	...
Total, 1864-65, ...	6,177	...	2,26,440 14	144	...	5,579 10	4,561	...	1,59,147 10	5,382	...	2,15,003 14	1,154	...	41,618 5

FORM VIII.

Analysis of the differences between the Income Tax Assessments for the years 1863-64 *and* 1864-65, *under Schedules I. and II. taken together.*—(concluded.)

	Allahabad Division.			Goruckpore Division.			Benares Division.			Ajmere Division.			Total of all Divisions.		
	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.	Number of parties assessed.	Assessment for 1863-64.	Assessment for 1864-65.
		Rs. As.	Rs. As.		Rs. As.	Rs. As.		Rs. As.	Rs. As.		Rs. As.	Rs. As.		Rs. As.	Rs. As.
Parties whose assessments were maintained at the same amount for 1864-65 as they were for 1863-64, ...	5,990	2,18,012 3	2,18,012 3	1,533	51,713 1	51,713 1	8,257	3,56,856 9	3,56,856 9	712	31,895 3	31,895 3	32,790	12,53,536 13	12,53,536 13
Parties whose assessments were increased in 1864-65, ...	108	5,152 1	5,834 4	5	502 3	671 10	50	1,302 15	2,138 13	3	1,907 5	2,233 6	445	30,867 9	36,424 7
Parties whose assessments were diminished in 1864-65, ...	101	5,768 2	3,504 9	119	7,161 14	4,421 11	201	25,004 5	14,473 7	12	540 14	394 0	886	64,348 4	40,371 4
Parties who were not assessed in 1863-64,	205	...	5,660 0	49	...	1,091 10	208	...	7,638 1	9	...	342 13	859	...	24,339 1
Parties assessed in 1863-64, but entirely exempted in 1864-65, ...	332	8,207 2	...	237	4,787 8	...	498	15,728 7	...	29	518 14	...	1,752	45,454 9	...
Total, 1863-64, ...	6,531	2,37,139 8	...	1,894	64,164 10	...	9,006	3,98,892 4	...	756	34,862 4	...	35,873	13,94,207 3	...
Total, 1864-65, ...	6,404	...	2,33,011 0	1,706	...	57,898 0	8,716	...	3,81,106 14	736	...	34,865 6	34,980	...	13,54,671 9

FORM VIII.A.

Percentages calculated on a comparison of the Assessments of 1864-65 *with those of* 1863-64, *under Schedules I. and II.*

Division.	District.	Assessment maintained at the same amount.		Assessment increased.		Assessment diminished.		New assessments.		Exemptions.		Not increase.		Not decrease.	
		Parties.	Tax.	Parties.	Tax.	Parties.	Tax.	Parties.	Tax.	Parties.	Tax.	Parties.	Tax.	Parties.	Tax.
Meerut.	Dehra Doon, ...	96·9	94·	1·8	10·	·9	35·6	·4	·2	5·8	8·3	...	...	5·4	8·1
	Seharunpore, ...	90·1	93·5	1·1	27·3	·5	23·7	7·9	3·6	1·5	·7	6·8	3·3	...	...
	Moozuffernuggur, ...	97·9	98·5	...	...	·6	24·	1·5	·7	2·	1·	...	...	·5	·6
	Meerut, ...	98·3	96·3	·1	5·6	1·3	31·3	·3	·5	2·3	·8	...	...	2·	·7
	Boolundshuhur, ...	95·	94·2	1·3	17·4	1·7	34·1	2·	1·	2·1	1·2	...	...	·1	·8
	Allygurh, ...	99·6	97·8	...	...	...	...	·4	2·2	2·	2·4	...	...	1·6	·3
	TOTAL, ...	96·7	96·7	·4	17·5	·9	31·	2·	1·4	2·2	1·6	...	...	·2	·4
Kumaon.	Kumaon, ...	86·7	82·	1·7	17·6	3·3	40·8	8·3	4·3	9·8	4·9	...	·3	1·6	...
	Gurhwal, ...	1·0·	100·	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL, ...	88·9	84·4	1·4	17·8	2·8	40·8	6·9	3·7	8·2	4·2	...	·2	1·4	...
Rohilcund.	Bijnour, ...	95·8	95·9	·5	119·5	1·	74·8	2·7	3·	7·7	3·8	...	...	5·1	1·6
	Mooradabad, ...	87·9	75·9	8·	5·	2·7	10·4	1·4	·8	4·3	2·3	...	...	3·	1·1
	Budaon, ...	95·3	90·4	3·1	2·4	1·6	44·6	...	...	2·1	1·1	...	...	2·1	2·
	Bareilly, ...	92·	95·5	·2	113·7	6·6	41·9	1·2	·6	6·	5·1	...	...	4·9	7·
	Shahjehanpore, ...	99·	98·9	...	...	1·	33·5	...	...	1·5	1·4	...	...	1·5	1·9
	Teraie Pergunnahs,	100·	100·	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL, ...	93·8	90·4	2·7	5·2	2·7	36·8	·8	·6	3·8	2·6	...	...	3·	2·8
Agra.	Muttra, ...	86·7	78·2	2·5	21·1	4·2	32·2	6·6	3·9	7·1	2·8	...	·3	·6	...
	Agra, ...	96·6	97·1	...	...	3·3	49·8	·1	·1	·8	2·1	...	...	·7	4·7
	Furruckabad, ...	87·1	90·2	1·8	32·	6·9	28·	4·2	1·4	6·9	4·8	...	...	2·8	5·7
	Mynpoory, ...	94·4	90·5	4	52·7	6·2	14·1	...	...	7·2	2·	...	...	7·2	2·9
	Etawah, ...	97·4	97·9	2·6	33·6	...	...	...	...	1·1	2·9	...	...	1·1	2·4
	Etah, ...	78·9	81·1	9·4	79·2	6·4	35·8	5·3	5·4	10·	7·9	...	...	5·	·4
	TOTAL, ...	90·	87·7	2·3	28·4	4·3	32·6	3·4	2·	5·4	3·4	...	...	2·1	2·6
Jhansie.	Jaloun, ...	96·1	97·	·2	46·9	·9	36·	2·8	2·1	2·4	1·1	·5	·8	...	...
	Jhansie, ...	86·1	86·8	·6	16·9	8·3	13·4	5·	2·	4·2	1·6	8·	...	...	1·1
	Lullutpore, ...	98·4	99·1	...	...	·5	65·	·8	·4	3·1	2·3	··	...	2·3	2·8
	TOTAL, ...	93·2	93·6	·3	26·6	3·2	17·3	3·3	1·9	3·	1·4	·3	...	...	·3
Allahabad.	Cawnpore, ...	93·4	93·5	·5	80·7	2·4	30·9	3·7	5·1	6·2	4·9	...	·3	2·6	...
	Futtehpore, ...	93·9	87·4	4·6	7·7	1·5	20·8	...	...	6·4	3·7	...	...	6·4	3·8
	Banda, ...	98·3	97·	·3	36·7	·7	39·	·7	·7	3·6	2·4	...	...	2·9	1·9
	Allahabad, ...	96·2	97·3	·1	37·2	1·4	51·1	2·3	·9	3·7	2·7	...	...	1·4	3·5
	Humeerpor, ...	73·7	81·	5·6	2·3	·9	33·8	19·8	13·1	4·9	3·3	18·6	10·7	...	...
	TOTAL, ...	93·5	93·6	1·7	13·2	1·6	39·2	3·2	2·4	5·1	3·5	...	...	1·9	1·7
Gorucke-pore.	Goruckpore, ...	89·8	89·3	·3	33·8	7·	38·3	2·9	1·9	12·5	7·5	...	...	9·9	9·8
Benares.	Azimgurh, ...	90·5	89·9	2·2	40·	·3	35·9	7·	7·	1·2	·8	6·2	7·4	...	...
	Jounpore, ...	100·	100·	...	...	...	...	...	...	3·6	3·5	...	...	3·6	3·5
	Mirzapore, ...	97·	95·9	·3	6·0·7	1·4	39·9	1·3	1·9	3·5	2·3	...	...	2·2	2·8
	Benares, ...	91·2	89·7	...	...	8·8	44·6	...	...	13·6	8·3	...	...	13·6	15·
	Ghazeepore, ...	96·2	9·4	·1	21·1	·9	44·8	2·8	1·6	5·4	4·6	...	...	2·6	3·5
	TOTAL, ...	94·7	93·6	·6	64·2	2·5	42·1	2·4	2·	5·5	3·9	...	...	3·2	4·5
Ajmere.	Ajmere, ...	96·8	91·5	·4	17·1	1·6	27·1	1·2	1·	3·8	1·5	...	·1	2·6	...
	GRAND TOTAL, ...	93·7	92·5	1·3	15·	2·5	37·3	2·5	1·8	4·9	3·5	...	...	2·5	2·8

FORM No. IX.

STATEMENT showing the Number of Parties and the Amount of Profits Assessed under Schedule II. of the Income Tax Act, in the Districts of the North-Western Provinces, on Cities, Towns, and Villages in which the profits so assessed amounted to Rs. 10,000 *or more in any one year, and more than* 50 *parties were assessed in* 1861-62.

Name of City, Town, or Village.	District.	1861-62.		1862-63.		1863-64.		1864-65.		Population.
		No. of parties assessed per Schedule II.	Amount of income or profits assessed.	No. of parties assessed per Schedule II.	Amount of income or profits assessed.	No. of parties assessed per Schedule II.	Amount of income or profits assessed.	No. of parties assessed per Schedule II.	Amount of income or profits assessed.	
			Rs.		Rs.		Rs.		Rs.	
Benares (City), ...	Benares, ...	6,266	34,95,853	997	28,91,475	1,041	19,85,633	846	16,14,086	2,13,352
Civil Station, ...		46	1,23,826	37	1,29,001	32	95,645	29	68,134	
Cantonment, ...		169	78,574	20	32,557	16	27,470	16	27,470	
	Total, ...	6,481	36,98,253	1,054	30,53,033	1,089	21,08,748	891	17,09,690	2,13,352
Mirzapore (City), ...	Mirzapore, ...	4,475	29,79,950	843	23,48,225	869	23,82,540	915	22,49,060	68,723
Civil Station, ...		182	83,100	58	52,000	54	49,625	54	49,625	
	Total, ...	4,657	30,63,050	901	24,00,225	923	24,32,165	969	22,98,685	68,723
Allahabad (City) Khas, Allahabad Civil Station and Cantonment, ...	Allahabad, ...	3,002	17,39,445	627	11,25,375	591	11,03,845	567	10,57,273	95,964
		90	3,30,800	90	2,82,500	95	2,88,470	90	2,82,341	9,962
	Total, ...	3,092	20,70,245	717	14,07,875	686	13,92,315	657	13,39,614	1,05,926
Cawnpore Khas, including City, Civil Station, and Cantonments, ...	Cawnpore, ...	4,610	23,07,592	718	10,68,776	598	8,74,700	583	9,21,100	1,17,058
Cawnpore (old), ...		101	45,259	11	27,329	11	28,333	10	27,700	
	Total, ...	4,711	23,52,851	729	10,96,105	609	9,03,033	593	9,48,800	1,17,058
Furruckabad (City), ...	Furruckabad, ...	1,192	12,34,879	440	9,60,060	476	9,40,463	452	8,83,308	88,262
Futtehgurh (Town), ...		244	97,052	43	29,750	45	30,825	39	24,700	
Futtehgurh Cantonments, ...		29	27,368	13	29,167	13	18,704	9	13,627	
	Total, ...	1,465	13,59,299	496	10,18,977	534	9,89,992	500	9,21,635	88,262
Agra, (City), ...	Agra, ...	2,124	11,10,678	531	7,69,638	504	6,12,000	499	6,09,200	1,25,351
Civil Station and Cantonments, ...		83	1,72,572	74	1,47,397	69	1,41,500	67	1,40,300	20,217
	Total, ...	2,207	12,83,250	605	9,17,035	573	7,53,500	566	7,49,500	1,45,568

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			Rs.		Rs.		Rs.		Rs.	
Ajmere, ...	Ajmere, ...	831	6,10,831	194	6,08,954	197	3,78,054	187	3,77,804	34,763
Meerut City (Native),	Meerut, ...	790	4,28,037	170	2,92,120	168	2,81,198	150	2,68,712	90,665
Meerut Chaonee (Native), ...		786	4,14,975	172	2,23,452	166	2,18,769	158	2,13,120	
Meerut Cantonments and Civil Lines (European), ...		46	88,812	36	79,334	32	77,370	32	82,370	
	Total, ...	1,622	9,31,824	378	5,94,906	366	5,77,337	340	5,64,202	90,665
Muttra Khas, ...	Muttra, ...	1,930	9,21,105	314	5,28,034	304	8,12,446	333	8,57,534	56,878
Sudder Bazaar, ...		206	76,302	57	47,048	30	25,854	23	17,956	
	Total, ...	2,136	9,97,407	371	5,75,082	334	8,38,300	356	8,75,490	56,878
Shahjehanpoor, ...	Shahjehanpoor,...	796	5,58,750	289	4,18,000	259	3,59,696	255	3,59,597	71,642
Hattrass, ...	Allygurh, ...	803	4,58,684	241	3,23,208	233	3,15,266	233	3,15,266	23,722
Bareilly (City), ...	Bareilly, ...	1,386	5,62,677	276	2,91,333	267	2,83,165	254	2,51,546	95,541
Civil Station, ...		5	5,812	5	5,812	5	5,812	5	5,812	1,182
Cantonment,... ...		84	756	4	125	4	125	4	125	9,281
	Total, ...	1,475	5,69,245	285	2,97,270	276	2,89,102	263	2,57,483	1,06,004
Moradabad, ...	Moradabad, ...	829	4,10,373	233	2,63,919	229	2,61,838	227	2,62,360	58,755
Goruckpoor (City), ...	Goruckpore, ...	762	2,95,500	255	2,52,419	176	2,01,350	152	1,91,040	50,853
Coel, ...	Allygurh, ...	759	3,31,587	233	2,38,377	185	2,03,127	186	2,37,742	47,309
Rajapoor, ...	Banda, ...	433	1,56,925	95	2,12,625	84	1,86,030	81	1,79,142	5,165
Seharunpoor ...	Seharunpore, ...	940	4,13,559	163	2,12,034	178	1,89,050	191	1,99,000	44,119
Mow, ...	Jhansie, ...	290	2,57,271	95	1,94,784	97	2,03,809	96	1,95,200	19,410
Bindrabun, ...	Muttra, ...	962	3,24,148	218	1,82,091	198	1,89,136	187	1,75,133	21,500
Banda (City), ...	Banda, ...	711	2,38,050	155	1,53,300	155	1,59,780	151	1,55,350	28,114
Azimgurh, ...	Azimgurh, ...	449	2,56,712	122	1,53,213	107	1,01,158	105	1,33,527	14,543
Unglee, ...	Jounpore, ...	1,801	4,05,037	202	1,45,348	202	1,45,348	202	1,45,348	5,043
Calpee, ...	Jaloun, ...	405	2,84,090	127	1,45,273	128	1,33,229	135	1,57,363	12,899
Futtehpoor Khas, ...	Futtehpore, ...	477	2,44,309	114	1,39,446	113	1,34,552	113	1,33,597	20,954
Ghazeepoor (City), ...	Ghazeepore, ...	645	3,50,477	174	1,39,135	199	1,47,283	224	1,58,141	1,12,904
Chundowsee, ...	Moradabad, ...	616	2,71,704	128	1,38,532	128	1,29,637	119	1,28,143	22,122
Etawah, ...	Etawah, ...	387	2,78,060	254	1,35,028	248	1,11,553	248	1,11,553	27,228
Pillibheet, ...	Bareilly, ...	542	2,44,569	96	1,31,144	94	1,30,232	89	1,26,418	27,907
Khoorja, ...	Boolundshuhur, ...	636	2,01,492	66	1,25,988	66	1,24,230	66	1,23,930	24,584
Deobund, ...	Seharunpore, ...	437	2,17,946	68	1,25,216	74	1,21,426	75	1,23,475	21,714
Budaon, ...	Budaon, ...	536	2,21,691	119	1,20,204	115	1,17,957	115	1,17,957	31,044
Baghput, ...	Meerut, ...	207	1,65,382	68	1,17,485	59	1,07,586	55	1,03,200	7,887
Sumbhul, ...	Moradabad, ...	332	1,82,767	110	1,11,721	98	99,675	101	1,03,136	41,456
Nusseerabad, ...	Ajmere, ...	845	3,12,308	91	1,11,580	71	75,200	72	75,200	19,365
Landour & Mussooree,	Dehra Dhoon, ...	239	1,57,583	88	1,09,145	74	1,01,859	70	96,790	3,112
Suheswan, ...	Budaon, ...	330	1,85,053	85	1,08,770	83	1,12,374	83	1,08,770	16,375
Haupper, ...	Meerut, ...	298	1,50,826	87	1,02,091	86	1,00,276	86	1,00,276	14,294
Bilsee, ...	Budaon, ...	166	1,29,742	60	94,730	59	90,169	58	79,635	5,716
Nyanuggur,... ...	Ajmere, ...	221	73,505	77	91,207	86	72,166	76	65,162	8,802
Ghessooah, ...	Jounpore, ...	293	1,52,375	85	86,256	85	86,256	85	86,256	9,735
Khujooa, ...	Futtehpore, ...	177	1,12,611	64	85,546	59	61,717	57	60,371	5,263
Moozuffernuggur, ...	Moozuffernuggur,	132	1,08,942	45	83,349	65	79,029	63	86,700	10,748
Ghazeeabad, ...	Meerut, ...	153	77,059	45	80,212	40	78,130	40	78,130	7,685
Mynpoory (City), ...	Mynpoory, ...	382	3,68,446	58	77,931	58	86,531	57	85,931	21,179
Khasgunj, ...	Etah, ...	252	1,45,740	87	76,250	82	80,600	95	99,400	15,107
Mendawul, ...	Goruckpoor, ...	170	1,48,100	40	71,500	40	67,670	40	71,500	7,349
Kosee, ...	Muttra, ...	534	1,64,663	79	71,428	73	79,745	69	82,133	12,410
Jhoosee Khas, ...	Allahabad, ...	70	85,044	22	70,900	17	63,120	12	58,720	2,622
Aherourah, ...	Mirzapoor, ...	279	1,26,725	53	65,375	52	51,700	52	51,700	6,302
Phoolpoor, ...	Allahabad, ...	192	1,03,716	34	63,562	27	57,562	26	55,265	2,305
Chunar, ...	Mirzapoor, ...	298	1,19,660	66	62,200	61	49,575	61	49,575	10,125
Soron, ...	Etah, ...	497	1,15,210	99	61,050	92	61,866	74	47,033	9,382
Julleysur, ...	Muttra, ...	211	87,181	75	59,124	51	56,267	50	49,486	13,531
Dehra Khas, ...	Dehra Dhoon, ...	308	1,45,675	154	56,478	36	53,300	33	47,442	7,289
Marehra, ...	Etah, ...	112	70,233	19	55,575	16	51,600	20	55,530	9,607
Kandhlah, ...	Moozuffurnuggur,	198	89,955	51	53,166	51	53,150	50	52,360	11,769
Lullutpoor	Lullutpoor, ...	168	89,939	30	52,430	30	51,930	30	50,630	9,258
Bindachul, ...	Mirzapoor, ...	182	83,100	58	52,000	54	49,625	54	49,625	4,126
Shamlee, ...	Moozuffernuggur,	324	1,18,124	51	48,524	51	48,713	51	48,300	10,045
Boolundshuhur, ...	Boolundshuhur, ...	164	57,837	39	46,561	44	41,989	38	37,040	15,284
Kasheepoor, ...	Moradabad, ...	242	96,103	40	46,485	37	43,276	38	43,375	14,656

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Sirdhanah, ...	Meerut, ...	175	80,968	51	46,164	48	42,683	46	39,250	13,072
Buroute, ...	Ditto, ...	158	77,111	57	45,184	54	44,684	54	44,684	6,790
Kunkhul, ...	Seharunpoor, ...	96	93,519	28	44,351	28	40,709	28	44,900	4,786
Jowallapoor, ...	Ditto, ...	251	93,850	53	43,902	56	34,102	57	43,421	9,665
Hurdooagunj, ...	Allygurh, ...	137	70,593	27	42,200	27	42,150	27	42,150	6,210
Buldeo, ...	Muttra, ...	124	58,634	29	41,805	26	34,394	27	34,438	3,197
Mouzah Sar, ...	Goruckpoor, ...	88	81,700	26	41,650	18	36,125	15	27,241	5,315
Bissowlee, ...	Budaon, ...	55	54,959	18	41,586	17	40,940	17	40,940	3,038
Bindkee Khas, ...	Futtehpoor, ...	122	50,265	56	41,425	56	41,427	56	41,427	5,408
Burhuj, ...	Goruckpoor, ...	88	82,500	44	40,250	30	29,560	26	27,125	5,080
Jelalabad, ...	Moozuffurnuggur,	234	94,016	37	40,160	42	41,154	42	41,150	7,859
Almorah, ...	Kumaon, ...	162	68,632	45	40,059	36	39,395	35	33,893	6,151
Meeranpoor, ...	Moozuffurnuggur,	152	75,990	29	39,960	35	41,210	33	41,210	6,043
Anoopshuhur, ...	Boolundshuhur, ...	101	52,985	33	39,433	37	44,834	35	42,975	10,644
Kurhul, ...	Mynpoory, ...	133	1,05,600	35	39,100	34	38,800	33	39,340	6,061
Koonch, ...	Jaloun, ...	174	94,615	74	38,800	81	51,034	80	50,526	10,058
Burhulgunj, ...	Goruckpoor, ...	174	86,417	18	38,113	16	43,110	15	30,400	4,334
Daranugur, ...	Allahabad, ...	60	44,850	28	37,540	26	36,540	26	36,540	2,201
Aonla, ...	Bareilly, ...	103	44,850	33	36,575	34	37,375	33	36,575	9,947
Syanah, ...	Boolundshuhur, ...	91	49,172	34	36,201	29	35,900	28	35,550	5,966
Rampoor, ...	Goruckpoor, ...	76	58,925	53	35,575	28	18,050	48	32,075	1,649
Shahzadpoor, ...	Allahabad, ...	87	51,862	26	35,450	26	35,450	26	35,450	4,039
Beswan, ...	Allygurh, ...	55	44,050	14	35,400	14	35,400	14	35,400	3,253
Jehanabad, ...	Futtehpoor, ...	174	28,788	48	35,280	43	34,560	43	34,560	7,629
Raneepoor, ...	Jhansie, ...	133	67,924	26	34,909	35	38,504	32	36,742	8,128
Secundra Rao, ...	Allygurh, ...	114	56,446	29	34,775	31	39,173	28	37,100	12,432
Raat, ...	Humeerpoor, ...	252	86,950	36	34,250	41	32,843	42	34,266	16,684
Khodagunj, ...	Shahjehanpoor, ...	76	46,799	14	33,437	8	27,864	8	27,864	4,328
Dhampoor Khas, ...	Bijnour, ...	144	65,317	30	33,433	32	34,219	32	34,219	5,651
Gowra, ...	Goruckpoor, ...	65	70,600	33	32,550	39	40,800	19	19,275	5,863
Khatowlee, ...	Moozuffurnuggur,	128	56,780	20	31,988	21	31,981	23	13,000	3,859
Ismailgunge, ...	Allahabad, ...	62	42,875	18	31,850	18	31,850	18	31,850	1,931
Gungoh, ...	Seharunpoor, ...	271	64,567	37	30,931	35	26,825	33	25,869	10,899
Landhowra, ...	Ditto, ...	109	58,794	41	29,800	41	38,293	46	41,252	5,118
Daunourah, ...	Moradabad, ...	127	57,652	25	29,747	21	23,637	21	23,637	5,382
Nainee Tal, ...	Kumaon, ...	174	63,401	27	29,262	33	27,413	26	25,340	1,865
Phalowda, ...	Meerut, ...	69	42,879	22	29,079	20	26,894	20	26,894	4,703
Kyranah, ...	Moozuffurnuggur,	258	93,896	25	28,671	31	32,166	31	30,000	16,953
Phuppoond, ...	Etawah, ...	89	38,219	36	28,606	32	17,282	32	17,282	6,749
Nawabgunj, ...	Cawnpoor, ...	132	55,465	27	28,549	22	24,535	18	22,734	4,423
Oojhanee, ...	Budaon, ...	89	42,933	29	27,890	29	26,939	25	26,939	7,734
Shahdra, ...	Meerut, ...	133	56,878	29	27,760	25	21,480	25	21,480	7,227
Islamnuggur, ...	Budaon, ...	75	47,764	18	27,234	18	27,835	18	27,835	4,979
Chhutarree, ...	Boolundshuhur, ...	52	33,030	7	27,056	7	26,028	7	26,028	3,547
Amroha, ...	Moradabad, ...	180	59,174	42	26,473	40	25,359	36	22,801	32,314
Powayan, ...	Shahjehanpoor, ...	53	30,863	18	25,310	18	28,886	18	28,886	6,202
Thakoordwara, ...	Moradabad, ...	61	40,233	4	25,221	5	25,811	4	22,994	2,371
Awa, ...	Muttra, ...	72	23,633	17	25,125	12	10,928	11	10,628	4,128
Bepo...	Cawnpoor, ...	62	39,975	13	24,895	2	17,775	2	17,775	3,015
Shik...	Boolundshuhur, ...	101	35,722	26	24,650	27	24,832	26	22,130	10,182
Mow, ...	Allahabad, ...	78	33,335	16	24,587	17	23,587	16	23,087	4,463
Feroza...d,	Agra, ...	129	60,065	25	24,406	31	30,874	31	30,874	13,153
Thanah Bhowan, ...	Moozuffurnuggur,	85	37,932	21	24,044	25	25,033	25	25,000	8,481
Lucknah ...	Etawah, ...	69	32,978	12	23,828	12	23,828	12	23,828	2,934
Jalo...n, ...	Jaloun, ...	64	29,690	44	23,750	41	22,975	25	21,961	10,172
Mowana, ...	Meerut, ...	69	39,450	19	23,550	21	24,670	17	22,250	6,864
Pilkhooah, ...	Meerut. ...	68	36,219	18	23,494	18	23,327	16	22,124	6,023
Jansuth, ...	Moozuffurnuggur,	125	48,950	15	23,400	25	28,925	27	28,725	6,121
Usnee, ...	Futtehpoor, ...	61	34,081	19	23,210	18	21,713	18	21,713	2,067
Bussa..., ...	Moozuffurnuggur,	67	41,033	22	22,800	17	21,300	16	20,506	3,623
Nujeebab... Khas,	Bijnour, ...	244	97,879	50	22,771	47	38,756	43	36,773	19,557
Gola, ...	Goruckpoor, ...	497	1,36,477	21	22,634	20	23,370	21	24,100	4,516
Oreyah, ...	Etawah, ...	149	60,981	25	22,600	25	22,600	25	22,600	5,942
Furreedn...r, ...	Meerut, ...	99	47,031	24	22,486	18	17,690	18	17,690	4,535
Bhugwanp...r, ...	Seharunpoor, ...	61	33,450	19	22,478	19	22,297	19	23,263	2,479
Juburhera, ...	Seharunpoor, ...	82	38,152	18	21,750	19	21,515	17	19,871	3,591
Attroulee, ...	Allygurh, ...	222	66,549	29	20,806	20	19,135	20	19,135	15,052
Bithoor, ...	Cawnpoor, ...	241	69,878	30	20,637	10	8,933	23	16,165	9,952
Jounpoor (City), ...	Jounpoor, ...	435	1,12,200	23	20,500	23	20,500	23	20,500	25,531
Roorkee, ...	Seharunpoor, ...	181	59,900	27	20,445	17	12,193	17	12,166	10,281
Nugeena Khas, ...	Bijnour, ...	138	50,842	30	20,016	28	19,026	27	18,222	19,075
Zumaniah, ...	Ghazeepoor, ...	143	50,904	26	19,712	23	16,485	22	15,504	1,63,179
Jhansie Cantonment, ...	Jhansie, ...	87	40,685	20	19,534	20	13,425	24	16,675	6,410
Hussunpoor, ...	Moradabad, ...	89	34,992	29	19,309	28	18,802	27	20,913	7,423

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Niraich, ...	Agra, ...	67	26,550	18	19,250	14	16,933	11	10,504	4,379
Sasnee, ...	Allygurh, ...	68	32,804	19	19,098	17	16,550	17	16,550	4,994
Bijeygurh, ...	Ditto, ...	77	36,407	19	19,010	19	19,010	19	19,010	4,998
Hutgaon Khas, ...	Futtehpoor, ...	75	34,740	29	18,871	26	17,345	26	17,345	3,545
Bhandere, ...	Jhansie, ...	80	41,714	15	18,852	16	19,051	16	19,379	7,518
Tilhur, ...	Shahjehanpore, ...	124	54,166	24	18,760	38	20,997	38	20,997	5,380
Jehangeerabad, ...	Boolundshuhur, ...	70	25,069	26	18,741	29	16,462	40	28,050	8,875
Munglour, ...	Scharunpore, ...	143	46,728	31	18,617	29	18,824	28	18,966	10,206
Muhabun, ...	Muttra, ...	88	35,347	24	17,752	26	18,417	27	17,715	6,933
Allygunj, ...	Etah, ...	70	20,526	20	17,700	18	14,900	18	14,533	7,962
Hooseingunj, ...	Futtehpore, ...	97	38,151	24	17,690	20	17,840	20	17,840	2,780
Burla, ...	Moozuffernuggur,	61	30,030	11	17,315	11	15,318	11	13,500	2,953
Gurhmooktesur, ...	Meerut, ...	78	31,475	16	16,989	14	12,506	14	12,506	8,761
Sikundrabad, ...	Boolundshuhur, ...	183	37,522	27	16,785	36	16,866	33	15,788	15,968
Keikree, ...	Ajmere, ...	137	48,678	18	16,720	18	15,450	15	13,650	6,357
Billaree, ...	Moradabad, ...	87	30,963	22	16,636	20	15,286	11	10,417	4,711
Titron, ...	Scharunpore, ...	80	31,011	23	16,591	21	16.654	15	16,652	3,825
Moorsan, ...	Allygurh, ...	65	22,930	19	16,579	19	16,575	19	16,575	5,572
Ufzulgurh, ...	Bijnour, ...	111	39,158	23	16,230	23	16,434	21	15,434	7,851
Shekoabad, ...	Mynpoory, ...	110	87,800	16	16,130	16	16,445	16	16,445	9,496
Poor, ...	Moozuffernuggur,	86	37,155	15	16,041	17	17,225	17	16,262	4,620
Kora Khas, ...	Futtehpore, ...	72	26,112	25	15,982	21	19,590	21	19,590	4,291
Sheorajpore, ...	Ditto, ...	101	24,087	56	15,937	25	15,550	25	15,550	1,832
Kunnouje, ...	Furruckabad, ...	150	39,457	16	15,725	9	11,069	9	10,369	17,577
Syphow, ...	Muttra, ...	50	23,141	11	15,655	11	16,138	14	10,649	3,965
Bhokurharee, ...	Moozuffernuggur,	68	30,175	13	15,513	13	15,512	13	15,512	4,649
Jafurgunj, ...	Futtehpore, ...	102	23,690	20	15,372	20	17,333	20	17,333	2,970
Kecrutpore, ...	Bijnour, ...	67	33,364	12	15,251	12	14,649	12	14,649	8,171
Orai, ...	Jaloun, ...	68	30,639	19	14,875	18	14.175	22	17,811	4,611
Pohkur, ...	Ajmere, ...	100	36,070	20	14,863	21	13,719	21	13,719	3,986
Rampore, ...	Scharunpore, ...	144	42,337	16	14,582	20	17,181	20	17,182	8,464
Tirchtee, ...	Banda, ...	71	22,170	22	14,300	21	13,700	21	13,700	4,057
Umbehta, ...	Scharunpore, ...	272	55,703	26	14,153	22	13,229	23	15,515	6,336
Doondwarah, ...	Etah, ...	122	33,350	24	14,150	17	9,566	19	10,400	5,272
Royah, ...	Muttra, ...	75	36,633	18	14,134	17	18,608	19	20,298	2,665
Urazi Imlak, ...	Agra, ...	117	34,509	13	14,047	16	15,348	16	15,348	8,636
Biskohur, ...	Goruckpore, ...	110	45,186	21	14,000	19	14.366	19	13,148	3,344
Nahul, ...	Shahjehanpore, ...	62	23,471	14	13,736	12	13,332	12	13,332	3,726
Peesangun, ...	Ajmere, ...	69	29,444	14	13,627	13	12,863	13	12,863	5,055
Chilkana, ...	Scharunpore, ...	125	35,911	21	13,559	21	15,358	16	14,358	4,023
Parceehutgurh, ...	Meerut, ...	63	27,600	17	13,350	17	13,350	17	13,350	4,894
Jhinjhana, ...	Moozuffernuggur,	63	24,954	16	13,249	16	13,245	16	13,300	5,354
Lucknoutee, ...	Scharunpore, ...	155	35,595	34	13,219	29	12,522	18	12,585	4,157
Boodhana, ...	Moozuffernuggur,	107	41,770	21	13,041	23	13,668	23	13,636	6,236
Bussawur, ...	Muttra, ...	59	14,023	22	13,025	15	8,546	14	7,892	4,638
Sawar, ...	Meerut, ...	68	24,986	15	13,019	15	12,975	15	12,836	4,539
Pipraich, ...	Goruckpore, ...	78	42,545	16	13,000	12	10,725	11	11,030	1,595
Mussooda, ...	Ajmere, ...	67	25,890	15	12,728	15	12,100	15	12,100	4,533
Julalabad, ...	Shahjehanpore, ...	79	19,539	22	12,717	19	12,332	19	12,332	6,394
Captaingunj, ...	Goruckpore, ...	91	26,180	16	12,666	13	9,750	10	5,580	3,667
Bansee Khas, ...	Ditto, ...	71	46,401	10	12,333	6	11,925	6	7,360	2,931
Rajoopore, ...	Scharunpore, ...	63	24,323	11	12,292	12	12,918	15	14,617	3,608
Chandpore Khas, ...	Bijnour, ...	58	26,591	12	12,078	13	12,391	13	20,133	11,286
Sherekote, ...	Ditto, ...	79	29,150	17	11,448	21	9,612	21	9,612	5,735
Sarae Meer, ...	Azimgurh, ...	79	27,649	19	11,336	19	11,625	21	12,387	3,880
Etah, ...	Etah, ...	176	32,925	15	10,850	9	8,266	23	13,447	6,507
Bijnour, ...	Bijnour, ...	75	37,447	19	10,750	19	9,272	...	...	12,566
Nawabgunj, ...	Bareilly, ...	69	23,275	12	10,550	14	11,550	16	12,550	4,418
Juspore, ...	Moradabad, ...	119	36,369	9	10,498	8	8,948	8	8,948	5,565
Umoulee, ...	Futtehpore, ...	51	13,915	18	10,360	17	12,254	17	12,254	2,701
Kurrah Khas, ...	Allahabad, ...	88	29,233	16	10,350	15	9,015	14	8,515	4,930
Chubramow, ...	Furruckabad, ...	139	46,590	12	9,848	11	9,122	11	8,781	5,261
Kaimgunj, ...	Ditto, ...	111	36,077	10	9,676	10	9,676	9	7,955	8,650
Doobouleea, ...	Goruckpore, ...	74	29,286	18	9,600	17	9,120	...	...	1,339
Nukoor, ...	Scharunpore, ...	138	26,067	14	9,523	17	10,470	16	9,535	4,493
Sirsa, ...	Allahabad, ...	58	31,365	13	9,407	13	8,675	13	8,675	3,629
Hurchundpore, ...	Etawah, ...	60	23,638	5	9,000	5	9,000	5	9,000	4,550
Kupurwar, ...	Goruckpore, ...	77	67,125	9	8,925	5	6,700	2	2,950	2,921
Jewur, ...	Boolundshuhur, ...	55	14,430	17	8,897	17	8,755	17	8,755	6,976
Ramsur, ...	Ajmere, ...	55	27,674	8	8,333	6	7,483	6	7,483	3,005
Kutchwa, ...	Mirzapore, ...	74	25,650	11	8,156	10	7,631	10	7,631	3,217
Jussoee, ...	Moozuffernuggur,	64	25,600	11	8,150	11	8,150	11	4,817	2,917
Mobaruckpore, ...	Azimgurh, ...	53	15,381	11	8,080	10	6,475	10	6,475	5,440
Deebaee, ...	Boolundshuhur, ...	70	14,731	16	7,904	15	8,130	14	7,397	7,676
Lahoree, ...	Moozuffernuggur,	60	22,061	8	7,450	9	7,445	9	7,150	4,309

Name of City, Town, or Village.	District.	1861-62.		1862-63.		1863-64.		1864-65.		Population.
		No. of parties assessed per Schedule II.	Amount of income or profits assessed.	No. of parties assessed per Schedule II.	Amount of income or profits assessed.	No. of parties assessed per Schedule II.	Amount of income or profits assessed.	No. of parties assessed per Schedule II.	Amount of income or profits assessed.	
			Rs.		Rs.		Rs.		Rs.	
Rawutpoor, ...	Cawnpore, ...	102	29,993	6	7,450	4	5,575	3	1,600	4,118
Secunderpore, ...	Azimgurh, ...	54	13,265	9	7,429	5	2,494	7	3,475	3,363
Bhongaon, ...	Mynpoory, ...	56	62,405	8	7,395	8	7,395	8	7,395	6,231
Sadabad, ...	Muttra, ...	81	17,194	10	7,218	8	6,012	9	6,617	3,663
Tirwah, ...	Furruckabad, ...	77	21,393	5	7,188	5	6,689	5	6,689	2,147
Gujpoor, ...	Goruckpore, ...	160	29,390	7	7,000	6	8,035	6	6,325	3,316
Lohta, ...	Benares, ...	59	21,927	8	6,950	6	4,223	6	4,223	17,478
Nanoutah, ...	Seharunpore, ...	60	17,286	7	6,767	7	6,768	7	6,768	4,887
Akrabad, ...	Allygurh, ...	55	17,126	10	6,637	9	6,279	9	6,279	2,199
Gorah Bazaar, ...	Ghazeepore, ...	178	48,174	10	6,602	9	6,218	9	5,885	4,306
Buhadoorpore, ...	Goruckpore, ...	53	21,499	2	6,375	2	3,300	2	2,920	1,253
Govindgurh, ...	Ajmere, ...	82	23,186	13	6,177	13	7,580	13	7,580	3,207
Behsoowa, ...	Meerut, ...	73	21,650	10	6,000	11	6,500	11	6,500	4,184
Roodurpore, ...	Goruckpore, ...	86	33,550	8	6,000	7	4,860	12	8,260	7,565
Rehra, ...	Ditto, ...	77	46,445	6	5,986	5	7,066	6	5,985	770
Kanth, ...	Moradabad, ...	59	15,851	13	5,923	10	4,482	10	5,252	7,508
Bukhra, ...	Goruckpore, ...	90	34,516	11	5,907	13	6,950	11	5,907	2,742
Futtehabad, ...	Agra, ...	54	17,400	10	5,775	9	4,850	7	4,730	8,492
Hurmara, ...	Ajmere, ...	61	15,972	8	5,714	6	4,264	6	4,264	2,416
Sukeet, ...	Etah, ...	56	22,800	10	5,668	13	11,333	8	5,566	6,087
Bharutgunj, ...	Allahabad, ...	74	23,765	9	5,355	7	4,027	7	4,027	3,453
Bughra, ...	Moozuffernugger,	66	23,550	10	5,322	13	7,170	13	6,472	3,666
Sheregurh, ...	Muttra, ...	103	15,652	6	5,206	9	6,719	9	6,002	4,767
Rajpore Khas, ...	Dehra Doon, ...	99	41,925	6	5,100	10	7,000	11	9,500	816
Chowbaypore, ...	Cawnpore, ...	56	21,900	6	5,050	5	4,050	5	4,050	2,650
Kammur, ...	Muttra, ...	108	19,725	7	5,013	4	2,250	6	4,992	4,088
Pinahut, ...	Furruckabad, ...	78	20,100	3	4,867	11	7,391	9	5,741	6,124
Thutteya, ...	Cawnpore, ...	73	19,276	6	4,700	6	4,700	6	4,700	7,348
Kasheepore, ...	Ajmere, ...	52	21,512	9	4,600	6	2,525	7	3,600	5,156
Sawur, ...	Muttra, ...	57	20,116	4	4,430	4	4,658	3	4,158	3,753
Suhar, ...	Humeerpore, ...	59	11,102	6	4,423	6	4,871	6	4,871	3,732
Koolpuhar, ...	Cawnpore, ...	72	17,425	8	4,275	8	3,836	7	3,270	6,427
Ghousgunj, ...	Muttra, ...	73	36,240	7	4,218	1	500	1	500	3,030
Khayurah, ...	Etawah, ...	168	39,311	8	4,175	6	2,984	3	1,485	2,947
Uhereepore, ...	Moozuffernugger,	68	23,636	5	4,137	5	6,204	5	6,204	2,694
Bidowlee, ...	Agra, ...	79	21,477	6	3,905	9	3,751	9	3,754	3,829
Jugnair, ...	Mynpoory, ...	95	22,260	6	3,885	9	4,919	8	4,425	4,651
Karaolee, ...	Humeerpore, ...	87	63,384	5	3,861	5	3,861	5	4,661	4,228
Soongra, ...	Mynpoory, ...	50	19,855	8	3,850	7	3,588	9	5,416	4,103
Pharha, ...	Lullutpore, ...	55	63,562	7	3,825	7	3,825	7	3,825	2,143
Banpoor, ...	Goruckpore, ...	78	21,910	7	3,800	7	3,800	7	3,800	4,071
Paina, ...	Boolundshuhur, ...	63	15,625	6	3,800	5	2,800	4	2,625	10,495
Ramghat, ...	Allygurh, ...	81	12,991	6	3,637	6	3,637	6	3,637	4,800
Jellallee, ...	Etah, ...	95	28,788	5	3,637	5	2,934	5	2,934	6,155
Nidholee, ...		62	17,154	4	3,400	6	4,500	6	4,650	3,195
Gurhee Meean Bhace Khan, ...	Moozuffernuggur,	56	18,306	6	3,358	10	3,806	10	3,806	2,834
Sirsawah, ...	Seharunpore, ...	121	19,164	6	3,339	7	3,250	5	3,250	3,433
Bhowapar Khas, ...	Goruckpore, ...	52	15,755	5	3,163	4	3,550	3	2,275	2,666
Bilhour, ...	Cawnpore, ...	72	22,970	6	2,850	6	3,600	6	3,600	4,489
Kanapar, ...	Goruckpore, ...	60	39,500	4	2,750	9	7,006	8	5,500	2,337
Ourungabad, ...	Muttra, ...	59	11,058	3	2,672	3	2,554	3	2,513	2,294
Nizambad, ...	Azimgurh, ...	51	18,303	3	2,398	4	2,489	4	2,489	3,317
Uchnaira, ...	Agra, ...	85	12,325	5	2,343	2	950	1	500	4,166
Mehrownie, ...	Lullutpore, ...	57	15,125	4	2,250	3	1,650	3	1,650	3,323
Chaatah, ...	Muttra, ...	77	16,214	3	2,064	8	4,413	5	2,865	6,060
Tal Behut, ...	Lullutpore, ...	75	22,250	3	2,000	2	1,500	2	1,500	4,376
Sooltanpore, ...	Scharunpore, ...	85	12,859	2	1,850	7	2,983	4	2,650	3,022
Sreenuggur, ...	Ajmere, ...	82	18,826	2	1,831	2	1,587	2	1,587	3,514
Furrah, ...	Agra, ...	70	10,350	3	1,672	28	12,330	2	1,002	2,842
Jurrowdah, ...	Seharunpore, ...	53	14,955	1	1,500	1	1,500	1	1,500	3,482
Shahpore, ...	Muttra, ...	65	12,402	3	1,450	...	...	...	...	2,417
Mujhowlee, ...	Goruckpore, ...	60	31,625	2	1,295	1	12,500	...	...	9,899
Churthawul, ...	Moozuffurnuggur,	63	17,235	2	1.047	7	3,943	7	3,750	4,562
Ruhnairah, ...	Muttra, ...	86	16,338	2	1,000	...	...	1	500	1,243
Kirwee, ...	Banda, ...	96	10,150	10	314	10	314	9	15,350	5,165
Seetapoor, ...	Ditto, ...	54	10,819	7	174	7	174	7	4,350	2,608
Netore, ...	Bijnour, ...	51	21,357	...	...	12	8,979	...	...	8,195
Belwa, ...	Goruckpore, ...	55	18,936	...	...	...	...	...	...	932
Seekree, ...	Budaon, ...	51	17,159	...	...	...	...	...	...	2,330
Burtha Kaith, ...	Seharunpore, ...	92	14,163	...	...	1	500	1	500	1,847
Shahpore, ...	Goruckpore, ...	52	11,150	...	...	1	525	...	...	1,354

MEMORANDUM.

The followig remarks, based on the accompanying tables, illustrate the operations of the Income Tax during the last year of its incidence :—

It is gratifying to notice at the outset that the Act has almost altogether lost its inquisitorial character. The Returns for 1863-64 show that, out of 39,905 parties contributing to the Tax that year, 11,091 were either re-assessed on application or were newly assessed,—not having in the previous year been subject to the impost. In the year 1864-65, however, there were only 3,654 instances out of 38,847 contributors to the Tax in which the former assessments were not maintained; and of these 859 were cases in which the parties had not been assessed in 1864-65.

Before taking up the Returns *seriatim*, it must be premised that the first three, with their supplements, relate the course of the preliminary and final assessments, and illustrate the mode in which objections to those assessments have been dealt with. Forms IV., IV.A., and IV.B. display the proportions in which the smaller and larger incomes contribute to the Tax; Forms V. and V.A., show the cost at which the duties are assessed; Form VI. shows the incidence of the Tax on the various classes and professions throughout the country; Form VII. gives the duties as imposed and collected; while Forms VIII. and VIII.A. contain an analysis of the assessments, comparing those of 1864-65 with those of the previous year.

In the year under notice 38,847 parties contributed to the Tax, against 39,905 in the previous year, and 41,055 in 1862-63. From Table I. it will be seen that in not quite ten per cent. of these cases was there any necessity for assessment,—the returns of former years being adhered to in nine cases out of every ten.

The Assessors' duties were thus comparatively light: their investigations were confined to 3,661 cases. In these instances the incomes assessed were estimated at Rs. 58,91,746, or £589,174, liable to a duty of Rs. 1,76,819, or £17,682. Of 214 of the parties thus dealt with, the returns were held to have been correctly filled up. These exceptionally honest tax-payers had represented their incomes at Rs. 4,78,230-13-5, and they were charged thereon Rs. 14,333-5-0 as Tax.

2,948 parties filed returns which were held to be fraudulent. Their incomes, as shewn by themselves, amounted to Rs. 12,23,183; but the Assessors raised the aggregate amount very largely. The investigations of the Assessors brought up the incomes of these persons to Rs. 45,45,967, chargeable with a Tax of Rs. 1,36,460-15-0.

499 parties made no returns whatever, and in default their incomes were assessed at Rs. 8,67,547-10-8, and charged with a Tax of Rs. 26,025-2-0.

At the final revision by Collectors, these results were slightly modified. While seven parties were altogether exempted, the Tax upon those parties whose returns were not accepted as faithful was raised by Rs. 458-9-0.

At the final revision, then, the number of preliminary assessments under Schedules I., II., and IV. stood at 3,654; the incomes assessed aggregated Rs. 59,07,163, or £5,90,716, and were charged with Income Tax amounting to Rs. 1,77,277-15-0, or £17,727.

To the 3,654 parties thus assessed for the first time, or *de novo*, must be added those whose assessments for 1863-64 were maintained at the same amount in 1864-65,—*viz.*, 31,896, paying Rs. 12,06,308 Income Tax. If to these again be added 3,297 parties liable to Income Tax under Schedules III. and IV., comprising official incomes and the incomes of servants of companies, we obtain, as the total results for the year, 38,847 parties contributing to the Tax in these Provinces: the Tax they were charged with being Rs. 15,91,453 (£159,145) or Rs. 40-15-5 per head, against Rs. 41-9-7 the year before.

Excluding the incomes of public servants and of servants of companies, the average per head under the preliminary assessments will be reduced to Rs. 38-14-8, against Rs. 39-4-0 per head the previous year. The parties, excluding the above-mentioned cases, numbered 35,550, the Tax payable by them being Rs. 1,38,358-6-0.

The Tax on official salaries amounted to Rs. 2,11,063, that on servants of Companies to Rs. 5,365, against Rs. 2,30,290 and Rs. 7,472 severally, for 1863-64.

As in former years, these Statements do not include the Tax on salaries in the Public Works or Military Departments.

Reverting to the preliminary assessments, Form I.A. shews that of every 100 persons newly assessed, whether for the first time or *de novo*,—

	Were charged on the incomes given in their returns.	Were surcharged.	Were assessed and charged in default of returns.
In 1864-65, ...	5·9	80·5	13·6
In 1863-64, ...	6·	84·5	9·5

While of every Rs. 100 assessed under each schedule, and under the three taken together,—

	There were assessed on persons whose returns were accepted.		There were assessed on persons surcharged.		There were assessed on persons who neglected to file returns of incomes, though served with a special notice to do so.	
	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
Under Schedule I., ...	13·5	10·2	79·9	79·2	6·6	10·6
Ditto ditto II., ...	5·2	7·2	78·8	82·4	16·	10·4
Ditto ditto IV., ...	52·4	44·2	17·4	29·6	30·2	26·2
Under the three, ...	8·1	8·5	77·2	80·8	14·7	10·7

The percentage of surcharge in the case of parties assessed in excess of their returns was,—

	On Schedule I.	On Schedule II.	On Schedule IV.	On the three Schedules together.
In 1864-65, ...	155·9	330·8	123·5	279·9
In 1863-64, ...	145·1	379·4	83·8	298·

There is little that is new to be said of the moral working of the Tax. The number of persons who made truthful returns has fallen off very slightly—*viz.*, from 6· in the hundred to 5·9 in the hundred—and it is still apparent that raising the minimum income on which the Income Tax is payable takes away very considerably from the proportion of returns which are really incorrect.

In 1862-63, when the minimum was 200, the proportion of correct returns made was only 3·5 per cent. against 6· per cent. in 1863-64, and 5·9 per cent. in 1864-65, in which two years the minimum had been raised to 500.

The amount of surcharge on the fraudulent returns has fallen slightly. It is still, however, enormous,—Rs. 282 being added by the Assessors to each 100 returned as income by the tax-payer. This shews a slight reduction in the amount of surcharge as compared with 1863-64, when it was 298 per cent; but it is still 38 higher than as compared with 1862-63. It would thus appear that, while the rise of the standard within the average in 1862-63. It would thus appear that, while the rise of the standard within

which incomes are chargeable to the Tax has more than proportionally diminished the number of parties making fraudulent returns, the diminished number of those who still make fraudulent returns have under-stated their incomes more largely than formerly. But the amount surcharged fluctuates and varies so much in different districts that this circumstance affords no sound basis for argument.

As has always been the case, the greatest amount of misrepresentation occurs under Schedule II. The returns under this Schedule are most conspicuously incorrect in the following districts :—

Districts.	Percentage of surcharge in 1864-65.	Percentage of surcharge in 1863-64.	Total duties levied in 1864-65 under Schedule II.	Total duties levied in 1863-64 under Schedule II.
Jaloun, ...	7,000·	...	11,691 7 0	11,613 3 0
Bareilly, ...	5,755·	27·	17,145 6 0	19,274 0 0
Budaon, ...	2,640·	834·	26,833 12 0	27,524 6 0
Moozuffernuggur, ...	1,536·	5,080·	27,858 13 0	28,024 10 0
Goruckpoor, ...	1,526·	1,467·	41,823 3 0	47,554 4 0
Boolundshuhur, ...	1,275·	965·	20,480 13 0	20,734 15 0
Bijnour, ...	1,070·	330·	7,285 4 0	7,509 11 0

It will again be observed that, in all these districts, with one exception, the duties levied have fallen off this year, notwithstanding the large amount of surcharge. Jaloun, the only exception, shows a slight increase in the total duties levied. In Goruckpoor the falling off is again very large.

Forms II. and II.A., show the mode in which surcharges and objections to them were made and dealt with.

There were proportionately more objectors in the year under report, and more of their objections were found, on enquiry, to be valid than was the case in the preceding year. Of every hundred cases of charge and surcharge, objections were preferred,—

In 1862-63, in 62 instances.
In 1863-64, in 52 instances.
In 1864-65, in 57 instances.

These objections met with success in the proportions shewn below :—

In 1862-63, 25·6 per cent. of the objections were successful.
In 1863-64, 21·4 Ditto ditto.
In 1864-65, 29·2 Ditto ditto.

Thus it would appear that the Assessors' work was not so satisfactory in 1864-65 as in the preceding year, while the objections successfully urged were proportionally more numerous in 1864-65 than in either of the preceding years. The amount remitted after investigation of objections preferred amounted to Rs. 23,578-11-0 in 1864-65, against Rs. 37,606-9-0 in 1863-64. This shows unfavourably the percentage of remission on the original assessments, being 14·5 for 1864-65, against 11·7 for 1863-64. Passing on to Statement No. III., which gives the final results of the assessments, it will be seen that the number of parties assessed in 1864-65 has fallen to 38,847, from 39,905 in the previous year, while the Tax has decreased from Rs. 16,60,029 in 1863-64, to Rs. 15,91,453 in the year under report.

The accompanying Statement shows in what districts the decrease is most remarkable, and in how very few cases there has been any increase. As has been previously noticed in the reports of former years, the provisions of the Act are such as fully account for a yearly decrease in the yield of the Tax; and the Income Tax Returns cannot be taken as a criterion of the increasing or diminishing wealth of the country.

District.	No. of parties, 1864-65.	No. of parties, 1863-64.	Assessment for 1864-65.	Assessment for 1863-64.	Difference In favour of 1864-65.	Difference In favour of 1863-64.
Dehra Doon, ...	326	332	14,607	16,937	...	2,330
Seharunpoor, ...	1,068	1,050	38,637	38,943	...	306
Moozuffernuggur, ...	1,020	1,031	35,485	36,098	...	613
Meerut, ...	2,037	2,086	75,300	78,332	...	3,032
Boolundshubur, ...	852	835	33,582	34,428	...	846
Allygurh, ...	1,324	1,345	56,133	57,141	...	1,008
Bijnour, ...	437	459	19,416	19,816	...	400
Moradabad, ...	1,233	1,266	47,527	49,658	...	2,131
Budaon, ...	1,000	1,017	35,992	36,998	...	1,006
Bareilly, ...	1,093	1,154	43,696	46,672	...	2,976
Shahjehanpoor, ...	1,210	1,234	40,496	41,966	...	1,470
Muttra, ...	1,856	1,866	76,042	76,350	...	308
Agra, ...	1,689	1,718	68,259	78,991	...	10,732
Furruckabad, ...	973	1,013	50,134	52,945	...	2,811
Mynpoory, ...	532	563	19,412	20,314	...	903
Etawah, ...	621	630	20,467	21,498	...	1031
Etah, ...	570	601	18,201	18,646	...	445
Jhansie, ...	400	397	18,798	19,892	...	1,094
Jaloun, ...	697	690	24,335	25,220	...	885
Lullutpoor, ...	144	150	5,249	5,710	...	461
Humeerpoor, ...	496	422	13,697	13,415	282	...
Cawnpoor, ...	1,926	2,031	71,248	73,498	...	2,250
Futtehpoor, ...	1,572	1,674	47,136	50,277	...	3,141
Banda, ...	822	845	33,227	33,952	...	725
Allahabad, ...	2,457	2,510	1,48,069	1,33,315	14,754	...
Goruckpoor, ...	1,767	1,979	63,281	70,762	...	7,481
Azimgurh, ...	1,959	1,861	57,547	54,707	2,840	...
Jounpoor, ...	1,076	1,115	42,494	44,736	...	2,242
Mirzapoor, ...	2,722	2,779	1,56,030	1,61,277	...	5,247
Benares, ...	2,128	2,365	95,409	1,15,743	...	20,334
Ghazeepoor, ...	1,689	1,723	66,273	68,383	...	2,110
Ajmere, ...	922	911	44,378	51,483	...	7,105

The startling differences between the yield of 1864-65 and 1863-64, noticeable in several of the districts as shewn in the above table, have not elicited any comments from District Officers; but explanations since called for give the following as the causes of the decrease in the most remarkable instances :—

Benares,	loss of	Rs. 20,334	on Rs.	1,15,743	=17·5 per cent.
Dehra,	ditto	„ 2,330	on „	16,937	=13·7 „
Ajmere,	ditto	„ 7,105	on „	51,483	=13·6 „
Agra,	ditto	„ 10,732	on „	78,991	=13·5 „
Goruckpore,	ditto	„ 7,481	on „	70,762	=10·5 „
Bareilly,	ditto	„ 2,976	on „	46,672	= 6·3 „
Futtehpoor,	ditto	„ 3,141	on „	50,277	= 6·2 „
Allahabad,	gain of	„ 14,754	on „	1,33,315	= 11 per cent.
Azimgurh,	ditto	„ 2,840	on „	54,707	= 5·1 „

In Benares, which exhibits the worst results, the apparent decrease is said to be partly nominal. The Collector explains as follows :—

"The decrease in 1864-65 as compared with 1863-64, Rs. 20,000. Of this—

"Rs. 6,500 is the amount of nominal balance of 1863-64, struck off the register of 1864-65.

"Rs. 6,000 collections under Schedules III. and IV., not credited in the accounts of this District.

"About 7,500 assessments diminished or entirely exempted by my predecessor in 1864-65, on objections of parties.

"The first item is clear, and should not be taken into account in making a comparison.

"The second item is not actually a decrease. The deductions made from salaries, "pensions, &c., and shown in previous years' accounts, were not accounted for in those "of 1864-65, since the introduction—in May, 1865—of the new system of audit and "accounts, according to which all deductions are shown in the books of the Account-"ant-General, North-Western Provinces.

"The third item is the only actual amount of decrease in 1864-65, and, as already "stated, is owing to exemptions and diminution of assessments made by the Officiating "Collector at the commencement of the year on objections filed by parties who, in his "opinion, were fairly entitled to them on proof of reduced income, &c."

The explanation regarding the first item cannot be considered very satisfactory: what it is desirable to ascertain is the reason for the incomes in these instances having fallen off—and on this point no explanation is vouchsafed.

In Ajmere, where the decrease is considerable, it is accounted for by the fact that many of the rich bankers were heavy losers in opium transactions. The Deputy Commissioner adds that, though there were many who had profited largely in similar speculations, yet under the provisions of the law their increased incomes yielded no increased Tax.

Dehra has given no explanation further than to state that there was a great falling off in the assessments on salary bills presented for payment as compared with the amount realized in 1863-64.

In Agra it is said that the decrease in assessments under Schedule II. is owing to "the general failure in cotton speculations, and the bankruptcy of Native shroffs in consequence."

The decrease in Schedule III. is attributable to holders of Government Promissory Notes withholding those on which interest was due till after the abolition of the Income Tax; and Schedule IV. shows only a nominal decrease, as the deductions on account of Income Tax since 1st May, 1865, have not been shown under the new system of accounts.

In Goruckpore the decrease is attributed, and probably with good reason, to losses consequent on the agricultural distress prevailing in the district for the last three or four harvests.

From Bareilly the Board have received the following explanations:—

"The decrease in the Income Tax assessments for 1864-65, as compared with the "results of the preceding year, is chiefly attributable to the heavy losses suffered by "the sugar-boilers in 1863-64." The total decrease on this one class is Rs. 1,445. The lucrative nature of this trade had tempted men of small capital to engage in it: the market was overstocked with a glut of goor and sugar, and many of the refiners were totally ruined. The bunyahs and bankers connected with this particular trade also suffered heavily.

In Futtehpore the decrease is ascribed to previous over-assessment and consequent reductions.

It is also added that, owing to numerous changes in the establishment and transfer of Officers during the year, there has been a decrease of Rs. 1,403 under Schedule IV.

In Allahabad the assessments would appear to have largely increased; but the increase is nominal, and is owing to an alteration in the mode of bringing to credit the Tax on the salaries of the officials on the Railway. As much as Rs. 11,000 is accounted for in this way.

There is a positive decrease of Rs. 3,175 under Schedules I., II., and III.—Rs. 2,894 being under Schedule II.; but there is an increase under Schedule IV. of Rs. 17,928.

In Azimgurh the increase is owing to the Collector having assessed several parties who had hitherto evaded the Tax.

Table IV., giving the classification of incomes, does not shew so favourably this year as in that preceding; but the facts it discloses still continue to be of considerable interest, and the supplementary table which this year for the first time accompanies it throws much light upon the operations of the Tax as affecting the various classes of the community.

While the proportions of the smaller incomes to the total number of tax-payers remain much the same as in the previous year, a large falling off is observable in the number of parties with incomes exceeding £500. Though still in excess of the same class in 1862-63, the numbers for 1864-65 compare unfavourably with those for 1863-64. Out of twenty-eight millions of people in these Provinces, excluding official incomes and the salaries of servants of companies, there were in 1864-65 only 1,626 parties charged on incomes higher than £500, against 1,906 in 1863-64, and 1,561 in 1862-63. 44·5 per cent. of the whole number have incomes under £70, while 83· per cent. have incomes below £170.

The subjoined table gives the comparative percentages of the last two years:—

Classifications of Incomes contributing to the Income Tax, North-Western Provinces, and showing the proportion any one class bears to the whole.

	INCOMES.											
	From £50 to £70.		From £70 to £170.		From £170 to £340.		From £340 to £500.		Above £500.		Total.	
	Number of parties with incomes.	Percentage on the total number of Income Tax-payers.	Number of parties with incomes.	Percentage on the total number of Income Tax-payers.	Number of parties with incomes.	Percentage on the total number of Income Tax-payers.	Number of parties with incomes.	Percentage on the total number of Income Tax-payers.	Number of parties with incomes.	Percentage on the total number of Income Tax-payers.	Number of parties with incomes.	Percentage on the total number of Income Tax-payers.
1863-64,	17,795	44·6	15,089	37·8	3,952	9·9	1,163	2·9	1,906	4·8	39,905	100·
1864-65,	17,272	44·5	14,985	38·6	3,950	10·1	1,014	2·6	1,626	4·1	38,847	100·

Below this is given, for the sake of contrast, a table taken from the last number of the Statistical Society's Journal (December, 1865), showing the classes of income and number of Income Tax-payers charged in the year ending April, 1864, under Schedule D. of the English Act. This Schedule, it must be remembered, covers only trades and professions, and answers somewhat to our Schedule II.:—

Classes.	Amount of Income charged with Tax.	Number of Persons in each Class.
	£	
Under £100 a year, ...	25,02,342	56,682
From £100, and under £200, ...	13,766,685	1,53,120
Ditto £200, ditto £300, ...	9,204,866	41,592
Ditto £300, ditto £400, ...	5,800,397	18,278
Ditto £100, ditto £500, ...	3,893,064	9,313
Ditto £500, ditto £600, ...	3,648,578	7,097
Ditto £600, ditto £700, ...	2,489,836	4,026
Ditto £700, ditto £800, ...	1,864 909	2,549
Ditto £800, ditto £900, ...	1,846,656	2,231
Ditto £900, ditto £1,000, ...	876,701	944
Ditto £1,000, ditto £2,000, ...	8,734,108	6,862
Ditto £2,000, ditto £3,000, ...	4,853,855	2,103
Ditto £3,000, ditto £4 000, ...	3,627,017	1,100
Ditto £4,000, ditto £5,000, ...	2,413,357	557
Ditto £5,000, ditto £10,000, ...	7,565,070	1,140
Ditto £10,000, ditto £50,000, ...	14,065,019	731
Ditto £50,000, and upwards, ...	8,744,762	91
Total, ...	£95,844,222	308,416

If the two supplements to Form IV. be read with these tables, a fair idea may be formed of the distribution of the wealth which comes within the scope of the Income Tax in these Provinces.

The largest contributors under the Schedule, yielding the main portion of the Income Tax (Schedule II.), are bankers and money-lenders; next, retail dealers in grain, spices, and groceries; and next, agriculturists. It seems at first sight strange to find agriculturists, and so many of that class, contributing to the Tax on incomes derived from trade: but many of the wealthier agriculturists are large dealers in grain and raw produce; some of them also do a not inconsiderable business as money-lenders.

In both the supplements the classification is based upon the amount of income contributing to the Tax.

The second supplementary table is not quite correct, but it has been found impossible to ascertain exactly the number of parties contributing under Schedule IV., this information in some districts not having been correctly recorded. The return, however, is approximately correct, and is sufficiently so for all general purposes to warrant its being inserted. Such errors as exist will be found only in the lines distinguishing Schedule I. and Schedule IV. contributions. The figures in the total line are correct. The classification of the incomes derived from land and of those of professional men, taken together (shewn in the first line), is trustworthy; but there is an error of one per cent. in the separate classification list.

The total charges on account of Income Tax operations for the year will be found in Tables V. and V.A. The total amount expended was Rs. 19,965-5-8, or 1·3 per cent. on the assessments. Of this, 1·2 per cent. was on account of establishments, and ·1 per cent. for contingencies. This is exclusive of forms supplied by the Government Press, costing Rs. 186-3-2.

Table VI. shows the incidence of the Tax, under Schedules I. and II., on the various classes of the community. The rates at which the Tax fell under those Schedules for 1864-65 and 1863-64 are given below:—

	Rate per every 1,000 Persons of the Population.	Rate to the Square Mile.	Rate per every Rs. 1,000 of Land Revenue.
	Rs. As. P.	Rs. As. P.	Rs. As. P.
1864-65, ...	45 0 11¼	16 4 2	34 0 2½
1863-64, ...	48 14 1	16 8 11	35 11 5

The results of the operation of the Tax as shown in Statement VI. are given in the table below for 1864-65 and 1863-64. The highest assessment under Schedule I. still continues the same as in former years, and shows an income from land of Rs. 4,61,000. But the highest assessment under Schedule II. shows a large increase upon that of the previous year, and we see that the highest income derived from trade had risen from Rs. 1,36,700 in 1863-64, to Rs. 1,77,300 in 1864-65, being higher even than the highest income under the Schedule in 1862-63. The largest Income Tax-payers under either of the two Schedules are still identical with those of the previous year. The average rate per party taxed has slightly fallen compared with 1863-64, but it is still higher than the average rate for 1862-63.

	Schedule I.		Schedule II.		Both Schedules.	
	Average rate per party.	Highest amount assessed on any party.	Average rate per party.	Highest amount assessed on any party.	Average rate per party.	Highest amount assessed on any party.
	Rs. As. P.	Rs. As. P	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. A. P.
1864-65, ...	16 9 10	13,838 4 0	31 8 8	5,319 5 0	38 11 7	13,838 4 0
1863-64, ...	16 5 11	13,838 4 0	32 0 6	4,401 9 0	38 13 10	13,838 4 0

Under Schedule IV. the assessment on official salaries and on the pay of servants of companies was—

	On Official Salaries.	On pay of servants of Companies.
1864-65, ...	Rs. 2,11,063	Rs. 5,365
1863-64, ...	Rs. 2,30,290	Rs. 7,472

This does not include the Tax contributed in the Public Works Department, or by Military Officers.

The large amount contributed by, and the large number of, agricultural tax-payers brought to notice last year still call for remark. Out of a less total number of tax-payers in 1864-65, as compared with 1863-64, there is even yet a larger number of agricultural contributors to the Tax, *viz.*:—10,111 out of 34,980 in 1864-65, against 10,052 out of 35,873 in 1863-64.

The three classes of

	Rupees.
1.—Bankers and Money-lenders (in number 10,661), paying	5,42,758
2.—Retail Dealers (in number 5,701), paying ...	1,44,786
3.—Agriculturists (in number 10,111), paying ...	3,86,465

contribute Rs. 10,74,009 out of an entire sum of Rs. 13,54,671, and of this Rs. 10,74,009 more than one-third (35· per cent.) is paid by agriculturists. Together, the agriculturist and official portion of the community contribute 37½ per cent. of the whole Tax, *i. e.*, Rs. 5,97,528, out of Rs. 15,91,453, the proportions in which they pay being as follows:—

The Agricultural Class, ... 24·2 per cent. of the whole.

The Official Class, ... 13·3 ditto ditto.

Form VII. shows that of Rs. 15,91,453—the total sum assessed—Rs. 15,09,980 had been collected up to 31st of October last, excluding refunds which had been deducted from the total realizations. Of the balance, Rs. 28,203-8-7 have been written off as irrecoverable, and the remainder is in course of realization.

Form VIII. analyses the fluctuations in the assessments of 1864-65 as compared with 1863-64, giving the cases in which the old assessments were maintained in their integrity; the cases in which the old assessments were reduced or increased; those in which parties formerly assessed were altogether exempted; and those cases, unfortunately exceptional, in which parties not assessed in the previous year, were in 1864-65 made to contribute to the Tax.

Taking it altogether, this Statement contrasts not unfavourably with that for 1863-64. The assessments of a larger number of parties were maintained, and, though there was a decrease of 50 per cent. in the cases of parties whose assessments were increased, there was a more than corresponding decrease in the number of parties whose assessments were diminished. The total results shown in the table are abstracted below, and compared with those for 1863-64. When monetary results of the Tax for 1862-63 are shown, it must be borne in mind that they have been given after deducting one-fourth of the Tax. As the Tax for 1862-63 was levied at 4 per cent., while in

the succeeding years it was levied at 3 per cent., it was necessary in this abstract for fair comparisons to show all results on a 3 per cent. scale:—

Year.		Number of Parties Assessed.	Assessment for the year under report.	Assessment of previous year.
			Rs.	Rs.
1863-64, 1864-65,	Parties whose assessments were maintained at the same amount as in the preceding year,	31,588 32,790	11,87,882 12,53,537	11,87,863 12,53,537
1863-64, 1864-65,	Parties whose assessments were increased in the year under report,	948 445	87,360 36,424	62,045 30,867
1863-64, 1864-65,	Parties whose assessments were diminished in the year under report,	2,323 886	90,049 40,371	1,28,202 64,348
1863-64, 1864-65,	Parties who were not assessed in the preceding year,	1,014 859	28,916 24,339	... ...
1863-64, 1864-65,	Parties assessed in the preceding year, but entirely exempted in the year under report,	2,441 1,752	... ...	62,343 45,455
1863-64,...	Grand Total, ...	1862-63, ... 37,300 1863-64, ... 35,873	13,94,207	14,40,453
1864-65,...		1863-64, ... 35,873 1864-65, ... 34,980	13,54,671	13,94,207

Form VIII.A. compares the assessments of 1864-65 with those for1863-64 under Schedules I. and II., and gives the results in a series of percentages. The table reads in this way, taking the last line for example:—

Of the parties assessed for 1864-65, 93·7 per cent., paying 92·5 per cent. of the Tax for that year, were assessed at the same amount of income as in 1863-64.

1·3 per cent. were assessed at a higher amount, their incomes being assessed 18· per cent. higher than in 1863-64.

2·5 per cent. were assessed at a lower amount, it being estimated that their incomes had decreased 37·3 per cent., compared with 1863-64.

2·5 of the parties now assessed were not assessed at all in the previous year: the Tax payable by them amounted to 1·8 per cent. of the whole duty for 1864-65.

Of the parties assessed in 1863-64, 4·9 per cent. were exempted from assessment in 1864-65.

They had contributed 3·3 per cent. of the Tax for 1863-64. On the whole there was a net decrease of 2·5 per cent. in the number of parties assessed, and of 2·8 per cent. in the Tax.

The only districts in which there was any increase in the Tax under the two Schedules I. and II. are Saharunpore, Jaloun, Jhansie, Humeerpore and Azimgurh. In Jaloun and Jhansie the increase is trifling, being under one per cent.

Table IX. calls for no remark: as arranged, it gives interesting information as to the fluctuations during the last four years of the wealth of the commercial community, as represented in their Income Tax Returns.

As this is the last Report which will be submitted on the operations of Act XXXII. of 1860, it will not be out of place to state what have been the monetary results of the Tax. During the five years it has been in operation in these Provinces it has yielded in round numbers £1,200,000, or, to be exact, Rs. 1,19,97,340. Taking the average of the various years during which it has been in force, the yield of a one per cent. duty on incomes above Rs. 509 per annum would appear to be £55,054. The

average number of tax-payers, during the three years in which Rs. 500 has been the minimum of incomes subject to the Tax, has been 39,936.

W. C. PLOWDEN,
Secretary.

This Memorandum completes the series of annual reviews of the operation and results of the Income Tax during the five years it has been in force.

The Secretary is entitled to the best thanks of the Board for the care he has bestowed upon the subject, and for the clear and comprehensive review he has now prepared.

The Board have the satisfaction of believing that the intelligent labours of their Secretary and of his predecessor, have rendered the records of the Income Tax in the Provinces the most complete and valuable of any which have been prepared.

C. B. THORNHILL,
Junior Member.

28th March, 1866.

No. 42 of 1866.

From

W. CHICHELE PLOWDEN, Esquire,
Secretary to the Board of Revenue,
North-Western Provinces, Allahabad,

To

R. SIMSON, Esquire,
Secretary to the Government of the
North-Western Provinces.

Dated Allahabad, the 3rd of April, 1866.

Separate Revenue Department.

Present:
C. B. Thornhill, Esq.,
Offg. Junior Member.

Sir,

I am directed by the Board of Revenue to submit the accompanying Statements, showing the result of the Income Tax operations in the Districts of the North-Western Provinces, for the year ending 31st July, 1865, together with an explanatory Note and the Board's orders passed thereon.

I am, &c.,
W. C. PLOWDEN,
Secretary.

No. 4A. of 1866.

From

R. SIMSON, Esquire,
Secretary to the Government of the
North-Western Provinces,

To

J. D. SANDFORD, Esquire, B. A.,
Offg. Secretary to the Board of Revenue,
North-Western Provinces.

Dated Nynee Tal, the 7th May, 1866.

Separate Revenue Dept.
(Income Tax.)

Sir,

I am directed to acknowledge the receipt of the letter from your office, No. 42, dated the 3rd ultimo, with which the Board submit Statements showing the result of the Income Tax operations in the Districts of the North-Western Provinces, for the year ending 31st July, 1865, together with an explanatory Note drawn up by Mr. Plowden.

2. In reply I am desired to convey His Honor's thanks to the Board for these papers, and to request that they will express to Mr. Plowden the acknowledgments of Government for the care and intelligence with which he has completed the interesting series of Memoranda commenced by his predecessor, Mr. G. Batten, and which together form a very valuable record of the operations and results of the Income Tax in these Provinces, during the period that it has been in force,

I have the honour to be,

SIR,

Your most obedient Servant,

(Sd). R. SIMSON,

Secretary to the Government of the North-Western Provinces.

PRINTED AT THE GOVERNMENT PRESS, ALLAHABAD.

Rec^d No 1751/66

Min 25th June /66 B No 33.

No. 546 OF 1866.

W. TYRRELL, ESQUIRE, B. A.,

Under-Secretary to Government,

North-Western Provinces,

&c.

The Secretary to the Government of Madras.

DATED ALLAHABAD, THE 4 JUNE, 1866.

I AM directed to advise you of the despatch this day, by Dâk Banghy, to your address, of 5 copies of the "Returns showing the "operations of the Income Tax Act in the North-Western Provinces for "the year 1864-65."

I have the honor to be,

SIR,

Your most obedient Servant,

W Tyrrell

Under-Secretary to Government,

North-West[illegible]

[Exd. J. McR.y

papers,
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series o
ther for
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No. 33.

Ordered that the following Distribution
be made of the 5 Copies of the Returns
forwarding letter.—

1 Copy to the Board of Revenue.
1 ——— Public Department
1 Copy to the Statistical Stores.

No. 1756.

From the Under
Secty to the Govt.
North Western
Provinces.

Dated 4th June
Received 18th " 1866.

No.

Advising the
despatch of 5 copies
of the Returns showing the
operations of the Income
Tax Act in that Province
for 1864/5.

No. 33

With an Order

Rev. 1866. Separate

PRINTED AT THE GOVERNMENT PRESS, ALLAHABAD.

Mis 25th June