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*Proceedings of the Madras Government, Revenue Department,
30th April 1872.*

No. 323. From the Secretary to the Board of Revenue, to the Officiating Chief Secretary to Government, Revenue Department, dated 15th April 1872, No. 596 :—

IN continuation of the Returns forwarded with Board's letter, dated 1st February 1872, No. 246, I am directed to submit for transmission to the Government of India, two more, affording information in detail in regard to the professions, trades etc., brought under assessment, under Part IV. and in respect of Companies assessed under Part III. of the Income-tax Act XVI. of 1870.

2. The figures in these Returns indicate the demand of Income-tax under each head. A slight discrepancy of Rupees 184 which will be observed in Classes 5 and 7 between the Returns already forwarded and Return No. 1 now submitted, arises from a more correct classification, and does not affect the totals which will be found to agree.

3. The following abstract gives in one view the Demand, Collections and Balance under all heads during 1870-71, under Act XVI. of 1870 :—

Items.	Demand.	Collection.	Remission.	Balance.	Refunds under Section 27.
	RS.	RS.	RS.	RS.	RS.
Assessments on individuals under Part IV....	17,65,495	15,29,671	2,634	2,33,190	11,825
Assessments on Companies under Part III....	1,22,821	1,22,821	...	...	...
Company's servants ...	76,471	76,471	...	...	...
Government Securities, etc...	3,33,005	3,33,005	...	...	...
	22,97,792	20,61,968	2,634	2,33,190	11,825

4. Deducting Refunds from the Collections, the net receipts were Rs. 20,50,143.

5. The number of assessments made in each class is shown below :—

Classes.	Assessment under Part IV.	Companies under Part III.	Companies servants Part II.	Remarks.
	RS.	RS.	RS.	
Class I.	28,323	...	1,733	(a) The classification here adopted is the same as that given in the quarterly Returns. Paragraph 1 <i>supra</i> . (b) Similar particulars are not available regarding the taxation of Government servants.
" II.	9,240	...	677	
" III.	4,300	...	670	
" IV.	2,226	...	396	
" V.	3,000	...	944	
" VI.	315	2	72	
" VII.	20	3	...	
	47,424	5	4,482	

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6. A comparison is instituted below between the assessments in 1870-71 and 1869-70 under Part IV., which comprises a class of Incomes, by far the most important and difficult of assessment:—

Classes.	1869-70.	1870-71.
	RS.	RS.
Incomes not less than 500 but less than 1,000 ...	45,162	37,563
Do. do. 1,000 do. 2,000 ...	9,020	6,526
Do. do. 2,000 do. 10,000 ...	4,497	3,000
Do. do. 10,000 do. 100,000 ...	383	315
Do. do. 100,000 and upwards.	19	20
Total.....	59,081	47,424

The decrease in the number of persons assessed is the result of two causes:—one the general depression of trade in consequence of the Franco-Prussian War—the other, the large number of petitions of objection and appeals, which resulted in the quashing of many assessments which had remained unchallenged in the previous year owing to the lightness of the rate of the tax.

7. The statistics as to the number of Petitions of objection and of appeals have not been furnished fully by all the Collectors. But most of them state that the number compared with the preceding year was very large and that the enhanced rate of the tax provoked a general disposition to contest the assessments. The number of appeals to the Board of Revenue was itself unprecedentedly large.

8. The collections in each district under all the items detailed in paragraph 3 were as follows:—

Districts.	Collections.
	RS.
Ganjam ...	47,124
Vizagapatam ...	98,314
Godavery ...	1,31,432
Kistna ...	99,350
Nellore ...	89,021
Cuddapah ...	95,431
Bellary ...	1,43,019
Kurnool ...	47,713
Chingleput... ..	23,633
Madras ...	3,34,672
North Arcot ...	73,520
South Arcot ...	28,711
Tanjore ...	2,31,976
Trichinopoly ...	47,749
Madura ...	93,865
Tinnevely... ..	76,714
Coimbatore ...	70,709
Neilgherries ...	22,016
Salem... ..	50,869
South Canara ...	47,781
Malabar ...	81,803

Total... 19,35,422

Stoppages from salaries of Government servants
in the Presidency Town made by Accountant-
General ... 1,26,546

20,61,968

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9. The more important professions or classes of incomes which contributed largely to the tax were the following:—

	No. of persons assessed.	Demand. RS.
Bankers or money dealers ...	2,595	1,01,314
Merchants, (General.) ...	4,559	1,40,538
Do. Piece goods... ..	2,740	78,392
Do. Grain... ..	2,812	86,012
Traders in Woven fabrics	1,862	50,138
Manufacturers of Indigo	1,052	29,658
Land Proprietors, Tenants and Cultivators.....	11,946	5,75,508
Interest on invested funds other than Government Securities	4,660	1,71,020

10. Grouped under the major heads given in the Return the different sources of income were as below given:—

	No. of persons assessed.	Demand. RS.
Professions such as religion, science, arts, etc ...	1,035	53,592
Employments such as clerks, domestic servants, etc.	776	27,874
Commerce... ..	26,130	8,31,416
Land or Agricultural profits... ..	11,946	5,75,508
House property	324	16,855
Interest	5,202	2,01,925
Miscellaneous	2,011	56,295

Total... 47,424 ... 17,63,465

11. The manufacturers taxed were 2,862 in number and they contributed no more than Rupees 80,324. The most important of them, those concerned in manufacturing Indigo were 1,052 in number contributing Rupees 29,658 and those concerned in Cotton goods 549 in number contributing Rupees 14,839.

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12. A Comparative Statement showing the tax-payers of each district classified according to their different callings and indicating the principal sources of income in each district is appended—

Districts.	Professions.		Employments.		Commerce.		Land.		Houses.		Interest.		Miscellaneous.		Grand Total.	
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.
Ganjam	7	152	8	378	401	10,350	289	25,257	...	...	14	400	12	694	731	37,931
Vizagapatam	35	1,925	45	2,003	594	17,100	363	65,396	31	920	138	4,730	...	...	1,206	91,374
Godavery	48	1,720	15	495	2,037	64,420	1,365	67,810	6	295	161	4,914	281	7,054	3,903	1,46,709
Kistna	33	902	20	425	2,482	66,652	597	30,087	5	166	232	6,495	60	1,997	3,359	1,05,724
Nellore	24	818	6	197	1,722	42,607	756	29,831	7	271	1,037	26,460	273	6,439	3,825	1,05,613
Cuddapah	38	1,997	10	359	73,812	73,812	580	14,316	...	...	253	13,949	82	2,001	3,658	1,06,524
Bellary	32	2,371	51	1,363	3,464	1,11,703	271	6,683	15	422	449	14,957	182	3,977	4,464	1,41,375
Korooor	19	1,036	...	...	1,231	30,781	905	4,701	...	...	125	3,047	45	1,090	1,618	40,916
Chingleput	203	4,337	39	...	1,308	13,608	353	10,949	11	348	31	869	62	1,262	1,223	31,412
Madras	52	16,913	148	7,702	1,07,759	70,622	344	4,102	...	...	241	22,588	73	4,793	2,005	1,75,912
North Arcot	30	1,154	22	471	1,509	20,622	238	27,610	149	11,155	376	9,628	10	332	2,391	79,718
South Arcot	50	594	...	...	595	45,140	238	6,722	...	...	7	292	70	1,777	930	24,525
Tanjore	96	4,505	54	1,462	1,452	51,375	2,180	1,05,677	9	264	479	32,805	48	2,276	4,318	1,95,663
Trichinopoly	50	1,288	10	337	456	12,824	662	25,607	3	93	167	5,010	...	...	1,378	45,159
Madura	59	3,080	60	1,898	1,430	52,869	830	25,184	7	198	376	20,764	13	1,006	2,275	1,04,999
Tinnevely	58	3,061	34	782	1,257	32,238	1,081	36,779	5	117	538	16,338	49	1,700	3,022	91,014
Coimbatore	51	1,401	19	550	1,038	24,980	847	21,880	4	98	65	1,631	482	11,334	2,606	61,774
Nelcherries	19	1,356	8	215	68	2,396	36	5,267	33	923	4	304	36	1,561	201	12,922
Salem	24	980	14	291	703	19,571	245	15,338	8	78	183	5,998	36	1,077	1,208	43,333
South Canara	62	2,320	41	937	360	13,541	658	19,829	11	396	108	4,429	2	879	1,242	45,331
Malabar	70	2,382	209	8,070	762	27,068	592	26,583	22	850	218	6,417	198	4,966	2,061	76,337
Total	1,035	53,592	776	27,874	26,130	8,31,416	11,946	5,75,508	324	16,855	5,202	2,01,925	2,011	56,295	47,424	17,63,465

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13. There was no difficulty in the realization of the tax when it was once settled. There were but Rupees 2,030 recovered as fines in the whole Presidency.

14. The total charges of the year on account of Establishment, etc., amounted to Rupees 31,630. This, distributed over the arrear as well as current collections viz., Rupees 22,33,961, gives the very moderate percentage of 1.41.

15. Though but very few cases of absolutely oppressive assessments have come under the notice of the Board they are not in a position to say that such did not exist in point of fact in larger numbers.

16. As regards the general opinion entertained of the tax itself as it was worked during the year under report, several experienced Collectors have reported that it was highly unpopular and that its working was attended with great uncertainty and dissatisfaction both to the Assessing Officers and to the assessed.

17. Notwithstanding great efforts used to get in the Returns from the Districts at an early date, there was much delay in the receipt of some and some time was necessarily taken up in testing and tabulating them. Hence the late date of this Report.

(True Copy.)

(Signed)

W. HUDLESTON,

Officiating Chief Secretary.

Exd. G. A. Turton

REVENUE DEPARTMENT,
FORT ST. GEORGE,
30th April 1872.

No. 324.

No. 701.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Miscellaneous.

SIR,—With reference to your Under-Secretary's letter dated 22nd December 1871, No. 3,226, and in continuation of my communication dated 1st February 1872, No. 224, I am directed to forward herewith two statements, showing the details of assessments under Parts III. and IV. of the Income-tax Act XVI. of 1870, together with copy of the explanatory letter of the Board of Revenue dated 15th April 1872, No. 596.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

Ed. F. R. Bantleman.

No. 1.—Annual Return showing details of Assessments made under Schedule I. of the Indian Income Tax Act XVI. of 1870, on different sources of Income during the year 1870-71 under Part IV.

Source of Income or Profits.	Class 1.		Class 2.		Class 3.		Class 4.		Class 5.		Class 6.		Class 7.		Total.	
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.
PROFESSIONS—																
a. Religion	25	487	12	324	9	342	5	270	2	250	...	...	...	...	53	1,673
b. Education and Science	19	370	6	162	5	195	1	54	14	1,154	...	...	...	...	45	1,935
c. Fine Arts	213	4,153	41	1,107	4	156	4	216	4	1,055	...	...	...	...	266	6,687
d. Law	295	5,748	91	2,457	69	2,691	54	2,916	96	11,041	17	11,740	1	3,125	623	39,718
e. Medicine	8	156	2	54	1	39	2	108	9	1,144	2	849	...	...	24	2,350
f. Engineering	17	331	1	27	3	117	1	54	1	75	1	625	...	...	24	1,220
II. EMPLOYMENTS—																
a. Clerks, Bailiffs, Shopmen (salaried).	295	5,666	97	2,613	65	2,528	35	1,874	49	5,814	2	820	...	...	543	19,315
b. Servants (domestic)	6	117	...	...	1	39	...	...	1	62	...	...	...	...	8	218
c. Ditto (jobbed)	68	1,326	20	527	20	780	14	756	37	3,271	...	...	...	...	159	6,660
d. Artizans (not keeping shops for the sale of manufactured articles)	42	819	11	297	10	390	2	108	1	67	...	...	...	...	66	1,681
III. COMMERCE—																
a. Agents	54	1,053	35	945	29	1,118	19	1,026	39	4,965	27	23,764	2	9,167	205	42,038
b. Bankers and Money-dealers	1,334	26,012	569	15,363	265	10,335	158	8,532	244	28,028	25	13,044	...	...	2,595	1,01,314
c. Merchants (not Manufacturers)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1. General	3,101	60,438	756	20,406	312	12,197	156	8,424	210	27,875	24	11,198	...	...	4,559	1,40,538
2. Piece Goods	1,590	30,978	660	17,820	237	9,243	130	6,979	121	12,736	2	636	...	...	2,740	78,392
3. Grain	1,669	32,547	601	16,227	253	9,867	136	7,344	146	15,462	7	4,565	...	...	2,812	86,012
4. Salt	154	3,902	56	1,512	9	351	11	594	21	2,982	6	3,904	...	...	257	12,345
5. Others	2,522	49,179	758	20,466	278	10,842	176	9,504	166	18,023	12	4,332	...	...	3,912	1,12,346
d. Traders in	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1. Woven fabrics and dress	1,180	23,010	412	11,124	146	5,694	74	3,996	47	5,055	3	1,259	...	...	1,862	50,138
2. Building materials and furniture	96	1,872	41	1,092	23	897	13	702	14	1,257	2	1,203	...	...	189	7,023
3. Metals	173	3,375	63	1,701	22	858	10	540	25	2,471	1	325	...	...	294	9,270
4. Food	208	4,056	33	891	10	390	4	216	10	969	1	391	...	...	266	6,913
5. Salt	35	683	6	162	5	195	1	54	2	316	...	...	...	...	49	1,410
6. Spirits, Drugs, and Tobacco	374	7,292	143	3,861	68	2,652	25	1,350	27	3,064	3	2,656	...	...	640	20,875
7. Fuel	27	526	11	297	4	156	4	216	1	94	...	...	...	...	47	1,289
8. Animal and Vegetable substances (not food)	47	917	9	243	5	195	...	...	1	125	5	2,133	...	...	67	3,613
9. Books and Stationery	18	351	6	162	9	351	...	...	4	544	1	469	...	...	38	1,877
10. Miscellaneous	1,588	30,955	570	15,390	135	5,265	72	3,888	83	9,946	2	1,563	...	...	2,450	67,007
e. Carriers	17	332	5	135	4	156	4	216	2	314	2	625	...	...	34	1,778
f. Dealers in Animals	160	3,121	42	1,134	27	1,053	13	702	10	904	...	...	...	...	252	6,914
g. Manufacturers (wholesale) of	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1. Cotton goods	289	5,627	170	4,590	53	2,067	19	1,026	18	1,529	...	...	...	...	549	14,639
2. Woollen goods	58	1,131	15	405	2	78	...	...	1	125	...	...	...	...	76	1,739
3. Jute, Flax, and Hemp	2	39	1	27	...	...	...	...	...	...	...	...	...	...	3	66
4. Silk	18	351	14	378	18	702	6	324	10	1,014	...	...	...	...	66	2,769
5. Indigo	631	12,304	216	5,832	130	5,070	50	2,700	22	2,643	3	1,109	...	...	1,052	29,658
6. Sugar	41	799	62	1,674	40	1,560	13	702	11	1,100	...	...	...	...	167	5,835
7. Tea	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Metals and Machinery	54	1,053	31	837	2	78	3	162	1	94	...	...	...	...	91	2,224
9. Others	598	11,653	149	4,023	59	2,301	22	1,188	27	2,554	3	1,475	...	...	858	23,194
IV. LAND—																
a. Proprietors and Sub-Proprietors	3,357	65,656	1,149	31,006	835	32,534	452	24,408	751	92,167	99	78,298	16	1,13,344	6,665	4,37,413
b. Tenants	2,003	39,058	574	15,498	244	9,516	94	5,076	88	8,460	1	406	...	...	3,005	78,014
c. Cultivators	1,635	31,872	365	9,855	151	5,889	71	3,834	50	6,099	4	2,532	...	...	2,276	60,081
V. HOUSES—																
a. Proprietors	94	1,817	74	1,964	49	1,885	26	1,366	4	4,969	9	4,154	...	...	301	16,155
b. Lessees	7	136	10	270	2	78	4	216	...	...	...	...	...	...	23	700
VI. INTEREST—																
a. From Government Securities	213	4,154	97	2,619	78	3,042	52	2,808	93	11,455	9	6,827	...	...	542	30,905
b. From other sources	2,565	50,017	936	25,299	472	18,408	240	12,960	414	49,707	33	14,629	...	...	4,660	1,71,020
VII. MISCELLANEOUS																
	1,423	27,689	320	8,639	137	5,343	50	2,700	72	7,628	9	4,296	...	...	2,011	56,295
Total...	28,323	5,52,228	9,240	2,49,415	4,300	1,67,643	2,226	1,20,109	3,001	3,48,607	315	1,99,827	19	1,25,636	47,424	17,63,465

NOTE.—The figures here given are exclusive of fines.

No. 2.—Annual Return showing details of Assessments on Companies under Part III. of the Indian Income Tax Act XVI. of 1870 during the year 1870-71.

Source of Income or Profits.	Class 1.		Class 2.		Class 3.		Class 4.		Class 5.		Class 6.		Class 7.		Total.	
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.
I. PROFESSIONS—																
a. Religion	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
b. Education and Science	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
c. Fine Arts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Law	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
e. Medicine	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
f. Engineering	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
II. EMPLOYMENTS—																
a. Clerks, Bailiffs, Shopmen (salaried).	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
b. Servants (domestic)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
c. Ditto (jobbed)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Artizans (not keeping shops for the sale of manufactured articles)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
III. COMMERCE—																
a. Agents	...	...	...	...	...	...	...	...	...	...	1	680	...	...	1	680
b. Bankers and Money-dealers	...	...	...	...	...	...	...	...	...	...	...	...	1	14,179	1	14,179
c. Merchants (not Manufacturers)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1. General	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Piece Goods	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Grain	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Others	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Traders in	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1. Woven fabrics and dress	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Building materials and furniture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Metals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Food	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Spirits, Drugs, and Tobacco	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Fuel	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Animal and Vegetable substances (not food)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Books and Stationery	...	...	...	...	...	...	...	...	...	...	...	...	2	1,07,556	2	1,07,556
10. Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
e. Carriers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
f. Dealers in Animals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
g. Manufacturers (wholesale) of	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1. Cotton goods	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Woollen goods	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3. Jute, Flax, and Hemp	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4. Silk	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Indigo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6. Sugar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7. Tea	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8. Metals and Machinery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9. Others	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IV. LAND—																
a. Proprietors and Sub-Proprietors	...	...	...	...	...	...	...	...	...	...	1	406	...	...	1	406
b. Tenants	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
c. Cultivators	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
V. HOUSES—																
a. Proprietors	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
b. Lessors	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VI. INTEREST—																
a. From Government Securities	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
b. From other sources	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VII. MISCELLANEOUS																
Total	...	...	...	...	...	...	...	...	...	...	2	1,086	3	1,21,735	5	1,22,821

24th April/72 R. 29th April

138
Revenue Department,
30th April 1872.

No. 701

To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

Financial Department.

Sir,

With reference to your
Under Secretary's letter, dated
22nd December 1871, N^o 3226, and
in continuation of my com-
munication dated 1st February
1872, N^o 224, I am directed to
forward herewith two state-
ments showing the details of
assessments under Parts III
& IV of the Income tax Act,
XVI of 1870, together with copy
of the explanatory letter of the
Board of Revenue dated 15th
April 1872, N^o 596-

L.R.

"H" in tables in para 5
of the B^o. letter is
a misprint.

29/4/72

Encl

25/5

7 Copies
Despatched
1st May

Recd-1407/72
Dated 16/5/72

No.
ry to the
Board of Revenue,
ng Chief Secretary to
Government, R. D.