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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

*Revenue* DEPARTMENT

|          |             |       |
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16th April 1874.*

No. 93. Read the following letter from J. GROSE, Esq., Secretary to the Board of Revenue, to C. G. MASTER, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 12th March 1874, No. 559 :—

IN continuation of my letter, dated 12th December 1873, No. 2,554, and with reference to the Resolution of the Government of India, dated 19th April 1872, No. 2,887, I am directed by the Board of Revenue to submit, for transmission to the Supreme Government, two returns detailing the Income-tax transactions during 1872-73 under Parts V. and III. of Act VIII. of 1872.

2. Both these returns show only the assessed demand, exclusive of fines.

3. The following statement gives, in one view, the Demand, Collection, and Balance, under all heads :—

| Items.                                                         | Demand.  | Collection. | Remis-<br>sions. | Balance. | Refunds. |
|----------------------------------------------------------------|----------|-------------|------------------|----------|----------|
|                                                                | Rs.      | Rs.         | Rs.              | Rs.      | Rs.      |
| Stoppages from salaries of Government Servants, Part II. ...   | 97,223   | 97,223      | ...              | ...      | ...      |
| Stoppages from Salaries of Companies' Servants, Part II. ...   | 19,184   | 19,184      | ...              | ...      | ...      |
| Tax on profits of Companies, Part III. ...                     | 40,292   | 40,292      | ...              | ...      | ...      |
| Stoppages from Interest on Government Securities, Part IV. ... | 3,143    | 3,143       | ...              | ...      | ...      |
| Tax levied on other Incomes, Part V. ...                       | 3,94,063 | 3,76,943    | 29               | 22,428   | 474      |
| Fines... ..                                                    | 5,337    |             |                  |          |          |
| Total...                                                       | 5,59,242 | 5,36,785    | 29               | 22,428   | 474      |

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The collections are inclusive of the stoppages made by the Accountant-General from salaries drawn at the Presidency Town. The stoppages by the Bank of Madras from interest on Government Securities are, however, not included, as no information about them has been received in this office.

4. The total collections under Act VIII. of 1872 during 1872-73 amounted to Rupees 5,36,785. Deducting from this the refunds (Rupees 474) made on appeals, the net collections amount to Rupees 5,36,311. Arrear collections under the Acts of preceding years amounted to Rupees 75,847, and raised the gross collections to Rupees 6,12,632.

5. In the subjoined abstract, the number of assessments and the aggregate amount of income on which the tax was collected during the years 1871-72 and 1872-73 are compared:—

| Classes.                                              | 1871-72.               |                                                        | 1872-73.               |                                                        |
|-------------------------------------------------------|------------------------|--------------------------------------------------------|------------------------|--------------------------------------------------------|
|                                                       | Number of Assessments. | Aggregate Amount of Income on which Tax was collected. | Number of Assessments. | Aggregate Amount of Income on which Tax was collected. |
| <i>Part II.—Companies' Servants.</i>                  |                        |                                                        |                        |                                                        |
| Incomes not less than 750 Rs. but less than 1,000 Rs. | 396                    | 1,25,515                                               | 674                    | 4,16,099                                               |
| Do. do. 1,000 „ but do. 2,000 „                       | 693                    | 4,14,327                                               | 598                    | 10,93,817                                              |
| Do. do. 2,000 „ but do. 10,000 „                      | 578                    | 10,83,368                                              | 41                     | 3,31,776                                               |
| Do. do. 10,000 „ but do. 1,00,000 „                   | 51                     | 3,32,400                                               |                        |                                                        |
| Do. do. 1,00,000 „ and upwards                        |                        |                                                        |                        |                                                        |
| Total                                                 | 1,718                  | 19,16,013                                              |                        |                                                        |
| Deducting the class below Rs. 1,000                   | 1,322                  | 17,80,095                                              | 1,313                  | 18,41,692                                              |
| <i>Part III.—Profits of Companies.</i>                |                        |                                                        |                        |                                                        |
| Incomes not less than 750 Rs. but less than 1,000 Rs. |                        |                                                        | Exempt from tax.       |                                                        |
| Do. do. 1,000 „ but do. 2,000 „                       |                        |                                                        |                        |                                                        |
| Do. do. 2,000 „ but do. 10,000 „                      | 1                      | 9,678                                                  |                        |                                                        |
| Do. do. 10,000 „ but do. 1,00,000 „                   | 4                      | 78,678                                                 | 3                      | 73,206                                                 |
| Do. do. 1,00,000 „ and upwards                        | 8                      | 31,71,175                                              | 3                      | 35,78,784                                              |
| Total                                                 | 8                      | 32,59,531                                              | 6                      | 36,51,990                                              |
| <i>Part V.—General Incomes.</i>                       |                        |                                                        |                        |                                                        |
| Incomes not less than 750 Rs. but less than 1,000 Rs. | 13,678                 | 99,62,208                                              | Exempt from tax.       |                                                        |
| Do. do. 1,000 „ but do. 2,000 „                       | 8,972                  | 1,04,23,200                                            | 11,624                 | 1,34,85,495                                            |
| Do. do. 2,000 „ but do. 10,000 „                      | 3,389                  | 1,25,66,406                                            | 3,994                  | 1,25,55,494                                            |
| Do. do. 10,000 „ but do. 1,00,000 „                   | 316                    | 55,11,552                                              | 831                    | 62,35,681                                              |
| Do. do. 1,00,000 „ and upwards                        | 23                     | 45,18,144                                              | 20                     | 39,09,929                                              |
| Total                                                 | 26,972                 | 4,29,81,600                                            | 15,969                 | 3,61,86,499                                            |
| Deducting the class below Rs. 1,000                   | 13,294                 | 3,80,19,892                                            |                        |                                                        |
| Grand Total                                           | 28,698                 | 4,81,57,144                                            | 17,288                 | 4,16,80,181                                            |
| Deducting class below Rs. 1,000                       | 14,624                 | 3,80,59,018                                            |                        |                                                        |

The total number of assessments and the value of incomes assessed are considerably less than the figures for 1871-72; but this is the result of the exemption from tax during 1872-73 of all incomes between 750 and 1,000 Rupees. The number of assessments and the value of assessed incomes under 1,000 Rupees amounted during 1871-72 to 14,074 and Rupees 1,00,98,126, respectively. Omitting this class in the comparison, there was an increase in the value of assessments of Rupees 36,21,163, and in the number of 2,664. This satisfactory result is

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ascribable to the general prosperity of the country and to increased exertions on the part of the local assessing officers.

6. The total collections under Act VIII. of 1872 contributed by each district are detailed below, the districts being arranged in the order of their importance:—

|                  | RS.    |
|------------------|--------|
| 1. Madras        | 95,913 |
| 2. Tanjore       | 65,168 |
| 3. Madura        | 32,244 |
| 4. Godavery      | 30,940 |
| 5. Kistna        | 29,849 |
| 6. Malabar       | 27,609 |
| 7. Bellary       | 27,365 |
| 8. Vizagapatam   | 25,343 |
| 9. Tinnevely     | 24,650 |
| 10. Cuddapah     | 21,246 |
| 11. North Arcot  | 17,259 |
| 12. Nellore      | 15,560 |
| 13. Salem        | 12,804 |
| 14. Ganjam       | 12,602 |
| 15. South Canara | 11,783 |
| 16. Kurnool      | 9,833  |
| 17. South Arcot  | 9,540  |
| 18. Coimbatore   | 9,393  |
| 19. Trichinopoly | 9,337  |
| 20. Nilgiris     | 6,313  |
| 21. Chingleput   | 4,113  |

Total... 4,98,864

Add stoppages by Accountant-

General ... 37,921

Total... 5,36,785

7. The several sources of income (Part V.) grouped under the major heads given in the returns now submitted are compared in similar detail with the figures for 1871-72 in the annexed abstract:—

| Items.                                              | 1871-72.         |                  | 1872-73.         |                  | Remarks.                                                                                                                                 |
|-----------------------------------------------------|------------------|------------------|------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     | Number assessed. | Assessed Demand. | Number assessed. | Assessed Demand. |                                                                                                                                          |
|                                                     | NO.              | RS.              | NO.              | RS.              |                                                                                                                                          |
| Professions, such as Religious, Science, Arts, etc. | 356              | 13,605           | 362              | 13,039           | The figures for 1871-72 are entered, omitting incomes below 1,000 Rupees, to admit of a correct comparison with the figures for 1872-73. |
| Employments, such as Clerks, Servants, etc.         | 318              | 7,362            | 327              | 7,557            |                                                                                                                                          |
| Commerce                                            | 6,758            | 1,49,972         | 8,471            | 1,71,432         |                                                                                                                                          |
| Land or agricultural profits                        | 3,661            | 1,48,577         | 4,388            | 1,53,155         |                                                                                                                                          |
| House property                                      | 189              | 5,436            | 192              | 4,302            |                                                                                                                                          |
| Interest                                            | 1,651            | 35,923           | 1,755            | 35,971           |                                                                                                                                          |
| Miscellaneous                                       | 362              | 7,313            | 474              | 8,606            |                                                                                                                                          |
| Total                                               | 13,294           | 3,68,188         | 15,969           | 3,94,062         |                                                                                                                                          |

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The increase is largest under "Commerce." A decrease occurs only under "House Property" and "Professions," but it is too small to call for notice.

8. The particular trades and classes of incomes, which furnished the largest number of assessments and contributed most to the tax were those noted below:—

| Classes of Incomes.                                            | Number of Persons assessed. |          | Demand. |
|----------------------------------------------------------------|-----------------------------|----------|---------|
|                                                                | NO.                         | RS.      |         |
| PROFESSIONS—                                                   |                             |          |         |
| Law .....                                                      | 300                         | 10,650   |         |
| COMMERCE—                                                      |                             |          |         |
| Agents .....                                                   | 91                          | 13,644   |         |
| Merchants (General) ..                                         | 1,334                       | 30,506   |         |
| Bankers .....                                                  | 1,157                       | 26,869   |         |
| Merchants, Piece Goods ..                                      | 831                         | 13,202   |         |
| Do. Grain .....                                                | 1,238                       | 22,189   |         |
| Manufacturers, Indigo ..                                       | 742                         | 11,538   |         |
| LAND—                                                          |                             |          |         |
| Proprietors, Tenants, and Cultivators ..                       | 4,388                       | 1,53,155 |         |
| Interest on invested Funds other than Government Securities .. | 1,755                       | 35,971   |         |

9. The chief manufacturing industries of the country were "Cotton Goods," "Silk," "Indigo," "Sugar," "Metals and Machinery." Of these, the foremost place is occupied by Indigo, which alone furnished a demand nearly three times that under all the other heads put together:—

|                         | Demand. |
|-------------------------|---------|
|                         | RS.     |
| Cotton goods .....      | 2,234   |
| Silk .....              | 591     |
| Indigo .....            | 11,538  |
| Sugar .....             | 927     |
| Metals and Machinery .. | 331     |

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10. The usual comparative statement classifying the tax-payers according to their different callings and indicating the principal sources of income in each district is appended:—

| Districts.         | PROFESSIONS.                |                  | EMPLOYMENT.                 |                  | COMMERCE.                   |                  | LAND.                       |                  | HOUSES.                     |                  | INTEREST.                   |                  | MISCELLANEOUS.              |                  | TOTAL.                      |                  |
|--------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|
|                    | Number of Persons assessed. | Amount assessed. | Number of Persons assessed. | Amount assessed. | Number of Persons assessed. | Amount assessed. | Number of Persons assessed. | Amount assessed. | Number of Persons assessed. | Amount assessed. | Number of Persons assessed. | Amount assessed. | Number of Persons assessed. | Amount assessed. | Number of Persons assessed. | Amount assessed. |
| Ganjam .....       | 5                           | 134              | 5                           | 83               | 113                         | 1,672            | 113                         | 7,795            | ...                         | ...              | 5                           | 64               | ...                         | ...              | 241                         | 9,748            |
| Vizagapatam .....  | 5                           | 169              | 20                          | 443              | 163                         | 2,341            | 163                         | 17,841           | 3                           | 79               | 38                          | 517              | 15                          | 203              | 350                         | 21,593           |
| Godavery .....     | 26                          | 463              | 4                           | 63               | 485                         | 11,106           | 485                         | 14,637           | 1                           | 21               | 59                          | 1,022            | 27                          | 539              | 1,168                       | 27,851           |
| Kisina .....       | 18                          | 250              | 6                           | 94               | 198                         | 16,907           | 198                         | 7,596            | ...                         | ...              | 87                          | 1,865            | 46                          | 506              | 1,438                       | 27,318           |
| Nellore .....      | 16                          | 244              | 1                           | 19               | 101                         | 6,240            | 101                         | 4,485            | ...                         | ...              | 166                         | 2,647            | 23                          | 400              | 692                         | 14,035           |
| Cuddapah .....     | 21                          | 442              | 22                          | 290              | 118                         | 18,460           | 118                         | 2,855            | 2                           | 41               | 135                         | 2,807            | 23                          | 301              | 1,527                       | 24,686           |
| Bellary .....      | 9                           | 290              | 14                          | 236              | 113                         | 18,237           | 113                         | 1,531            | 12                          | 159              | 198                         | 4,181            | 14                          | 240              | 1,320                       | 24,874           |
| Kurnool .....      | 14                          | 361              | ...                         | ...              | 17                          | 4,124            | 17                          | 238              | 13                          | 178              | 172                         | 2,564            | 8                           | 104              | 529                         | 7,569            |
| Madras .....       | 44                          | 5,031            | 84                          | 2,301            | 41                          | 27,723           | 41                          | 4,370            | 114                         | 2,807            | 40                          | 1,249            | 66                          | 2,107            | 899                         | 45,593           |
| Chingleput .....   | 2                           | 21               | 132                         | 1,781            | 130                         | 1,980            | 130                         | 1,980            | 6                           | 84               | 6                           | 81               | 2                           | 21               | 278                         | 3,978            |
| North Arcot .....  | 15                          | 256              | 2                           | 31               | 111                         | 5,715            | 111                         | 5,715            | ...                         | ...              | 41                          | 624              | 40                          | 720              | 640                         | 14,021           |
| South Arcot .....  | 6                           | 129              | ...                         | ...              | 164                         | 2,543            | 164                         | 2,543            | ...                         | ...              | 21                          | 275              | 42                          | 577              | 511                         | 7,210            |
| Tanjore .....      | 35                          | 1,677            | 627                         | 13,539           | 1,041                       | 27,598           | 1,041                       | 27,598           | 3                           | 52               | 230                         | 7,525            | 33                          | 739              | 1,969                       | 50,520           |
| Trichinopoly ..... | ...                         | ...              | 43                          | 856              | 253                         | 6,412            | 253                         | 6,412            | 2                           | 23               | 15                          | 286              | ...                         | ...              | 314                         | 7,592            |
| Madura .....       | 35                          | 958              | 711                         | 16,696           | 166                         | 10,075           | 166                         | 10,075           | 3                           | 42               | 201                         | 3,870            | 6                           | 113              | 1,144                       | 39,088           |
| Tinnevely .....    | 35                          | 1,157            | 222                         | 4,734            | 266                         | 11,343           | 266                         | 11,343           | ...                         | ...              | 176                         | 3,350            | 9                           | 149              | 708                         | 26,632           |
| Coimbatore .....   | 10                          | 215              | 126                         | 2,366            | 97                          | 2,290            | 97                          | 2,290            | ...                         | ...              | 7                           | 115              | 71                          | 1,024            | 317                         | 6,117            |
| Nilgiris .....     | 9                           | 272              | 24                          | 1,156            | 28                          | 1,406            | 28                          | 1,406            | 14                          | 422              | ...                         | ...              | 5                           | 297              | 88                          | 3,718            |
| Salem .....        | 12                          | 365              | 258                         | 4,184            | 188                         | 4,826            | 188                         | 4,826            | 1                           | 17               | 76                          | 1,355            | 20                          | 266              | 509                         | 11,117           |
| South Canara ..... | 21                          | 719              | 79                          | 2,070            | 244                         | 6,388            | 244                         | 6,388            | 7                           | 119              | 45                          | 921              | ...                         | ...              | 405                         | 10,224           |
| Malabar .....      | 23                          | 487              | 252                         | 6,634            | 451                         | 11,931           | 451                         | 11,931           | 12                          | 253              | 87                          | 653              | 28                          | 551              | 922                         | 23,678           |
| Total .....        | 362                         | 13,040           | 327                         | 7,556            | 4,388                       | 1,71,182         | 4,388                       | 1,71,182         | 192                         | 4,302            | 1,755                       | 35,971           | 478                         | 8,856            | 15,969                      | 3,94,062         |

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According to this statement, the more important commercial districts are, in the order of their importance, Madras, Cuddapah, Bellary, Kistna, Madura, Tanjore, and Godavery. The least important are Ganjam, Trichinopoly, South Canara, and Nilgiris. House property has the highest value in Madras, and in the matter of agricultural prosperity the foremost districts are Tanjore, Vizagapatam, Godavery, Malabar, Tinnevely, and Madura.

|                | Refunded.  |
|----------------|------------|
|                | RS.        |
| 1871-72 ... .. | 156        |
| 1872-73 ... .. | 474        |
|                | Penalties. |
|                | RS.        |
| 1871-72 ... .. | 5,636      |
| 1872-73 ... .. | 5,337      |

12. The total charges incurred in the working of the Act amounted to Rupees 21,969. This sum distributed over the total collections, arrears and current, gives a percentage of 3.58 against 3.7 in the preceding year.

|                                              | Receipts. | Charges. |
|----------------------------------------------|-----------|----------|
|                                              | RS.       | RS.      |
| 1. As given by the Collectors ... ..         | 6,12,632  | 21,969   |
| 2. As given by the Accountant-General ... .. | 6,12,869  | 22,054   |
| Difference ..                                | +237      | +85      |

| Receipts.    | Charges.      |
|--------------|---------------|
| Bellary.     | Chingleput.   |
| Chingleput.  | South Canara. |
| North Arcot. | Malabar.      |
| Salem.       |               |

11. The total amount of tax refunded was Rupees 474. This, though larger than the sum refunded in the preceding year, is too small to call for any remark. The penalties levied were about the same as in 1871-72.

13. The total collections and charges given in paragraphs 4 and 12 differ from the figures given by the Accountant-General by small sums. The discrepancies occur in the districts marginally noted, and the Collectors concerned have been called upon to explain them.

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No. 1.—Annual Return showing Details of Assessments made under Part V. of the Indian Income-tax Act VIII. of 1872, on different Sources of Income, during the year 1872-73, in the Madras Presidency.

| Source of Income or Profits.                                                    | Class I.<br>Incomes from<br>Rs. 1,000 to 2,000. |             | Class II.<br>Incomes from<br>2,000 to 10,000. |             | Class III.<br>Incomes from<br>10,000 to 1,00,000. |             | Class IV.<br>Incomes from Rs.<br>1,00,000 and up-<br>wards. |             | Total. |             |
|---------------------------------------------------------------------------------|-------------------------------------------------|-------------|-----------------------------------------------|-------------|---------------------------------------------------|-------------|-------------------------------------------------------------|-------------|--------|-------------|
|                                                                                 | No.                                             | Tax.<br>RS. | No.                                           | Tax.<br>RS. | No.                                               | Tax.<br>RS. | No.                                                         | Tax.<br>RS. | No.    | Tax.<br>RS. |
| I. PROFESSIONS—                                                                 |                                                 |             |                                               |             |                                                   |             |                                                             |             |        |             |
| a. Religion ... ..                                                              | 5                                               | 72          | 3                                             | 63          | 1                                                 | 287         | ...                                                         | ...         | 9      | 422         |
| b. Education and Science ... ..                                                 | 9                                               | 189         | 5                                             | 175         | 2                                                 | 332         | ...                                                         | ...         | 16     | 646         |
| c. Fine Arts ... ..                                                             | 10                                              | 135         | 2                                             | 109         | ...                                               | ...         | ...                                                         | ...         | 12     | 244         |
| d. Law ... ..                                                                   | 154                                             | 2,082       | 127                                           | 4,752       | 19                                                | 3,816       | ...                                                         | ...         | 300    | 10,650      |
| e. Medicine ... ..                                                              | 4                                               | 59          | 10                                            | 411         | 2                                                 | 239         | ...                                                         | ...         | 16     | 709         |
| f. Engineering ... ..                                                           | 3                                               | 33          | 5                                             | 127         | 1                                                 | 208         | ...                                                         | ...         | 9      | 368         |
| II. EMPLOYMENTS—                                                                |                                                 |             |                                               |             |                                                   |             |                                                             |             |        |             |
| a. Clerks, Bailiffs, Shopmen (salaried) ... ..                                  | 127                                             | 1,747       | 66                                            | 2,382       | 1                                                 | 139         | ...                                                         | ...         | 194    | 4,268       |
| b. Servants (domestic) ... ..                                                   | 2                                               | 26          | 2                                             | 56          | ...                                               | ...         | ...                                                         | ...         | 4      | 82          |
| c. Ditto (jobbed) ... ..                                                        | 37                                              | 763         | 62                                            | 1,976       | 1                                                 | 125         | ...                                                         | ...         | 100    | 2,864       |
| d. Artizans (not keeping shops for the sale of<br>manufactured articles) ... .. | 28                                              | 322         | 1                                             | 21          | ...                                               | ...         | ...                                                         | ...         | 29     | 343         |
| III. COMMERCE—                                                                  |                                                 |             |                                               |             |                                                   |             |                                                             |             |        |             |
| a. Agents ... ..                                                                | 39                                              | 515         | 32                                            | 1,455       | 16                                                | 4,975       | 4                                                           | 6,699       | 91     | 13,644      |
| b. Bankers and Money-dealers ... ..                                             | 753                                             | 9,306       | 373                                           | 12,771      | 31                                                | 4,792       | ...                                                         | ...         | 1,157  | 26,869      |
| c. Merchants (not Manufacturers)                                                |                                                 |             |                                               |             |                                                   |             |                                                             |             |        |             |
| 1. General ... ..                                                               | 973                                             | 11,744      | 317                                           | 11,535      | 44                                                | 7,227       | ...                                                         | ...         | 1,334  | 30,506      |
| 2. Piece Goods ... ..                                                           | 682                                             | 8,451       | 149                                           | 4,751       | ...                                               | ...         | ...                                                         | ...         | 831    | 13,202      |
| 3. Grain ... ..                                                                 | 947                                             | 11,702      | 286                                           | 9,693       | 5                                                 | 794         | ...                                                         | ...         | 1,238  | 22,189      |
| 4. Salt ... ..                                                                  | 20                                              | 246         | 6                                             | 208         | 1                                                 | 196         | ...                                                         | ...         | 27     | 650         |
| 5. Others ... ..                                                                | 975                                             | 12,438      | 242                                           | 7,396       | 6                                                 | 866         | ...                                                         | ...         | 1,223  | 20,700      |
| d. Traders in—                                                                  |                                                 |             |                                               |             |                                                   |             |                                                             |             |        |             |
| 1. Woven fabrics and dress ... ..                                               | 343                                             | 4,104       | 66                                            | 2,105       | 1                                                 | 156         | ...                                                         | ...         | 410    | 6,365       |
| 2. Building materials and furniture ... ..                                      | 55                                              | 694         | 15                                            | 432         | 2                                                 | 411         | ...                                                         | ...         | 72     | 1,537       |
| 3. Metals ... ..                                                                | 36                                              | 471         | 28                                            | 920         | 1                                                 | 108         | ...                                                         | ...         | 65     | 1,499       |
| 4. Food ... ..                                                                  | 40                                              | 461         | 17                                            | 683         | 1                                                 | 104         | ...                                                         | ...         | 58     | 1,248       |
| 5. Salt ... ..                                                                  | 6                                               | 71          | 3                                             | 95          | ...                                               | ...         | ...                                                         | ...         | 9      | 166         |
| 6. Spirits, Drugs, and Tobacco ... ..                                           | 140                                             | 1,780       | 48                                            | 1,605       | 7                                                 | 1,018       | ...                                                         | ...         | 195    | 4,403       |
| 7. Fuel ... ..                                                                  | 7                                               | 83          | ...                                           | ...         | ...                                               | ...         | ...                                                         | ...         | 7      | 83          |

No. 1.—Annual Return showing Details of Assessments, etc.—(Concluded).

No. 2.—*Annual Return showing Details of Assessments made on Companies under Part III. of the Indian Income-tax Act VIII. of 1872, during the year 1872-73, in the District of*

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| Source of Income or Profits.                         | Class I.<br>Incomes from<br>Rs. 1,000 to 2,000. |             | Class II.<br>Incomes from Rs.<br>2,000 to 10,000. |             | Class III.<br>Incomes from Rs.<br>10,000 to 1,00,000. |             | Class IV.<br>Incomes from Rs.<br>1,00,000 and up-<br>wards. |             | Total. |             |
|------------------------------------------------------|-------------------------------------------------|-------------|---------------------------------------------------|-------------|-------------------------------------------------------|-------------|-------------------------------------------------------------|-------------|--------|-------------|
|                                                      | No.                                             | Tax.<br>Rs. | No.                                               | Tax.<br>Rs. | No.                                                   | Tax.<br>Rs. | No.                                                         | Tax.<br>Rs. | No.    | Tax.<br>Rs. |
| 8. Animal and Vegetable substances (not food) ... .. | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| 9. Books and Stationery ... ..                       | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| 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 ... ..            | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| b. Tenants ... ..                                    | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| c. Cultivators ... ..                                | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| V. HOUSES—                                           |                                                 |             |                                                   |             |                                                       |             |                                                             |             |        |             |
| a. Proprietors ... ..                                | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| b. Lessees ... ..                                    | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| VI. INTEREST—                                        |                                                 |             |                                                   |             |                                                       |             |                                                             |             |        |             |
| a. From Government Securities ... ..                 | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| b. From other sources ... ..                         | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| VII. MISCELLANEOUS ... ..                            | ..                                              | ..          | ..                                                | ..          | ..                                                    | ..          | ..                                                          | ..          | ..     | ..          |
| Total ... ..                                         | ..                                              | ..          | ..                                                | ..          | 3                                                     | 763         | 3                                                           | 39,529      | 6      | 40,292      |

Proceedings of the Madras Government, Revenue Department,  
16th April 1874.

No. 94.

ORDER THEREON, 16th April 1874, No. 449.

Miscellaneous.

ORDERED to be forwarded to the  
Government of India.

(True Extract.)

(Signed) C. G. MASTER,  
Acting Secretary to Government.

Exd. F. R. Bantleman.

Income-tax Transactions during 1872-73, as  
 Orders that the returns detailing the same  
 Parts V. and III. of Act VIII. of 1872, be forwarded  
 to the Government of India.

APRIL  
 Nov. 23. 94

G. O., 16th April 1874, No. 449

Recd.  
 Dated April 1874.

Encl.

REVENUE.

Govt. of 1874 Madras

No. 1.—Annual Return showing Details of Assessments made under Part V. of the Indian Income-tax Act VIII. of 1872, on different Sources  
 of Income, during the year 1872-73, in the Madras Presidency.

| Source of Income or Profits.                                             | Class I.<br>Incomes from<br>Rs. 1,000 to 2,000. |             | Class II.<br>Incomes from Rs.<br>2,000 to 10,000. |             | Class III.<br>Incomes from Rs.<br>10,000 to 1,00,000. |             | Class IV.<br>Incomes from Rs.<br>1,00,000 and up-<br>wards. |             | Total. |             |
|--------------------------------------------------------------------------|-------------------------------------------------|-------------|---------------------------------------------------|-------------|-------------------------------------------------------|-------------|-------------------------------------------------------------|-------------|--------|-------------|
|                                                                          | No.                                             | Tax.<br>Rs. | No.                                               | Tax.<br>Rs. | No.                                                   | Tax.<br>Rs. | No.                                                         | Tax.<br>Rs. | No.    | Tax.<br>Rs. |
| I. PROFESSIONS—                                                          |                                                 |             |                                                   |             |                                                       |             |                                                             |             |        |             |
| a. Religion                                                              | 5                                               | 72          | 3                                                 | 63          | 1                                                     | 287         | ...                                                         | ...         | 9      | 422         |
| b. Education and Science...                                              | 9                                               | 139         | 5                                                 | 175         | 2                                                     | 332         | ...                                                         | ...         | 16     | 646         |
| c. Fine Arts                                                             | 10                                              | 135         | 2                                                 | 109         | ...                                                   | ...         | ...                                                         | ...         | 12     | 244         |
| d. Law                                                                   | 154                                             | 2,082       | 127                                               | 4,752       | 19                                                    | 3,816       | ...                                                         | ...         | 300    | 10,650      |
| e. Medicine                                                              | 4                                               | 59          | 10                                                | 411         | 2                                                     | 239         | ...                                                         | ...         | 16     | 709         |
| f. Engineering                                                           | 3                                               | 33          | 5                                                 | 127         | 1                                                     | 208         | ...                                                         | ...         | 9      | 368         |
| II. EMPLOYMENTS—                                                         |                                                 |             |                                                   |             |                                                       |             |                                                             |             |        |             |
| a. Clerks, Bailiffs, Shopmen (salaried) ...                              | 127                                             | 1,747       | 66                                                | 2,382       | 1                                                     | 139         | ...                                                         | ...         | 194    | 4,268       |
| b. Servants (domestic)                                                   | 2                                               | 26          | 2                                                 | 56          | ...                                                   | ...         | ...                                                         | ...         | 4      | 82          |
| c. Ditto (jabbied)                                                       | 137                                             | 763         | 62                                                | 1,976       | 1                                                     | 125         | ...                                                         | ...         | 100    | 2,864       |
| d. Artizans (not keeping shops for the sale of<br>manufactured articles) | 28                                              | 322         | 1                                                 | 21          | ...                                                   | ...         | ...                                                         | ...         | 29     | 343         |
| III. COMMERCE—                                                           |                                                 |             |                                                   |             |                                                       |             |                                                             |             |        |             |
| a. Agents                                                                | 39                                              | 515         | 32                                                | 1,455       | 16                                                    | 4,975       | ...                                                         | ...         | 91     | 13,644      |
| b. Bankers and Money-dealers                                             | 753                                             | 9,306       | 373                                               | 12,771      | 31                                                    | 4,792       | 4                                                           | 6,699       | 1,157  | 26,869      |
| c. Merchants (not Manufacturers)                                         |                                                 |             |                                                   |             |                                                       |             |                                                             |             |        |             |
| 1. General                                                               | 973                                             | 11,744      | 317                                               | 11,535      | 44                                                    | 7,227       | ...                                                         | ...         | 1,334  | 30,506      |
| 2. Piece Goods                                                           | 682                                             | 8,451       | 149                                               | 4,751       | ...                                                   | ...         | ...                                                         | ...         | 831    | 13,202      |
| 3. Grain                                                                 | 947                                             | 11,702      | 286                                               | 9,693       | 5                                                     | 794         | ...                                                         | ...         | 1,238  | 22,189      |
| 4. Salt...                                                               | 20                                              | 246         | 6                                                 | 208         | 1                                                     | 196         | ...                                                         | ...         | 27     | 650         |
| 5. Others                                                                | 975                                             | 12,438      | 242                                               | 7,396       | 6                                                     | 866         | ...                                                         | ...         | 1,223  | 20,700      |
| d. Traders in—                                                           |                                                 |             |                                                   |             |                                                       |             |                                                             |             |        |             |
| 1. Woven fabrics and dress ...                                           | 343                                             | 4,104       | 66                                                | 2,105       | 1                                                     | 156         | ...                                                         | ...         | 410    | 6,365       |
| 2. Building materials and furniture                                      | 55                                              | 694         | 15                                                | 432         | 2                                                     | 411         | ...                                                         | ...         | 72     | 1,537       |
| 3. Metals                                                                | 36                                              | 471         | 28                                                | 920         | 1                                                     | 108         | ...                                                         | ...         | 65     | 1,499       |
| 4. Food                                                                  | 40                                              | 461         | 17                                                | 683         | 1                                                     | 104         | ...                                                         | ...         | 58     | 1,248       |
| 5. Salt                                                                  | 6                                               | 71          | 3                                                 | 95          | ...                                                   | ...         | ...                                                         | ...         | 9      | 166         |
| 6. Spirits, Drugs, and Tobacco                                           | 140                                             | 1,780       | 48                                                | 1,605       | 7                                                     | 1,018       | ...                                                         | ...         | 195    | 4,403       |
| 7. Fuel                                                                  | 7                                               | 83          | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | 7      | 83          |

130/74  
 129. 27 April/74  
 In B. A. 93

No. 2.—Annual Return showing Details of Assessments made on Companies, etc.—(Concluded.)

| Source of Income or Profits.                         | Class I.<br>Incomes from<br>Rs. 1,000 to 2,000. |             | Class II.<br>Incomes from Rs.<br>2,000 to 10,000. |             | Class III.<br>Incomes from Rs.<br>10,000 to 1,00,000. |             | Class IV.<br>Incomes from Rs.<br>1,00,000 and up-<br>wards. |             | Total. |             |
|------------------------------------------------------|-------------------------------------------------|-------------|---------------------------------------------------|-------------|-------------------------------------------------------|-------------|-------------------------------------------------------------|-------------|--------|-------------|
|                                                      | No.                                             | Tax.<br>Rs. | No.                                               | Tax.<br>Rs. | No.                                                   | Tax.<br>Rs. | No.                                                         | Tax.<br>Rs. | No.    | Tax.<br>Rs. |
| 8. Animal and Vegetable substances (not food) ... .. | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| 9. Books and Stationery ... ..                       | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| 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 ... ..            | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| b. Tenants ... ..                                    | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| c. Cultivators ... ..                                | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| V. HOUSES—                                           | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| a. Proprietors ... ..                                | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| b. Lessees ... ..                                    | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| VI. INTEREST—                                        | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| a. From Government Securities ... ..                 | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| b. From other sources ... ..                         | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| VII. MISCELLANEOUS ... ..                            | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |
| Total...                                             | ...                                             | ...         | ...                                               | ...         | ...                                                   | ...         | ...                                                         | ...         | ...    | ...         |

No. 559.

From J. GROSE, Esq., Secretary to the Board of Revenue,  
 To C. G. MASTER, Esq., Acting Secretary to Government, R. D.

SIR,

IN continuation of my letter, dated 12th December 1873, No. 2,554, and with reference to the Resolution of the Government of India, dated 19th April 1872, No. 2,887, I am directed by the Board of Revenue to submit, for transmission to the Supreme Government, two returns detailing the Income-tax transactions during 1872-73 under Parts V. and III. of Act VIII. of 1872.

2. Both these returns show only the assessed demand, exclusive of fines.

3. The following statement gives, in one view, the Demand, Collection, and Balance, under all heads:—

| Items.                                                         | Demand.  | Collection. | Remis-<br>sions. | Balance. | Refunds. |
|----------------------------------------------------------------|----------|-------------|------------------|----------|----------|
|                                                                | RS.      | RS.         | RS.              | RS.      | RS.      |
| Stoppages from salaries of Government Servants, Part II. ...   | 97,223   | 97,223      | ...              | ...      | ...      |
| Stoppages from Salaries of Companies' Servants, Part II. ...   | 19,184   | 19,184      | ...              | ...      | ...      |
| Tax on profits of Companies, Part III. ... ..                  | 40,292   | 40,292      | ...              | ...      | ...      |
| Stoppages from Interest on Government Securities, Part IV. ... | 3,143    | 3,143       | ...              | ...      | ...      |
| Tax levied on other Incomes, Part V. ... ..                    | 3,94,063 | 3,76,943    | 29               | 22,428   | 474      |
| Fines ... ..                                                   | 5,337    |             |                  |          |          |
| Total...                                                       | 5,59,242 | 5,26,765    | 29               | 22,428   | 474      |

The collections are inclusive of the stoppages made by the Accountant-General from salaries drawn at the Presidency Town. The stoppages by the Bank of Madras from interest on Government Securities are, however, not included, as no information about them has been received in this office.

4. The total collections under Act VIII. of 1872 during 1872-73 amounted to Rupees 5,36,785. Deducting from this the refunds (Rupees 474) made on appeals, the net collections amount to Rupees 5,36,311. Arrear collections under the Acts of preceding years amounted to Rupees 75,847, and raised the gross collections to Rupees 6,12,632.

5. In the subjoined abstract, the number of assessments and the aggregate amount of income on which the tax was collected during the years 1871-72 and 1872-73 are compared:—

| Classes.                                                     | 1871-72.               |                                                        | 1872-73.               |                                                        |
|--------------------------------------------------------------|------------------------|--------------------------------------------------------|------------------------|--------------------------------------------------------|
|                                                              | Number of Assessments. | Aggregate Amount of Income on which Tax was collected. | Number of Assessments. | Aggregate Amount of Income on which Tax was collected. |
| <i>Part II.—Companies' Servants.</i>                         |                        |                                                        |                        |                                                        |
| Incomes not less than 750 Rs. but less than 1,000 Rs. ... .. | 396                    | 1,35,918                                               | Exempt from tax.       | 4,16,099                                               |
| Do. do. 1,000 „ but do. 2,000 „ ... ..                       | 693                    | 4,14,327                                               | 674                    | 10,93,817                                              |
| Do. do. 2,000 „ but do. 10,000 „ ... ..                      | 578                    | 10,33,363                                              | 598                    | 8,31,776                                               |
| Do. do. 10,000 „ but do. 1,00,000 „ ... ..                   | 51                     | 3,32,400                                               | 41                     | .....                                                  |
| Do. do. 1,00,000 „ and upwards... ..                         | ...                    | .....                                                  | ...                    | .....                                                  |
| Total...                                                     | 1,718                  | 19,16,013                                              | ...                    | 18,41,692                                              |
| Deducting the class below Rs. 1,000 ...                      | 1,323                  | 17,80,095                                              | 1,313                  | .....                                                  |
| <i>Part III.—Profits of Companies.</i>                       |                        |                                                        |                        |                                                        |
| Incomes not less than 750 Rs. but less than 1,000 Rs. ... .. | ...                    | .....                                                  | Exempt from tax.       | .....                                                  |
| Do. do. 1,000 „ but do. 2,000 „ ... ..                       | ...                    | .....                                                  | ...                    | 73,206                                                 |
| Do. do. 2,000 „ but do. 10,000 „ ... ..                      | 1                      | 9,678                                                  | 3                      | 35,78,784                                              |
| Do. do. 10,000 „ but do. 1,00,000 „ ... ..                   | 4                      | 78,678                                                 | 3                      | .....                                                  |
| Do. do. 1,00,000 „ and upwards ... ..                        | 3                      | 31,71,175                                              | 6                      | 36,51,990                                              |
| Total...                                                     | 8                      | 32,59,531                                              | 6                      | .....                                                  |
| <i>Part V.—General Incomes.</i>                              |                        |                                                        |                        |                                                        |
| Incomes not less than 750 Rs. but less than 1,000 Rs. ... .. | 13,678                 | 99,63,208                                              | Exempt from tax.       | 1,34,85,495                                            |
| Do. do. 1,000 „ but do. 2,000 „ ... ..                       | 8,972                  | 1,04,23,200                                            | 11,624                 | 1,25,56,494                                            |
| Do. do. 2,000 „ but do. 10,000 „ ... ..                      | 3,989                  | 1,25,66,496                                            | 3,994                  | 62,35,581                                              |
| Do. do. 10,000 „ but do. 1,00,000 „ ... ..                   | 310                    | 55,11,552                                              | 231                    | 89,09,929                                              |
| Do. do. 1,00,000 „ and upwards ... ..                        | 23                     | 45,18,144                                              | 20                     | .....                                                  |
| Total...                                                     | 26,972                 | 4,29,81,600                                            | 15,969                 | 3,61,86,499                                            |
| Deducting the class below Rs. 1,000 ...                      | 13,294                 | 3,30,19,392                                            | ...                    | .....                                                  |
| Grand Total...                                               | 28,698                 | 4,81,57,144                                            | 17,288                 | 4,16,80,181                                            |
| Deducting class below Rs. 1,000...                           | 14,624                 | 3,80,59,018                                            | ...                    | .....                                                  |

The total number of assessments and the value of incomes assessed are considerably less than the figures for 1871-72; but this is the result of the exemption from tax during 1872-73 of all incomes between 750 and 1,000 Rupees. The number of assessments and the value of assessed incomes under 1,000 Rupees amounted during 1871-72 to 14,074 and Rupees 1,00,98,126, respectively. Omitting this class in the comparison, there was an increase in the value of assessments of Rupees 36,21,163, and in the number of 2,664. This satisfactory result is

ascribable to the general prosperity of the country and to increased exertions on the part of the local assessing officers.

6. The total collections under Act VIII. of 1872 contributed by each district are detailed below, the districts being arranged in the order of their importance:—

|                         | Rs.    |
|-------------------------|--------|
| 1. Madras ... ..        | 95,913 |
| 2. Tanjore ... ..       | 65,168 |
| 3. Madura ... ..        | 32,244 |
| 4. Godavery ... ..      | 30,940 |
| 5. Kistna ... ..        | 29,849 |
| 6. Malabar ... ..       | 27,609 |
| 7. Bellary ... ..       | 27,365 |
| 8. Vizagapatam ... ..   | 25,343 |
| 9. Tinnevely ... ..     | 24,650 |
| 10. Cuddapah ... ..     | 21,246 |
| 11. North Arcot... ..   | 17,259 |
| 12. Nellore ... ..      | 15,560 |
| 13. Salem ... ..        | 12,804 |
| 14. Ganjam ... ..       | 12,602 |
| 15. South Canara ... .. | 11,783 |
| 16. Kurnool ... ..      | 9,833  |
| 17. South Arcot... ..   | 9,540  |
| 18. Coimbatore ... ..   | 9,393  |
| 19. Trichinopoly... ..  | 9,337  |
| 20. Nilgiris ... ..     | 6,313  |
| 21. Chingleput ... ..   | 4,113  |

Total... 4,98,864

Add stoppages by Accountant-General .. ..

37,921

Total... 5,36,785

7. The several sources of income (Part V.) grouped under the major heads given in the returns now submitted are compared in similar detail with the figures for 1871-72 in the annexed abstract:—

| Items.                                                     | 1871-72.         |                  | 1872-73.         |                  | Remarks.                                                                                                                                 |
|------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                                            | Number assessed. | Assessed Demand. | Number assessed. | Assessed Demand. |                                                                                                                                          |
|                                                            | No.              | Rs.              | No.              | Rs.              |                                                                                                                                          |
| Professions, such as Religious, Science, Arts, etc. ... .. | 356              | 13,605           | 302              | 13,039           | The figures for 1871-72 are entered, omitting incomes below 1,000 Rupees, to admit of a correct comparison with the figures for 1872-73. |
| Employments, such as Clerks, Servants, etc. ... ..         | 318              | 7,362            | 327              | 7,557            |                                                                                                                                          |
| Commerce... ..                                             | 6,758            | 1,49,973         | 8,471            | 1,71,432         |                                                                                                                                          |
| Land or agricultural profits ... ..                        | 3,661            | 1,45,677         | 4,388            | 1,53,155         |                                                                                                                                          |
| House property... ..                                       | 163              | 5,436            | 192              | 4,302            |                                                                                                                                          |
| Interest ... ..                                            | 1,651            | 35,928           | 1,755            | 35,971           |                                                                                                                                          |
| Miscellaneous ... ..                                       | 362              | 7,313            | 474              | 8,606            |                                                                                                                                          |
| Total...                                                   | 13,294           | 3,68,188         | 15,969           | 3,94,052         |                                                                                                                                          |

The increase is largest under "Commerce." A decrease occurs only under "House Property" and "Professions," but it is too small to call for notice.

8. The particular trades and classes of incomes, which furnished the largest number of assessments and contributed most to the tax were those noted below:—

9. The chief manufacturing industries of the country were "Cotton Goods," "Silk," "Indigo," "Sugar," "Metals and Machinery." Of these, the foremost place is occupied by Indigo, which alone furnished a demand nearly three times that under all the other heads put together:—

|                         | Demand |
|-------------------------|--------|
|                         | RS.    |
| Cotton goods...         | 2,234  |
| Silk .....              | 591    |
| Indigo .....            | 11,538 |
| Sugar .....             | 927    |
| Metals and Machinery... | 331    |

10. The usual comparative statement classifying the tax-payers according to their different callings and indicating the principal sources of income in each district is appended:—

| Districts.         | PROFESSIONS.                     |                       |       | EMPLOYMENT.                      |                       |       | COMMERCE.                        |                       |       | LAND.                            |                       |       | HOUSES.                          |                       |     | INTEREST.                        |                       |          | MISCELLANEOUS.                   |                       |        | TOTAL.                           |                       |     |
|--------------------|----------------------------------|-----------------------|-------|----------------------------------|-----------------------|-------|----------------------------------|-----------------------|-------|----------------------------------|-----------------------|-------|----------------------------------|-----------------------|-----|----------------------------------|-----------------------|----------|----------------------------------|-----------------------|--------|----------------------------------|-----------------------|-----|
|                    | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs.   | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs.   | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs.   | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs.   | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs. | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs.      | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs.    | Number of Per-<br>sons assessed. | Amount asses-<br>sed. | Rs. |
| Ganjam .....       | 5                                | 134                   | 83    | 5                                | 33                    | 113   | 113                              | 1,072                 | 113   | 7,795                            | ...                   | ...   | 5                                | 64                    | ... | ...                              | 241                   | 9,748    | ...                              | ...                   | 241    | 9,748                            | ...                   | ... |
| Vizagapatam .....  | 5                                | 169                   | 443   | 20                               | 443                   | 106   | 163                              | 2,341                 | 163   | 17,841                           | 3                     | 79    | 38                               | 517                   | ... | 15                               | 350                   | 21,533   | ...                              | 203                   | 350    | 21,533                           | ...                   | ... |
| Godavary .....     | 26                               | 463                   | 63    | 4                                | 63                    | 616   | 435                              | 11,106                | 435   | 14,637                           | 1                     | 21    | 59                               | 1,022                 | ... | 27                               | 1,168                 | 27,851   | ...                              | 539                   | 1,168  | 27,851                           | ...                   | ... |
| Kistna .....       | 18                               | 250                   | 94    | 6                                | 94                    | 1,083 | 198                              | 16,907                | 198   | 7,596                            | ...                   | ...   | 87                               | 1,865                 | ... | 46                               | 1,438                 | 27,218   | ...                              | 506                   | 1,438  | 27,218                           | ...                   | ... |
| Nellore .....      | 16                               | 244                   | 19    | 1                                | 19                    | 335   | 101                              | 6,240                 | 101   | 4,485                            | ...                   | ...   | 166                              | 2,647                 | ... | 23                               | 692                   | 14,035   | ...                              | 400                   | 692    | 14,035                           | ...                   | ... |
| Cuddapah .....     | 21                               | 442                   | 280   | 22                               | 280                   | 1,206 | 118                              | 18,460                | 118   | 2,355                            | 2                     | 41    | 185                              | 2,807                 | ... | 23                               | 1,527                 | 24,636   | ...                              | 301                   | 1,527  | 24,636                           | ...                   | ... |
| Bellary .....      | 9                                | 290                   | 236   | 14                               | 236                   | 960   | 113                              | 18,337                | 113   | 1,531                            | 12                    | 159   | 193                              | 4,181                 | ... | 14                               | 1,320                 | 24,874   | ...                              | 240                   | 1,320  | 24,874                           | ...                   | ... |
| Kurnool .....      | 14                               | 361                   | ...   | ...                              | ...                   | 305   | 17                               | 4,124                 | 17    | 238                              | 13                    | 178   | 172                              | 2,564                 | ... | 8                                | 529                   | 7,569    | ...                              | 104                   | 529    | 7,569                            | ...                   | ... |
| Madras .....       | 44                               | 5,081                 | 2,301 | 84                               | 2,301                 | 510   | 41                               | 27,728                | 41    | 4,370                            | 114                   | 2,807 | 40                               | 1,249                 | ... | 66                               | 809                   | 45,338   | ...                              | 2,107                 | 809    | 45,338                           | ...                   | ... |
| Chingleput .....   | 2                                | 21                    | 10    | 1                                | 10                    | 132   | 130                              | 1,781                 | 130   | 1,980                            | 5                     | 84    | 6                                | 81                    | ... | 2                                | 278                   | 3,978    | ...                              | 21                    | 278    | 3,978                            | ...                   | ... |
| North Arcot .....  | 15                               | 256                   | 31    | 2                                | 31                    | 431   | 111                              | 6,675                 | 111   | 5,715                            | ...                   | ...   | 41                               | 624                   | ... | 40                               | 640                   | 14,021   | ...                              | 729                   | 640    | 14,021                           | ...                   | ... |
| South Arcot .....  | 6                                | 129                   | ...   | ...                              | ...                   | 278   | 164                              | 3,086                 | 164   | 2,543                            | ...                   | ...   | 21                               | 275                   | ... | 33                               | 739                   | 50,550   | ...                              | 42                    | 739    | 50,550                           | ...                   | ... |
| Tanjore .....      | 35                               | 1,077                 | ...   | ...                              | ...                   | 627   | 1,041                            | 13,529                | 1,041 | 27,498                           | 3                     | 52    | 230                              | 7,525                 | ... | 33                               | 1,969                 | 50,550   | ...                              | 739                   | 1,969  | 50,550                           | ...                   | ... |
| Trichinopoly ..... | ...                              | ...                   | 1     | 1                                | 10                    | 43    | 253                              | 856                   | 253   | 6,412                            | 3                     | 29    | 15                               | 286                   | ... | ...                              | 314                   | 7,502    | ...                              | ...                   | 314    | 7,502                            | ...                   | ... |
| Madura .....       | 35                               | 558                   | 334   | 21                               | 334                   | 711   | 166                              | 16,696                | 166   | 10,075                           | 3                     | 42    | 201                              | 3,870                 | ... | 6                                | 1,144                 | 38,088   | ...                              | 113                   | 1,144  | 38,088                           | ...                   | ... |
| Tinnevely .....    | 35                               | 1,157                 | ...   | ...                              | ...                   | 222   | 265                              | 4,734                 | 265   | 11,243                           | ...                   | ...   | 176                              | 3,360                 | ... | 9                                | 708                   | 20,632   | ...                              | 143                   | 708    | 20,632                           | ...                   | ... |
| Coimbatore .....   | 10                               | 275                   | 107   | 6                                | 107                   | 126   | 97                               | 2,366                 | 97    | 2,290                            | ...                   | ...   | 7                                | 115                   | ... | 71                               | 317                   | 6,117    | ...                              | 1,024                 | 317    | 6,117                            | ...                   | ... |
| Nilgiris .....     | 9                                | 272                   | 165   | 8                                | 165                   | 24    | 28                               | 1,156                 | 28    | 1,406                            | 14                    | 422   | ...                              | ...                   | ... | 5                                | 88                    | 3,718    | ...                              | 297                   | 88     | 3,718                            | ...                   | ... |
| Salem .....        | 12                               | 365                   | 104   | 4                                | 104                   | 258   | 138                              | 4,134                 | 138   | 4,826                            | 1                     | 17    | 76                               | 1,355                 | ... | 20                               | 509                   | 11,117   | ...                              | 266                   | 509    | 11,117                           | ...                   | ... |
| South Canara ..... | 21                               | 719                   | 107   | 9                                | 107                   | 79    | 244                              | 2,070                 | 244   | 6,788                            | 7                     | 119   | 45                               | 921                   | ... | ...                              | 405                   | 10,224   | ...                              | ...                   | 405    | 10,224                           | ...                   | ... |
| Malabar .....      | 23                               | 487                   | 1,169 | 119                              | 1,169                 | 252   | 451                              | 6,634                 | 451   | 11,931                           | 12                    | 253   | 37                               | 653                   | ... | 28                               | 932                   | 23,678   | ...                              | 551                   | 932    | 23,678                           | ...                   | ... |
| Total...           | 362                              | 13,040                | 7,556 | 327                              | 7,556                 | 8,467 | 4,388                            | 1,71,182              | 4,388 | 1,53,155                         | 192                   | 4,502 | 1,755                            | 35,971                | ... | 478                              | 15,969                | 3,94,062 | ...                              | 8,556                 | 15,969 | 3,94,062                         | ...                   | ... |

According to this statement, the more important commercial districts are, in the order of their importance, Madras, Cuddapah, Bellary, Kistna, Madura, Tanjore, and Godavery. The least important are Ganjam, Trichinopoly, South Canara, and Nilgiris. House property has the highest value in Madras, and in the matter of agricultural prosperity the foremost districts are Tanjore, Vizagapatam, Godavery, Malabar, Tinnevely, and Madura.

|                | Refunded. |
|----------------|-----------|
|                | RS.       |
| 1871-72 ... .. | 156       |
| 1872-73 ... .. | 474       |

|                | Penalties. |
|----------------|------------|
|                | RS.        |
| 1871-72 ... .. | 5,636      |
| 1872-73 ... .. | 5,337      |

11. The total amount of tax refunded was Rupees 474. This, though larger than the sum refunded in the preceding year, is too small to call for any remark. The penalties levied were about the same as in 1871-72.

12. The total charges incurred in the working of the Act amounted to Rupees 21,969. This sum distributed over the total collections, arrears and current, gives a percentage of 3.58 against 3.7 in the preceding year.

|                                              | Receipts. | Charges. |
|----------------------------------------------|-----------|----------|
|                                              | RS.       | RS.      |
| 1. As given by the Collectors ... ..         | 6,12,632  | 21,969   |
| 2. As given by the Accountant-General ... .. | 6,12,869  | 22,054   |
| Difference...                                | +237      | +85      |

| Receipts.    | Charges.      |
|--------------|---------------|
| Bellary.     | Chingleput.   |
| Chingleput.  | South Canara. |
| North Arcot. | Malabar.      |
| Salem.       |               |

13. The total collections and charges given in paragraphs 4 and 12 differ from the figures given by the Accountant-General by small sums. The discrepancies occur in the districts marginally noted, and the Collectors concerned have been called upon to explain them.

REVENUE BOARD OFFICE,  
Madras,  
12th March 1874.

I have the honour to be,  
Sir,  
Your most obedient servant.

*J. G. M.*  
Secretary.

To the Acting Secretary to Government, Revenue Department,  
with two Returns.  
„ all Collectors, with do.

Exd. F. R. Bantleman.

28.25 January 1874 No 172-24

Revenue Department  
No 1136  
1874.

Board of Revenue,  
MADRAS.

FROM THE SECRETARY TO THE BOARD OF REVENUE,  
TO THE ACTING SECRETARY TO GOVERNMENT, R. D.  
@ 21 April 1874.

Dated 12th March 1874.

Received 3 April.

Encl. 1

MARCH.  
No. 559.

Income-tax transactions—during 1872-73,  
under Parts V. and III of Act VIII. of 1872.—  
Returns detailing—submitted to Government  
for transmission to Government of India.

W. 449  
Orders & is forwarded & the  
Government of India -

16 April 1874

W. 449-16-44 174

93-94