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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Revenue Department,
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- 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. ...	40,293	40,293	...	...	...
Stoppages from Interest on Government Securities, Part IV. ...	8,143	8,143	...	...	...
Tax levied on other Incomes, Part V. ...	3,94,063	3,76,943	29	22,428	474
Fines... ..	5,827				
Total...	5,59,242	5,26,755	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.	896	1,25,518	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 „	678	10,83,363	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	19,16,018	1,313	18,41,692
Deducting the class below Rs. 1,000 ...	1,322	17,80,095		
<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	33,59,531	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 „	310	55,11,552	831	63,35,581
Do. do. 1,00,000 „ and upwards	23	45,18,141	20	39,09,329
Total...	26,972	4,29,31,600	15,969	3,61,86,499
Deducting the class below Rs. 1,000 ...	13,294	8,80,19,892		
Grand Total...	28,638	4,81,57,144	17,283	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

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, Sciences, 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.	818	7,362	327	7,557	
Commerce	6,758	1,49,979	8,471	1,71,432	
Land or agricultural profits	3,681	1,48,577	4,388	1,53,155	
House property	188	5,436	193	4,302	
Interest	1,651	35,923	1,755	35,971	
Miscellaneous	362	7,318	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.
Genjam	5	134	5	83	113	1,672	113	7,795	...	...	5	64	...	...	241	9,748
Vizagapatam	5	169	20	413	106	2,341	163	17,841	3	79	38	517	15	203	350	21,593
Godavery	26	463	4	63	616	11,106	435	14,637	1	21	59	1,022	27	539	1,168	27,851
Kistna	18	250	6	94	1,083	16,907	198	7,596	...	...	87	1,865	46	506	1,438	27,218
Nellore	16	244	1	19	385	6,240	101	4,485	...	...	166	2,647	23	400	692	14,035
Cuddapah	21	442	22	290	1,206	18,460	118	2,855	2	41	135	2,807	23	301	1,527	24,686
Bellary	9	290	14	236	960	18,237	113	1,531	12	159	199	4,181	14	240	1,820	24,874
Karool	14	361	...	...	305	4,124	17	238	13	178	172	2,564	8	104	529	7,569
Madras	44	5,031	84	2,301	510	27,723	41	4,370	114	2,807	40	1,249	68	2,107	899	45,593
Chingleput	2	21	1	10	132	1,781	130	1,980	5	84	6	81	2	21	278	3,978
North Arcot	15	256	2	31	431	6,675	111	5,715	...	...	41	624	40	720	640	14,021
South Arcot	6	129	...	...	278	3,656	164	2,543	...	...	21	275	42	577	511	7,210
Tanjore	35	1,677	...	...	627	13,529	1,011	27,598	3	52	230	7,525	33	739	1,969	50,520
Trichinopoly	...	...	1	10	43	856	253	6,412	2	23	15	286	...	...	314	7,592
Madura	35	953	21	334	711	16,606	166	10,075	3	42	201	3,870	6	118	1,144	39,088
Tinnevely	35	1,157	...	...	222	4,754	266	11,243	...	...	176	3,350	9	149	708	30,632
Coimbatore	10	215	6	107	126	2,366	87	2,290	...	...	7	115	71	1,024	317	6,117
Nilgiris	9	272	8	165	24	1,156	28	1,406	14	423	...	...	6	297	88	3,718
Salem	13	365	4	104	283	4,184	138	4,828	1	17	76	1,355	20	266	509	11,117
South Canara	21	719	9	107	79	2,070	244	6,788	7	119	45	921	...	...	405	10,224
Malabar	23	437	119	3,169	253	6,634	451	11,931	12	253	87	653	28	551	922	23,678
Total...	862	13,040	327	7,556	8,407	1,71,182	4,393	1,83,155	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. Incomes from Rs. 1,000 to 2,000.		Class II. Incomes from Rs. 2,000 to 10,000.		Class III. Incomes from Rs. 10,000 to 1,00,000.		Class IV. Incomes from Rs. 1,00,000 and up- wards.		Total.	
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.
I. PROFESSIONS—		RS.		RS.		RS.		RS.		RS.
a. Religion	5	72	3	63	1	287	...	...	9	422
b. Education and Science... ..	9	139	6	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 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	...	...	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).

N. B.—Each person will be entered under that head from which he derives the greater part of his income.

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

Source of Income or Profits.

Source of Income or Profits.	Class I. Incomes from Rs. 1,000 to 2,000.		Class II. Incomes from Rs. 2,000 to 10,000.		Class III. Incomes from Rs. 10,000 to 1,00,000		Class IV. Incomes from Rs. 1,00,000 and up- wards.		Total.
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
I. PROFESSIONS—									
a. Religion	..	RS.	..	RS.	..	RS.	..	RS.	
b. Education and Science...	..	"	..	"	..	"	..	"	
c. Fine Arts	..	"	..	"	..	"	..	"	
d. Law	..	"	..	"	..	"	..	"	
e. Medicine...	..	"	..	"	..	"	..	"	
f. Engineering	..	"	..	"	..	"	..	"	
II. EMPLOYMENTS—									
a. Clerks, Bailiffs, Shopmen (salaried) ...	..	"	..	"	..	"	..	"	
b. Servants (domestic)	..	"	..	"	..	"	..	"	
c. Ditto (jobbed)	..	"	..	"	..	"	..	"	
d. Artizans (not keeping shops for the sale of manufactured articles)	..	"	..	"	..	"	..	"	
III. COMMERCE—									
a. Agents	..	"	..	"	..	"	..	"	
b. Bankers and Money-dealers ..	..	"	..	"	..	"	..	"	
c. Merchants (not Manufacturers)	..	"	..	"	..	"	..	"	
1. General	..	"	..	"	..	"	..	"	
2. Piece Goods	..	"	..	"	..	"	..	"	
3. Grain	..	"	..	"	..	"	..	"	
4. Salt	..	"	..	"	..	"	..	"	
5. Others	..	"	..	"	..	"	..	"	
d. Traders in	..	"	..	"	..	"	..	"	
1. Woven fabrics and dress...	..	"	..	"	..	"	..	"	
2. Building materials and furniture	..	"	..	"	..	"	..	"	
3. Metals	..	"	..	"	..	"	..	"	
4. Food...	..	"	..	"	..	"	..	"	
5. Salt...	..	"	..	"	..	"	..	"	
6. Spirits, Drugs, and Tobacco	..	"	..	"	..	"	..	"	
7. Fuel	..	"	..	"	..	"	..	"	

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

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Source of Income or Profits.	Class I. Incomes from Rs. 1,000 to 2,000.		Class II. Incomes from Rs. 2,000 to 10,000.		Class III. Incomes from Rs. 10,000 to 1,00,000.		Class IV. Incomes from Rs. 1,00,000 and up- wards.		Total.	
	No.	Tax. Rs.	No.	Tax. Rs.	No.	Tax. Rs.	No.	Tax. Rs.	No.	Tax. 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

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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.

Erd. F. R. Bantleman.

CONFIDENTIAL

Source of Income or Profits.	Class I. Incomes from Rs. 1,000 to 2,000.		Class II. Incomes from Rs. 2,000 to 10,000.		Class III. Incomes from Rs. 10,000 to 1,00,000.		Class IV. Incomes from Rs. 1,00,000 and up- wards.		Total.
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I. PROFESSIONS—									
a. Religion	5	72	3	63	1	287	9	422	17
b. Education and Science...	9	139	5	175	2	332	16	645	31
c. Fine Arts	10	135	2	109			12	244	22
d. Law	154	2,082	127	4,752	19	3,816	300	10,650	421
e. Medicine	4	59	10	411	2	239	16	709	31
f. Engineering	3	33	5	127	1	208	9	368	12
II. EMPLOYMENTS—									
a. Clerks, Bailiffs, Shopmen (salaried)	127	1,747	66	2,332	1	139	194	4,263	231
b. Servants (domestic)	2	26	2	56			4	82	10
c. Ditto (Jodd)	37	763	62	1,976	1	125	100	2,861	147
d. Artizans (not keeping shops for the sale of manufactured articles)	28	332	1	21			29	343	57
III. COMMERCE—									
a. Agents	39	515	32	1,455	16	4,975	91	13,644	175
b. Bankers and Money-dealers	753	9,306	373	12,771	31	4,792	1,157	26,869	1,083
c. Merchants (not Manufacturers)									
1. General	973	11,744	317	11,535	44	7,227	1,334	30,506	1,454
2. Piece Goods	682	8,451	149	4,751			831	13,202	1,363
3. Grain	947	11,702	286	9,693	5	794	1,238	22,189	1,491
4. Salt	20	246	6	208	1	196	27	650	100
5. Others	975	12,438	242	7,396	6	866	1,223	20,700	1,401
d. Traders in—									
1. Woven fabrics and dress	343	4,104	66	2,105	1	156	410	6,365	709
2. Building materials and furniture	55	694	15	432	2	411	72	1,537	134
3. Metals	36	471	28	920	1	108	65	1,499	174
4. Food	40	461	17	683	1	104	58	1,248	159
5. Salt	6	71	3	95			9	166	101
6. Spirits, Drugs, and Tobacco	140	1,780	48	1,605	7	1,018	195	4,403	539
7. Fuel	7	83					7	83	90

12/3/74.
129. 17/16 April/74
In 13. 1. 1. 93.

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

Source of Income or Profits.	Class I. Incomes from Rs. 1,000 to 2,000.		Class II. Incomes from Rs. 2,000 to 10,000.		Class III. Incomes from Rs. 10,000 to 1,00,000.		Class IV. Incomes from Rs. 1,00,000 and up- wards.		Total.	
	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.	No.	Tax.
8. Animal and Vegetable substances (not food)	...	Rs. ...	...	Rs. ...	...	Rs. ...	...	Rs. ...	...	Rs. ...
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- 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. ...	8,94,068	8,76,943	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 75,817, 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.
Part II.—Companies' Servants.				
Incomes not less than 750 Rs. but less than 1,000 Rs.	NO.	RS.	NO.	RS.
Do. do. 1,000 „ but do. 2,000 „	396	1,35,913	Exempt from tax.	
Do. do. 2,000 „ but do. 10,000 „	693	4,14,327	674	4,16,099
Do. do. 10,000 „ but do. 1,00,000 „	578	10,33,363	508	10,93,817
Do. do. 1,00,000 „ and upwards	51	3,32,400	41	3,81,776
Total...	1,718	19,16,013	...	...
Deducting the class below Rs. 1,000 ...	1,322	17,80,095	1,313	18,41,692
Part III.—Profits of Companies.				
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	9,673	3	73,206
Do. do. 10,000 „ but do. 1,00,000 „	4	78,673	3	35,78,784
Do. do. 1,00,000 „ and upwards	8	31,71,175	3	...
Total...	8	32,59,531	6	36,51,990
Part V.—General Incomes.				
Incomes not less than 750 Rs. but less than 1,000 Rs.	13,678	99,62,203	Exempt from tax.	
Do. do. 1,000 „ but do. 2,000 „	8,972	1,04,23,200	11,624	1,31,85,495
Do. do. 2,000 „ but do. 10,000 „	3,989	1,25,66,496	3,994	1,25,55,494
Do. do. 10,000 „ but do. 1,00,000 „	310	55,11,553	231	62,35,581
Do. do. 1,00,000 „ and upwards	23	45,18,144	20	89,09,929
Total...	26,972	4,29,81,600	15,969	3,61,86,499
Deducting the class below Rs. 1,000 ...	13,294	3,30,19,393	...	...
Grand Total...	28,638	4,81,57,144	17,268	4,16,80,181
Deducting class below Rs. 1,000...	14,624	3,89,59,018	...	...

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 2,661. 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	65,163
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... ..	9,510
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 Religions, 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.	818	7,362	327	7,557	
Commerce	6,758	1,49,973	8,471	1,71,432	
Land or agricultural profits	3,661	1,48,677	4,388	1,53,155	
House property	183	5,436	193	4,302	
Interest	1,651	35,928	1,755	35,971	
Miscellaneous	862	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:—

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

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:—

District.	PROFESSIONS.	EMPLOYMENT.	COMMERCE.	LAND.	HOUSES.	INTEREST.	MISCELLANEOUS.	TOTAL.
	Number of Persons assessed.	Number of Persons assessed.	Number of Persons assessed.	Number of Persons assessed.	Number of Persons assessed.	Number of Persons assessed.	Number of Persons assessed.	Number of Persons assessed.
	Amount assessed.	Amount assessed.	Amount assessed.	Amount assessed.	Amount assessed.	Amount assessed.	Amount assessed.	Amount assessed.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	5	134	113	113	...	5	...	211
Vizagapatam	5	169	106	168	3	38	15	350
Godavary	26	403	616	435	1	69	27	539
Kistna	18	250	1,083	198	...	87	46	506
Nellore	16	244	335	101	...	166	23	400
Cuddapah	21	442	1,206	118	2	135	23	301
Bellary	9	290	960	113	12	195	14	1,320
Kurnool	14	361	805	17	13	172	8	529
Madras	44	5,031	810	41	114	40	68	899
Chingleput	2	21	1,781	130	5	6	2	278
North Arcot	15	256	6,675	111	...	41	40	720
South Arcot	6	129	3,686	164	...	21	42	577
Tanjore	35	1,077	13,529	1,041	3	230	33	1,969
Trichinopoly	...	...	856	253	2	15	...	314
Madura	36	958	711	166	8	201	6	1,144
Tinnevely	35	1,167	4,734	266	...	176	9	703
Coimbatore	10	215	2,366	97	...	7	71	817
Nilgiris	9	272	1,156	28	14	...	5	88
Salem	13	365	4,184	138	1	76	20	609
South Canara	21	719	2,070	244	7	45	...	405
Malabar	23	487	6,634	451	12	37	28	922
Total...	862	13,040	8,467	1,71,182	192	1,755	478	15,969
				1,53,155	4,302	35,971	8,556	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

	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.	

3.7 in the preceding year.

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 to 28.12.74.

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.

Copy 1042/74.

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 by India -

16. April 74

93-94

W. 449-16-44/74