Revenue (1897) Department.

PRESS SERIES.

G.O., No. 1027-1028

[Despatch Abstract.]

Receiving the Board's Report on the Admn. of Income-Tax under Act II of 1886. for the year 1896-97.

Letter

Forwg: a copy of the Proc: of this Govt Receiving the Bd's report on the working of the Income Tax Act in the Madras Presy.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

RECEIVED
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REVENUE

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AUGUST.

Submitting to Government the report on the administration of income-tax under Act II of 1886 for the year 1896–97.

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

RESOLUTION—No. 342, dated 15th August 1897.

The Board begs leave to submit to Government its report on the administration of income-tax under Act II of 1886 for the year 1896-97, the eleventh year of its operation.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department,
with (1) the report, (2) manuscript returns Nos. III, IV and V, Demand, Collection and Balance statements under parts II and IV, and comparative statement of income-tax assessments and collections in Municipalities (to be returned), and (3) manuscript abstract return No. V.

" Collector of Madras, with the report.

" Accountant-General, with the report and a memorandum.

Ed. P. Seetharam.

REPORT

ON THE

ADMINISTRATION OF THE INCOME TAX UNDER ACT II OF 1886

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1896-97.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1897.

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REPORT

ON THE

ADMINISTRATION OF THE INCOME TAX UNDER ACT II OF 1886

IN THE MADRAS PRESIDENCY

FOR 1896-97.

Section I.—Introduction.

The present report deals with the transactions of the official year only as did the reports from 1890–91 to 1895–96. It does not therefore take account of the modifications in the demand of the year, or of collections, made subsequent to its close. As to these, however, the latest information in the possession of the Board has been given in the appropriate places.

2. As ordered in paragraph 2 of G.O., No. 388, Revenue, dated 8th June 1888, and in G.O., No. 50, Revenue, dated 1st February 1896, only abstract statements giving the totals for the whole Presidency and three statements furnishing information for the Presidency Town separately are printed as appendices to this report, the abstract of return No. V being submitted in manuscript with reference to the letter from the Government of India communicated in G.O., Mis. No. 5943, dated 18th November 1891. The original manuscript statements showing details by districts of returns Nos. III, IV and V and of the demand, collection and balance under Parts II and IV of the Second Schedule, as also the statement (ordered in paragraph 4 of G.O., No. 388, Revenue, dated 8th June 1888), showing the final assessments and collections of tax under Part IV in the several municipal towns of the Presidency are submitted with the request that they may be returned when done with. No separate return giving the total assessment and collections under all the four parts (*vide* paragraph 10 (*b*) of the Government of India Resolution referred to above) is submitted with this report, as this information has been furnished in the statement given in paragraph 35 below.

Section II.—Mode of Assessment and Agency employed.

3. There was no change in the mode of assessment during the year under report.

The agency employed in working the Act remained the same as in previous years, both assessments and collections being, as usual, made by Land Revenue officers in all the districts. The assessments under Part IV were based on those of the previous years, modified and supplemented in accordance with the information obtained by local and other special enquiries.

SECTION III.—FINANCIAL RESULTS.

4. Returns Nos. I and II * furnished by the Accountant-General are submitted as received from him, as they deal with items of receipt over which the Board has no control. The form of return No. I and of the Appendix thereto has been modified as ordered in G.O., No. 50, Revenue, dated 1st February 1896, and finally approved in G.O., No. 392, Revenue, dated 5th August 1896.

* Appendices A and B.

5. Return No. III (Appendix C) shows in detail the amount of tax collected under the several sources and the amount of penalties levied by assessing officers. The total collections during the year, inclusive of Rs. 10,035 representing excess and erroneous collections and advance payments, amounted to Rs. 24,02,926 against Rs. 22,18,910 in 1895–96. The increase of Rs. 1,84,016 or over 8 per cent., although large, is attributable, almost entirely, to the revision of the assessments made during the year. The collections of the two years are compared below:—

Items.	1895–96. Collections. Number of assessees.	1895–96. Collections. Amount of tax.	1895–96. Percentage to the total. Number of assessees.	1895–96. Percentage to the total. Amount of tax.	1896–97. Collections. Number of assessees	1896–97. Collections. Amount of tax.	1896–97. Percentage to the total. Number of assessees.	1896–97. Percentage to the total. Amount of tax.	Increase or decrease in 1896–97. Number of assessees.	Increase or decrease in 1896–97. Amount of tax.
		Rs.				Rs.				Rs.
Tax on salaries, &c., paid by Government	7,752	3,12,478	10·77	14·08	7,610	3,07,685	10·09	12·81	— 142	— 4,793
Tax on salaries, &c., paid by local authorities	2,236	25,313	3·11	1·14	2,282	24,065	3·02	1·00	+ 46	— 1,248
Tax on salaries, &c., paid by Companies, &c. — Under section 9 (1).	2,295	58,556	3·19	2·64	2,249	57,857	2·98	2·41	— 46	— 699
Tax on salaries, &c., paid by Companies, &c. — Under section 9 (2).	3,431	1,04,929	4·77	4·73	3,528	1,12,542	4·68	4·68	+ 97	+ 7,613
Tax on profits of Companies.	164	48,187	0·22	2·17	170	61,771	0·23	2·57	+ 6	+ 13,584
Tax on interest on securities.	..	62,675	..	2·82	..	66,793	..	2·78	..	+ 4,118
Tax on other sources of income	56,095	16,00,413	77·94	72·13	59,596	17,66,408	79·00	73·51	+ 3,501	+ 1,65,995
Penalties	..	6,359	..	0·29	..	5,805	..	0·24	..	— 554
Total ..	71,973	22,18,910	100·00	100·00	75,435	24,02,926	100·00	100·00	+ 3,462	+ 1,84,016

SECTION IV.—ASSESSMENTS.

6. Return No. IV shows the demand, collection and balance of the assessments under all the four parts, excepting deductions by Government from salaries, pensions, annuities and gratuities under Part I. The transactions relating to each of the four parts are dealt with in order in the following paragraphs.

SECTION IV-A.—ASSESSMENTS UNDER PART I.

7. The number of persons assessed under this part during the year under report was 15,703 against 15,743 in 1895–96, the tax payable by them amounting to Rs. 5,01,336 against Rs. 5,02,033 in 1895–96. The subjoined statement shows the assessment in each district, inclusive of deductions from salaries, &c., paid by Government, the collections made within the official year and the balance outstanding on the 31st March 1897.

Districts.	Assessments in 1895–96. Under section 7. Number.	Under section 7. Amount.	Under sections 8 and 9. Number.	Under sections 8 and 9. Amount.	Total. Number.	Total. Amount.	Arrears on 1st April 1896.	Assessments in 1896–97. Under section 7. Number.	Under section 7. Amount.	Under sections 8 and 9. Number.	Under sections 8 and 9. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.		Rs.
Ganjám ..	254	8,245	407	3,459	661	11,704	38	248	7,987	400	3,580	648	11,567
Vizagapatam .	318	9,900	259	6,707	577	16,607	..	305	9,585	269	6,821	574	16,406
Gódávari ..	356	12,881	317	5,721	673	18,602	25	360	11,890	298	6,240	658	18,130
Kistna ..	307	9,501	226	4,340	533	13,841	98	27	9,318	212	3,945	483	13,263
Nellore ..	207	6,469	282	3,009	489	9,478	..	222	6,592	274	2,879	496	9,471
Cuddapah ..	221	6,540	140	2,015	361	8,555	..	242	6,465	154	1,886	396	8,351
Anantapur ..	142	3,954	190	* 3,045	332	6,999	..	145	4,188	212	3,295	357	7,483
Bellary ..	221	6,883	261	2,236	482	9,119	..	215	6,342	267	2,223	482	8,565
Kurnool ..	209	7,114	37	767	246	7,881	..	199	6,868	39	749	238	7,617
Chingleput ..	261	8,818	376	7,875	637	16,693	..	243	8,819	395	7,951	638	16,770
North Arcot ..	269	8,925	399	* 8,484	668	17,409	80	276	9,278	433	9,625	709	18,903
South Arcot ..	278	8,625	162	5,056	440	13,681	..	268	8,648	207	5,279	475	13,927
Tanjore ..	438	14,850	492	* 8,991	930	23,841	36	426	14,508	513	9,165	939	23,673
Trichinopoly .	219	7,686	315	9,265	534	16,951	300	227	7,151	311	9,213	538	16,364
Madura ..	294	9,256	425	* 8,367	719	17,623	677	299	8,986	389	8,379	688	17,365
Tinnevelly ..	281	8,102	320	6,793	601	14,895	932	285	7,633	328	7,011	613	14,649
Coimbatore ..	289	10,481	302	5,260	591	15,741	..	292	9,621	248	5,814	540	15,425
Nilgiris ..	173	9,962	303	10,386	476	20,348	1,562	175	10,194	329	11,465	504	21,659
Salem ..	284	7,561	273	4,464	557	12,025	426	269	8,126	278	4,128	547	12,254
South Canara .	263	8,333	139	2,655	402	10,988	..	262	7,850	169	2,758	431	10,608
Malabar ..	478	22,630	418	10,783	896	33,413	156	488	23,105	372	10,124	860	33,229
Salt, &c., Departments ..	596	19,106	..	..	596	19,106	..	542	20,069	..	..	542	20,069
Total ..	6,358	2,15,822	6,043	1,19,678	12,401	3,35,500	4,330	6,259	2,13,228	6,097	1,22,530	12,356	3,35,758
Presidency Town ..	1,394	96,656	1,948	* 69,877	3,342	1,66,533	2,842	1,351	94,457	1,996	71,121	3,347	1,65,578
Grand Total.	7,752	3,12,478	7,991	1,89,555	15,743	5,02,033	7,172	7,610	3,07,685	8,093	1,93,651	15,703	5,01,336

* Revised figures.

Districts.	Penalties levied by Collectors. Number.	Penalties levied by Collectors. Amount.	Total demand, arrears and current.	Collections within the year 1896–97. Arrears including penalties.	Current. Tax under section 7.	Current. Tax under sections 8 & 9.	Current. Penalties.	Current. Total.	Arrears written off.	Balance on 31st March 1897. Arrears.	Balance on 31st March 1897. Current.	Balance on 31st March 1897. Total.	Excess collections included in col. 22. Arrears.	Excess collections included in col. 22. Current.
	15	16	17	18	19	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám ..	..	..	11,605	44	7,987	3,449	..	11,480	..	..	144	144	6	13
Vizagapatam ..	..	..	16,406	..	9,585	6,821	..	16,406	..	..	..	..	..	..
Gódávari ..	..	..	18,155	25	11,890	6,174	..	18,089	..	..	66	66	..	..
Kistna ..	..	..	13,361	86	9,318	3,945	..	13,349	12	..	..	..	..	..
Nellore ..	..	..	9,471	..	6,592	2,879	..	9,471	..	..	..	..	..	..
Cuddapah ..	..	..	8,351	..	6,465	1,886	..	8,351	..	..	..	..	..	..
Anantapur ..	..	..	7,483	..	4,188	3,295	..	7,483	..	..	..	..	..	..
Bellary ..	..	..	8,565	..	6,342	2,223	..	8,565	..	..	..	..	..	..
Kurnool ..	..	..	7,617	..	6,868	749	..	7,617	..	..	..	..	..	..
Chingleput ..	..	..	16,770	..	8,819	7,951	..	16,770	..	..	..	..	..	..
North Arcot ..	..	..	18,983	80	9,278	9,578	..	18,936	..	..	48	48	..	1
South Arcot ..	..	..	13,927	..	8,648	5,279	..	13,927	..	..	..	..	..	..
Tanjore ..	4	2	23,711	36	14,508	9,663	2	23,609	..	..	103	103	..	1
Trichinopoly .	..	..	16,664	19	7,151	8,890	..	16,060	..	281	323	604	..	..
Madura ..	..	..	18,042	587	8,986	8,108	..	17,681	..	90	271	361	..	..
Tinnevelly ..	26	6	15,587	918	7,638	6,541	6	15,103	..	14	475	489	..	5
Coimbatore ..	..	..	15,435	..	9,621	5,808	..	15,429	..	..	6	6	..	..
Nilgiris ..	3	4	23,225	1,555	10,194	9,666	4	21,419	..	7	1,821	1,828	..	22
Salem	..	..	12,680	426	8,126	3,928	..	12,480	..	..	200	200	..	..
South Canara .	..	..	10,608	..	7,850	2,758	..	10,608	..	..	..	..	..	..
Malabar ..	..	..	33,395	131	23,105	9,861	..	33,097	..	25	263	288	..	..
Salt, &c., Departments ..	..	..	20,069	..	20,069	..	..	20,069	..	..	..	..	..	..
Total ..	33	12	3,40,100	3,907	2,13,228	1,18,852	12	3,35,999	12	417	3,720	4,137	6	42
Presidency Town ..	115	155	1,68,575	2,726	94,457	68,978	155	1,66,316	89	27	2,165	2,192	..	479
Grand Total ..	148	167	5,08,675	6,633	3,07,685	1,87,830	167	5,02,315	101	444	5,885	6,329	6	521

8. As compared with 1895–96, there was a decrease of 40 or 0·25 per cent. in the number of assessees and a decrease of Rs. 697, or 0·14 per cent. in the amount of the assessments levied. From the statement appended below, it will be observed that, taking the Presidency as a whole, there was a decrease in the assessment under section 7 and an increase in that under sections 8 and 9:—

Years.	Section 7.		Sections 8 and 9.	
	Number.	Amount.	Number.	Amount.
Districts.		Rs.		Rs.
1895-96	6,358	2,15,822	6,043	1,19,678
1896-97	6,259	2,13,228	6,097	1,22,530
Difference ..	— 99	— 2,594	+ 54	+ 2,852
Presidency Town.				
1895-96	1,394	96,656	1,948	69,877
1896-97	1,351	94,457	1,996	71,121
Difference ..	— 43	— 2,199	+ 48	+ 1,244
Total difference ..	— 142	— 4,793	+ 102	+ 4,096

With reference to the variations in the assessments under section 7 the attention of Government is called to the Accountant-General's letter No. 934, dated 19th March 1897, forwarded with the Board's Proceedings, No. 1235, dated 29th March 1897. With regard to assessments under sections 8 and 9, there was an increase both in the number of assessees and in the amount of the tax realized from them in the Presidency town as well as in the mofussil. The increase in the Presidency town is ascribed partly to the assessment under Part I of remuneration paid to Directors of Funds, &c., and partly to the more careful enquiries made during the year. In the mofussil, it is due principally to extended and more careful assessments and partly to the salaries drawn by certain employés having been raised during the year under report.

9. The correct balance outstanding on the 1st April 1896 was Rs. 7,172. This differs to a certain extent from the closing balance shown in the report for 1895–96, the variations being due to subsequent corrections in the accounts. Adding to this balance the current demand of Rs. 5,01,336 and penalties amounting to Rs. 167, the total demand, arrears and current, amounted to Rs. 5,08,675. Of this sum, Rs. 5,02,245 (arrears Rs. 6,627, current tax Rs. 4,95,451, and current penalties Rs. 167 or 98·72 per cent.) were collected within the year, exclusive of Rs. 527 representing excess collections and advance payments on account of the current year, but including Rs. 457 collected in advance in 1895–96 on account of the year under report, and Rs. 101 were written off the accounts under G.O., Mis. No. 1488, dated 18th March 1897, leaving a balance of Rs. 6,329 on the 31st March 1897. This balance has, according to the latest information, been reduced to Rs. 2,458 by subsequent collections.

SECTION IV-B.—ASSESSMENTS UNDER PART II.

10. The total number of companies assessed during the year was 175 (103 in the districts and 72 in the Presidency town), the amount of tax involved being Rs. 62,104 (Rs. 31,145 in the districts and Rs. 30,959 in the Presidency town). There was thus an increase of 7 in the number of companies assessed and of Rupees 12,077 in the amount payable by them as compared with the corresponding figures of 1895–96. No revision petitions under section 27 and no applications for abatement of tax under section 33 were received, the original assessments remaining, therefore, unchallenged.

11. Of the 168 companies assessed in 1895–96, four were wound up (two in Bellary, one in North Arcot and one in the Presidency town) and nine (one in Anantapur, five in Bellary, one in Trichinopoly and two in the Presidency town) were not taxed in the year under report owing to losses sustained in 1895–96. Fifteen companies (two in Kistna, one in Cuddapah, two in Bellary, two in North Arcot, one in Trichinopoly, one in Salem and six in the Presidency town) were assessed during the year for the first time. Seven (one in Vizagapatam and six in the Presidency town), which had been previously exempted on account of losses sustained, were taxed again during

1896–97, as they had obtained assessable incomes in the previous year; and two of the companies assessed at Madras during 1895–96 were assessed at Calcutta during 1896–97. The increase in the amount of assessment alluded to in the preceding paragraph was, as usual, due to the increase in the number assessed and to larger profits having been reported by certain companies, more particularly by the South Indian Railway Company. The demand, collection and balance in each district are shown below:—

Districts.	Arrears on the 1st April 1896.	Final demand in 1895–96.		Percentage to the total in 1895–96.		Final demand in 1896–97.		Percentage to the total in 1896–97.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.		Rs.		Rs.		
Vizagapatam	..	1	62	0·60	0·12	2	390	1·14	0·63
Gódávari	..	1	800	0·60	1·60	1	406	0·57	0·66
Kistna	..	..	..	..	..	2	307	1·14	0·49
Nellore	..	1	95	0·60	0·19	1	81	0·57	0·13
Cuddapah	..	..	..	..	..	1	12	0·57	0·02
Anantapur	..	7	390	4·17	0·78	6	400	3·43	0·15
Bellary	..	27	3,946	16·07	7·89	22	3,110	12·57	5·01
Kurnool	..	3	241	1·78	0·48	3	194	1·72	0·31
Chingleput	..	23	1,045	13·69	2·09	23	1,036	13·14	1·67
North Arcot	..	12	915	7·14	1·83	13	991	7·43	1·60
South Arcot	..	1	107	0·60	0·22	1	100	0·57	0·16
Trichinopoly	..	6	7,174	3·57	14·34	6	7,917	3·43	12·75
Madura	2	3	1,197	1·78	2·39	3	2,064	1·72	3·32
Tinnevelly	..	6	7,981	3·57	15·95	6	7,956	3·43	12·81
Coimbatore	..	5	1,881	2·97	3·76	5	2,418	2·86	3·96
Nilgiris	86	2	86	1·19	0·17	2	77	1·14	0·11
Salem	..	2	331	1·19	0·66	3	420	1·72	0·68
South Canara	..	2	1,613	1·19	3·23	2	3,220	1·14	5·18
Malabar	..	1	39	0·60	0·08	1	46	0·57	0·07
Total ..	88	103	27,903	61·31	55·78	103	31,145	58·86	50·15
Presidency Town ..	..	65	22,124	38·69	44·22	72	30,959	41·14	49·85
Grand Total ..	88	168	50,027	100·00	100·00	175	62,104	100·00	100·00

Districts.	Penalties and fines levied in 1896–97.		Total demand in 1896–97.	Collections within the year 1896–97.			Amount written off.	Balance on the 31st March 1897.			Excess collections included in column 15.
	Number.	Amount.		Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	11	12	13	14	15	16	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Vizagapatam	..	..	390	..	390	390	..	..	..	..	..
Gódávari	..	..	406	..	406	406	..	..	..	..	..
Kistna	..	..	307	..	47	47	..	..	260	260	..
Nellore	..	..	81	..	81	81	..	..	..	..	..
Cuddapah	..	..	12	..	12	12	..	..	..	..	..
Anantapur	1	1	401	..	401	401	..	..	..	..	..
Bellary	..	..	3,110	..	3,110	3,110	..	..	..	..	..
Kurnool	..	..	194	..	194	194	..	..	..	..	..
Chingleput	4	11	1,047	..	1,046	1,046	..	..	2	2	1
North Arcot	..	..	991	..	991	991	..	..	..	..	..
South Arcot	..	..	100	..	100	100	..	..	..	..	..
Trichinopoly	..	..	7,917	..	7,917	7,917	..	..	..	..	..
Madura	..	..	2,066	2	2,026	2,028	..	..	38	38	..
Tinnevelly	..	..	7,956	..	7,956	7,956	..	..	..	..	..
Coimbatore	..	..	2,418	..	2,418	2,418	..	..	..	..	..
Nilgiris	..	..	163	86	..	86	..	..	77	77	..
Salem	..	..	420	..	420	420	..	..	..	..	..
South Canara	..	..	3,220	..	3,220	3,220	..	..	..	..	..
Malabar	..	..	46	..	46	46	..	..	..	..	..
Total ..	5	12	31,245	88	30,781	30,869	..	..	377	377	1
Presidency Town ..	..	..	30,959	..	30,912	30,912	..	..	47	47	..
Grand Total ..	5	12	62,204	88	61,693	61,781	..	..	424	424	1

12. The arrear balance at the close of 1895–96 was Rs. 2,172, of which, a sum of Rs. 2,084 relating to the Presidency town was cancelled by the Board in its Proceedings, Mis. No. 2501, dated 16th June 1896, and the remaining Rs. 88 were collected within the official year. The current demand amounted to Rs. 62,116 (including penalties of Rs. 12), of which, Rs. 61,692 or over 99 per cent. were collected within the year (exclusive of an excess collection of 1 rupee), leaving a balance of Rs. 424 on 31st March 1897.

SECTION IV-C.—ASSESSMENTS UNDER PART III.

13. Return No. II (Appendix B) furnished by the Accountant-General shows the details of collections under Part III. Excluding Rs. 7,417 collected in Bangalore and Travancore, the total tax levied on interest on securities of the Government of India amounted to Rs. 62,584 (Rs. 10,138 in the districts and Rs. 52,446 in the Presidency town) against Rs. 59,153 (Rs. 7,252 in the districts and Rs. 51,901 in the Presidency town) collected in 1895–96. Of this sum, Rs. 344 were collected at the rate of 4 pies in the rupee and the remainder at 5 pies.

14. The tax levied on interest on securities of local authorities and companies amounted to Rs. 4,209, of which Rs. 3,903 were collected in the Presidency town, Rs. 201 in Tinnevelly and Rs. 105 in the Nilgiris. All the collections under this head were made at the rate of 5 pies in the rupee.

SECTION IV-D.—ASSESSMENTS UNDER PART IV.

15. The number of persons originally assessed under this part was 69,580 against 67,528 in 1895–96, the amount of assessments involved being Rs. 18,99,029 against Rs. 18,14,572 in 1895–96. There was thus a net increase of 2,052 or 3·04 per cent. in the number of assessees, and of Rs. 84,457 or 4·65 per cent. in the amount of tax. This is said to be due to fresh and enhanced assessments made by the assessing officers after careful enquiries.

16. *Objection petitions under section 25 of the Act.*—Of the 69,580 persons originally assessed, 26,107 or 37·52 per cent. objected to the tax under section 25 of the Act, against 26,678 or 39·51 per cent. in 1895–96. Of these 26,107 petitions, 2 involving Rs. 384 were transferred to other districts or Presidencies. In 3,502 cases, the tax amounting to Rs. 49,406 was wholly remitted. In 3,356 cases the original assessments were reduced by sums aggregating Rs. 73,812. In 241 cases, the tax was enhanced by Rs. 3,921. The number of petitions pending disposal at the close of the year under report was 890 involving Rs. 38,746 as shown in the margin. The net demand after the disposal of objection petitions, as it stood at the close of the official year, was thus Rs. 17,79,348 payable by 66,076 persons, against Rs. 16,91,799 payable by 63,760 persons in 1895–96. According to the Board's latest information, this demand has been further reduced by Rs. 13,823 (Rs. 11,447 in the districts and Rs. 2,376 in the Presidency town), being the amount of reductions and remissions granted on petitions pending on the 31st March 1897 or received subsequent to that date. The number of objection petitions undisposed of at the end of the year was unsatisfactory in Trichinopoly where income-tax work is very light.

Districts.	Number of petitions.	Amount involved.
		Rs.
Ganjám	69	1,707
Vizagapatam	2	30
Gódávari	5	450
Kistna	2	183
Nellore	..	..
Cuddapah	..	..
Anantapur	..	..
Bellary	11	346
Kurnool	..	..
Chingleput	31	1,824
North Arcot	23	1,019
South Arcot	53	1,032
Tanjore	52	3,775
Trichinopoly	179	3,589
Madura	198	13,083
Tinnevelly	166	8,286
Coimbatore	7	977
Nilgiris	4	350
Salem	19	291
South Canara	..	..
Malabar	2	159
Total ..	814	37,101
Presidency Town ..	76	1,645
Grand Total ..	890	38,746

17. *Revision petitions under section 27 of the Act.*—The number of revision petitions presented to Commissioners under section 27 of the Act was 2,249 against 2,331 in the preceding year. Of these 2,249 petitions, one involving a sum of Rs. 10

was transferred from the Malabar district to the Coimbatore district. In 373 cases, the tax amounting to Rs. 4,740 was wholly remitted; 267 persons were granted partial remissions amounting to Rs. 4,425; and in 8 cases, the tax was enhanced by Rs. 81. At the close of the year there were 318 petitions involving Rs. 14,799 pending disposal in the marginally-noted districts.

Districts	Number of petitions.	Amount involved.
		Rs.
Ganjám	4	112
Vizagapatam	1	10
Gódávari	27	2,302
Kistna	5	274
Nellore	40	2,107
Cuddapah	1	139
Anantapur	19	218
Bellary	13	266
Kurnool	1	10
Chingleput	14	460
North Arcot	45	3,532
South Arcot	32	983
Tanjore	20	725
Trichinopoly	25	315
Madura	9	240
Tinnevelly	18	273
Coimbatore	5	120
Nilgiris	2	1,400
Salem	5	160
South Canara	..	..
Malabar	4	263
Total ..	290	13,909
Presidency Town ..	28	890
Grand Total ..	318	14,799

The net demand on the 31st March 1897 after disposal of objection and revision petitions thus amounted to Rs. 17,70,254 payable by 65,702 assessees, against Rs. 16,83,071 payable by 63,410 assessees in 1895–96. Reductions and remissions to the extent of Rs. 2,156 (Rs. 1,941 in the districts and Rs. 215 in the Presidency town) have since been granted on petitions pending before Commissioners on the 31st March 1897 or received after that date.

18. With reference to paragraph 6 of G.O., No. 856, Revenue, dated 4th December 1894, the Board begs leave to furnish the marginally-noted statement showing the percentage of objection petitions to the original number of persons assessed. It will be observed that while the average percentage for the Presidency was 37·53, in Ganjám, Vizagapatam, Gódávari, Kistna, Nellore, North Arcot, South Arcot and the Presidency town it exceeded that figure. In Ganjám, Vizagapatam, Gódávari, Kistna and Nellore, however, it was lower than in the previous year. The Collector of Vizagapatam attributes the high percentage of objection petitions, as in last year, to the fact that the tax-paying classes do not keep reliable accounts or furnish correct information regarding their incomes, in consequence of which the tax has to be fixed by the assessing officers on such information as may be otherwise available. He adds that strict orders have been issued to all the Divisional and Taluk officers to exercise greater care in revising the lists of each year. There has been a decided improvement in this district. The Collector of Gódávari reports that the high percentage is to a great extent due to the general practice, on the part of the assessees, of putting in objection and revision petitions on all occasions on the chance of getting a partial reduction, if not total remission, of the tax or at least of preventing it from being enhanced in future years, and partly also to want of sufficient care on the part of some of the subordinate assessing officers in revising the lists of the previous year. The latter cause is removable. In Kistna, the increase in the number of petitions more or less successful and in the total amount remitted tend to show that the original assessments were somewhat hastily made. The Collector states that the attention of all assessing officers has been drawn to the necessity of exercising greater care in fixing the original assessments. There is a considerable improvement here also. In Nellore, the large number of petitions is ascribed to the increase in assessments which was the result of the assessing officers making careful and full local enquiries beforehand. The Collector reports that the assessees either do not keep reliable accounts or endeavour to conceal their true income and that most of the petitions are due to the general impression that the presentation of objection petitions acts as a

Districts.	Percentage of objection petitions to the original number of assessees.
Ganjám	37·64
Vizagapatam	50·35
Gódávari	50·65
Kistna	50·53
Nellore	50·28
Cuddapah	28·51
Anantapur	30·94
Bellary	24·75
Kurnool	21·74
Chingleput	33·37
North Arcot	39·15
South Arcot	38·78
Tanjore	29·56
Trichinopoly	27·54
Madura	33·07
Tinnevelly	29·87
Coimbatore	33·62
Nilgiris	18·60
Salem	31·67
South Canara	23·77
Malabar	36·02
Total ..	37·42
Presidency Town ..	39·53
Grand Total ..	37·53

preventive against future enhancements. Compared with the previous years there is a very great decrease in the number of objection petitions in this district. The increase in the percentage in North Arcot is reported to be due to the assessments having been revised and extended in some of the taluks. In Ganjám, South Arcot and Madras, the number was only slightly in excess of the average and calls for no explanation.

19. Appendix G shows in detail of districts the changes which the original assessments underwent at each stage, the net demand after the disposal of objection and revision petitions, the reductions due to cancellation of double and erroneous assessments and to abatements under section 33, the final demand, the percentage of the final demand to the original assessment of each district and to the total final assessment of the whole Presidency, and the increase or decrease in the final demand as compared with that of the previous year.

20. *Double and erroneous assessments cancelled.*—Double and erroneous assessments, amounting to Rs. 3,741, involved in 162 cases, were cancelled during the year under report against Rs. 3,743 involved in 170 cases in 1895–96.

21. *Abatements under section* 33.—As in the preceding year, twelve applications for abatement under section 33 were filed during the year. In five cases, the whole tax, amounting to Rs. 150, was wholly remitted and in the remaining seven cases partial abatements, amounting to Rs. 308, were granted.

22. The total reduction due to the cancellation of double and erroneous assessments and to abatements under section 33 was thus 167 in the number of assessees and Rs. 4,199 in the amount of tax. Since the close of the year, further reductions, amounting to Rs. 885, have been granted under these heads.

23. *Final demand.*—The final demand, after the disposal of objection and revision petitions and of applications for abatement under section 33, and after cancellation of double and erroneous assessments, amounted to Rs. 17,66,055 payable by 65,535 assessees, against Rs. 16,78,930 due from 63,239 assessees in 1895–96.

24. *Comparison of the original and final assessments.*—Compared with the original assessment, the final demand shows a reduction of 5·81 per cent. in the number of assessees and of 7·01 in the amount of assessments, against 6·35 and 7·47 per cent. in 1895–96. The annexed table shows for the last three years the percentages of reduction in the final, as compared with the original, demand in the different districts :—

Districts.	Percentage of reduction in number.			Percentage of reduction in amount.		
	1894–95.	1895–96.	1896–97.	1894–95.	1895–96.	1896–97.
Ganjám	7·14	5·57	5·80	10·38	7·83	7·38
Vizagapatam	13·61	12·27	8·61	13·99	11·89	8·16
Gódávari	8·97	8·05	8·98	9·01	10·15	11·96
Kistna	8·73	5·44	6·53	8·03	6·63	6·71
Nellore	7·18	7·45	6·19	8·42	13·11	8·42
Cuddapah	6·76	6·02	2·72	12·44	7·94	3·81
Anantapur	6·92	9·12	6·05	6·08	7·79	6·92
Bellary	2·36	2·46	1·93	4·76	3·71	3·48
Kurnool	7·34	5·97	3·68	7·86	6·51	4·07
Chingleput	5·52	6·62	4·88	5·28	8·03	5·23
North Arcot	5·53	3·48	4·58	6·87	3·88	4·84
South Arcot	3·66	3·04	5·32	3·56	6·83	7·12
Tanjore	4·47	3·35	3·17	10·62	4·63	3·52
Trichinopoly	5·22	5·93	3·51	5·61	5·77	4·27
Madura	4·60	5·75	4·15	6·89	5·74	5·32
Tinnevelly	6·05	6·89	4·39	9·41	9·10	6·93
Coimbatore	13·77	8·56	11·40	13·89	7·58	13·54
Nilgiris	6·31	6·09	3·17	5·85	7·83	2·09
Salem	4·46	3·63	3·87	4·78	4·60	4·68
South Canara	8·44	7·09	6·09	14·21	10·80	5·49
Malabar	11·10	9·97	12·12	9·87	13·16	12·02
Total ..	6·98	6·20	5·72	8·12	7·64	6·67
Presidency Town ..	9·44	9·42	7·74	8·18	6·36	9·12
Grand Total ..	7·12	6·35	5·81	8·13	7·47	7·01

The percentages of reduction in the amount of tax were particularly high in the Gódávari, Coimbatore and Malabar districts. The attention of the Collectors of these districts and also of the Presidency town, Nellore and Vizagapatam will be drawn to the necessity of carefully supervising the work of their subordinate assessing officers,

On the whole, however, the figures show that, notwithstanding a steady and considerable increase in the final demand, there has been a steady improvement in the care with which initial assessments have been made during the past three years.

25. *Final demand in* 1896–97 *as compared with* 1895–96.—As compared with 1895–96, the final settlement of the tax under this part shows an increase of 2,296 or 3·63 per cent. in the number of assessees, and of Rs. 87,125 or 5·19 per cent. in the amount of tax.

The increase in the amount of tax occurred in all the districts except Malabar and is due to the causes explained in paragraph 15 *supra*. The decrease in the final demand of the Malabar district occurred principally in the taluks of Chirakkal, Kóttayam and Palghat. In the first two taluks, the Collector reports that there was an unusually large increase in the original demand of 1895–96 owing to more extended assessments made on the basis of the sea customs import and export returns, but in many cases reductions and remissions had to be granted on the objection and revision petitions of the assessees. The fall in Palghat is reported to be due to the general depression in trade, the reduction in the number of incomes from forest leases and the partition of the property of many Brahmin families. The percentage of increase in the final demand of the Presidency town was 8·21 as explained below :—

	RS.	RS.
Final demand of 1895–96 after disposal of all objections, revision petitions, &c.		2,11,515
Final demand of 1896–97 as it stood on the 31st March 1897	2,31,926	
Deduct amount of reductions, &c., granted subsequently	3,029	
Net final demand of 1896–97 ...		2,28,897
Increase ...		17,382
Percentage of increase ...		8·21

The increase is ascribed, as in the preceding year, partly to enhanced assessments made on information obtained by the door-to-door enquiries of the inspecting staff and partly to more searching scrutiny of the accounts produced by the assessees.

26. The subjoined statement compares the original and final assessments and the number of objection petitions presented in each of the eleven years during which the Act has been in force :—

—	Original assessment.		Final assessment.		Percentage of final to original assessment.		Number of objection petitions.	Percentage of the petitions to the total number of persons originally assessed.
	Number.	Amount.	Number.	Amount.	Number.	Amount.		
		RS.		RS.				
1886–87	45,675	10,89,130	37,910	8,67,448	83·00	79·65	24,022	52·59
1887–88	46,634	11,13,288	40,927	9,53,657	87·76	85·66	18,083	38·78
1888–89	45,760	11,29,868	40,821	9,95,439	89·21	88·10	15,232	33·29
1889–90	45,925	11,38,511	42,167	10,19,825	91·82	89·58	13,971	30·42
1890–91	46,800	11,62,829	43,506	10,71,320	92·96	92·14	13,320	28·46
1891–92	48,740	12,49,082	45,173	11,50,353	92·68	92·10	14,562	29·87
1892–93	54,334	14,16,117	50,095	12,92,334	92·20	91·26	21,379	39·34
1893–94	60,065	15,97,966	55,178	14,47,462	91·87	90·58	24,724	41·16
1894–95	64,105	17,16,872	59,545	15,77,438	92·88	91·87	27,034	42·17
1895–96	67,528	18,14,572	63,239	16,78,930	93·65	92·53	26,678	39·51
1896–97	69,580	18,99,029	65,535	17,66,055	94·19	92·98	26,107	37·53

It will be seen from this abstract that the final demand has been steadily increasing since the introduction of the Act, and that the *percentage* of the final to the original assessment during the year under report compares favourably with that of previous years. On the whole it may be said that the assessing officers based their assessments on fairly reliable information.

27. *Proportion of the final demand in each district to the total demand of the Presidency.*—The subjoined abstract shows the proportion of the final demand of each district to the total demand under Part IV during the last two years and the year 1886–87 in which the Act came into force :—

Districts.	Percentages of the district demand to the total in 1886–87.	Order in 1886–87.	Percentages of the district demand to the total in 1895–96.	Order in 1895–96.	Percentages of the district demand to the total in 1896–97.	Order in 1896–97.
1	2	3	4	5	6	7
Ganjám ..	1·72	XX	1·93	XIX	1·87	XVIII
Vizagapatam ..	3·26	XIII	3·48	XI	3·75	X
Gódávari ..	5·57	VI	6·40	V	6·29	V
Kistna ..	8·95	III	7·12	III	7·24	III
Nellore ..	5·38	VII	4·60	IX	4·40	IX
Cuddapah ..	4·25	IX	3·30	XIII	3·24	XII
Anantapur ..	1·83	XVIII	1·34	XXI	1·31	XXII
Bellary ..	4·14	X	3·52	X	3·36	XI
Kurnool ..	3·08	XIV	1·96	XVIII	1·87	XIX
Chingleput ..	1·50	XXII	2·14	XVI	2·10	XVI
North Arcot ..	5·62	V	5·89	VI	5·91	VI
South Arcot ..	3·02	XV	3·36	XII	3·21	XIII
Tanjore ..	8·08	IV	6·61	IV	6·81	IV
Trichinopoly ..	1·81	XIX	1·76	XX	1·77	XX
Madura ..	11·34	II	14·62	I	14·32	I
Tinnevelly ..	3·75	XI	5·48	VII	5·87	VII
Coimbatore ..	2·19	XVII	2·39	XV	2·53	XV
Nilgiris ..	1·59	XXI	1·21	XXII	1·48	XXI
Salem ..	3·64	XII	3·19	XIV	3·18	XIV
South Canara ..	2·36	XVI	1·99	XVII	1·95	XVII
Malabar ..	4·97	VIII	4·74	VIII	4·41	VIII
Total ..	88·05	..	87·03	..	86·87	..
Presidency Town ..	11·95	I	12·97	II	13·13	II
Grand Total ..	100·00	..	100·00	..	100·00	..

The close correspondence in the order in which the districts have stood for the past three years shows that the final demands have not been capricious.

28. Appendix H shows in detail of classes the original and final assessments under Part IV, the proportion of the original to the final assessments and the percentage of the final demand to the total demand of the Presidency. Appendix L furnishes similar information for the Presidency town separately.

It will be seen that 68·06 per cent. of the assessees paying 28·70 per cent. of the total tax had incomes below Rs. 1,000; that the taxable income of 22·78 per cent. of the assessees ranged between Rs. 1,000 and Rs. 2,000 and that these paid 22·73 per cent. of the tax; that 6·58 per cent. of the assessees contributing 18·25 per cent. of the tax had incomes between Rs. 2,000 and Rs. 5,000; and that 1·77 per cent. of the total number of persons assessed paid 11·13 per cent. of the tax on incomes ranging from Rs. 5,000 to Rs. 10,000. As regards the higher incomes, there were no persons assessed in Anantapur on incomes of over Rs. 5,000, incomes exceeding Rs. 50,000 were found only in Vizagapatam, Gódávari, Nellore, North Arcot, Tanjore, Madura, Tinnevelly, Coimbatore, Nilgiris, Malabar and in the Presidency Town and assessees with incomes of a lakh of rupees and upwards were confined to the three districts of Madura, Malabar and the Presidency Town, as in the preceding year.

29. *Alterations in the final assessments of* 1895–96.—With reference to paragraph 8 of G.O., No. 897-R., dated 27th December 1888, a statement showing the alterations made during the year under report in the final assessments of 1895–96 under Part IV is appended below :—

Districts.	Final assessment under Part IV in 1895–96.		Alterations made during 1896–97.								Final demand under Part IV in 1895–96.	
			Previous year's assessees struck off the list.		New assessees brought on the list.		Reductions made in the previous year's assessments.		Enhancements made in the previous year's assessments.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount of reduction.	Number.	Amount of enhancement.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjám ..	1,493	32,345	119	3,327	185	3,297	83	1,437	178	2,141	1,559	33,019
Vizagapatam ..	2,696	58,342	364	6,675	501	9,285	120	1,349	454	6,566	2,833	66,169
Gódávari ..	4,921	1,07,502	705	16,567	719	16,854	282	5,818	511	5,991	4,935	1,10,962
Kistna ..	5,974	1,19,448	497	11,179	881	16,015	216	2,673	488	6,352	6,358	1,27,963
Nellore ..	3,828	77,275	376	6,030	410	6,569	238	4,309	215	4,264	3,862	77,769
Cuddapah ..	2,793	55,452	168	3,236	200	4,214	99	1,258	212	2,061	2,825	57,233
Anantapur ..	1,306	22,450	120	1,469	135	1,563	48	446	123	1,057	1,321	23,155
Bellary ..	2,255	59,130	167	3,909	194	3,131	113	2,293	259	3,336	2,282	59,395
Kurnool ..	1,826	32,950	99	1,446	107	1,516	49	621	44	665	1,834	33,064
Chingleput ..	1,777	35,870	227	3,427	243	3,463	160	2,413	266	3,665	1,793	37,158
North Arcot ..	4,468	98,832	453	7,272	672	8,669	358	5,577	617	9,684	4,687	1,04,336
South Arcot ..	2,747	56,473	379	6,039	357	5,570	158	2,692	294	3,415	2,725	56,727
Tanjore ..	3,890	1,10,962	392	10,021	570	11,370	259	4,659	806	12,480	4,068	1,20,132
Trichinopoly ..	1,491	29,555	137	1,942	268	3,438	113	2,032	208	2,310	1,622	31,329
Madura ..	6,422	2,45,422	728	14,409	894	16,082	580	17,404	994	23,167	6,588	2,52,858
Tinnevelly ..	3,498	92,016	368	5,788	922	14,810	245	5,027	570	7,508	4,052	1,03,519
Coimbatore ..	1,837	40,187	187	4,246	300	6,675	56	1,024	164	3,025	1,950	44,617
Nilgiris ..	370	20,373	43	1,532	131	4,923	94	1,578	55	3,911	458	26,097
Salem ..	2,627	53,608	184	3,111	289	4,351	160	2,236	306	3,658	2,732	56,270
South Canara ..	1,389	33,320	140	2,563	185	2,582	66	1,490	256	2,622	1,434	34,471
Malabar ..	2,727	79,613	450	9,331	385	5,894	237	5,240	343	6,950	2,662	77,836
Total ..	60,335	14,61,125	6,303	1,23,519	8,548	1,50,271	3,734	71,576	7,363	1,17,828	62,580	15,34,129
Presidency Town.	2,904	2,17,805	435	14,146	486	13,602	284	22,582	831	37,247	2,955	2,31,926
Grand Total ..	63,239	16,78,930	6,738	1,37,665	9,034	1,63,873	4,018	94,158	8,194	1,55,075	65,535	17,66,055

It will be seen that, of 63,239 persons finally assessed in 1895–96 to a tax of Rs. 16,78,930, 6,738 persons assessed at Rs. 1,37,665 were struck off the list of assessees during the year under report and that partial reductions to the extent of Rs. 94,158 were made in 4,018 cases. These exemptions and reductions have, however, been more than counterbalanced by the fresh assessment of 9,034 persons to the extent of Rs. 1,63,873 and by enhancements to the amount of Rs. 1,55,075 made in 8,194 cases. The omission of 6,738 former assessees, as shown in column 4 of the statement, was due to the usual causes, viz. :—

(1) Death of the assessees.
(2) Their departure from the district.
(3) Non-liability to tax owing to cessation of business, loss in business, &c., as ascertained by local enquiries made previous to fixing the initial assessments or by an examination of the evidence produced by assessees at the hearing of objection and revision petitions. A statement showing the number of assessees struck off under each of these heads is appended :—

Items.	Districts.	Presidency town.	Total.
1. Death of the assessees ..	337	15	352
2. Departure of the assessees from the district ..	271	13	284
3. Non-liability to tax owing to loss in trade, &c. ..	5,554	407	5,961
4. Other causes, such as erroneous assessment, residence not known, &c. ..	141	..	141
Total ..	6,303	435	6,738

The 270 assessees transferred from one district to another should, however, be excluded from the above list and the number actually removed during the year under report was thus 6,454 (6,738—284).

30. With reference to the penultimate sentence of paragraph 6 of G.O., No. 856, Revenue, dated 4th December 1894, a statement showing how the original assessments in 1896–97 under Part IV were arrived at from the final assessments in 1895–96 is given below:—

Districts.	Final demand under Part IV in 1895–96.		Alterations made during 1896–97.								Original demand under Part IV in 1896–97.	
			Previous year's assessees struck off the list.		New assessees brought on the list.		Reductions made in the previous year's assessments.		Enhancements made in the previous year's assessments.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount of reduction.	Number.	Amount of enhancement.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjám ..	1,493	32,345	98	3,154	260	5,097	67	1,017	188	2,380	1,655	35,651
Vizagapatam ..	2,696	58,342	217	5,005	621	11,171	46	593	495	8,136	3,100	72,051
Gódávari ..	4,921	1,07,502	414	12,710	915	21,381	111	1,940	511	11,803	5,422	1,26,036
Kistna ..	5,974	1,19,448	209	7,197	1,037	18,456	71	658	521	7,141	6,802	1,37,190
Nellore ..	3,828	77,275	232	4,145	521	8,229	105	1,080	137	4,637	4,117	84,916
Cuddapah ..	2,793	55,452	114	2,481	225	4,602	38	594	241	2,521	2,904	59,500
Anantapur ..	1,306	22,450	67	884	167	2,270	12	114	127	1,155	1,406	24,877
Bellary ..	2,255	59,130	129	3,410	201	3,805	71	1,450	267	3,460	2,327	61,535
Kurnool ..	1,826	32,950	44	624	122	1,694	17	219	44	665	1,904	34,466
Chinglepat ..	1,777	35,870	175	2,616	283	3,938	92	1,659	268	3,674	1,885	39,207
North Arcot ..	4,468	98,832	298	5,562	742	9,668	165	3,218	611	9,925	4,912	1,09,645
South Arcot ..	2,747	56,473	314	5,082	445	6,836	106	2,477	325	5,327	2,878	61,077
Tanjore ..	3,890	1,10,962	315	8,835	626	12,501	160	3,159	841	13,045	4,201	1,24,514
Trichinopoly ..	1,491	29,555	109	1,582	299	3,778	102	1,427	216	2,403	1,681	32,727
Madura ..	6,422	2,45,422	612	12,672	1,063	19,969	408	13,449	1,105	27,782	6,873	2,67,052
Tinnevelly ..	3,498	92,016	254	4,766	994	16,266	157	2,893	652	10,599	4,238	1,11,223
Coimbatore ..	1,837	40,187	113	3,171	477	10,990	26	516	220	3,993	2,201	51,483
Nilgiris ..	370	20,373	38	1,482	141	5,087	77	1,233	55	3,909	473	26,654
Salem ..	2,627	53,608	116	2,357	381	5,363	93	1,567	330	3,987	2,842	59,034
South Canara ..	1,389	33,320	112	2,021	250	3,428	45	1,238	274	2,985	1,527	36,474
Malabar ..	2,727	79,613	235	5,992	537	8,456	116	3,360	473	9,807	3,029	88,524
Total ..	60,335	14,61,125	4,215	95,748	10,257	1,82,985	2,085	43,861	7,901	1,39,334	66,377	16,43,835
Presidency Town.	2,904	2,17,805	292	10,415	591	16,475	140	18,139	1,134	49,468	3,203	2,55,194
Grand Total ..	63,239	16,78,930	4,507	1,06,163	10,848	1,99,460	2,225	62,000	9,035	1,88,802	69,580	18,99,029

It will be seen that, of the 63,239 persons finally assessed in 1895-96 to a tax of Rs. 16,78,930, 4,507 persons assessed at Rs. 1,06,163, were struck off the list of assessees in making the initial assessments, and that partial reductions to the amount of 62,000 were made in 2,225 cases. Fresh assessments were made in 10,848 cases to a tax of Rs. 1,99,460 and enhancements to the amount of Rs. 1,88,802 in 9,035 cases. The 4,507 assessees shown in column 4 were struck off for the reasons given below:—

Items.	Districts.	Presidency town.	Total.
1. Death of the assessees	262	15	277
2. Departure from the district	247	13	260
3. Non-liability to tax owing to loss in trade ..	3,606	223	3,829
4. Other causes, such as erroneous assessment, residence not known, &c.	100	41	141
Total ..	4,215	292	4,507

The fresh assessments, reductions and enhancements shown in columns 6 to 11 are, in general, reported to be the result of extended and careful inquiries made by the assessing officers and to have been made with reference to fluctuations in the incomes of the assessees. Comparing the above statement with that in the previous paragraph, it is observed that, in the Gódávari district, a very large number of the new assessees were eventually found to have been wrongly assessed and that the number of such wrong assessments was also large in the districts of Vizagapatam, Kistna, Nellore, Madura, Coimbatore and Malabar. The attention of the Collectors concerned will be drawn to this fact, which indicates that the information on which the original assessments were based was frequently unreliable.

31. *Assessment in Municipal towns.*—From the statement submitted with this report showing the final assessments and collections of tax under Part IV in the several municipal towns of the Presidency it will be seen that in point of the number of persons finally assessed, Kumbakónam held the first place with 604 persons and was followed by Trichinopoly and Madura with 568 and 459 assessees, respectively. Salem, Negapatam, Mangalore, Bellary, Cocanada, Nellore, Vellore, Tuticorin, Guntúr and Calicut came next with 408, 360, 354, 343, 334, 332, 329, 322, 309 and 308 assessees, respectively. In none of the other municipalities were there more than 300 assessees. In point of the amount of final assessment, Madura headed the list with Rs. 31,154 and was followed by Negapatam, Bellary, Calicut, Ootacamund, Cocanada and Kumbakónam, which contributed Rs. 23,028, 20,188, 19,993, 18,601, 18,450 and 18,137 respectively. Seven other Municipalities, viz., Tuticorin, Mangalore, Trichinopoly, Vellore, Tinnevelly, Salem and Masulipatam contributed more than Rs. 10,000 each. The amount of final assessment in the remaining Municipal towns was below Rupees 10,000.

32. The following statement shows the particulars of the demand, collection and balance under Part IV:—

Districts.	Arrears on 1st April 1896.	Final demand in 1896-97.	Penalties imposed by Collector.	Total demand in 1896-97.	Collections within the year 1896-97.			
					Arrears including penalties.	Current.		Total.
						Tax.	Penalties.	
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	4,355	33,019	..	37,374	3,327	26,448	..	29,775
Vizagapatam	4,830	66,169	..	70,999	4,485	65,325	..	69,810
Gódávari	4,963	1,10,962	..	1,15,925	4,955	1,07,523	..	1,12,478
Kistna	10,479	1,27,963	6	1,38,448	10,391	1,24,424	6	1,34,821
Nellore	10,536	77,769	30	88,335	10,352	76,503	30	86,885
Cuddapah	10	57,233	220	57,463	10	57,005	220	57,235
Anantapur	207	23,155	31	23,393	62	22,505	1	22,568
Bellary	1,612	59,395	5	61,012	1,577	54,245	5	55,827
Kurnool	223	33,064	27	33,314	159	32,897	27	33,083
Chingleput	977	37,158	3	38,138	987	32,095	2	33,084
North Arcot	6,809	1,04,336	50	1,11,195	6,715	97,244	48	1,04,007
South Arcot	3,662	56,727	2	60,391	3,416	52,681	2	56,099
Tanjore	8,689	1,20,132	1,079	1,29,900	8,774	90,454	832	1,00,060
Trichinopoly	11,394	31,329	364	43,087	11,364	20,126	285	31,775
Madura	96,801	2,52,858	484	3,50,143	96,713	1,82,713	478	2,79,904
Tinnevelly	16,537	1,03,519	354	1,20,410	16,790	73,107	354	90,251
Coimbatore	4,561	44,617	369	49,547	4,505	38,854	368	43,727
Nilgiris	5,039	26,097	..	31,136	4,937	17,309	..	22,246
Salem	3,682	56,270	512	60,464	3,864	53,453	512	57,829
South Canara	256	34,471	134	34,861	236	34,130	129	34,495
Malabar	5,137	77,886	1,508	84,531	4,901	73,984	1,346	80,231
Total ..	2,00,759	15,34,129	5,178	17,40,066	1,98,520	13,33,025	4,645	15,36,190
Presidency Town ..	22,781	2,31,926	..	2,54,707	20,992	2,14,855	..	2,35,847
Grand Total ..	2,23,540	17,66,055	5,178	19,94,773	2,19,512	15,47,880	4,645	17,72,037

Districts.	Arrears written off.	Balance on 31st March 1897.				Excess and erroneous collections included in		Arrear penalties included in col. 6.
		Arrears including penalties.	Current.		Total.	Column 6.	Columns 7 and 8.	
			Tax.	Penalties.				
	10	11	12	13	14	15	16	17
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	691	352	6,581	..	6,933	15	10	..
Vizagapatam	334	55	1,018	..	1,073	44	174	..
Gódávari	101	..	4,366	..	4,366	93	927	..
Kistna	102	20	3,963	..	3,983	34	424	146
Nellore	130	54	2,928	..	2,982	..	1,662	8
Cuddapah	..	..	521	..	521	..	293	..
Anantapur	145	..	852	30	882	..	202	..
Bellary	35	..	5,363	..	5,363	..	213	19
Kurnool	70	..	273	..	273	6	106	..
Chingleput	..	..	5,451	1	5,452	10	388	..
North Arcot	112	..	7,384	2	7,386	18	292	..
South Arcot	247	16	4,489	..	4,505	17	443	4
Tanjore	41	23	29,777	247	30,047	149	99	117
Trichinopoly	16	66	11,243	79	11,388	52	40	8
Madura	171	317	70,231	6	70,554	400	86	203
Tinnevelly	70	..	31,027	..	31,027	323	615	2
Coimbatore	196	..	6,206	1	6,207	140	443	..
Nilgiris	102	..	8,808	..	8,808	..	20	..
Salem	20	..	3,209	..	3,209	202	392	25
South Canara	20	..	401	6	407	..	61	5
Malabar	392	..	4,124	164	4,288	156	224	194
Total ..	2,905	903	2,08,215	536	2,09,654	1,659	7,114	983
Presidency Town ..	1,875	65	17,654	..	17,719	151	583	..
Grand Total ..	4,870	968	2,25,869	536	2,27,373	1,810	7,697	983

33. The arrear balance outstanding at the beginning of the year, inclusive of penalties levied subsequent to 31st March 1896 but excluding reductions and remissions granted on the petitions pending on that date and received subsequently, amounted to Rs. 2,23,540. Adding to this Rs. 17,66,055 being the current final demand and Rs. 5,178 being the penalties imposed during the year, the total demand amounted to Rs. 19,94,773, of which Rs. 17,62,530 (arrears including penalties 2,17,702, current tax Rs. 15,40,186, current penalties Rs. 4,642) or 88·36 per cent. were collected within the official year (exclusive of excess collections amounting to Rs. 9,507) and Rs. 4,870 * were written off the accounts under G.O., No. 1488, Revenue, dated 18th March 1897, leaving a balance of Rs. 2,27,373 outstanding on 31st March 1897. This balance has, according to the latest information, been reduced to Rs. 18,558 by reductions and remissions granted since the close of the official year and amounting as already stated to Rs. 16,864, by subsequent collections amounting to Rs. 1,88,674 and by a portion of the balance (Rs. 3,277) having since been ascertained to be irrecoverable. The recoverable balance as now ascertained forms 1·05 per cent. of the total demand and steps are reported to have been taken for the collection of this amount at an early date. The arrears at the end of the year exceeded 25 per cent. of the current demand in the following districts:—Tanjore, Madura, Tinnevelly and Nilgiris.

34. Appendix I shows the final demand under Part IV in each district from the year 1886–87.

SECTION IV-E.—ASSESSMENTS UNDER ALL THE FOUR PARTS.

35. The subjoined statement shows in one view the opening balance on the 1st April 1896 under all the four parts, the final demand for the year under report and for the previous year, the collections made within the year under report and the balance outstanding on the 31st March 1897:—

* The difference of Rs. 70 between this amount and the figures given under Part IV in the Government Order quoted is explained below:—

		RS.	
North Arcot ..	—	1	Due to rounding of fractions of rupees.
Malabar	—	1	
Tanjore	—	11	Subsequently collected.
Nilgiris	—	57	relating to arrears of 1894–95.
Net difference ..	—	70	

Districts.	Final demand under all the four parts in 1895-96.		Percentage of the district demand to the Presidency total in 1895-96.		Arrears on 1st April 1896.	Final demand under all the four parts in 1896-97.		Percentage of the district demand to the Presidency total in 1896-97.	
	Number.	Amount.	Number.	Amount.		Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10
		Rs.			Rs.		Rs.		
Ganjám	2,154	44,644	2·72	1·95	4,393	2,207	45,141	2·71	1·88
Vizagapatam ..	3,274	75,682	4·14	3·30	4,830	3,409	85,408	4·19	3·56
Gódávari	5,595	1,27,601	7·07	5·56	4,988	5,594	1,29,853	6·87	5·42
Kistna	6,507	1,33,928	8·22	5·84	10,577	6,843	1,42,226	8·41	5·93
Nellore	4,318	86,911	5·45	3·79	10,536	4,359	87,422	5·35	3·65
Cuddapah	3,154	64,065	3·98	2·79	10	3,222	65,681	3·96	2·74
Anantapur	1,645	29,880	2·08	1·30	207	1,684	31,045	2·07	1·30
Bellary	2,764	72,403	3·49	3·16	1,612	2,786	71,294	3·42	2·98
Kurnool	2,075	41,142	2·62	1·79	223	2,075	40,949	2·55	1·71
Chingleput ..	2,437	53,608	3·08	2·34	977	2,454	54,964	3·01	2·29
North Arcot ..	5,148	1,17,123	6·50	5·11	6,889	5,409	1,24,283	6·64	5·19
South Arcot ..	3,188	70,413	4·03	3·07	3,662	3,201	70,951	3·93	2·96
Tanjore	4,820	1,34,971	6·09	5·89	8,725	5,007	1,43,972	6·15	6·01
Trichinopoly ..	2,031	53,835	2·57	2·35	11,694	2,166	55,752	2·66	2·33
Madura	7,144	2,63,861	9·03	11·51	97,480	7,279	2,72,338	8·94	11·36
Tinnevelly ..	4,105	1,15,278	5·19	5·03	17,469	4,671	1,26,378	5·74	5·27
Coimbatore ..	2,433	57,898	3·07	2·53	4,561	2,495	62,504	3·07	2·61
Nilgiris	848	41,045	1·07	1·79	6,687	964	48,103	1·18	2·01
Salem	3,186	65,975	4·03	2·88	4,108	3,282	68,949	4·03	2·88
South Canara ..	1,793	45,993	2·27	2·01	256	1,867	48,372	2·29	2·02
Malabar	3,624	1,16,245	4·58	5·06	5,293	3,523	1,15,822	4·33	4·83
Salt, &c., Departments.	596	19,106	0·75	0·83	..	542	20,069	0·67	0·84
Total ..	72,839	18,31,697	92·03	79·88	2,05,177	75,039	19,11,476	92·17	79·77
Presidency Town ..	6,311	4,61,402	7·97	20·12	25,623	6,374	4,84,812	7·83	20·23
Grand Total ..	79,150	22,93,009	100·00	100·00	2,30,800	81,413	23,96,288	100·00	100·00

Districts.	Penalties and fines levied in 1896-97.		Total demand in 1896-97, total of columns 6, 8 and 12.	Collections within the year 1896-97.			Arrears written off.	Balance on 31st March 1897.			Excess collections in column 16.
	Number.	Amount.		Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	11	12	13	14	15	16	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	..	..	49,534	3,371	38,439	41,810	691	352	6,725	7,077	44
Vizagapatam ..	..	..	90,238	4,485	84,564	89,049	334	55	1,018	1,073	218
Gódávari	..	..	1,34,841	4,980	1,26,348	1,31,328	101	..	4,432	4,432	1,020
Kistna	3	6	1,52,809	10,477	1,38,433	1,48,910	114	20	4,223	4,243	458
Nellore	6	30	97,988	10,352	86,186	96,538	130	54	2,928	2,982	1,662
Cuddapah	77	220	65,911	10	65,673	65,683	..	..	521	521	293
Anantapur	5	32	31,284	62	30,397	30,459	145	..	882	882	202
Bellary	1	5	72,911	1,577	66,149	67,726	35	..	5,363	5,363	213
Kurnool	4	27	41,199	159	40,809	40,968	70	..	273	273	112
Chingleput ..	6	14	55,955	987	49,913	50,900	..	..	5,454	5,454	399
North Arcot ..	17	50	1,31,222	6,795	1,17,192	1,23,987	112	..	7,434	7,434	311
South Arcot ..	2	2	74,615	3,416	66,907	70,323	247	16	4,489	4,505	460
Tanjore	1,310	1,081	1,53,778	8,810	1,15,026	1,23,836	41	23	30,127	30,150	249
Trichinopoly ..	722	364	67,810	11,383	44,511	55,894	16	347	11,645	11,992	92
Madura	362	484	3,70,302	97,302	2,02,362	2,99,664	171	407	70,546	70,953	486
Tinnevelly ..	732	360	1,44,207	17,708	95,856	1,13,564	70	14	31,502	31,516	943
Coimbatore	522	369	67,434	4,505	57,103	61,608	196	..	6,213	6,213	583
Nilgiris	3	4	54,794	6,578	37,443	44,021	102	7	10,706	10,713	42
Salem	2,049	512	73,569	4,290	66,444	70,734	20	..	3,409	3,409	594
South Canara ..	411	134	48,762	236	48,160	48,396	20	..	407	407	61
Malabar	955	1,508	1,22,623	5,032	1,13,003	1,18,035	392	25	4,551	4,576	380
Salt, &c., Departments	..	..	20,069	..	20,069	20,069	..	..	..	..	..
Total ..	7,187	5,202	21,21,855	2,02,515	17,10,987	19,13,502	3,007	1,320	2,12,848	2,14,168	8,822
Presidency Town ..	115	165	5,10,590	23,718	4,65,706	4,89,424	1,964	92	19,866	19,958	1,213
Grand Total ..	7,302	5,357	26,32,445	2,26,233	21,76,693	24,02,926	4,971	1,412	2,32,714	2,34,126	10,035

Compared with the previous year, there was an increase of 1,03,279, or 4·50 per cent. in the final demand under all the four parts. The increase occurred in all the districts except Bellary, Kurnool and Malabar and was most marked in Vizagapatam, Kistna, Tanjore, Madura and Tinnevelly districts. The decrease in Malabar is explained in paragraph 25 *supra*. The decrease in the final demand under all the four parts in Bellary and Kurnool is due to the decrease in the final demand being greater under parts I and II than the slight increase under Parts III and IV, as shown below:—

		Bellary.	Kurnool.
Part I	1895-96	9,119	7,881
	1896-97	8,565	7,617
Part II	1895-96	3,946	241
	1896-97	3,110	194
Part III	1895-96	208	70
	1896-97	224	74
Part IV	1895-96	59,130	32,950
	1896-97	59,395	33,064
Total	1895-96	72,403	41,142
	1896-97	71,294	40,949

36. The opening balance on the 1st April 1896 under all the four parts amounted to Rs. 2,30,800. Adding to this the current final demand amounting to Rs. 23,96,288 and penalties amounting to Rs. 5,357, the total demand for the year under report was Rs. 26,32,145, of which Rs. 23,93,348 (arrears Rs. 2,24,417 and current Rs. 21,68,931) or 90·92 per cent. were collected within the official year, exclusive of Rs. 10,035 representing excess collections and advance payments on account of the current year but including Rs. 457 collected in advance in 1895-96 on account of the year under report, and Rs. 4,971 were written off the accounts under G.O., No. 1488, Revenue, dated 18th March 1897, leaving a balance of Rs. 2,34,126 on the 31st March 1896. Deducting from this the amounts noted in the margin, the recoverable balance according to the latest information is Rs. 21,440 or 0·89 per cent. of the total demand.

	Rs.
1. Amount of reductions and remissions granted on petitions pending on 31st March 1897 and those received subsequently ...	16,864
2. Subsequent collections	1,92,545
3. Since ascertained to be irrecoverable	3,277
Total ...	2,12,686

SECTION V.—CLASSIFICATION OF INCOMES.

37. Return No. V (submitted separately in manuscript with reference to Government of India letter communicated in G.O., Mis. No. 5943, dated 18th November 1891) shows the classification of incomes arranged according to the professions of the tax-payers during the year under report. The subjoined statement shows the collections in 1896-97 under the several professions in comparison with the figures for 1895-96:—

Classified items.	Collections in 1895-96.		Percentage to the grand total in 1895-96.		Collections in 1896-97.		Percentage to the grand total in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		Rs.				Rs.		
PART I.								
(a) Salaries paid by Government ..	7,752	3,12,478	10·77	14·12	7,610	3,07,685	10·09	12·84
(b) Do. by local authorities.	2,236	25,313	3·11	1·15	2,282	24,065	3·03	1·00
(c) Do. by companies, &c. ..	5,726	1,63,485	7·95	7·39	5,777	1,70,399	7·65	7·11
Total, Part I ..	15,714	5,01,276	21·83	22·66	15,669	5,02,149	20·77	20·95
PART II.								
Banking companies	112	21,499	0·16	0·97	125	30,073	0·17	1·26
All other companies	52	26,688	0·07	1·21	45	31,698	0·06	1·32
Total, Part II ..	164	48,187	0·23	2·18	170	61,771	0·23	2·58

Classified items.	Collections in 1895-96.		Percentage to the grand total in 1895-96.		Collections in 1896-97.		Percentage to the grand total in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
PART III.								
Interest on securities of the Government of India	..	59,153	..	2·67	..	62,584	..	2·61
Interest on other securities	..	3,522	..	0·16	..	4,209	..	0·17
Total, Part III ..	..	62,675	..	2·83	..	66,793	..	2·78
PART IV.								
(*a*) *Professions.*								
Fine arts	66	1,560	0·09	0·07	67	1,833	0·09	0·07
Barristers, pleaders and other legal practitioners	1,653	88,983	2·29	4·02	1,694	93,183	2·24	3·89
Medicine	95	4,040	0·13	0·18	89	4,858	0·12	0·20
Other professions	613	22,629	0·86	1·02	594	27,566	0·79	1·15
Total (*a*) ..	2,427	1,17,212	3·37	5·29	2,444	1,27,440	3·24	5·31
(*b*) *Commerce.*								
Agents, brokers, bankers and contractors	1,978	91,460	2·75	4·13	2,022	1,03,177	2·68	4·30
General merchants	2,636	1,08,131	3·66	4·89	2,765	1,05,630	3·67	4·41
Piece-goods merchants	1,997	66,507	2·78	3·01	2,359	84,313	3·13	3·52
Grain merchants	3,664	80,146	5·09	3·62	3,745	79,259	4·96	3·31
Indigo merchants	398	10,096	0·56	0·46	655	12,832	0·87	0·54
Salt merchants	81	3,593	0·11	0·16	87	3,551	0·12	0·15
Money-lenders and changers ..	23,907	6,65,132	33·21	30·06	25,477	7,49,562	33·77	31·27
Others	1,425	41,072	1·98	1·86	1,124	33,676	1·49	1·40
Total (*b*) ..	36,086	10,66,137	50·14	48·19	38,234	11,72,000	50·69	48·90
(*c*) *Transports, &c.*								
Cart and carriage builders and owners and livery stable-keepers	191	4,751	0·26	0·22	200	5,105	0·26	0·21
Ship or boat owners	213	11,217	0·30	0·51	257	14,542	0·34	0·61
Hotel and inn keepers and others ..	153	4,265	0·21	0·19	176	5,267	0 23	0·22
Total (*c*) ..	557	20,233	0·77	0·92	633	24,914	0·83	1·04
(*d*) *Trade.*								
Dealers in agricultural produce ..	3,671	58,599	5·10	2·65	4,151	71,863	5·50	3·00
Do. in animals, animal and vegetable substances not food, food and salt	1,610	39,192	2·24	1·77	1,724	43,981	2·28	1·84
Do. in precious stones	284	12,008	0·40	0·54	308	15,811	0·41	0·66
Do. in spirits and opium	547	19,971	0·76	0·91	616	24,732	0·82	1·03
Do. in dress, &c.	1,297	27,513	1·80	1·24	1,365	29,503	1·81	1·23
Do. in other articles	6,725	1,30,049	9·34	5·88	7,141	1,41,537	9·47	5·90
Total (*d*) ..	14,134	2,87,332	19·64	12·99	15,305	3,27,427	20·29	13·66
(*e*) *Manufacture.*								
Manufacture of cotton goods, silk and woollen goods	1,033	18,866	1·44	0·86	1,022	17,607	1·36	0·73
Builders and artisans	71	1,299	0 10	0·06	107	1,768	0·14	0·07
Manufacture of salt	188	6,509	0·26	0·30	131	5,061	0·18	0·21
Do. of spirits, &c.	3	13,768	0·00	0·63	3	14,422	0·00	0·60
Do. of metals, &c.	70	1,141	0·10	0·01	85	2,083	0·11	0·09
Others	430	15,630	0·60	0·71	515	14,333	0·68	0·60
Total (*e*) ..	1,795	57,123	2·50	2·57	1,863	55,274	2·47	2·30
(*f*) *Property.*								
House proprietors, newspaper and printing press proprietors, and others	1,096	52,376	1·52	2·37	1,117	59,353	1·48	2·48
Total, Part IV ..	56,095	16,00,413	77·94	72·33	59,596	17,66,408	79·00	73·69
Grand Total ..	71,973	22,12,551	100·00	100·00	75,435	23,97,121	100·00	100·00

From the above abstract it will be seen that, of the total number of tax-payers (75,435), 25,477 or 33·77 per cent. were money-lenders and changers who contributed the largest portion of the tax, viz., Rs 7,49,562, or 31·27 per cent. After them, the largest contributors were servants of Government who formed 10·09 per cent. of the total number of assessees and paid 12·84 per cent. of the tax. The servants of companies and private employers formed 7·65 per cent. of the number of tax-payers and paid 7·11 per cent. of the total amount. General merchants, agents, brokers, bankers

and contractors, members of the legal profession, piece-goods merchants, grain merchants and dealers in agricultural produce follow next in the order enumerated, paying 4·41, 4·30, 3·89, 3·52, 3·31 and 3·00 per cent., respectively, of the total tax. This classification is almost exactly the same as that noticed in 1895–96.

38. As regards the details of collections in the different districts under the several sub-divisions of Part IV, it is observed that of the 67 tax-payers under fine arts, 28 belonged to Tanjore, 20 to Tinnevelly, 10 to the Presidency town and 5 to the Kistna. Of barristers, pleaders and other legal practitioners, there were 174 in Malabar, 166 in Tanjore, 116 each in Madura and in the Presidency town, 114 in Tinnevelly and 107 in Gódávari. The attention of the Collector of Madras will be drawn to the comparatively small number in the Presidency town which appears to be rather remarkable. Of the 89 medical practitioners, 39 belonged to the Presidency town, 10 to Malabar and 8 to Tanjore. Under Commerce there were 232 agents, brokers, bankers and contractors in Kistna, 223 in the Presidency town, 170 in Madura, 156 in Bellary, 136 in Tinnevelly, 114 each in Salem and Tanjore, and 110 in Nellore Of the general merchants, 793 belonged to Vizagapatam, 569 to Kistna and 235 to North Arcot, while there were only 27 in the Presidency town. The explanation of the Collector of Madras for the small number in his district was disposed of in Board's Proceedings, No. 60, dated 6th February 1895, and Mis. No. 1616, dated 17th April 1895, but the remarks therein made do not appear to have had any appreciable effect. The extraordinary disparity between the numbers assessed in the mofussil and in the Presidency town can hardly be explained on the ground of wrong classification as it is observed that even under "trade" the number of dealers assessed in the Presidency town is much less than in Gódávari, North Arcot, Kistna and Nellore. The Collector of Madras will be again requested to investigate the causes of these discrepancies. The number of merchants in piece-goods was 412 in Kistna, 267 in Madura, 196 in Bellary, 172 in Coimbatore, 162 in South Arcot, and 153 in Cuddapah, the number in the Presidency town being only 65 or 4 less than in the preceding year. It is scarcely possible that, in the town of Madras, which is by far the largest port in the Presidency, the number of piece-goods merchants should be less than one-sixth of the number in Kistna, and this matter also requires investigation. Of the grain merchants, 850 belonged to Gódávari, 518 to Kistna, 337 to North Arcot, 295 to Salem and 219 to Ganjám; the Presidency town shows only 8. Nineteen of the total number of salt merchants belonged to Vizagapatam, 18 to Tanjore, 11 to Kistna, 7 to North Arcot and 6 to Malabar, only 1 being recorded from Madras which is also a very remarkable fact. The number of money-lenders and changers was, as usual, very large in Madura which heads the list with 3,610 tax-payers paying a sum of Rs. 2.02,193 and is followed in respect of the number of tax-payers by Kistna (2,489), North Arcot (2,074), Nellore (2,007), Gódávari (1,616), Cuddapah (1,516), Tanjore (1,416), Salem (1,246), South Arcot (1,191), Tinnevelly (1,095) and Kurnool (1,035) and in point of the amount of tax by Kistna, Nellore, North Arcot, Gódávari, Tanjore, Cuddapah, Salem, Tinnevelly, South Arcot, Bellary, Coimbatore and Kurnool with Rs. 57,761, 53,276, 47,609, 44,093, 41,067, 32,028, 30,665, 30,471, 26,330, 25,189, 22.058 and 20,059, respectively. In Madras, there were only 231 tax-payers of this class paying a total sum of Rs. 22,923. The small number in Madras was explained in the report for 1893–94 and the remarks therein made probably still hold good. Of the 200 cart and carriage builders and owners and livery stable-keepers, 43 belonged to Madras, 24 to Tanjore, 22 to Madura, 21 to Tinnevelly, 19 to Malabar, 17 to Kistna and 16 to Salem. There were 49 ship or boat owners in Madura, 48 in Gódávari, 45 in Tinnevelly, 36 in Tanjore, 22 in Kistna, 14 in South Arcot and only 12 in Madras town. Under trade, there were 725 dealers in agricultural produce in Gódávari, 576 in Vizagapatam, 545 in Bellary, 389 in Kistna, 307 in Kurnool, 254 in South Canara, 171 in North Arcot, 132 in Madura and 129 in Tinnevelly against 113 in the Presidency town. Under property, 423 house proprietors paid tax in the Presidency town; Malabar and Nilgiris followed with 85 and 70 tax-payers, respectively.

	Number of assessees.
Gódávari	1,616
North Arcot	1,215
Kistna	1,096
Nellore	1,007
Madras	997

39. As to the assessments in the Presidency town alone, it is observed that the number of barristers, pleaders and other legal practitioners finally assessed during the year under review was 131 (22 of these had incomes above Rs. 10,000) against 132 in the previous year, the amount of assessment payable by them being Rs. 24,479 against Rs. 25,382 in 1895-96. The number of medical practitioners fell from 48 in 1895-96 to 46 during the year under report, four of them having incomes exceeding Rs. 10,000 One hundred and thirty-four persons were assessed under other professions to a tax of Rs. 7,815 against 173 assessed at Rs. 6,635 in 1895-96. There was a slight increase in the number of agents, brokers and contractors as compared with the previous year, the figures being 287 against 280. Under money lending and changing the number assessed was 273 against 270 in the previous year; 20 of those had incomes of Rs. 10,000 and over. The number of general merchants rose from 28 to 32; that of piece-goods merchants from 74 to 77 and that of grain merchants from 10 to 11. The number of indigo merchants fell from 7 to 6. One salt merchant was assessed as such, during the year, as in the year 1895-96. Under trade, there was an increase of 121 in the number of persons assessed. Dealers in animals rose from 7 to 10, dealers in agricultural produce from 127 to 141; dealers in animal and vegetable substances (not food) from 54 to 58, dealers in books and stationery from 12 to 17; dealers in building materials from 52 to 62; dealers in metals from 60 to 85; dealers in precious stones from 50 to 67; dealers in spirits from 159 to 187; dealers in dress from 158 to 177 and dealers in other articles from 329 to 339. On the other hand dealers in food fell from 74 to 72; dealers in fuel from 21 to 18; dealers in furniture from 36 to 34; dealers in indigo from 18 to 15 and dealers in salt from 5 to 4. Under manufacture, there was no sugar or salt manufacturer during the year under report against 2 and 3 in the previous year under these heads; the amount of assessment imposed on the one manufacturer of spirits was raised from Rs. 12,401 to 13,088. The number of artisans fell from 36 to 28; the number of manufacturers of other articles from 40 to 39; the number of house proprietors from 487 to 469; and that of printing press proprietors from 30 to 25; while the number of newspaper proprietors rose from 6 to 7. Six of the house proprietors and two of the printing press proprietors were assessed on incomes above Rs. 10,000.

40. The above figures compare on the whole favourably with the results of 1895-96, the increase in the amount of final assessment (after clearance of all objections, revision petitions, &c.), over that of the previous year being, as stated in paragraph 25 *supra*, 8·21 per cent.

41. Appendix F shows the number of assessees and the amount of tax under each class in each district during the year under report.

SECTION VI.—CHARGES FOR COLLECTION AND REFUNDS.

42. Return No. VI (Appendix E) shows the expenditure incurred in working the Act in the several districts and in the Presidency Town. The total charges in the year amounted to Rs. 24,644 or 1·03 per cent. of the total receipts (Rs. 24,02,926) against Rs. 23,138 or 1·04 per cent. in 1895-96. Refunds were made to the extent of Rs. 22,028. Deducting these amounts from the gross receipts, the net income-tax revenue during the year under report was Rs. 23,56,254 against Rs. 21,71,503 in 1895-96.

SECTION VII.—DIFFERENCE BETWEEN THE ACCOUNTANT-GENERAL'S FIGURES AND THOSE ADOPTED IN THIS REPORT.

43. It will be seen from column 16 of the statement given in paragraph 35 *supra* that the total collections for 1896-97 adopted in this report amounted to Rs. 24,02,926; but the collections as given by the Accountant-General in his monthly statements, exclusive of those relating to Mysore, Travancore, other provinces, &c., aggregated Rs. 24,03,836, as shown below:—

Items.			As per Accountant-General's statement.	As per present report.	Difference.
		Rs.	Rs.	Rs.	Rs.
1. Deductions by Government from salaries, pensions, &c.		3,13,914			
	Rs.				
Deduct amount relating to Mysore and Travancore	6,222				
Deduct amount relating to other provinces.	3				
		6,225			
Balance ..			3,07,689	3,07,685	— 4
2. Deductions by Government from interest on securities.		70,001			
Deduct amount relating to Mysore and Travancore ..		7,417			
Balance ..			62,584	62,584	..
3. Tax on interest on securities of local authorities and companies			4,209	4,209	..
4. Ordinary collections including tax on surplus profits of Railway companies		20,64,243			
	Rs.				
Deduct amount relating to Mysore ..	42,034				
Do. to other Provinces ..	1,259				
		43,293			
Balance ..			20,20,950	20,22,643	+ 1,693
5. Penalties and fines		7,315			
	Rs.				
Deduct amount relating to Mysore					
Do. to other provinces ..	130				
		130			
Balance ..			7,185	5,805	— 1,380
	Total ..		24,02,617	24,02,926	+ 309

The figures adopted in this report for items 1, 2 and 3 have been taken from returns Nos. I and II furnished by the Accountant-General. In respect of the variations against items 4 and 5, the explanations of the Collectors will, as usual, be forwarded to the Accountant-General for furnishing a general explanation of the total difference and also a certificate as to the total collections.

SECTION VIII.—INCIDENCE OF TAXATION.

44. The subjoined statement shows, in comparison with the figures for 1895-96, the incidence of the tax with reference to the total *collections*, arrear and current, made within the official year. The figures in columns 3 and 4 have been, as explained in the report for 1890-91, arrived at by adding to the number of persons who paid tax during the year to which the columns relate the difference between the number of persons finally assessed in the previous year and the number from whom collections were made in the same year. The number of tax-payers thus arrived at will, of course, include persons who did not pay tax even in the year following that for which it was due, as well as those exempted from tax subsequent to the close of the year of assessment; but the comparison is not vitiated thereby, as the same method has been followed for both the years (1895-96 and 1896-97).

* Marked 1 and 2.

Two diagrams * explaining the incidence are appended hereto:—

Districts.	Total population.	Incidence calculated with reference to the number of tax-payers and the amount of collections made in 1896-97 as compared with 1895-96.									
		Number of tax-payers.		Amount of collections.		Average total population for each tax-payer.		Incidence per head of the population.		Incidence per head of the tax-payers.	
		1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjám ..	1,589,477	2,159	1,998	42,822	41,810	736	796	0 0 5·2	0 0 5·1	19 13 4	20 14 9
Vizagapatam ..	1,943,211	3,177	3,545	76,427	89,049	612	548	0 0 7·5	0 0 8·8	24 0 11	25 1 10
Gódávari ..	1,951,645	5,527	5,774	1,29,460	1,31,328	353	338	0 1 0·7	0 1 0·9	23 6 9	22 11 10
Kistna ..	1,855,582	6,467	7,214	1,35,286	1,48,910	287	257	0 1 2·0	0 1 3·4	20 14 9	20 10 3
Nellore ..	1,463,736	4,086	4,630	80,837	96,538	358	316	0 0 10·6	0 1 0·7	19 12 6	20 13 7
Cuddapah ..	1,272,072	3,155	3,193	64,653	65,683	403	398	0 0 9·8	0 0 9·9	20 7 10	20 9 1
Anantapur ..	708,549	1,637	1,699	29,823	30,397	433	417	0 0 8·0	0 0 8·2	18 3 6	17 14 3
Bellary ..	900,126	2,736	2,737	71,389	67,725	329	329	0 1 3·2	0 1 2·4	26 1 6	24 11 10
Kurnool ..	817,811	2,121	2,068	42,203	40,941	386	395	0 0 9·9	0 0 9·6	19 14 4	19 12 9
Chingleput ..	1,202,498	2,447	2,368	53,845	50,900	491	508	0 0 8·6	0 0 8·1	22 0 1	21 7 11
North Arcot ..	2,114,917	5,235	5,343	1,23,294	1,23,987	404	396	0 0 11·2	0 0 11·3	23 8 11	23 3 3
South Arcot ..	2,162,851	3,094	3,272	69,001	70,323	699	661	0 0 6·1	0 0 6·2	22 4 10	21 7 10
Tanjore ..	2,228,114	4,657	4,436	1,30,407	1,23,836	478	503	0 0 11·2	0 0 10·7	28 0 0	27 15 3
Trichinopoly ..	1,372,717	1,712	2,221	46,506	55,894	802	618	0 0 6·5	0 0 7·8	27 2 8	25 2 7
Madura ..	2,608,404	5,949	9,073	2,12,902	2,99,664	438	287	0 1 3·7	0 1 10·1	35 12 7	33 0 5
Tinnevelly ..	1,916,095	4,410	3,991	1,15,135	1,13,564	434	480	0 0 11·5	0 0 11·4	26 1 9	28 7 3
Coimbatore ..	2,004,839	2,315	2,515	54,332	61,608	866	797	0 0 5·2	0 0 5·9	23 7 5	24 7 11
Nilgiris ..	99,797	801	878	28,569	44,022	125	114	0 6 2·2	0 7 0·7	48 2 5	50 2 2
Salem	1,962,591	3,250	3,239	68,075	70,734	604	606	0 0 6·7	0 0 6·9	20 15 2	21 13 4
South Canara ..	1,056,081	1,804	1,856	46,096	48,396	585	569	0 0 8·4	0 0 8·8	25 8 10	26 1 2
Malabar ..	2,652,565	3,505	3,578	1,18,051	1,18,035	757	741	0 0 8·2	0 0 8·5	32 4 1	32 15 9
Salt, &c., Departments ..	..	596	542	19,106	20,069	..	..	..	..	32 0 11	37 0 5
Total ..	33,883,678	70,840	76,164	17,63,219	19,13,413	478	445	0 0 10·0	0 0 10·8	24 14 3	25 1 11
Presidency Town ..	452,518	6,687	6,449	4,55,691	4,89,424	68	70	1 0 1·8	1 1 3·7	68 2 4	75 14 3
Grand Total ..	34,336,196	77,527	82,613	22,18,910	24,02,837	443	416	0 1 0·4	0 1 1·4	28 9 11	29 1 4

45. *Columns 3 to 12 of the statement.*—Taking the Presidency as a whole, one person in every 416 of the total population paid tax during the year under report, against one in every 443 in 1895-96 and one in every 458 in 1894-95. The highest proportion was reached in the Presidency town where 1 person in every 70 paid the tax. The Nilgiris followed with one in every 114. Next came Kistna, Madura, Nellore, Bellary, Gódávari, Kurnool, North Arcot and Cuddapah in the order mentioned, the proportions in these districts ranging between 1 : 257 and 1 : 398. Coimbatore and Ganjám showed the smallest proportions, viz., 1 : 797 and 1 : 796, respectively. The proportions in the other districts varied from 1 in every 417 in Anantapur to 1 in 741 in Malabar.

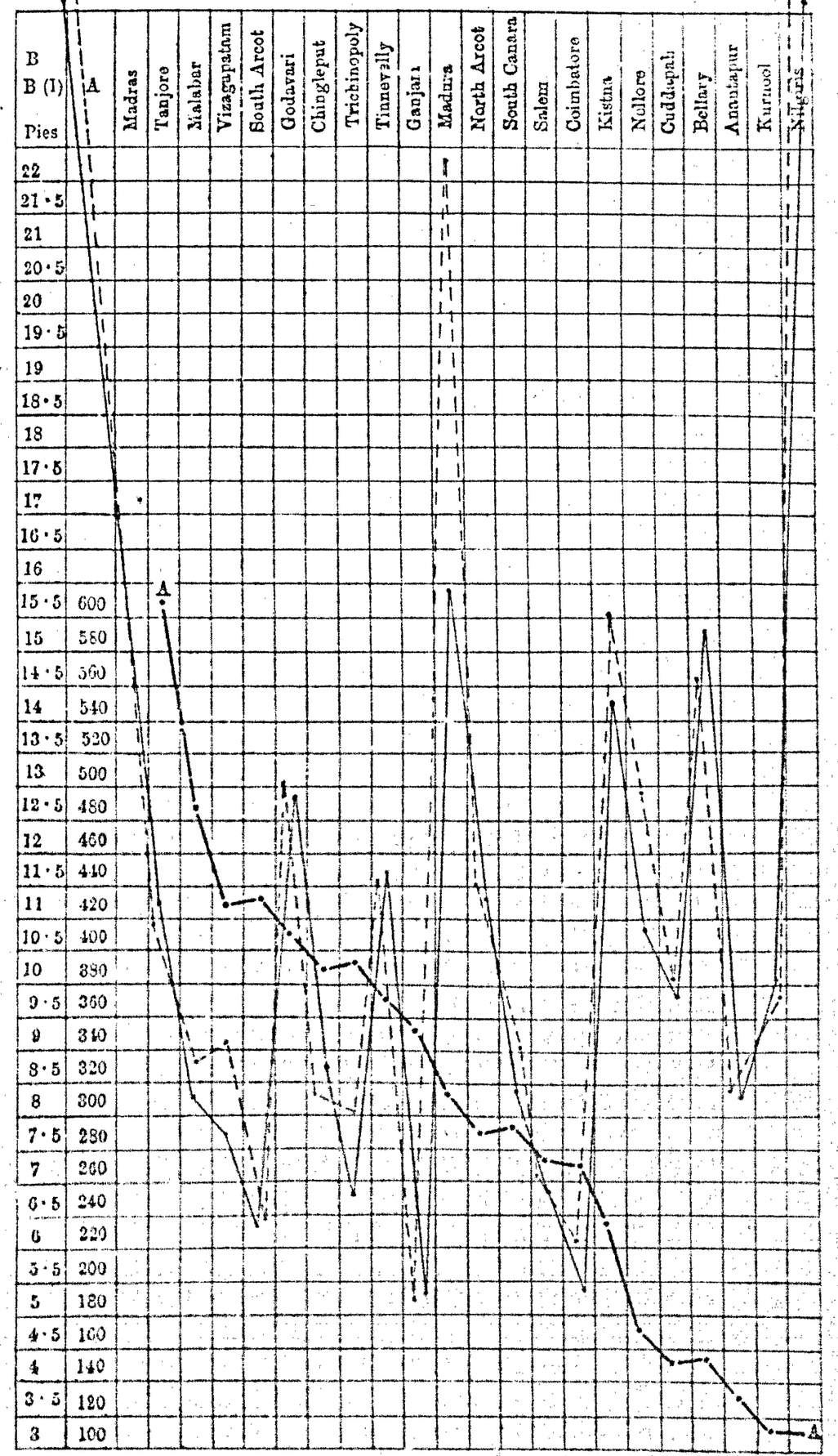
46. The average incidence of the tax per head of the total population of the Presidency was As. 1-1·4 against As. 1-0·4 in 1895-96. As usual, the incidence was heaviest in the Presidency town where it was Rs. 1-1-3·7 per head, and least in Coimbatore and Ganjám where it was between 5 and 6 pies per head.

47. When the tax-payers only are considered, the average incidence per head for the whole Presidency was Rs. 29-1-4, against Rs. 28-9-11 in 1895-96. The incidence was highest in the Madras town where it was about Rs. 76, the Nilgiris, Madura and Malabar districts coming next with Rs. 50, Rs. 33 and Rs. 32, respectively. In the remaining districts, the incidence was less than the average for the Presidency and was only about Rs. 18 in Anantapur.

48. In paragraph 8 of Government Order, No. 676, Revenue, dated 30th November 1896, Government remarked that comparisons based on the total population of districts furnished no reliable indication of the adequacy of assessments so far as assessments under Part IV are concerned, and that the number of assessees and the amount of assessments would be more likely to vary with the numbers of the population belonging to the trading and professional classes, if the assessments were accurately made. A comparison was drawn on these lines between the several districts, and indications were observed that, in certain districts, income-tax inquiries required to

DIAGRAM NO. 1

INCIDENCE OF INCOME TAX COLLECTIONS PER HEAD OF THE TOTAL POPULATION.



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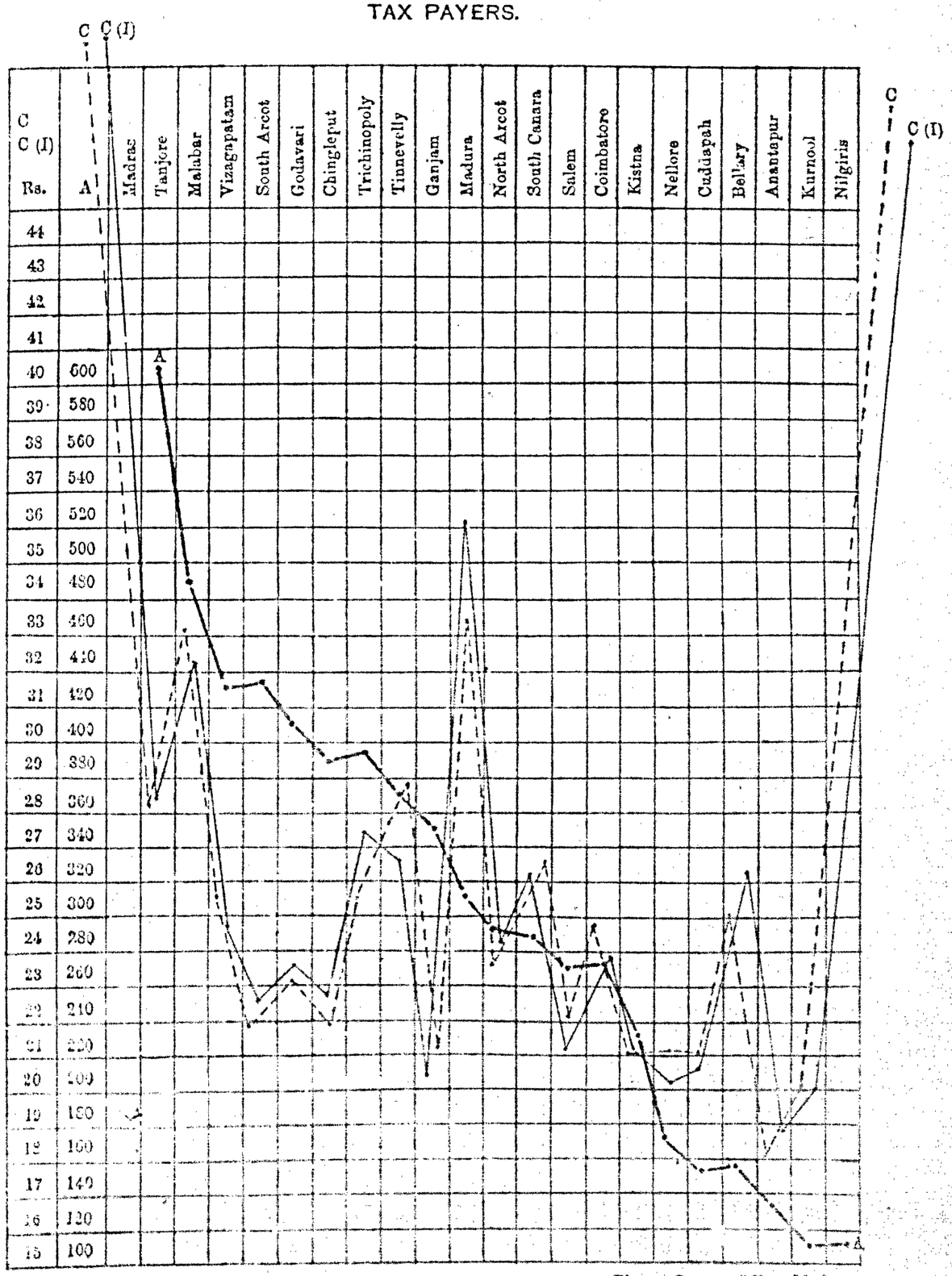
Zinco.. Survey Office, Madras, 1897.

A. Population per Square Mile
B. Incidence of Income Tax collections per head of the total Population in 1896-97.
B (I) ... do... do.... 1895-96

	Madras Figures.	Nilgiri Figures.
A	15,004	,,
B	208	85
B (I)	193	74

DIAGRAM NO. 2

INCIDENCE OF INCOME TAX COLLECTIONS PER HEAD OF THE TAX PAYERS.



Reg: No. 3903
Copies. 450

Zinco., Survey Office, Madras.
1897.

A. Population per Square Mile
C. Incidence of Income Tax collections per head of the tax payers in 1896-97.
C (I)... do... do... 1895-96

	Madras Figures.	Nilgiri Figures.
A	15,004	,,
C	76	50
C (I)	68	43

be more thoroughly pushed. The Collectors concerned have been requested to report on the subject, and their replies will be submitted on receipt. In the meantime, the statement showing the incidence of taxation has been prepared in the usual form, as the effect of the inquiries made cannot be ascertained until the current year's report is prepared. The Board, however, would point out that the bulk of the trading and professional population according to the census returns does not shift from one district to another as trade increases and is therefore no criterion of its volume. In addition to this if the trade of two districts were equal, one would expect to find the income tax results of the district with the smallest trading population the better of the two as there would be fewer sharers of the total trade available.

SECTION IX.—COMPOSITION UNDER SECTION 31 OF THE ACT.

49. During the year under report, nine applications for composition of the tax under section 31 were received—1 in Ganjám, 3 in Tanjore, 1 in Trichinopoly, 2 in Tinnevelly and 2 in the Presidency town. Of these, the application in Ganjám was rejected as it was too late in the year and the information as to the applicant's income was vague; one in Tanjore was not accepted, as there was no time to make proper enquiries, while that in Trichinopoly was not productive of any result as terms of composition could not be arranged with the assessee. In the remaining six cases the applications were complied with The amount of tax compounded for and the period of composition in these cases were as noted in the margin.

	Years.	Assessment. Rs.
1. Tanjore	5	510
2. ,, ...	3	339
3. Tinnevelly	3	260
4. ,, ...	5	263
5. Presidency Town	5	4,537
6. ,, ...	5	339
Total ..		6,243

The persons who had compounded their tax in previous years duly paid the amounts agreed upon during the year under review, except in one case in the Presidency town where the assessee failed in business and subsequently died.

SECTION X.—COERCIVE MEASURES.

50. (*a*) *Proceedings against defaulters under the Civil Procedure Code.*—During the year under report, proceedings under the Civil Procedure Code were taken in 131 cases (129 in the Presidency town, 1 in Nellore and 1 in North Arcot). In 110 cases (108 in the Presidency town, 1 in Nellore and 1 in North Arcot) the defaulters were arrested, but were released immediately on payment of the tax amounting to Rs. 1,567 (Rs. 1,457 in the Presidency town, Rs. 100 in Nellore and Rs. 10 in North Arcot). In one case in the Presidency town, the defaulter was imprisoned and kept in jail for fifteen days. The remaining twenty cases were pending disposal on the 31st March 1897. In South Canara, however, out of an amount of Rs. 20 appertaining to the arrears of 1895–96, a sum of Rs. 3 was recovered by distraint and sale of the moveable property of the assessee and the balance of Rs. 17 was recovered under the provisions of the Civil Procedure Code through the District Court, under whose orders some of his immoveable property had been placed under attachment.

51. (*b*) *Proceedings under the Land Revenue Law.*—The number of defaulters proceeded against under the land revenue law was 41,601 or 51·09 per cent. of the total number of assessees, against 40,155 or 50·73 per cent. in 1895–96, the tax involved being Rs. 8,06,402 or 33·65 per cent. of the total demand, against Rupees 7,61,131 or 33·19 per cent. in 1895–96. Of the sum of Rs. 8,06,402 that had to be recovered, Rs. 7,51,420 were paid on the mere presentation of demand notices in 40,6[illegible]ses and Rs. 10,806 were recovered in 993 cases after the issue of attachment notices and before property was actually attached. Property was actually sold in 291 cases (278 relating to moveable and 13 to immoveable property) against 213 in 1895–96, and a sum of Rs. 3,786 was realised thereby. The total amount of the tax realized under the land revenue law was thus Rs. 7,69,012 or 32·09 per cent. of the total demand against Rs. 7,25,011 or 31·62 per cent. in 1895–96. The amount of fees charged for collection was Rs. 1,676, and Rs. 1,575 were realized and credited to process service fees under Land Revenue—Miscellaneous. The subjoined statement shows the details by districts of the several processes issued during the year under report as compared with 1895–96.

Districts.	Number of defaulters.		Amount of default.		Number of demand notices issued.		Amount of tax recovered after the issue of demand notices.		Number of distraint notices issued.		Amount of tax recovered after the issue of distraint notices.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
Ganjám	1,214	1,321	26,799	25,295	1,214	1,321	22,443	21,605	46	38	933	448
Vizagapatam	1,737	1,815	27,648	30,289	1,737	1,815	26,760	29,468	14	55	45	373
Gódávari	3,315	3,345	47,082	52,208	1,800	3,345	44,346	49,806	73	68	475	635
Kistna	4,730	5,198	72,202	82,889	4,730	5,198	68,860	79,235	144	181	1,686	2,162
Nellore	2,343	2,449	39,315	49,728	2,333	2,449	37,318	48,496	72	64	652	711
Cuddapah	935	1,075	18,213	20,471	935	1,075	17,997	20,219	15	19	138	212
Anantapur	1,075	1,224	17,250	19,050	893	1,224	16,171	17,994	71	17	944	115
Bellary	1,970	1,889	32,641	27,225	1,013	1,824	29,661	26,288	101	47	3,004	489
Kurnool	707	531	11,083	10,312	707	531	10,843	9,823	21	15	50	90
Chingleput	1,298	1,063	20,222	22,156	1,173	1,063	20,023	21,763	8	10	189	114
North Arcot	1,798	1,802	40,852	41,265	1,557	1,697	38,192	38,979	77	43	308	733
South Arcot	1,984	2,068	30,783	34,146	1,984	2,068	30,496	33,062	13	9	93	45
Tanjore	1,541	1,417	36,924	27,060	1,275	1,276	35,744	20,420	23	11	391	117
Trichinopoly	687	925	10,648	15,209	637	925	9,735	14,492	2	3	..	29
Madura	3,066	4,053	76,782	93,781	2,683	4,053	64,031	84,560	28	116	222	1,011
Tinnevelly	3,656	3,006	83,160	72,300	3,694	3,012	79,178	65,716	81	77	1,014	1,007
Coimbatore	1,327	1,522	21,288	26,195	1,066	1,173	20,241	25,258	4	11	23	127
Nilgiris	169	120	8,404	3,286	125	120	6,273	3,286	2	..	30	..
Salem	2,115	2,049	42,270	40,893	2,115	2,049	41,990	40,556	8	10	93	43
South Canara	664	709	8,968	11,164	664	709	8,796	9,754	8	101	60	1,215
Malabar	1,447	1,461	24,391	27,699	1,226	1,391	21,369	26,432	42	91	2,608	1,176
Total ..	37,778	39,042	6,96,925	7,32,621	35,560	38,318	6,50,167	6,86,212	853	986	10,958	10,743
Presidency Town ..	2,377	2,559	64,206	73,781	2,230	2,336	60,897	68,208	12	7	220	63
Grand Total ..	40,155	41,601	7,61,131	8,06,402	35,790	40,654	7,11,064	7,54,420	865	993	11,178	10,806

Districts.	Number of cases in which moveable property was sold.		Number of cases in which immoveable property was sold.		Amount of tax recovered by sale of property.		Total amount of tax recovered.		Amount of fees charged.		Amount of fees collected.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
	14	15	16	17	18	19	20	21	22	23	24	25
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	6	11	..	..	57	329	23,433	22,382	131	85	117	81
Vizagapatam	11	24	..	..	85	167	26,890	30,008	383	353	372	348
Gódávari	35	29	..	..	400	308	45,221	50,649	40	17	34	11
Kistna	18	37	1	2	175	639	70,721	82,036	18	1	18	1
Nellore	30	27	..	..	509	279	38,479	49,486	60	13	60	13
Cuddapah	5	1	..	..	68	3	18,203	20,434	..	..	..	..
Anantapur	8	6	..	..	104	89	17,219	18,198	1	..	1	..
Bellary	7	18	..	..	80	203	32,145	26,971	..	..	..	..
Kurnool	15	7	..	..	135	70	11,028	9,983	..	..	..	..
Chingleput	..	1	..	..	..	12	20,212	21,889	4	34	4	34
North Arcot	39	50	..	..	708	756	39,508	40,468	..	..	..	..
South Arcot	4	5	..	1	35	100	30,624	33,207	..	..	..	..
Tanjore	10	2	..	..	132	28	36,267	20,565	..	450	..	346
Trichinopoly	1	1	..	..	10	1	9,745	14,522	..	..	..	..
Madura	10	41	2	10	153	589	64,406	86,160	22	60	22	59
Tinnevelly	..	2	..	..	..	16	80,192	66,739	4	1	4	1
Coimbatore	1	..	..	..	10	..	20,274	25,385	..	..	..	..
Nilgiris	..	..	..	..	..	..	6,303	3,286	..	..	..	..
Salem	3	6	..	..	40	57	42,123	40,556	506	512	535	537
South Canara	..	..	..	..	..	..	8,856	10,969	87	134	83	128
Malabar	4	9	2	..	67	116	22,044	26,723	..	..	..	..
Total ..	207	277	5	13	2,768	3,761	6,63,893	7,00,716	1,256	1,669	1,250	1,568
Presidency Town ..	1	1	..	..	1	25	61,118	68,296	11	7	11	7
Grand Total ..	208	278	5	13	2,769	3,786	7,25,011	7,69,012	1,267	1,676	1,261	1,575

SECTION XI.—PROSECUTIONS.

52. During the year under report, two persons were prosecuted in the Presidency town — one under section 35 of the Act for rendering a false K return and the other for perjury under section 193 of the Indian Penal Code in a Judicial Proceedings under Chapter IV of the Act. Both were convicted, the first being sentenced to pay a fine of Rs. 80 and the second to three months' rigorous imprisonment.

SECTION XII.—INSPECTIONS.

53. The registers and records of the assessing officers noted in the margin were examined by the Commissioner of Separate Revenue during the year under report. The notes of inspection were circulated to the officers concerned for information and guidance in Board's Proceedings, No. 164, dated 28th April 1896, No. 464, dated 18th November 1896, No. 489, dated 5th December 1896, No. 518, dated 26th December 1896, and Mis. No. 962, dated 12th March 1897. The work of subordinates was also checked as usual by Collectors and Divisional officers when on tour and the results of these inspections, which were embodied in quarterly reports submitted to the Board, were on the whole satisfactory. The reports, however, showing a tendency to become stereotyped and uninstructive, their form has been altered so as to concentrate attention more on the points in which the Board finds errors in administration are most likely to exist and to bring the experience of the working of the Act which the senior officers have acquired in other parts of the presidency on its application to their present charges and their submission half-yearly has been considered sufficient. The assessments are reported to have been generally adequate, but they are no doubt capable of further improvement in some localities.

Ganjám district.

1. Collector's office.
2. Head-quarters Deputy Collector's office.
3. Deputy Tahsildar's office, Ganjám.
4. Tahsildar's office, Berhampur.
5. Senior Assistant Collector's office.

Vizagapatam district.

6. Collector's office.
7. Head-quarters Deputy Collector's office.
8. Deputy Tahsildar's office, Vizagapatam.

Gódávari district.

9. Collector's office.
10. Treasury Deputy Collector's office.
11. General charge Deputy Collector, Narsapur.

South Arcot district.

12. Collector's office.
13. Head-quarters Deputy Collector's office.

Tinnevelly district.

14. Collector's office.
15. Deputy Tahsildar's office, Tuticorin.
16. Sub-Collector's office.

Malabar district.

17. Collector's office.
18. Head-quarters Deputy Collector's office.
19. Tahsildar's office, Calicut.

SECTION XIII.—GENERAL REMARKS.

51. On the whole, the provisions of the Act were worked with care and without unnecessary hardship to the people. The final demand under all the four parts has increased by Rs. 1,03,279 and from this point of view the results of the working of the Act were satisfactory.

55. The Board regrets that there has again been some delay in submitting this report. Only a few of the Collectors' reports were received punctually and the reports from the Collectors of Nellore, Gódávari and Anantapur were not received in the Board's office until the 1st, 3rd and 15th July, respectively. Explanations of material discrepancies had to be called for in several instances and many of them were not received until after the due date for the submission of the report had already been exceeded. The Collectors concerned will again be instructed to take due notice of the delays that occasioned the late submission of their reports, to make arrangements for their punctual submission in future and to avoid the mistakes pointed out in the audits for this year, taking care to see that their reports are complete in every detail before being submitted in future.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 15th August 1897.

Ag. Secretary to the Commissioner
of Salt, Abkári and Separate Revenue.

APPENDIX A.

RETURN No. I.—Statement showing the collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1896-97.

Classes and Income.	Paid by the Government.							
	Salaries.		Pensions and annuities.		Gratuities.		Total.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.		Rs.				Rs.
I. 500, but less than 750 ..	2,187	21,150	387	3,911	..	..	2,574	25,061
II. 750 do. 1,000 ..	990	13,215	152	2,726	..	..	1,142	15,941
III. 1,000 do. 1,250 ..	836	16,078	135	2,911	..	..	1,031	18,989
IV. 1,250 do. 1,500 ..	264	4,753	55	1,410	..	..	319	6,163
V. 1,500 do. 1,750 ..	341	5,825	49	1,421	..	..	390	7,246
VI. 1,750 do. 2,000 ..	419	10,408	69	2,273	..	..	484	12,681
Total of I to VI ..	5,034	71,429	846	14,652	..	..	5,940	86,081
	Rs.	Rs.						
VII. 2,000, but less than 2,500 ..	407	16,411	57	2,661	..	..	464	19,072
VIII. 2,500 do. 5,000 ..	694	39,796	87	8,574	..	..	681	48,370
IX. 5,000 do. 10,000 ..	283	39,671	44	6,793	..	..	327	46,464
X. 10,000 do. 20,000 ..	192	45,685	12	3,400	..	..	204	49,085
XI. 20,000 do. 30,000 ..	49	20,215	..	..	..	..	49	20,215
XII. 30,000 do. 40,000 ..	46	21,069	..	..	..	..	46	21,069
XIII. 40,000 do. 50,000 ..	11	10,130	..	..	..	..	11	10,130
XIV. 50,000 do. 1,00,000 ..	3	4,867	3	5,479	..	..	6	10,346
XV. 1,00,000 and more ..	1	3,067	..	..	..	..	1	3,067
Total of VII to XV ..	1,586	2,00,921	203	26,907	..	..	1,789	2,27,829
Grand Total ..	6,620	2,72,350	1,049	41,559	..	..	7,729	3,13,909

Note.—The number of assessees from whom arrear collections were made has been excluded from this return.

APPENDIX TO RETURN No. I.

STATEMENT showing the Collections of the Tax under Act II of 1886 from Salaries,

Income-tax on salaries

Districts.	Number of assessees and the amount at 4 pies in the rupee.												Number	
	I. On Rs. 500 but less than Rs. 750.		II. On Rs. 750 but less than Rs. 1,000.		III. On Rs. 1,000 but less than Rs. 1,250.		IV. On Rs. 1,250 but less than Rs. 1,500.		V. On Rs. 1,500 but less than Rs. 1,750.		VI. On Rs. 1,750 but less than Rs. 2,000.		VII. On Rs. 2,000 but less than Rs. 2,500.		VIII. On Rs. 2,500 but less than Rs. 5,000.	
	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO	RS.	NO.	RS.
Ganjám	53	451	32	386	30	482	14	315	11	53	14	316	19	540	21	1,140
Vizagapatam ..	79	622	49	522	53	906	18	340	14	194	29	522	27	601	14	978
Gódávari	92	764	43	509	53	964	29	248	10	173	16	382	21	810	29	2,097
Kistna	59	555	38	450	38	616	7	99	18	216	17	403	11	381	23	1,624
Nellore	69	573	25	300	29	438	11	141	8	166	11	220	13	543	13	1,042
Cuddapah	89	624	28	360	28	467	4	20	10	126	15	266	18	763	17	759
Anantapur	48	468	21	183	15	277	1	22	6	103	10	201	12	537	11	614
Bellary	67	521	25	314	24	353	8	32	11	113	14	382	14	554	15	925
Kurnool	55	487	38	376	20	362	3	14	6	80	11	238	11	519	14	819
Chingleput	59	506	35	397	33	561	7	129	5	67	13	304	10	389	18	1,186
North Arcot	62	573	41	408	47	787	16	294	8	69	20	473	14	494	22	1,509
South Arcot	71	607	41	496	43	817	8	145	7	76	19	454	10	455	21	1,493
Tanjore	117	812	38	544	45	821	18	349	21	269	27	517	17	654	40	2,413
Trichinopoly ..	83	569	21	277	25	468	6	129	4	75	11	272	11	534	19	1,189
Madura	80	643	51	621	39	614	17	364	8	65	18	471	15	676	19	1,165
Tinnevelly	85	702	43	516	58	1,118	5	34	14	167	16	298	13	476	23	1,263
Coimbatore	74	701	45	537	56	951	4	80	20	239	12	395	16	545	18	1,167
Nilgiris	47	488	18	258	14	186	5	120	8	169	9	232	10	361	7	417
Salem	87	744	42	395	38	682	3	57	13	162	18	314	12	558	20	1,327
South Canara ..	89	603	31	440	35	571	10	72	11	71	10	211	17	605	16	979
Malabar	142	1,411	55	786	65	1,266	19	412	22	363	21	542	15	741	51	3,398
Bangalore	4	42	..	..	..	..	..	..	1	6	2	29	3	86	4	194
Travancore	3	25	3	30	6	82	..	..	..	..	..	..	1	39	2	85
Salt, &c., Departments.	219	3,451	67	1,269	11	277	..	..	55	1,516	49	1,768	48	2,153	72	5,753
Presidency Bank and Presidency Audit Department or *the Presidency Town*.	354	4,208	160	2,751	109	2,352	51	1,337	50	1,287	34	1,198	49	2,397	80	6,260
Total ..	2,187	21,150	990	13,215	896	16,078	264	4,753	341	5,825	416	10,408	407	16,411	594	39,796

Income-tax on pensions

Districts.	Number of assessees and amount at 4 pies in the rupee.										Number of assessees and amount at				
	I. On Rs. 500 but less than Rs. 750.		II. On Rs. 750 but less than Rs. 1,000.		III. On Rs. 1,000 but less than Rs. 1,250.		IV. On Rs. 1,250 but less than Rs. 1,500.		V. On Rs. 1,500 but less than Rs. 1,750.		VI. On Rs. 1,750 but less than Rs. 2,000.		VII. On Rs. 2,000 but less than Rs. 2,500.		VIII. On Rs. 2,500 but less than Rs. 5,000.		IX. On Rs. 5,000 but less than Rs. 10,000.	
	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
Ganjám	9	85	9	131	3	61	1	22	1	31	2	39	2	111	1	130	..	..
Vizagapatam ..	8	76	2	35	2	30	2	48	1	39	..	..	..	..	1	25	1	119
Gódávari	13	145	4	64	7	104	4	89	4	144	2	127	4	190	3	311	2	299
Kistna	14	133	5	91	8	183	2	54	1	31	6	224	..	..	6	536	3	437
Nellore	10	130	3	51	3	69	1	38	3	81	2	41	1	75	..	..	..	..
Cuddapah	4	48	5	103	2	53	3	80	..	..	1	57	1	63	1	74	..	..
Anantapur	6	69	2	37	2	48	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	15	136	3	27	5	68	2	26	..	..	..	..	..	..	..	..	..	..
Kurnool	9	111	5	106	4	102	..	..	1	20	2	81	2	118	1	94	2	375
Chingleput	19	198	9	162	7	161	3	90	3	92	2	77	..	..	2	176	1	130
North Arcot	12	93	6	102	9	208	..	..	1	7	..	..	..	..	1	125	..	..
South Arcot	15	157	4	75	4	70	1	30	2	65	3	124	3	105	2	138	..	..
Tanjore	32	326	12	208	9	219	2	38	1	49	12	409	2	121	2	154	8	1,795
Trichinopoly ..	17	129	2	21	4	76	3	61	2	66	2	90	..	..	3	227	..	..
Madura	13	127	6	107	5	96	3	98	2	66	..	..	2	130	2	167	..	..
Tinnevelly	11	61	1	24	..	..	1	28	2	71	..	..	..	..	..	..	..	..
Coimbatore	13	128	4	71	2	50	4	58	1	31	1	5	1	37	..	..	..	..
Nilgiris	2	10	2	34	2	58	2	64	3	86	1	40	3	142	7	526	3	490
Salem	2	18	5	81	1	11	..	..	1	3	7	73	2	114	1	104	..	..
South Canara ..	13	114	3	72	3	63	1	33	..	..	..	..	1	58	2	140	1	166
Malabar	18	206	6	200	6	128	4	135	4	138	4	127	4	268	10	1,768	6	1,108
Bangalore	16	178	7	98	9	172	2	56	5	80	3	80	8	253	13	1,199	5	531
Travancore	3	35	3	61	2	32	1	30	..	..	..	..	..	..	..	..	..	..
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Presidency Bank and Presidency Audit Department or *the Presidency Town*.	113	1,198	44	765	36	849	13	332	11	321	18	679	21	876	29	2,680	12	1,353
Total ..	387	3,911	152	2,726	135	2,911	55	1,410	49	1,421	68	2,273	57	2,661	87	8,574	44	6,793

NOTE.—The number of assessees from whom arrear collections were

Pensions, Annuities and Gratuities paid by the Government in the year 1896–97.

paid by Government.

of assessees and the amount at 5 pies in the rupee.

IX. On Rs. 5,000 but less than Rs. 10,000.		X. On Rs. 10,000 but less than Rs. 20,000.		XI. On Rs. 20,000 but less than Rs. 30,000.		XII. On Rs. 30,000 but less than Rs. 40,000.		XIII. On Rs. 40,000 but less than Rs. 50,000.		XIV. On Rs. 50,000 but less than Rs. 1,00,000.		XV. On Rs. 1,00,000 and upwards.		Total tax on salaries.	
NO	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
12	1,487	10	1,032	2	494	2	681	..	..	..	..	..	..	220	7,377
11	1,603	7	1,901	3	1,293	2	71	..	..	..	..	..	..	288	9,213
11	1,427	9	1,427	1	502	2	641	..	..	..	..	..	..	316	10,034
9	1,870	2	313	3	980	..	..	..	..	..	..	..	..	225	7,447
7	975	4	976	3	379	1	354	..	..	..	..	..	..	199	6,107
8	978	4	491	3	491	1	642	..	..	..	..	..	..	225	5,987
8	996	2	307	..	..	1	326	..	..	..	..	..	..	135	4,034
4	740	4	937	3	913	1	301	..	..	..	..	..	..	190	6,085
12	1,503	1	161	..	..	2	1,302	..	..	..	..	..	..	173	5,861
5	679	8	1,823	2	983	1	388	..	..	..	..	..	..	196	7,412
7	760	7	1,959	3	1,417	..	..	..	..	..	..	..	..	247	8,743
7	1,133	3	589	2	402	2	1,217	..	..	..	..	..	..	234	7,884
15	1,986	6	1,516	..	..	2	1,308	..	..	..	..	..	..	346	11,189
5	671	7	1,805	2	492	..	..	..	..	..	..	..	..	194	6,481
13	1,569	4	857	..	..	2	1,150	..	..	..	..	..	..	266	8,195
8	1,472	1	67	2	505	2	636	..	..	..	..	..	..	270	7,454
8	785	10	2,431	1	706	2	704	..	..	..	..	..	..	266	9,241
7	687	14	2,866	2	1,126	8	1,636	1	198	..	..	..	..	150	8,744
11	1,156	4	789	2	1,538	..	..	..	..	..	..	..	..	259	7,722
13	1,454	3	397	..	..	2	1,504	..	..	..	..	..	..	237	6,907
19	2,763	8	1,895	3	1,543	1	642	..	..	..	..	..	..	421	15,762
2	412	6	1,325	..	..	..	..	..	..	..	..	..	..	22	2,094
2	247	..	..	..	..	2	794	..	..	..	..	..	..	19	1,302
17	2,503	4	1,379	..	..	..	..	..	..	..	..	..	..	542	20,069
62	9,875	64	18,422	12	6,481	10	6,572	10	9,932	3	4,867	1	3,067	1,049	81,006
283	39,671	192	45,665	49	20,245	46	21,069	11	10,130	3	4,867	1	3,067	6,680	2,72,350

paid by Government—*cont.*

5 pies in the rupee.

X. On Rs. 10,000 but less than Rs. 20,000.		XI. On Rs. 20,000 but less than Rs. 30,000.		XII. On Rs. 30,000 but less than Rs. 40,000.		XIII. On Rs. 40,000 but less than Rs. 50,000.		XIV. On Rs. 50,000 but less than Rs. 1,00,000		Total tax on pensions.		Tax on gratuities paid by Government. Number of assessees and amount of tax.		Total tax on salaries, pensions and gratuities paid by Government.	
NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.			NO.	RS.
..	..	..	..	..	..	..	..	..	..	28	610	..	..	248	7,987
..	..	..	..	..	..	..	..	..	..	17	372	..	..	305	9,585
1	383	..	..	..	..	..	..	..	..	44	1,856	..	..	360	11,890
1	182	..	..	..	..	..	..	..	..	46	1,871	..	..	271	9,318
..	..	..	..	..	..	..	..	..	..	23	485	..	..	222	6,592
..	..	..	..	..	..	..	..	..	..	17	478	..	..	242	6,465
..	..	..	..	..	..	..	..	..	..	10	154	..	..	145	4,188
..	..	..	..	..	..	..	..	..	..	25	257	..	..	215	6,342
..	..	..	..	..	..	..	..	..	..	26	1,007	..	..	199	6,868
..	..	..	..	..	..	..	..	..	..	47	1,407	..	..	243	8,819
1	321	..	..	..	..	..	..	..	..	29	535	..	..	276	9,278
..	..	..	..	..	..	..	..	..	..	34	764	..	..	268	8,648
..	..	..	..	..	..	..	..	..	..	80	3,319	..	..	426	14,508
..	..	..	..	..	..	..	..	..	..	33	670	..	..	227	7,151
..	..	..	..	..	..	..	..	..	..	33	791	..	..	299	8,986
..	..	..	..	..	..	..	..	..	..	15	184	..	..	285	7,638
..	..	..	..	..	..	..	..	..	..	26	380	..	..	292	9,621
..	..	..	..	..	..	..	..	..	..	25	1,450	..	..	175	10,194
..	..	..	..	..	..	..	..	..	..	19	404	..	..	269	8,126
..	..	..	..	..	..	..	..	..	..	25	943	..	..	262	7,850
1	307	..	..	..	..	..	..	1	1,814	67	7,343	..	..	488	23,105
4	1,451	..	..	..	..	..	..	..	..	69	2,670	..	..	91	4,764
1	23	..	..	..	..	..	..	..	..	9	158	..	..	28	1,460
..	..	..	..	..	..	..	..	..	..	..	..	..	..	542	20,069
..	..	..	..	..	..	..	..	..	..						
3	733	..	..	..	..	..	..	2	3,665	302	13,451	..	..	1,351	91,457
12	3,400	..	..	..	..	..	..	3	5,479	1,049	41,589	..	..	7,729	3,13,909

made has been excluded from this statement.

APPENDIX B.

RETURN No. II.—Statement showing the collections of the tax under Act II of 1886 from interest on securities during 1896-97.

District.	Securities of the Government of India.				Securities of local authority or company.				Total.				Number of cases in which income under Part III has been assessed at 4 and 5 pies in the rupee.	
	Class I to VI.		Class VII to XV.		Class I to VI.		Class VII to XV.		Class I to VI.		Class VII to XV.			
	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Though less than Rs. 500 per annum.	Though less than Rs. 2,000 per annum.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
Ganjám	..	..	10,99,250	555	..	..	..	..	..	..	10,99,250	555	15	2
Vizagapatam	2,500	4	27,93,900	2,439	..	..	..	..	2,500	4	27,93,900	2,439	3	..
Gódávari	..	..	5,72,800	355	..	..	..	..	..	..	5,72,800	355	7	1
Kistna	..	..	7,76,300	693	..	..	..	..	..	..	7,76,300	693	57	14
Nellore	27,400	10	98,000	91	..	..	..	..	27,400	10	98,000	91	19	1
Cuddapah	..	..	1,18,600	85	..	..	..	..	..	..	1,18,600	85	..	..
Anantapur	..	..	12,500	7	..	..	..	..	..	..	12,500	7	..	3
Bellary	..	..	4,08,200	224	..	..	..	..	..	..	4,08,200	224	14	5
Kurnool	..	..	1,09,700	74	..	..	..	..	..	..	1,09,700	74	..	..
Madras	..	..	..	..	..	..	44,84,400	3,903	..	..	44,84,400	3,903	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	1,34,200	53	..	..	..	..	..	..	1,34,200	53	10	2
South Arcot	23,000	8	2,63,800	189	..	..	..	..	23,000	8	2,63,800	189	16	4
Tanjore	..	..	2,90,000	167	..	..	..	..	..	..	2,90,000	167	..	19
Trichinopoly	..	..	2,85,900	142	..	..	..	..	..	..	2,85,900	142	10	3
Madura	..	..	1,04,500	51	..	..	..	..	..	..	1,04,500	51	7	2
Tinnevelly	..	..	1,13,500	53	..	..	90,500	201	..	..	2,04,000	254	..	4
Coimbatore	..	..	21,800	34	..	..	..	..	..	..	21,800	34	..	4
Nilgiris	..	..	3,20,800	165	..	..	67,000	105	..	..	3,87,800	270	21	4
Salem	..	..	6,000	5	..	..	..	..	..	..	6,000	5	..	..
South Canara	..	..	1,05,100	73	..	..	..	..	..	..	1,05,100	73	10	1
Malabar	..	..	1,00,98,100	4,661	..	..	..	..	..	..	1,00,98,100	4,661	7	4
Bangalore	60,200	24	14,02,500	946	..	..	..	..	60,200	24	14,02,500	946	45	9
Travancore	..	..	1,38,89,800	6,447	..	..	..	..	..	..	1,38,89,800	6,447	47	38
Total ..	1,13,100	46	3,30,25,250	17,509	..	..	46,41,900	4,209	1,13,100	46	3,76,67,150	21,718	..	..
Bank of Madras' ..	8,83,840	322	11,64,63,700	52,124	..	..	..	..	8,83,840	322	11,64,63,700	52,124	..	..
Grand Total ..	9,96,940	368	14,94,88,950	69,633	..	..	46,41,900	4,209	9,96,940	368	15,41,30,850	73,842	..	..

APPENDIX C.

RETURN No. III.—Statement showing the Collections of Income-tax in the Madras Presidency in 1896-97.

Classes and Income.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, Pensions, Annuities and Gratuities paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (1).		Salaries, Pensions, Annuities and Gratuities paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total Collections (Columns 16, 17 and 18).	Refunds.	Net Collections.
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
I. RS. 500 but less than RS. 750 ..	2,548	24,781	1,667	7,843	1,137	9,958	1,537	14,061	28	224	..	29,439	3,24,808	36,356	3,81,675	2,160	..	3,83,835	3,966	3,79,869
II. 750 do. 1,000 ..	1,129	15,752	257	2,972	256	3,853	477	7,234	7	152	..	11,139	1,83,541	13,265	2,13,504	838	..	2,14,342	1,278	2,13,064
III. 1,000 do. 1,250 ..	1,014	18,703	93	1,346	202	4,186	326	6,865	9	259	..	6,550	1,44,919	8,204	1,76,278	614	..	1,76,892	712	1,76,180
IV. 1,250 do. 1,500 ..	316	6,077	99	2,041	75	1,513	148	3,894	8	292	..	3,223	98,667	3,869	1,12,484	328	..	1,12,812	1,024	1,11,788
V. 1,500 do. 1,750 ..	584	7,160	51	1,115	62	1,849	147	4,652	8	370	..	2,181	86,235	2,833	1,01,381	251	..	1,01,632	872	1,00,760
VI. 1,750 do. 2,000 ..	479	12,572	25	593	105	3,219	136	5,142	10	532	..	1,559	72,824	2,314	94,882	188	..	95,070	830	94,240
Total of I to VI ..	5,870	85,045	2,192	15,910	1,837	24,578	2,781	41,848	70	1,829	344	54,091	9,10,994	66,841	10,80,548	4,379	..	10,84,927	8,682	10,76,245
VII. RS. 2,000 but less than RS. 2,500 ..	452	18,694	24	701	110	5,017	215	9,873	14	816	..	1,454	88,095	2,269	1,23,196	194	..	1,23,390	2,009	1,21,381
VIII. 2,500 do. 5,000 ..	662	46,892	42	2,792	221	16,328	323	24,012	36	3,245	..	2,528	2,36,225	3,812	3,29,494	656	..	3,30,150	3,081	3,27,069
IX. 5,000 do. 10,000 ..	318	45,274	19	3,135	67	8,239	163	22,314	16	2,812	..	1,064	1,95,243	1,647	2,77,017	359	..	2,77,376	2,912	2,74,464
X. 10,000 do. 20,000 ..	197	47,717	4	902	12	2,289	39	11,692	14	5,063	..	312	1,24,567	578	1,92,230	177	..	1,92,407	1,507	1,90,900
XI. 20,000 do. 30,000 ..	49	20,245	1	625	1	625	7	2,739	7	4,758	..	72	51,484	137	80,476	..	..	80,476	196	80,280
XII. 30,000 do. 40,000 ..	44	20,275	..	..	1	781	..	64	..	..	..	16	15,868	61	36,988	..	..	36,988	..	36,988
XIII. 40,000 do. 50,000 ..	11	10,130	..	..	..	..	..	..	..	..	..	16	21,820	27	31,950	..	..	31,950	..	31,950
XIV. 50,000 do. 1,00,000 ..	6	10,346	..	..	..	..	..	..	8	14,592	..	33	64,570	47	89,508	40	..	89,548	..	89,548
XV. 1,00,000 and more	1	3,067	..	..	..	..	..	..	5	28,656	..	10	57,542	16	89,265	..	..	89,265	3,255	86,010
Total of VII to XV ..	1,740	2,22,640	90	8,155	412	33,279	747	70,694	100	59,942	66,449	5,505	8,55,414	8,594	13,16,573	1,426	..	13,17,999	12,960	13,05,039
Grand Total ..	7,610 (a)	3,07,685 (a)	2,282	24,065	2,249	57,857	3,528	1,12,542	170	61,771	66,793 (b)	59,596	17,66,408	75,435	23,97,121	5,805	..	24,02,926	22,028 (c)	23,80,898

(a) Exclusive of 110 assessees and Rs. 6,224 relating to Bangalore and Travancore.
(b) Exclusive of Rs. 7,417 levied in Bangalore and Travancore.
(c) Includes Rs. 386 being refunds shown against the Salt, &c., Departments, the Presidency audit and the Bank of Madras, for which classwar particulars are not available.

APPENDIX D.

RETURN No. IV.—Statement showing the Original and Final Demands and Balance of Amounts due under the Income-tax Act in the Madras Presidency for the year 1896–97.

Parts of the Act under which the income is assessed.	Arrears outstanding on 1st April 1896.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrates.		Total of columns 2, 10, 12 and 14.	Collections up to 31st March 1897.				Amount written off the accounts.	Balance on 31st March 1897.			Excess and erroneous collections included in column 19.		Advance collections in previous years on account of 1896–97.
		Number of assessees.	Amount of tax.	Number of petitions or objections.	Demand after disposal of objection petitions.	Number of petitions.	Demand after disposal of revision petitions.	Number of assessees.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.		Arrears including penalties and fines.	Current. Tax.	Current. Penalties and fines.	Total.		Arrears.	Current.	Total.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chapter III-A and Part I, Schedule II.	7,172	9,093	1,93,651	..	1,93,651	..	1,93,651	8,093	1,93,651	148	167	..	..	2,00,990	6,633	1,87,830	167	1,94,630	101	444	5,885	6,329	6	521	457
Chapter III-B and Part II, Schedule II.	88	175	62,104	..	62,104	..	62,104	175	62,104	5	12	..	..	62,204	88	61,683	10	61,781	..	..	424	424	..	1	..
Chapter III-C and Part III, Schedule II.	..	..	66,793	..	66,793	..	66,793	..	66,793	..	..	..	..	66,793	..	66,793	..	66,798	..	..	..	..	..	..	..
Chapter III-D and Part IV, Schedule II.	2,23,540	69,580	13,99,029	26,107	17,79,348	2,247	17,70,254	65,535	17,66,055	7,149	6,178	..	..	19,94,773	2,19,512	15,47,880	4,615	17,72,037	4,870	968	2,26,406	7,378	1,810	7,697	457
Total ..	2,30,800	77,848	22,21,577	26,107	21,01,896	2,247	20,92,802	73,803	20,88,603	7,302	6,357	..	..	23,24,760	2,26,233	18,64,183	4,822	20,95,241	4,971	1,412	2,32,714	2,34,126	1,816	8,219	457

APPENDIX E.

RETURN No. VI.—Statement showing the expenditure incurred in the assessment and collection of Income-tax in the Madras Presidency during the year 1896–97.

Districts.	Establishment and allowances.	Commission paid for collection of tax.	Travelling allowance.	Contingencies and miscellaneous.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	48	70	..	..	118
Vizagapatam	241	4	23	15	283
Gódávari	..	..	..	..	..
Kistna	398	18	147	..	563
Nellore	344	10	32	..	386
Cuddapah	..	..	..	..	..
Anantapur	..	43	..	..	43
Bellary	25	3	..	345	373
Kurnool	..	..	..	..	..
Chingleput	..	134	..	..	134
North Arcot	627	71	74	..	772
South Arcot	..	39	..	..	39
Tanjore	1,038	105	143	3	1,289
Trichinopoly	437	400	1	6	844
Madura	1,780	267	260	1	2,308
Tinnevelly	390	60	13	..	463
Coimbatore	37	21	..	..	58
Nilgiris	(a) 632	197	4	..	833
Salem	441	216	84	..	741
South Canara	..	93	..	..	93
Malabar	283	259	21	119	682
Total ..	6,721	2,010	802	489	10,022
Presidency Town	(b) 10,910	1,272	(c) 971	143	13,296
(d)	1,326	..	..	..	1,326
Board of Revenue					
Grand Total ..	18,957	(e) 3,282	1,773	632	24,644

(a) Includes Wynaad allowance of Rs. 10.

(b) Do. Rs. 473 being the special allowance paid to Income-tax Inspectors. Only Rs. 740 are shown in the Accountant-General's statements.

(c) Represents the conveyance allowance paid to Income-tax Inspectors. Only Rs. 740 are shown in the Accountant-General's statements.

(d) Rs. 12,467 are shown in the Accountant-General's statements.

(e) Includes Rs. 216 commission paid in Salem, but shown by the Accountant-General under "Miscellaneous."

APPENDIX F.

STATEMENT showing the number of assessees and the amount of tax collected under each class in each district in the year 1896–97.

Number of assessees.

Districts.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Total of classes I to VI.	Class VII.	Class VIII.	Class IX.	Class X.	Class XI.	Class XII.	Class XIII.	Class XIV.	Class XV.	Total of classes VII to XV.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Ganjám	907	329	195	105	57	69	1,662	84	105	43	15	2	2	..	..	..	251	1,913
2. Vizagapatam	1,759	573	333	174	110	80	3,029	104	131	61	15	5	3	..	3	..	322	3,351
3. Gódávari	3,001	908	563	287	188	161	5,108	134	206	73	36	9	2	..	2	..	462	5,570
4. Kistna	3,363	1,429	745	334	209	159	6,239	139	197	73	22	5	..	1	..	..	437	6,676
5. Nellore	2,364	758	468	187	159	83	4,019	93	135	33	10	4	2	..	2	..	279	4,298
6. Cuddapah	1,573	613	350	202	97	85	2,920	101	129	34	5	3	1	..	..	..	273	3,193
7. Anantapur	872	303	179	83	63	74	1,574	34	60	12	3	..	1	..	..	..	110	1,684
8. Bellary	1,460	429	241	137	81	62	2,410	58	124	46	25	8	1	..	..	..	262	2,672
9. Kurnool	1,042	462	189	104	76	49	1,922	42	65	21	1	1	2	..	..	..	132	2,054
10. Chingleput	1,254	402	233	111	72	54	2,126	53	88	25	15	2	1	..	..	..	184	2,310
11. North Arcot	2,455	936	555	291	201	230	4,668	124	201	58	21	5	..	1	1	..	411	5,079
12. South Arcot	1,585	539	332	160	106	95	2,817	76	118	46	12	3	2	..	..	..	257	3,074
13. Tanjore	1,749	722	502	267	197	161	3,598	120	224	112	29	4	2	..	1	..	492	4,090
14. Trichinopoly	915	235	155	56	51	42	1,454	45	80	22	12	4	..	..	..	1	164	1,618
15. Madura	2,494	1,137	818	355	274	188	5,266	290	562	266	74	11	2	5	8	1	1,219	6,485
16. Tinnevelly	1,766	634	406	164	143	143	3,256	63	160	76	14	5	3	1	2	1	325	3,581
17. Coimbatore	1,212	368	306	87	103	79	2,155	63	81	41	21	1	2	..	2	..	211	2,366
18. Nilgiris	245	94	64	39	31	33	506	51	82	39	22	6	8	1	2	..	211	717
19. Salem	1,597	548	347	153	101	85	2,831	89	146	42	7	2	..	..	..	..	286	3,117
20. South Canara	963	327	170	99	64	39	1,662	62	74	39	10	1	2	2	..	1	191	1,853
21. Malabar	1,561	617	399	172	128	96	2,973	96	206	92	19	7	2	..	3	1	423	3,396
22. Salt, &c., Departments	219	67	11	..	55	49	401	48	72	17	4	..	..	..	..	..	141	542
Total ..	34,356	12,430	7,561	3,567	2,566	2,116	62,596	1,969	3,243	1,271	392	88	38	11	26	5	7,043	69,639
Presidency Town ..	2,000	835	643	302	267	198	4,245	300	569	376	186	49	23	16	21	11	1,551	5,796
Grand Total ..	36,356	13,265	8,204	3,869	2,833	2,314	66,841	2,269	3,812	1,647	578	137	61	27	47	16	8,594	75,435

Amount of tax collected.

Districts.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Total of classes I to VI.	Class VII.	Class VIII.	Class IX.	Class X.	Class XI.	Class XII.	Class XIII.	Class XIV.	Class XV.	Total of classes VII to XV.	Grand Total.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjám	8,198	4,390	3,267	2,200	1,680	1,767	21,502	3,145	6,599	5,402	3,432	494	681	..	..	..	20,308	41,810
2. Vizagapatam	18,631	8,638	6,816	4,822	3,482	2,550	44,943	4,799	11,006	9,917	4,698	3,047	878	..	7,322	..	44,106	89,049
3. Gódávari	30,342	13,910	10,908	7,459	6,304	6,549	75,472	7,122	18,165	11,712	9,574	5,683	641	..	2,604	..	55,856	1,31,328
4. Kistna	36,844	22,491	15,231	9,914	7,466	6,596	98,542	8,180	17,421	13,842	6,687	2,343	..	1,050	..	..	50,216	1,48,758
5. Nellore	24,333	12,263	9,990	5,588	5,855	3,493	61,532	6,236	11,828	5,570	4,407	965	1,201	..	4,580	..	34,968	96,500
6. Cuddapah	15,062	9,033	6,851	5,497	3,133	3,181	42,757	5,325	9,943	5,456	764	491	642	..	..	..	22,706	65,463
7. Anantapur	7,906	4,280	8,578	2,309	2,043	2,790	22,906	1,519	3,968	1,346	385	..	326	..	..	..	7,551	30,457
8. Bellary	13,307	6,421	4,716	3,576	2,543	2,462	33,025	2,989	10,550	8,581	8,227	3,804	301	..	..	..	34,676	67,701
9. Kurnool	10,406	6,864	3,781	2,844	2,519	1,831	28,245	2,239	5,308	3,088	161	524	1,302	..	..	..	12,696	40,941
10. Chingleput	12,340	6,283	4,776	3,173	2,463	2,119	31,154	2,825	7,393	3,951	4,195	983	388	..	..	..	19,735	50,889
11. North Arcot	24,961	14,307	11,630	8,255	6,948	9,547	75,648	7,591	17,362	10,344	6,499	2,768	..	1,298	2,376	..	48,291	1,23,939
12. South Arcot	15,976	8,328	7,010	4,476	3,704	3,566	43,068	3,835	10,068	7,010	3,349	1,581	1,217	..	..	..	27,249	70,317
13. Tanjore	17,719	11,672	10,574	7,625	6,593	6,670	60,753	6,794	19,308	19,464	9,633	2,656	1,308	..	2,802	..	62,132	1,22,885
14. Trichinopoly	11,576	5,171	4,473	2,317	3,171	2,497	29,205	3,678	7,261	3,475	3,541	1,255	..	..	..	7,452	26,144	55,349
15. Madura	33,193	23,218	22,505	13,097	12,985	10,824	1,15,822	15,939	50,429	44,818	30,356	10,211	2,936	9,400	16,417	2,604	1,83,161	2,98,983
16. Tinnevelly	18,840	9,977	8,812	4,687	5,191	5,823	53,330	3,816	15,077	16,074	10,318	4,117	1,757	1,042	4,477	2,640	59,872	1,13,202
17. Coimbatore	12,319	5,663	6,238	2,344	3,217	3,228	33,009	3,614	7,033	6,535	6,919	706	704	..	2,686	..	28,231	61,240
18. Nilgiris	2,861	2,005	1,744	1,449	1,444	1,496	10,999	2,770	8,260	7,323	6,171	3,505	1,636	198	2,886	..	33,019	44,018
19. Salem	15,866	8,107	6,880	4,395	3,349	2,975	41,572	4,935	13,196	6,896	2,055	1,538	..	..	..	..	28,625	70,197
20. South Canara	8,646	4,943	3,299	2,562	1,909	1,413	22,832	3,111	6,045	5,891	2,680	623	1,504	2,323	..	3,180	25,430	48,262
21. Malabar	16,123	9,903	8,340	4,938	4,389	3,695	47,388	5,460	18,899	15,117	6,489	4,138	1,443	..	5,807	7,093	69,107	1,16,495
22. Salt, &c., Departments	3,451	1,269	277	..	1,516	1,768	8,281	2,153	5,753	2,503	1,379	..	..	..	..	..	11,788	20,069
Total ..	3,58,900	1,99,136	1,61,696	1,03,527	91,964	86,740	(a)10,01,985	1,07,415	2,80,872	2,14,515	1,31,919	51,732	18,955	15,311	51,957	22,969	(b)9,05,867	19,07,852
Presidency Town ..	22,775	14,368	14,582	8,957	9,417	8,142	(c) 78,563	15,781	48,622	62,702	60,311	28,744	18,033	16,639	37,551	66,296	(d)4,10,706	4,89,269
Grand Total ..	3,81,675	2,13,504	1,76,278	1,12,484	1,01,381	94,882	10,80,548	1,23,196	3,29,494	2,77,017	1,92,230	80,476	36,988	31,950	89,508	89,265	13,16,573	23,97,121

(a) Includes Rs. 22 being the tax on interest on securities.
(b) Do. Rs. 10,422 do. do.
(c) Do. Rs. 322 do. do.
(d) Do. Rs. 56,027 do. do.

APPENDIX G.

STATEMENT showing the original assessments, the demand after disposal of objection and revision Petitions and the Final Demand under Part IV during 1896–97.

Districts.	Original demand in 1895-96.		Objection petitions under section 25.									
			Total number of petitions.	Cases transferred to other districts or Presidencies.		Cases in which tax was wholly remitted.		Cases in which tax was partially reduced.		Cases in which tax was enhanced.		Cases pending.
	Number of assessees.	Amount of tax.		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount remitted.	Number of assessees.	Amount of enhancement.	Number of assessees.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS.			RS.		RS.		RS.		RS.	
Ganjám	1,655	35,651	623	..	..	90	1,212	61	994	7	153	69
Vizagapatam ..	3,100	72,051	1,561	..	..	227	2,641	198	2,989	21	349	2
Gódávari ..	5,422	1,26,036	2,746	1	211	440	6,477	324	7,820	43	484	5
Kistna	6,802	1,37,190	3,437	..	..	423	5,536	231	3,777	31	521	2
Nellore	4,117	84,916	2,070	..	..	169	2,123	160	3,739	35	475	..
Cuddapah ..	2,904	59,500	828	..	..	71	1,080	91	888	9	66	..
Anantapur ..	1,406	24,877	435	..	..	64	732	58	684	4	25	11
Bellary	2,327	61,535	576	..	..	41	513	44	1,676	6	122	..
Kurnool ..	1,904	34,466	471	..	..	61	877	25	341	..	..	31
Chingleput ..	1,885	39,207	629	1	173	82	955	66	773	3	19	23
North Arcot ..	4,912	1,09,645	1,923	..	..	192	2,060	210	2,835	15	225	52
South Arcot ..	2,878	61,077	1,116	..	..	131	1,761	122	1,813	4	20	170
Tanjore	4,201	1,24,514	1,242	..	..	127	1,952	155	2,351	6	118	198
Trichinopoly ..	1,681	32,727	463	..	..	40	425	27	727	2	10	166
Madura	6,873	2,67,052	2,273	..	..	254	3,601	380	10,105	7	157	7
Tinnevelly ..	4,238	1,11,222	1,266	..	..	159	2,113	220	4,990	10	78	4
Coimbatore ..	2,201	51,483	740	..	..	215	3,384	116	2,688	2	20	814
Nilgiris	473	26,654	88	..	..	6	65	15	234	1	22	76
Salem	2,842	59,034	900	..	..	90	1,069	111	1,372	9	153	890
South Canara ..	1,527	36,474	363	..	..	69	889	40	778	..	..	
Malabar ..	3,029	88,524	1,091	..	..	327	4,787	283	4,820	11	157	
Total ..	66,377	16,43,835	24,841	2	384	3,278	44,252	2,937	56,394	226	3,172	
Presidency Town.	3,203	2,55,194	1,266	..	..	224	5,154	419	17,418	15	749	
Grand Total ..	69,580	18,99,029	26,107	2	384	3,502	49,406	3,356	73,812	241	3,921	

Districts.	Revision petitions under section 27—*cont.*			Total of columns 5, 7, 17 and 19.	Total of columns 15 and 27.	Net demand after disposal of objection and revision petitions.		Deduct double and erroneous assessments cancelled.		Deduct abatements allowed under section 33.	
	Cases pending.		Net reductions.								
	Number of assessees.	Amount of tax.				Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
	25	26	27	28	29	30	31	32	33	34	35
		RS.	RS.		RS.		RS.		RS.		RS.
Ganjám	4	112	..	91	2,053	1,564	33,598	5	571	(a) 1	8
Vizagapatam ..	1	10	451	254	5,732	2,846	66,319	10	115	3	35
Gódávari ..	27	2,302	980	481	15,004	4,941	1,11,032	6	70	..	..
Kistna	5	274	345	437	9,137	6,365	1,28,053	7	90	..	..
Nellore	40	2,197	1,702	251	7,089	3,866	77,827	4	58	..	..
Cuddapah ..	1	139	226	73	2,128	2,831	57,372	6	139	..	..
Anantapur ..	19	218	286	82	1,677	1,324	23,200	3	45	..	..
Bellary	13	266	58	44	2,125	2,283	59,410	1	15	..	..
Kurnool ..	1	10	141	68	1,359	1,836	33,107	2	43	..	..
Chingleput ..	14	460	129	90	2,011	1,795	37,196	2	38	..	..
North Arcot ..	45	3,532	253	208	4,923	4,704	1,04,722	17	386	..	..
South Arcot ..	32	983	592	141	4,146	2,737	56,931	12	204	..	..
Tanjore	20	725	134	132	4,319	4,069	1,20,195	1	63	..	..
Trichinopoly ..	25	315	100	50	1,242	1,631	31,485	9	156	..	..
Madura	9	240	175	268	13,724	6,605	2,53,328	17	470	..	..
Tinnevelly ..	18	273	503	175	7,530	4,063	1,03,692	11	173	..	..
Coimbatore ..	5	120	749	247	6,801	1,954	44,682	4	65	..	..
Nilgiris	2	1,400	20	6	297	467	26,357	9	127	(a) 5	133
Salem	5	160	438	108	2,726	2,734	56,309	2	38	..	..
South Canara ..	..	..	270	90	1,937	1,437	34,537	3	66	..	..
Malabar ..	4	263	788	350	10,238	2,679	78,286	17	400	..	..
Total ..	290	13,909	8,340	3,646	1,06,198	62,731	15,37,637	148	3,332	9	176
Presidency Town.	28	890	754	232	22,577	2,971	2,32,637	14	409	(b) 3	282
Grand Total ..	318	14,799	9,094	3,878	1,28,775	65,702	17,70,254	162	3,741	12	458

(a) Only a partial abatement was allowed.

(b) Only a partial reduction was allowed in one of the cases.

Districts.	Revision petitions under section 27.										Final demand in 1896-97.		Percentage of the final demand to the Presidency total.	
	Cases pending.		Net reductions.	Total number of petitions.	Cases transferred to other districts or Presidencies.		Cases in which tax was wholly remitted.		Cases in which tax was partially reduced.		Cases in which tax was enhanced.			
	Number of assessees.	Amount of tax.			Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount remitted.	Number of assessees.	Amount of enhancement.	Number of assessees.	Amount of tax.
	13	14	15	16	17	18	19	20	21	22	23	24	36	37
		RS.	RS.			RS.		RS.		RS.		RS.		
Ganjám	69	1,707	2,053	12	..	..	1	10	..	..	1	10	1,559	33,019
Vizagapatam ..	2	30	5,281	173	..	..	27	305	14	161	1	15	2,833	66,169
Gódávari ..	5	450	14,024	235	..	..	40	435	25	550	1	5	4,935	1,10,962
Kistna	2	183	8,792	118	..	..	14	172	7	173	..	..	6,358	1,27,963
Nellore	..	..	5,387	326	..	..	82	992	61	726	1	16	3,862	77,769
Cuddapah ..	..	..	1,902	71	..	..	2	38	8	188	..	..	2,825	57,233
Anantapur ..	..	..	1,391	93	..	..	18	190	7	96	..	..	1,321	23,155
Bellary	11	346	2,067	62	..	..	3	35	4	23	..	..	2,282	59,395
Kurnool ..	..	..	1,218	55	..	..	7	80	8	61	..	..	1,834	33,064
Chingleput ..	31	1,824	1,882	68	..	..	7	88	2	41	..	..	1,793	37,158
North Arcot ..	23	1,019	4,670	135	..	..	16	165	9	88	..	..	4,637	1,04,336
South Arcot ..	53	1,032	3,554	94	..	..	10	110	14	482	..	..	2,725	56,727
Tanjore	52	3,775	4,185	78	..	..	5	55	6	79	..	..	4,068	1,20,132
Trichinopoly ..	170	3,589	1,142	49	..	..	10	100	..	..	..	..	1,622	31,320
Madura	198	13,083	13,549	65	..	..	14	145	5	33	1	3	6,588	2,52,858
Tinnevelly ..	166	6,286	7,027	114	..	..	16	175	24	328	..	..	4,052	1,03,519
Coimbatore ..	7	977	6,052	128	..	..	32	434	22	320	1	5	1,950	44,617
Nilgiris	4	350	277	4	..	..	..	..	1	20	..	..	458	26,097
Salem	19	291	2,288	101	..	..	18	249	7	189	..	..	2,732	56,270
South Canara ..	..	..	1,667	70	..	..	21	220	8	50	..	..	1,434	34,471
Malabar ..	2	159	9,450	75	1	10	22	476	11	302	..	..	2,662	77,886
Total ..	814	37,101	97,858	2,126	1	10	365	4,474	243	3,910	6	54	62,580	15,34,129
Presidency Town.	76	1,645	21,823	123	..	..	8	266	24	515	2	27	2,955	2,31,926
Grand Total ..	890	38,746	1,19,681	2,249	1	10	373	4,740	267	4,425	8	81	65,535	17,66,055

Districts.	Percentage of the final to the original demand.		Final demand in 1895-96.		Increase or decrease in the final demand of 1896-97 as compared with 1895-96.		Percentage of increase or decrease in the final demand of 1896-97 as compared with 1895-96.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
	40	41	42	43	44	45	46	47
				RS.		RS.		
Ganjám	94·20	92·62	1,493	32,345	+ 66	+ 674	+ 4·42	+ 2·09
Vizagapatam ..	91·39	91·84	2,696	58,342	+ 137	+ 7,827	+ 5·08	+ 13·42
Gódávari ..	91·02	88·04	4,921	1,07,502	+ 14	+ 3,460	+ 0·28	+ 3·22
Kistna	93·47	93·29	5,974	1,19,448	+ 384	+ 8,515	+ 6·43	+ 7·13
Nellore	93·81	91·58	3,828	77,275	+ 34	+ 494	+ 0·89	+ 0·64
Cuddapah ..	97·28	96·19	2,793	55,452	+ 32	+ 1,781	+ 1·15	+ 3·21
Anantapur ..	93·95	93·08	1,306	22,450	+ 15	+ 705	+ 1·15	+ 3·14
Bellary	98·07	96·52	2,255	59,130	+ 27	+ 265	+ 1·20	+ 0·45
Kurnool ..	96·32	95·93	1,826	32,950	+ 8	+ 114	+ 0·44	+ 0·34
Chingleput ..	95·12	94·77	1,777	35,870	+ 16	+ 1,288	+ 0·90	+ 3·59
North Arcot ..	95·42	95·16	4,468	98,832	+ 219	+ 5,504	+ 4·90	+ 5·57
South Arcot ..	94·68	92·88	2,747	56,473	— 22	+ 254	— 0·80	+ 0·45
Tanjore	96·83	96·48	3,890	1,10,962	+ 178	+ 9,170	+ 4·58	+ 8·26
Trichinopoly ..	96·49	95·73	1,491	29,555	+ 131	+ 1,774	+ 8·79	+ 6·00
Madura	95·85	94·68	6,422	2,45,422	+ 166	+ 7,436	+ 2·58	+ 3·03
Tinnevelly ..	95·61	93·07	3,498	92,016	+ 554	+ 11,503	+ 15·84	+ 12·50
Coimbatore ..	88·60	86·66	1,837	40,187	+ 113	+ 4,430	+ 6·15	+ 11·02
Nilgiris	96·83	97·91	370	20,373	+ 88	+ 5,724	+ 23·78	+ 28·10
Salem	96·13	95·32	2,627	53,608	+ 105	+ 2,662	+ 4·00	+ 4·97
South Canara ..	93·91	94·51	1,389	33,320	+ 45	+ 1,151	+ 3·24	+ 3·45
Malabar ..	87·28	87·98	2,727	79,613	— 65	— 1,727	— 2·38	— 2·17
Total ..	94·28	93·33	60,335	14,61,125	+ 2,245	+ 73,004	+ 3·72	+ 4·99
Presidency Town.	92·25	90·88	2,904	2,17,805	+ 51	+ 14,121	+ 1·76	+ 6·48
Grand Total ..	94·19	92·99	63,239	16,78,930	+ 2,296	+ 87,125	+ 3·63	+ 5·19

APPENDIX H.

STATEMENT showing the classwar details of the original and final assessments under Part IV in 1896-97.

Classes.	Original demand in 1895-96.		Final demand in 1895-96.		Original demand in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7
		RS.		RS.		RS.
I. Rs. 500 to Rs. 750 ..	33,534	3,35,331	31,527	3,15,261	34,418	3,44,180
II. ,, 750 to ,, 1,000 ..	12,583	1,88,745	11,739	1,76,085	12,835	1,92,525
III. ,, 1,000 to ,, 1,250 ..	7,375	1,47,500	7,000	1,40,000	7,634	1,52,680
IV. ,, 1,250 to ,, 1,500 ..	3,521	98,602	3,315	92,820	3,707	1,03,796
V. ,, 1,500 to ,, 1,750 ..	2,453	85,860	2,289	80,115	2,601	91,035
VI. ,, 1,750 to ,, 2,000 ..	1,866	78,372	1,682	70,644	1,915	80,430
Total of classes I to VI ..	61,332	9,34,410	57,552	8,74,925	63,110	9,64,646
VII. Rs. 2,000 to Rs. 2,500 ..	1,633	90,431	1,516	83,606	1,688	93,786
VIII. ,, 2,500 to ,, 5,000 ..	2,814	2,44,527	2,559	2,20,651	2,934	2,53,805
IX. ,, 5,000 to ,, 10,000 ..	1,185	2,00,643	1,088	1,82,943	1,267	2,16,226
X. ,, 10,000 to ,, 20,000 ..	379	1,28,407	360	1,20,389	389	1,35,769
XI. ,, 20,000 to ,, 30,000 ..	89	52,640	82	48,930	92	55,302
XII. ,, 30,000 to ,, 40,000 ..	30	25,465	22	18,830	28	23,946
XIII. ,, 40,000 to ,, 50,000 ..	20	22,718	21	25,055	17	19,272
XIV. ,, 50,000 to ,, 1,00,000 ..	35	59,929	28	48,277	42	72,515
XV. ,, 1,00,000 and over ..	11	55,402	11	55,324	13	63,762
Total of classes VII to XV ..	6,196	8,80,162	5,687	8,04,005	6,470	9,34,383
Grand Total ..	67,528	18,14,572	63,239	16,78,930	69,580	18,99,029

Classes.	Final demand in 1896-97.		Percentage of the final demand to the grand total in 1896-97.		Percentage of the final to the original demand in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
	8	9	10	11	12	13
		RS.				
I. Rs. 500 to Rs. 750 ..	32,453	3,24,530	49·52	18·38	94·29	94·29
II. ,, 750 to ,, 1,000 ..	12,153	1,82,295	18·54	10·32	94·68	94·69
III. ,, 1,000 to ,, 1,250 ..	7,210	1,44,200	11·01	8·16	94·45	94·44
IV. ,, 1,250 to ,, 1,500 ..	3,552	99,456	5·42	5·63	95·82	95·82
V. ,, 1,500 to ,, 1,750 ..	2,417	84,595	3·69	4·79	92·93	92·93
VI. ,, 1,750 to ,, 2,000 ..	1,745	73,290	2·66	4·15	91·12	91·12
Total of classes I to VI ..	59,530	9,08,366	90·84	51·43	94·33	94·17
VII. Rs. 2,000 to Rs. 2,500 ..	1,589	88,415	2·43	5·01	94·14	94·27
VIII. ,, 2,500 to ,, 5,000 ..	2,719	2,33,706	4·15	13·24	92·67	92·08
IX. ,, 5,000 to ,, 10,000 ..	1,160	1,96,625	1·77	11·13	91·55	90·93
X. ,, 10,000 to ,, 20,000 ..	359	1,23,742	0·55	7·01	92·29	91·14
XI. ,, 20,000 to ,, 30,000 ..	88	52,061	0·13	2·95	95·65	94·14
XII. ,, 30,000 to ,, 40,000 ..	22	19,069	0·03	1·08	78·57	79·63
XIII. ,, 40,000 to ,, 50,000 ..	17	19,472	0·03	1·10	100·00	101·04
XIV. ,, 50,000 to ,, 1,00,000 ..	40	68,561	0·06	3 88	95·24	94·55
XV. ,, 1,00,000 and over ..	11	56,038	0·01	3·17	84·62	87·89
Total of classes VII to XV ..	6,005	8,57,689	9·16	48·57	92·81	91·79
Grand Total ..	65,535	17,66,055	100·00	100·00	94·19	93·00

APPENDIX I.

STATEMENT showing the final demand under Part IV in the several districts from 1886-87 to 1896-97.

Districts.	1886-87. Final demand.		1887-88. Final demand.		1888-89. Final demand.		1889-90. Final demand.		1890-91. Final demand.		1891-92. Final demand.*	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS.		RS.		RS.		RS.		RS.		RS.
Ganjám	810	14,953	793	15,043	818	15,439	840	14,881	831	15,183	926	16,607
Vizagapatam ..	1,304	23,251	1,249	26,545	1,188	25,064	1,205	26,152	1,217	26,478	1,290	29,736
Gódávari	2,328	48,296	2,528	54,749	2,660	57,414	2,717	56,134	2,726	56,795	2,899	64,110
Kistna	4,433	77,669	4,859	84,019	4,212	71,836	4,067	69,681	4,221	71,965	3,898	69,962
Nellore	2,241	46,080	2,013	38,403	1,964	35,438	1,933	34,197	1,986	34,910	2,009	37,064
Cuddapah	2,125	36,849	2,356	41,096	2,361	40,643	2,309	40,100	2,399	42,345	2,580	45,346
Anantapur ..	963	15,913	969	15,621	947	15,185	957	15,640	938	15,197	968	16,313
Bellary	1,565	35,928	1,682	38,268	1,651	39,194	1,932	44,806	1,920	46,046	2,004	47,904
Kurnool	1,458	26,755	1,645	29,934	1,602	27,643	1,620	28,338	1,681	26,402	1,682	27,665
Chingleput ..	817	12,996	934	14,578	1,029	18,155	1,009	18,096	1,068	18,892	1,147	20,368
North Arcot ..	2,561	48,675	2,722	52,237	2,848	55,530	3,301	69,779	3,477	71,487	3,590	75,151
South Arcot ..	1,551	26,232	1,589	26,589	1,569	26,187	1,606	27,380	1,700	31,619	1,792	34,957
Tanjore	2,790	70,676	2,807	72,257	2,811	75,097	2,819	71,746	2,899	75,772	3,014	79,795
Trichinopoly ..	789	15,699	880	17,452	942	17,766	973	18,742	1,153	21,360	1,203	21,878
Madura	2,924	98,345	3,893	1,31,530	4,261	1,50,040	4,430	1,59,699	4,300	1,64,009	4,900	1,90,161
Tinnevelly ..	1,551	32,508	1,847	40,426	1,985	47,341	2,154	52,939	2,269	54,028	2,354	59,181
Coimbatore ..	989	19,028	1,131	20,411	1,116	20,775	1,200	23,173	1,398	26,996	1,439	28,022
Nilgiris	318	13,806	294	12,870	319	11,742	305	10,845	277	11,354	268	11,068
Salem	1,625	31,557	1,633	31,399	1,596	30,907	1,609	30,043	1,691	31,568	1,833	34,740
South Canara ..	984	20,496	1,019	21,364	1,012	21,774	1,077	24,033	1,079	23,588	1,130	23,516
Malabar	1,815	43,102	1,894	44,958	1,947	46,658	2,015	48,078	2,066	47,134	2,053	46,544
Total ..	35,941	7,63,814	38,737	8,29,699	38,838	8,49,828	40,078	8,84,482	41,286	9,13,128	42,979	9,80,088
Presidency Town.	1,969	1,03,634	2,190	1,23,958	1,983	1,45,611	2,089	1,35,343	2,220	1,58,192	2,194	1,70,265
Grand Total ..	37,910	8,67,448	40,927	9,53,657	40,821	9,95,439	42,167	10,19,825	43,506	10,71,320	45,173	11,50,353

Districts.	1892-93. Final demand.*		1893-94. Final demand.*		1894-95. Final demand.*		1895-96. Final demand.*		1896-97. Final demand.*	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
	14	15	16	17	18	19	20	21	22	23
		RS.		RS.		RS.		RS.		RS.
Ganjám	1,110	23,291	1,366	28,951	1,509	32,338	1,493	32,345	1,559	33,019
Vizagapatam ..	1,652	41,098	2,024	45,882	2,344	52,991	2,696	58,342	2,833	66,169
Gódávari	3,965	86,716	4,514	1,03,849	4,790	1,05,057	4,921	1,07,502	4,935	1,10,962
Kistna	4,275	83,326	5,112	99,179	5,179	(a)1,05,280	5,974	1,19,448	6,358	1,27,963
Nellore	2,130	39,618	2,504	49,633	3,281	66,500	3,828	77,275	3,863	77,769
Cuddapah	2,668	49,435	2,774	56,840	2,761	54,729	2,793	55,452	2,825	57,233
Anantapur ..	1,067	18,907	1,155	19,820	(a) 1,321	22,342	1,306	22,450	1,321	23,155
Bellary	1,959	48,953	2,065	55,033	2,196	56,449	2,255	59,130	2,282	59,395
Kurnool	1,743	31,193	1,810	31,512	1,833	33,303	1,826	32,950	1,834	33,064
Chingleput ..	1,251	25,464	1,273	24,346	(a) 1,629	(a) 38,744	1,777	35,870	1,793	37,158
North Arcot ..	3,905	78,480	4,146	82,107	4,254	92,243	4,468	98,832	4,687	1,04,336
South Arcot ..	1,995	38,215	2,218	42,185	2,502	48,795	2,747	56,473	2,725	56,727
Tanjore	3,280	86,396	3,515	95,763	3,658	1,05,575	3,890	1,10,962	4,068	1,20,132
Trichinopoly ..	1,197	24,914	1,243	26,938	1,327	2 003	1,491	29,555	1,622	31,329
Madura	5,125	2,02,458	5,571	2,35,867	6,057	2, .97	6,422	2,45,422	6,588	2,52,858
Tinnevelly ..	2,817	76,526	3,274	83,975	3,482	89,777	3,498	92,916	4,052	1,03,519
Coimbatore ..	1,568	31,704	1,725	31,585	1,790	35,800	1,837	40,187	1,950	44,617
Nilgiris	253	11,075	302	13,344	342	19,553	370	20,373	458	26,097
Salem	1,922	38,481	2,134	43,588	2,467	50,705	2,627	53,608	2,732	56,270
South Canara ..	1,240	26,719	1,269	28,794	1,281	28,708	1,389	33,320	1,434	34,471
Malabar	2,105	55,398	2,210	60,213	2,339	61,540	2,727	79,613	2,662	77,883
Total ..	47,227	11,18,897	52,304	12,62,404	(a) 56,342	(a) 13,66,429	60,335	14,61,125	62,580	15,34,129
Presidency Town.	2,868	1,73,937	2,872	1,85,033	3,203	2,11,009	2,904	2,17,805	2,955	2,31,926
Grand Total ..	50,095	12,92,334	55,176	14,47,437	(a) 59,545	(a) 15,77,438	63,239	16,78,930	65,535	17,66,055

* From 1890-91, the final demand given is as it stood at the end of the official year. (a) Revised figures.

APPENDIX J.

MADRAS.

RETURN No. III.—Statement showing the collections of Income-tax for 1896–97.

Classes and Income.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities paid by Local Authorities.		Salaries, Pensions, Annuities and Gratuities paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total collections (columns 16, 17 and 18).	Refunds.	Net collections.
					Tax levied under															
					Section 9 (1).		Section 9 (2).													
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
I. Rs. 500 but less than Rs. 750 ..	467	5,406	79	699	327	2,973	452	4,731	15	106	..	660	8,860	2,000	22,775	83	..	22,858	113	22,745
II. 750 do. 1,000 ..	204	3,516	32	524	73	1,257	162	2,537	3	66	..	361	6,468	835	14,368	22	..	14,390	40	14,350
III. 1,000 do. 1,250 ..	145	3,201	19	375	67	1,413	116	2,369	1	26	..	295	7,198	643	14,582	13	..	14,595	82	14,513
IV. 1,250 do. 1,500 ..	64	1,669	7	154	15	400	45	1,161	5	176	..	166	5,397	302	8,957	..	..	8,957	107	8,850
V. 1,500 do. 1,750 ..	61	1,608	7	196	24	718	39	1,222	1	40	..	135	5,633	267	9,417	6	..	9,423	68	9,355
VI. 1,750 do. 2,000 ..	52	1,877	2	71	23	783	41	1,547	4	193	..	76	3,671	198	8,142	6	..	8,148	59	8,089
Total of I to VI ..	993	17,277	146	2,019	529	7,544	855	13,567	29	607	322	1,693	37,227	4,245	78,563	130	..	78,693	469	78,224
VII. Rs. 2,000 but less than Rs. 2,500 ..	70	3,273	2	16	29	1,655	67	3,102	7	413	..	125	7,322	300	15,781	..	..	15,781	85	15,696
VIII. 2,500 do. 5,000 ..	109	8,940	10	981	64	4,967	150	11,003	12	1,119	..	224	21,612	569	48,622	25	..	48,647	352	48,295
IX. 5,000 do. 10,000 ..	74	11,228	4	777	29	4,001	77	11,069	6	962	..	188	34,665	376	62,702	..	..	62,702	..	62,702
X. 10,000 do. 20,000 ..	67	19,155	2	568	6	1,363	20	6,180	5	1,648	..	86	31,397	186	60,311	..	..	60,311	..	60,311
XI. 20,000 do. 30,000 ..	12	6,481	1	625	1	625	3	797	6	3,986	..	26	16,230	49	28,744	..	..	28,744	14	28,730
XII. 30,000 do. 40,000 ..	10	6,572	..	..	1	781	..	64	..	..	..	12	10,616	23	18,033	..	..	18,033	..	18,033
XIII. 40,000 do. 50,000 ..	10	9,932	..	..	..	..	..	..	..	..	..	6	6,707	16	16,639	..	..	16,639	..	16,639
XIV. 50,000 do. 1,00,000 ..	5	8,532	..	..	..	..	..	..	4	6,793	..	12	22,226	21	37,551	..	..	37,551	..	37,551
XV. 1,00,000 and more ..	1	3,067	..	..	..	..	..	..	2	15,384	..	8	47,845	11	66,296	..	..	66,296	3,255	63,041
Total of VII to XV ..	358	77,180	19	2,967	130	13,392	317	32,215	42	30,305	56,027	685	1,98,620	1,551	4,10,706	25	..	4,10,731	3,706	4,07,025
Grand Total ..	1,351	94,457	165	4,986	659	20,936	1,172	45,782	71	30,912	56,349	2,378	2,35,847	5,796	4,89,269	155	..	4,89,424	4,175	4,85,249

APPENDIX K.

MADRAS.

RETURN No. IV.—Statement showing the Original and Final Demands and Balance of Amounts due under the Income-tax Act for the year 1896–97.

Parts of the Act under which the income is assessed.	Arrears outstanding on 1st April 1896.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Total of columns 2, 10, 12 and 14.	Collections up to 31st March 1897.				Amount written off the accounts.	Balance on 31st March 1897.			Excess and erroneous collections included in column 19.		Advance collections in previous years on account of 1896–97.
															Arrears including penalties and fines.	Current.									
		Number of assessees.	Amount of tax.	Number of petitions or objections.	Demand after disposal of objection and petitions.	Number of petitions.	Demand after disposal of revision petitions.	Number of assessees.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.			Tax.	Penalties and fines.	Total.		Arrears.	Current.	Total.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	RS.		RS.		RS.		RS.		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chapter III-A and Part I, Schedule II.	(a) 2,342	1,996	(b) 71,121	..	71,121	..	71,121	1,996	71,121	115	155	..	..	74,118	2,726	(c) 68,978	155	71,859	89	27	2,165	2,192	..	479	457
Chapter III-B and Part II, Schedule II.	(d) ..	72	30,959	..	30,959	..	30,959	72	30,959	..	..	..	..	30,959	..	30,912	..	30,912	..	..	47	47	..	..	..
Chapter III-C and Part III, Schedule II.	..	..	56,349	..	56,349	..	56,349	..	56,349	..	..	..	..	56,349	..	56,349	..	56,349	..	..	..	..	..	..	..
Chapter III-D and Part IV, Schedule II.	22,781	3,203	2,55,194	1,266	2,33,371	123	2,32,617	2,955	2,31,926	..	..	..	..	2,54,707	20,992	2,14,855	..	2,35,847	1,875	65	17,654	17,719	151	583	..
Total ..	25,623	5,271	4,13,623	1,266	3,91,800	123	3,91,046	5,023	3,90,355	115	155	..	..	4,16,133	23,718	3,71,094	155	3,94,967	1,964	92	19,866	19,958	151	1,062	457

(a) Includes Rs. 165 subsequently found out as appertaining to the demand of 1895–96.
(b) Includes Rs. 457 being the demand of 1896–97 but collected in advance in 1895–96 and therefore excluded in the current year's collection.
(c) Includes Rs. 479 being advance collections made in 1896–97 for 1897–98.
(d) The arrear balance of Rs. 2,084 was cancelled by the Board in its Proceedings, No. 2501, dated 16th June 1896.

s of Income-tax for 1896-97.

Classes.	Total Collection of Tax.				Other sources of Income.		Penalties by Collector.	Fines by Magistrate.	Total collections (columns 16, 17 and 18).	Refunds.	Net collections.
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.			Amount.	Amount.	Amount.	Amount.	Amount.
	15	16	14				17	18	19	20	21
		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
	2,000	22,775	8,860				83		22,858	113	22,745
	835	14,368	6,468				22		14,390	40	14,350
	643	14,582	7,198				13		14,595	82	14,513
	302	8,957	5,397				..		8,957	107	8,850
	267	9,417	5,633				6		9,423	68	9,355
	198	8,142	3,671				6		8,148	59	8,089
	4,245	78,563	37,227				130	..	78,693	469	78,224
	300	15,781	7,322				25		15,781	85	15,696
	569	48,622	23,612						48,647	352	48,295
	376	62,702	32,665						62,702	..	62,702
	186	60,311	30,397						60,311	14	60,297
	49	28,744	15,230						28,744	..	28,730
	23	18,033	9,616						18,033	..	18,033
	16	16,639	8,707						16,639	..	16,639
	21	37,551	19,726						37,551	..	37,551
	11	66,296	34,745						66,296	3,255	63,041
	1,551	4,10,706	1,90,000	5,635			25	..	4,10,731	3,706	4,07,025
	6,796	4,89,269	2,37,227	4,074			455	..	4,89,424	4,176	4,85,249
20,000 and less than 25,000	267	7,309	120	6,410	182	9,630					
25,000 do. 30,000	230	22,805	242	20,589	288	24,835					
30,000 do. 40,000	85	28,089	210	35,311	217	36,885					
40,000 do. 50,000	26	14,857	87	28,095	99	34,870					
50,000 do. 1,00,000	10	8,223	23	13,735	29	16,903					
Rs. 1,00,000 and more	4	4,936	10	8,353	15	12,960					
Total of VII to XV	13	23,767	4	6,113	6	6,707					
	8	42,321	11	19,952	12	20,822					
	781	1,91,146	8	42,243	10	50,934					
Grand Total	3,206	2,32,697	715	1,80,801	858	2,14,546					
	2,904		2,17,805		3,203	2,55,194					

Classes.	Final demand in 1896-97.		Percentage of the final demand to the grand total in 1896-97.		Percentage of the final to the original demand in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
	8	9	10	11	12	13
		Rs.				
I. Rs. 500, but less than Rs. 750	950	5,500	32·15	4·09	96·45	96·45
II. 750 do. 1,000	433	6,495	14·65	2·80	85·40	85·40
III. 1,000 do. 1,250	371	7,420	12·55	3·20	93·45	93·45
IV. 1,250 do. 1,500	187	5,236	6·33	2·26	94·44	94·44
V. 1,500 do. 1,750	157	5,495	5·31	2·37	97·51	97·51
VI. 1,750 do. 2,000	85	3,570	2·88	1·54	87·63	87·63
Total of I to VI	2,183	37,716	73·87	16·26	93·09	92·79
		Rs.				
VII. Rs. 2,000, but less than Rs. 2,500	157	8,344	5·31	3·60	86·26	86·65
VIII. 2,500 do. 5,000	256	22,072	8·66	9·52	88·88	88·87
IX. 5,000 do. 10,000	203	34,784	6·87	15·00	93·55	94·30
X. 10,000 do. 20,000	89	31,036	3·01	13·38	89·89	89·29
XI. 20,000 do. 30,000	29	16,777	0·98	7·23	100·00	99·25
XII. 30,000 do. 40,000	12	10,616	0·41	4·58	80·00	81·91
XIII. 40,000 do. 50,000	6	6,707	0·20	2·89	100·00	100·00
XIV. 50,000 do. 1,00,000	12	20,664	0·42	8·91	100·00	99·24
XV. Rs. 1,00,000 and more	8	43,210	0·27	18·63	80·00	84·34
Total of VII to XV	772	1,94,210	26·13	83·74	89·98	90·54
Grand Total	2,955	2,31,926	100·00	100·00	92·26	90·88

he Income-tax Act for the year 1896-97.

31st March				Balance on 31st March 1897.				Amount written off the accounts.				Excess and erroneous collections included in column 19.		Advance collections in previous years on account of 1896-97.
Tax.	Penalties and fines.	Total.		Arrears.	Current.	Total.		Arrears.	Current.	Total.		Arrears.	Current.	
17	18	19		21	22	23		24	25	26				
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
(c) 68,978	155	71,859		27	2,165	2,192		89	479	457		..	479	457
30,912	..	30,912		..	47	47		..	..	..		..	..	..
56,349	..	56,349		..	..	..		..	..	..		..	..	..
2,14,855	..	2,35,847		65	17,654	17,719		1,875	583	..		151	583	..
3,71,094	155	3,94,967		92	19,866	19,958		1,964	1,062	457		151	1,062	457

therefore excluded in the current year's collection.

31, dated 16th June 1896.

Revenue (1897) Department.

CURRENT No. 9404

GOVERNMENT OF MADRAS
1 DEC 1897

From The Secretary to the Commissioner of Salt, Abkari and Separate Revenue

Order Mis No. 4674.

Dated 27th October 1897

Received 1-11-97.

Registered 2-11-97.

Enclosures /

Spare copies

SUBJECT.

Submitting for the information of Government letter from the Accountant-General, Madras, forwarding with remarks a statement explaining the difference in the receipts under Income Tax for 1896-97 between the figures as shown in his account books and those adopted by the Board in its Income-Tax administration report for that year.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE * MADRAS *

246

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 27th October 1897.

Mis No. 4674

Read the following letter from the Accountant-General to the Government of Madras No. I.B.E./344 dated 22nd October 1897:—

"I have the honour to forward a statement explaining the differences in the receipts under the head "Income Tax" as desired in para 43 of the Board's Administration Report on Income Tax for 1896-97 and to add that the total receipts according to the Books of this Office for the above year entered as Rs 24,02,617 in the Report have been altered into Rs 24,02,842 by the adjustments made since".

Resolution

Submitted for the information of Government.

(True Copy and Extract)

Commandant

Assistant Secretary

To

The Secretary to Government Revenue Department.

Copy to the Accountant-General.

29.10.97

C.No.9404 of 1897.

---- : ----

The Hon'ble Sir Henry Bliss,
K.C.I.E.

Ltr. Rev. No. 104.

Order No. 1027 , dated 9th Dec. 1897.

Last year's report flagged F

See remarks & Correction below

HW
25/11/97

Attended to.
Print sheet
HW
26/11/97

With the Proceedings read above the Board of Revenue submits its report on the working of the Income Tax Act during the year 1896-97.

2. The report was received in the Government Office 25 days after the due date. The delay is ascribed to the intermediate references rendered necessary by inaccuracies in the district returns which were in some cases also much delayed. The Government notes that the Board has instructed Collectors as to the necessity of punctually and completely submitting their reports.

The returns from Nellore Godavari & Ananthapur were not received in till the first & second weeks of July.

3. The present report has been drawn up on the exact model of that for 1895-96. The Government desires to invite the attention of the Board to the remarks contained in the concluding sentence of para 2 of the last year's review, viz: that it should be possible to curtail

curtail the bulk of the reports by avoiding the needless repetition of matter - which is set forth in the appended statements.

4. General Results. The total number of persons finally assessed to Income Tax during the year under review was -- 81,413 and the demand under all the four parts of the Act R.23,96,288. The corresponding figures for the previous year were 79,150 and R.22,93,009 respectively. The results of the year's working show - therefore an increase of nearly 3 % in the number of assessees and over 4½ % in the amount assessed. The following statement compares the number of assessees and the final demand in the districts and in the Presidency Town during the past two years.

81413 / 79150 = 29150/2263 = 2.86

	Number of Assessees		Increase		Amount of Assessment		Increase	
	1895-96	1896-97	number	per cent	1895-96	1896-97	amount	Per cent.
					Rs	Rs	Rs	
Districts	72,839	75,039	2,200	3.02	18,31,607	19,11,476	79,869	4.37
Presidency Town	6,311	6,374	63	1.00	4,61,402	4,84,812	23,410	5.07
Total	79,150	81,413	2,263	2.86	22,93,009	23,96288	1,03,279	*4.59

* wrongly given as 4.60 in para: 35 of the Board's Report.

Para 25 of the Board's report.

5. There was a slight decrease in assessment in Malabar (R.423), in Bellary (R.1109) and in Kurnool (R.193) -- while all the other districts of the Presidency exhibited an increase. The fall in Malabar occurred in the assessments under Part IV. In explanation it is reported that in two of the Northern taluks there was an unusually large increase in the orginal demand of 1895-96 owing to more extended assessments made on the basis of the Sea Customs import & export returns, but that, in many cases, reductions and remissions had to be granted on the objection and revision - petitions of assessees. The Government observes that these facts would no doubt explain a considerable difference between the final and original demands of 1895-96 but is unable to understand how they can account for a decrease in the final demand for 1896-97 as compared with that for 1895-96. The decrease in the Palghat taluk is ascribed partly to "the general depression of trade". The rest of the Presidency however does not appear

cur appear to have been similarly affected.

In these circumstances, the Government trusts that the Board has satisfied itself that the decrease in Malabar is not due to laxity in administration. As regards Bellary and Kurnool, the Board -- states that it was "due to the decrease in the final demand being greater under Parts I and II than the slight increase under Parts III and IV". This statement clearly does not in any way explain the decrease, but merely indicates the heads under which it occurred. The decrease - under Part I is ~~probably~~ possibly due to a fall in the rate of exchange compensation allowance, and that under Part II apparently due to the failure of certain companies. In the moffusil districts, the increase was above eleven thousand rupees in Tinnevelly, above five thousand rupees in Vizagapatam, Tanjore, Madura, Kistna, North Arcot and the Nilgiris, above two thousand rupees in Coimbatore, Salem, South Canara and Godavari, above one thousand in Trichinopoly, Cuddapah, Chingleput and Anantapur

Anantapur and below Rs.1000 in the thr
remaining districts, viz: South Arcot
Nellore and Ganjam. Such of the varia
tions as call for special remarks wil
be noticed ~~later on when~~ below in dealing with
t assessments under the several par
of the Act.

6. The demand, collection and ba
lance of assessment with the arrears
outstanding at the beginning of the y
and fines and penalties levied during
the year are exhibited below under th
two heads Districts and Presidency To

	Arrears outstanding on 1st April 1896	Current demand	Fines and Penalties	Gross demand	Collections*	Amount written off	Bala
	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
Districts	2,05,177	19,11,476	5,202	21,21,855	19,04,680	3007	2,14,
Presidency Town	25,623	4,84,812	155	5,10,590	†4,88,668	1964	19,
Total	2,30,800	23,96,288	5357	26,32,445	23,93,348	4971	2,34,

* excluding excess Collections. † including Rs 457 collected in advance in 189

In the report for 1895-96 and the re
view thereon, the outstanding balanc
the end of the year was shown as ---
Rs.2,58,677. The difference between t
figur

appear to [illegible] Garlw

igure and that given in column 2 of the
tatement above is due to subsequent cor-
rections in the returns, and reductions -
and remissions of assessment granted to
petitioners. Of the balance at the end of
the year under review, viz:Rs.2,34,126 it
is reported that Rs.1,92,545 was subse-
quently collected and Rs.20,141 reduced,
remitted or ascertained to be irrecover-
able so that at the time of the submis-
sion of the Board's report the recover-
able amount outstanding was only Rs.21,440
or .089 per cent of the gross demand.

7. Assessments under Part I.

Salaries, Pensions and Gratuities:- The
number of persons assessed under Part I
of the Act and the amount of the assess-
ment payable by them during the year un-
der review were 15,703 and Rs.5,01,336 -
respectively and as compared with the -
previous year showed a decrease of 40 &
697 respectively. In the case of assess-
ments under section 7 of the Act, under which
decrease wholly occurred, there was
fall of about 2 % in the number of as-
assessees and 1½ % in the amount of as-
sessment while the corresponding figures
under sections 8 and 9 exhibited an in-
crease of about 1 and 2 % respectively
over the previous year's figures. In th
review of the report for the latter yea
the Government had occasion to observe
that in that year and in 1894-95 though
there was a decrease in the number of -
Government employes paying income tax,
the amount payable by them showed a --
steady increase as compared with that
1893-94. Investigation of the matter h
shown that the variations were due mai
-ly to a change introduced in 1894-95
taxing Examiners under Part IV instead
of Part I of the Act and to the grant
of exchange compensation allowances. S
nilarly the slight decrease in the amo
of tax levied in the year under review
has presumably to be ascribed to the
fall in the rate of exchange compensa
tion allowance as well as to the fall
in number of persons who paid tax und
section 7.

The total demand under Part I including arrears and penalties was R.[illegible],08,67[illegible] out of which R.[illegible],02,24[illegible] was collected and R.101 written off the accounts before the close of the year. The balance outstanding at the end of the year was R.6,329 and this amount, it is reported, has since been reduced to R.2,4[illegible]8.

8. Assessments under Part II.

The number of companies assessed rose from 168 in 189[illegible]-96 to 17[illegible] in 1896-97 & the amount of assessment from R.[illegible]0,240 as reported abi[illegible] to 62[illegible],104. The average assessment or .089 p[illegible] company taxed during the year under review was R.3[illegible] representing an annual income of more than R.13,600, the [illegible] number of per company and the average annual of the Act in 189[illegible]-96 having been of about R.3[illegible] and R.11,[illegible]00 respectively. More than 70 per cent. of the companies that were taxed had their head quarters in the Presidency Town though the amounts of assessment in the town and in the moffusil were almost the same. Including arrears and fines, the total demand under Part II was decreased to R.64,288, all of which R.61,780 were collected and R.2084 written off as irrecoverable, leaving a balance of only R.424 outstanding at the close of the year. The increase in assessment was due to the enhanced profits returned by the companies and so indicates more clearly perhaps than the increase noted under Part I the commercial prosperity of the year.

9. Assessment under Part III.

The Collections under this part during the past two years are compared below:-

	189[illegible]-96	1896-97	Increase
	R.	R.	R.
Govt. of India Securities	[illegible]9,1[illegible]3	62,[illegible]84	3,431
Other Securities . . .	3,[illegible]22	4,209	687
Total.	62,67[illegible]	66,793	4,118

Of the total collections made during the two years R.[illegible]5,10[illegible] or 88 % and R.[illegible]6,349 or about 8[illegible] % were collected from the town of Madras.

10. Assessments under Part IV.

The number of persons originally [illegible]

the general practice prevalent among the assessees of putting in petitions on the chance of getting their assessments cancelled or reduced, and partly to carelessness on the part of the subordinate officers in revising the lists. The former cause applies throughout the Presidency, so the unsatisfactory results must be ascribed to negligent enquiries.

~~if not to undue leniency in the admission of objection and revision petitions.~~

The Government notes with satisfaction that in Vizagapatam the Collector has already issued strict orders on the subject to all his subordinates. On the ground that the number of objection petitions received was but slightly in excess of the average for the whole Presidency no explanation has been offered for the increase observable in Madras. The large percentage of successful petitions in the town however shows that there has been either a considerable want of discretion in fixing the original assessment or an undue readiness on the part of the collecting officers to reduce or remit the assessment. The special attention of the Collector should be drawn to the matter.

~~The subjoined statement shows the relative~~

~~case~~

In the following districts, though the percentage of objectors to the total number of assessees was below the average for the Presidency, the percentage of successful objectors was much above the Presidency average given above, viz: 26.

Districts.	Percentage of successful (wholly or partially) objections to total objections put in.
Anantapur	28
Madura	28
Tinnevelly	30
Coimbatore	45
South Canara	30
Malabar	56

Of revision petitions 24 % were either wholly or partially successful taking the figures for the whole Presidency this average was much exceeded in the following districts.

Malabar	45
South Canara	41
Coimbatore	42
Nellore	44

In Nellore the high percentage of successful [illegible] was due [illegible] fewer

/26

ccessful revision petitions was proba-

bly due to objection petitions having

een rejected without sufficient scrutiny

or only 16 % of the objection petitions

ere successful in this district. A si-

nilar explanation will not apply how-

ever in the case of the other 3 districts.

These figures

1. The subjoined statement shows

the relative care

These facts & the ~~Commissioners~~ Small proportion the number of assessees ~~in these districts~~ bears to the total ~~number~~ population of the trading & professional classes in these districts, which is referred to in the next paragraph, seem to ~~point to the necessity~~ indicate ~~that the possibility~~ the necessity for careful enquiry into the working of the Act in these localities

P.T.O

1220 13

care with which the assess-
ments under Part IV were
made during the past two
years

	P.C. of trial to original demand		P.C. of objection petitions to original assess	P.C. of objection petitions which resulted in		P.C. of revision petitions to	P.C. of revision petitions which resulted	
	number	amount in rupees	number	entire dismissing assessment	reduction of assessment	objection petitions	entire dismissing assess	Re
1895-96	93.65	92.53	39.51	14.11	12.24	8.66	15.01	1
1896-97	94.17	92.99	37.53	13.41	12.85	8.61	16.58	11

as pointed out in the review
of the report for 1895-96, t
thoroughness with which
whole Act is worked must
the main be judged by a c
parison of the relative a
quacy or inadequacy of
assessments made under P
IV under which almost al
the trading and professiona
classes are taxed and the
statement ~~showing the~~ Exhibit the
dence of taxation under ch
part in the several distric
during the past two years
~~appended for information~~.

Districts	Trading and Professional Classes (population)	Trial demand under Part IV in 1895-96: no. of assessees	Trial demand under Part IV in 1895-96: amount of tax	Trial demand under Part IV in 1896-97: number of assessees	Trial demand under Part IV in 1896-97: amount of tax	Average population under "trading and Professional" for each assessee 1895-96	Average population under "trading and Professional" for each assessee 1896-97	Incidence of taxation per head of population under Professional & trading 1895-96	Incidence of taxation per head of population under Professional & trading 1896-97	Incidence of tax per assessee 1895-96	Incidence of tax per assessee 1896-97
			Rs		Rs			R As P	Rs as P	Rs as P	Rs as P
Ganjam	238,877	1493	32,345	1559	33,019	160	153	0-2-2	0-2-2	21-10-8	21-2-10
Vizagapatam	245,718	2696	58,342	2833	66,169	91	87	0-3-10	0-4-3	21-10-3	23-5-8
Godavari	215,993	4921	107,502	4935	110,962	44	44	0-8-0	0-8-3	21-13-6	22-7-9
Kistna	186,642	5974	119448	6358	127,963	31	29	0-10-3	0-11-0	19-15-11	20-2-0
Nellore	170,578	3828	77,275	3862	77,769	45	44	0-7-3	0-7-3	20-3-0	20-2-2
Cuddapah	103,205	2793	55,452	2825	57,233	37	36	0-8-7	0-8-10	19-13-8	20-4-2
Anantapur	62,687	1306	22,450	1321	23,155	48	47	0-5-9	0-5-11	17-3-0	17-8-5
Bellary	81,430	2255	69,130	2282	69,395	36	36	0-11-7	0-11-8	26-3-7	26-0-5
Kurnool	80,804	1826	32,950	1834	33,064	44	44	0-6-6	0-6-7	18-0-9	18-4-7
Chingleput	126,360	1777	35,870	1793	37,158	71	70	0-4-7	0-4-8	20-3-0	20-11-7
North Arcot	180,386	4468	98,832	4687	104,336	40	38	0-8-9	0-9-3	22-1-11	22-4-2
S. Arcot	149,439	2747	56,475	2725	56,727	54	55	0-6-1	0-6-1	20-8-11	20-13-1
Tanjore	311,937	3890	110,962	4068	120,132	80	77	0-5-8	0-5-6	28-8-5	29-8-6
Trichinopoly	114,421	1491	29,555	1622	31,329	77	70	0-4-2	0-4-5	19-13-2	19-5-6
Madura	279,983	6422	245,422	6588	252,858	44	42	0-14-0	0-14-6	38-3-5	38-6-1
Tinnevelly	298,895	3498	92,016	4052	103,519	85	74	0-4-11	0-5-6	26-4-11	25-8-9
Coimbatore	247,769	1837	40,187	1950	44,617	135	127	0-2-7	0-2-11	21-14-0	22-14-1
The Nilgiris	8,738	370	20,373	458	26,097	24	19	2-5-4	2-15-9	55-1-0	56-15-5
Salem	181,093	2627	53,608	2732	56,270	69	66	0-4-9	0-5-0	20-6-6	20-9-6
South Canara	129,586	1389	33,320	1434	34,471	93	90	0-4-1	0-4-3	23-15-10	24-0-0
Malabar	625,427	2727	79,413	2662	77,886	193	235	0-2-5	0-2-6	29-3-1	29-4-2
Total	3,939,968	60335	14,61,125	62580	15,34,129	65	63	0-5-11	0-6-3	24-3-6	24-8-

It will be seen from the foregoing statement that while the ~~average~~ population per assessee under the head "trading and professional classes" remained the same in Godavari, Bellary and Kurnool it showed a satisfactory decrease in all the other districts of the Presidency except Malabar and South Arcot. The increase in South Arcot was not large and does not call for any special remarks. In Malabar however it was very heavy corresponding to the fall in assessment. The Government has commented on this fall in para 5 above. The proportion of assessees to the total trading and professional population was markedly low in the same districts as in the previous year, viz., in Malabar, Ganjam, Coimbatore, South Canara and Vizagapatam. In the review of the report for that year, the Collectors of these districts were requested to report whether any special reasons existed which satisfactorily account-

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e

accounted for the unfavourable position which their districts occupied as compared with the average for the Presidency in this respect and the Commissioner was also asked to make personal enquiries on the subject during his tours. The replies from the Collectors to the above reference have not yet been received and the Commissioner has apparently not been able to make any enquiries into the matter. No information on the point has therefore been furnished in the present report. The Board however points out that the trading and professional population does not shift from one district to another as trade increases and that variations also depend to a considerable extent on the number of sharers in each district of the total trade available. Pending the result of detailed enquiries into the matter the Government would observe however that there is apparently no reason to believe that the very great variations noticed are capable of being explained by considerations of this nature

Para 48 of the Bds report

nature. 144

12. The total demand under Part IV including arrears and fines was Rupees 19,94,773 of which Rs. 17,62,530 were collected during the year and Rs.4,870 written off the accounts as irrecoverable. Of the balance Rs.227,373, all but Rs. 18,558 were collected or remitted by the time of the submission of the Board's report. The Govt. notes with satisfaction that the collections during the year under review which amounted to 88.36 per cent of the total demand showed a substantial improvement as compared with those of 1895-96 when they amounted only to 85.98 p. c of the demand.

13. Classification of incomes. - The classification of incomes according to professions is exhibited by the Board as in last year, in the statement attached to para 37 of the present report. The largest contributors to the tax with the percentage of the amount paid by them to the total collections durin

the

the past two years are noted down on the margin. District details are fully reviewed by the Board in paras 38 and 39 of the report. The Govt. concurs in the Board's remarks regarding the scarcity of tax paying general and piece good merchants and legal practitioners in the Presidency Town as compared with many moffusil districts. Having regard also to the large percentage of successful objectors noticed in para 10 above, the Govt. fears that there is much room for improvement in the administration of the Act in the Presidency Town.

	1895-96	1896-97
Money lenders and changers	30.06	31.27
Servants of Govt.	14.12	12.84
Servants of Companies &c	7.39	7.11
Dealers in misc. articles.		5.90
Agents, brokers, bankers and contractors	4.13	4.41
General merchants	4.89	4.30
Piece goods merchants	3.01	3.52
Grain merchants	3.62	3.31.

14. Charges for collection and Refunds.- The charges incurred in the working of the Act during the year amounted to Rs. 24,644 and the refunds made to Rs. 22,028 as against Rs. 23,138 and Rs. 24,369 respectively in the previous year. The percentage of charges to the total receipts during 1896-97 viz., 1.03 shows however a slight decrease as compared with that for 1895-96 (1.04). Since

Since the close of the year, the Govt. has with the sanction of the Govt. of India decided that such of the income tax establishments as are required to be entertained from year to year but have hitherto had their appointments treated as temporary should be declared permanent and the Board has been called on to submit proposals on the subject.

15. Coercive measures &c. - The provisions of the Civil Procedure Code were resorted to in 131 cases as against 97 in the previous year. With the exception of two in Nellore and North Arcot, all the cases occurred in the town of Madras. The subjoined statement compares the extent to which provisions of the Land Revenue Law were availed of for the recovery of the tax during the past two years.

Years	No. of defaulters proceeded against	Percentage of column 2 to total number of assessees.	Number of cases in which tax was paid after issue of demand notice	paid on issue of attachment notices	recovered by sale of property	Amount	Per cent to collection
1	2	3	4	5	6	7	
1895-96	40,155	50.73	35,790	865	213	7,25,011	3
1896-97	41,601	51.99	40,654	993	291	7,69,012	3

As pointed out in the review of the re-

port for 1895-96 (para 11) the increase

in col. 3 above is ~~what may naturally~~ the natural result of the increase in the number of assessments ~~be expected from the expansion of the working of the Act~~ under part IV of the act under which about 11,000 ~~new~~ persons were assessed during the year under this Part. It is ~~however~~ observed that while the number of defaulters proceeded against under Land Revenue Law was only 41,601 (in 1896-97) the figures in Cols. 4, 5 and 6 total up to 41,838. The discrepancy is presumably due to the fact that same person was proceeded against more than once. The Board will be requested to report whether this presumption is correct and also to expedite the submission of the information called for in regard to the difference in the corresponding figures for 1895-96 (viz. 40,155 and 36,868 respectively) as desired in the review of the report for that year.

It must also be remembered that collections were more promptly made in the year under review and that ~~many~~ defaulters often claim from paying their tax until after the issue of process against them in order to provide a good agreement against assessment in the following year.

There were only two prosecutions in connection with the working of the Act during the year under review, and both

both of which ended in conviction.

16. Incidence of taxation. The incidence of the tax per head of tax payer and per head of total population in the districts and in the Presidency Town is reviewed by the Board in paras 44 to 48 of the present report. The average per head of total population was 1 anna and 1.4 pies or a pie more than in 1895-96. This average was exceeded in only 5 districts, viz: Presidency Town (R.1-1-3.7) the Nilgiris (R.0-7-0.7), Madura ----- (R.0-1-10.1), Kistna (R.0-1-3.4) and Bellary (R.0-1-3.4). The incidence per tax payer for the whole Presidency was R.29-1-4 as against R.28-9-11 in the previous year and ranged between ----- R.7-14-3 per head in the Presidency Town and R.17-14-3 in Anantapur.

17. The report for the year while containing indications of the possibility of improvement in some districts, is yet in the opinion of the Government, a record of satisfactory administration. The total amount of revenue realized has increased ~~and~~ At the same time fewer

as pointed out in the review of the re-

assessments have been challenged and -

there was a marked improvement in collec-

tion.

12-11-97

21/11/97.

To

The Board of Rev: (Sep: Rev)
with Cencls
Financial Depts
A.G.

E. Westn 9/12/97

50/5

Westn 9/12/97
Sep: Rev: No. 105.

No. 1028/170

To

The Secy. to the Govt. Of India,

Finance & Commerce Deptt.

Sir,

No. 1027 d/ 9th Dec: 1897.

25/11/97

I am directed to forward for the information of the Govt. of India a copy of the marginally noted Proceedings of this Govt. reviewing the Board's report on the working of the Income Tax Act in the Madras Presidency during the year 1896-97. Statistics relating to the total assessment and collection in each district as required in para 10 (b) of the Resolution of the Govt. of India, No. 1925 dated 14th April 1888 are given in the statement appended to para 32 of the Board's report and an abstract of return No. V is also submitted in manuscript with reference to para 2 of Mr. Finlay's letter No. 4528 dated 3rd November 1891.

12-11-97

21/11/97.

20/2

Government {1897} of Madras.

REVENUE.

Recd.	} 1897.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1027, 9th December 1897.

DECEMBER.

Income-tax.

Reviewing the Board's report on the administration of — under Act II of 1886 for the year 1896-97.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 342, dated 15th August 1897:—

Resolution—No. 342, dated 15th August 1897.

The Board begs leave to submit to Government its report on the administration of income-tax under Act II of 1886 for the year 1896–97, the eleventh year of its operation.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with (1) the report, (2) manuscript returns Nos. III, IV and V, Demand, Collection and Balance statements under Parts II and IV, and comparative statement of income-tax assessments and collections in Municipalities (to be returned), and (3) manuscript, abstract return No. V.
" Collector of Madras, with the report.
" Accountant-General, with the report and a memorandum.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4674, dated 27th October 1897:—

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated 22nd October 1897, No. I.B.E.—344:—

I have the honour to forward a statement explaining the differences in the receipts under the head "income-tax" as desired in paragraph 43 of the Board's Administration report on income-tax for 1896–97 and to add that the total receipts according to the books of this office for the above year entered as Rs. 24,02,617 in the report have been altered into Rs. 24,02,842 by adjustments made since.

Enclosure.

Statement explaining the differences between the income-tax collections shown in the Accountant-General's books for 1896–97 and in paragraph 43 of the Revenue Board's Income-tax Administration report for the same year.

Items.	Amounts on the Accountant-General's books.	Amounts adopted in the Board's report.	Differences.	Explanations.	
	Rs.	Rs.	Rs.		Rs.
1. Deductions by Government from salaries and pensions.	3,07,687	3,07,685	+ 2	Difference apparently due to rounding fractions of a rupee	4
				Deduct—	
				Adjustments in March 1897. Final not included in the Board's report	2
					+ 2
2. Deductions by Government from interest on Government securities.	62,585	62,584	+ 1	Difference due to rounding fractions of a rupee.	
3. Income-tax on securities of local authority or company.	4,209	4,209	..	....	
4. Ordinary collections ..	20,15,058	20,15,190	—132	Collections excluded by districts which realized them, but not included by those to which they appertain	188
				Erroneous credits to "deductions by Government from salaries," &c., subsequently deducted from that head, but not added to this head in the Collector's figures furnished to the Board	10
				Erroneous credit of "penalties" to this head in Treasury Accounts	10
				Erroneous credit of other heads to this head in Treasury Accounts	30
				Difference due to rounding fractions of a rupee.	13
				Adjustments in March 1897. Final not included in the Board's report	107
					358
				Deduct—	
				Collections included by districts to which they appertain, but not excluded by those which realized them	483
				Erroneous credits to other heads in Treasury Accounts	7
					490
					— 132
5. Recoveries from surplus profits of Railway Companies.	7,489	7,453	+ 36	Collection by the Bank of Madras on account of Madras not included by the latter district.	
6. Penalties	5,790	5,805	— 15	Collections included by districts to which they appertain, but not excluded by those which realized them	3
				Erroneous credits to "ordinary collections" in Treasury Accounts	10
				Difference due to rounding fractions of a rupee.	2
					— 15
7. Miscellaneous	24	..	+ 24	Process fees, witness batta, &c., recovered in Madras, Tanjore and Madura not included in the Board's report.	
Total ..	24,02,842	24,02,926	— 84		

Resolution—Mis. No. 4674, dated 27th October 1897.

Submitted for the information of Government.

(True Copy and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Order—No. 1027, Revenue, dated 9th December 1897.

Separate Revenue No. 104.

With the Proceedings read above, the Board of Revenue submits its report on the working of the Income-tax Act during the year 1896–97.

2. The report was received in the Government office 25 days after the due date. The delay is ascribed to the intermediate references rendered necessary by inaccuracies in the district returns which were in some cases also much delayed. The returns from Nellore, Gódávari and Anantapur were not sent in till the first and second weeks of July. The Government notes that the Board has instructed Collectors as to submit their reports punctually and in a complete form.

3. The present report has been drawn up on the exact model of that for 1895–96. The Government desires to invite the attention of the Board to the remarks contained in the concluding sentence of paragraph 2 of the last year's review, viz., that it should be possible to curtail the bulk of these reports by avoiding the needless repetition of matter which is set forth in the appended statements.

4. *General Results.*—The total number of persons finally assessed to income-tax during the year under review was 81,413 and the demand under all the four parts of the Act Rs. 23,96,288. The corresponding figures for the previous year were 79,150 and 22,93,009, respectively. The results of the year's working show therefore an increase of nearly 3 per cent. in the number of assessees and over 4½ per cent. in the amount assessed. The following statement compares the number of assessees and the final demand in the districts and in the Presidency town during the past two years:—

—	Number of assessees.		Increase.		Amount of assessment.		Increase.	
	1895–96.	1896–97.	Number.	Per cent.	1895–96.	1896–97.	Amount.	Per cent.
					Rs.	Rs.	Rs.	
Districts	72,839	75,039	2,200	3·02	18,31,607	19,11,476	79,869	4·37
Presidency Town ..	6,311	6,374	63	1·00	4,61,402	4,84,812	23,410	5·07
Total ..	79,150	81,413	2,263	2·86	22,93,009	23,96,288	1,03,279	* 4·59

* Wrongly given as 4·50 in paragraph 35 of the Board's report.

5. There was a slight decrease in assessment in Malabar (Rs. 423), in Bellary (Rs. 1,109) and in Kurnool (Rs. 193), while all the other districts of the Presidency exhibited an increase. The fall in Malabar occurred in the assessments under part IV. In explanation it is reported that in two of the northern taluks there was an unusually large increase in the original demand of 1895–96 owing to more extended assessments made on the basis of the Sea Customs import and export returns, but that, in many cases, reductions and remissions had to be granted on the objection and revision petitions of assessees. The Government observes that these facts would no doubt explain a considerable difference between the final and orginal demands of 1895–96, but is unable to understand how they can account for a decrease in the final demand for 1896–97 as compared with that for 1895–96. The decrease in the Palghat taluk is ascribed partly to "the general depression of trade." The rest of the Presidency, however, does not appear to have been similarly affected. In these circumstances, the Government trusts that the Board has satisfied itself that the decrease in Malabar is not due to laxity in administration. As regards Bellary and Kurnool, the Board states that it was "due to the decrease in the final demand being greater under parts I and II than the slight increase under parts III and IV." This statement clearly does not in any way explain the decrease, but merely indicates the heads under which it occurred. The decrease under part I is possibly due to a fall in the rate of exchange compensation allowance and that under part II is apparently due to the failure of certain companies. In the

Paragraph 25 of the Board's report.

mofussil districts the increase was above Rs. 11,000 in Tinnevelly, above Rs. 5,000 in Vizagapatam, Tanjore, Madura, Kistna, North Arcot and the Nilgiris, above Rs. 2,000 in Coimbatore, Salem, South Canara and Gódávari, above Rs. 1,000 in Trichinopoly, Cuddapah, Chingleput and Anantapur and below Rs. 1,000 in the three remaining districts, viz., South Arcot, Nellore and Ganjám. Such of the variations as call for special remarks will be noticed below in dealing with the assessments under the several parts of the Act.

6. The demand, collection and balance of assessment, with the arrears outstanding at the beginning of the year and fines and penalties levied during the year, are exhibited below under the two heads—Districts and Presidency Town:—

—	Arrears outstanding on 1st April 1896.	Current demand.	Fines and Penalties.	Gross demand.	* Collections.	Amount written of.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Districts	2,05,177	19,11,476	5,202	21,21,855	19,04,680	3,007	2,14,168
Presidency Town	25,623	4,84,812	155	5,10,590	† 4,88,668	1,964	19,958
Total ..	2,30,800	23,96,288	5,357	26,32,445	23,93,348	4,971	2,34,126

* Excluding excess collections. † Including Rs. 457 collected in advance in 1895–96.

In the report for 1895–96 and the review thereon, the outstanding balance at the end of the year was shown as Rs. 2,58,677. The difference between this figure and that given in column 2 of the statement above is due to subsequent corrections in the returns, and reductions and remissions of assessment granted to petitioners. Of the balance at the end of the year under review, viz., Rs. 2,34,126, it is reported that Rs. 1,92,545 was subsequently collected and Rs. 20,141 reduced, remitted or ascertained to be irrecoverable, so that at the time of the submission of the Board's report the recoverable amount outstanding was only Rs. 21,440 or ·089 per cent. of the gross demand.

7. *Assessments under Part I—Salaries, Pensions and Gratuities.*—The number of persons assessed under part I of the Act and the amount of assessment payable by them during the year under review were 15,703 and Rs. 5,01,336, respectively, and as compared with the previous year showed a decrease of 40 and 697, respectively. In the case of assessments under section 7 of the Act, under which the decrease wholly occurred, there was a fall of about 2 per cent. in the number of assessees and 1½ per cent. in the amount of assessment, while the corresponding figures under sections 8 and 9 exhibited an increase of about 1 and 2 per cent., respectively, over the previous year's figures. In the review of the report for the latter year, the Government had occasion to observe that in that year and in 1894–95, though there was a decrease in the number of Government employés paying income-tax, the amount payable by them showed a steady increase as compared with that of 1893–94. Investigation of the matter has shown that the variations were due mainly to a change introduced in 1894–95 of taxing Examiners under part IV instead of part I of the Act and to the grant of exchange compensation allowances. Similarly the slight decrease in the amount of tax levied in the year under review has presumably to be ascribed to the fall in the rate of exchange compensation allowance as well as to the fall in number of persons who paid tax under section 7.

The total demand under part I including arrears and penalties was Rs. 5,08,675, out of which Rs. 5,02,245 was collected and Rs. 101 written off the accounts before the close of the year. The balance outstanding at the end of the year was Rs. 6.329 and this amount, it is reported, has since been reduced to Rs. 2,458.

8. *Assessments under Part II.*—The number of companies assessed rose from 168 in 1895–96 to 175 in 1896–97 and the amount of assessment from Rs. 50,240 to 62,104. The average assessment per company taxed during the year under review was Rs. 355 representing an annual income of more than Rs. 13,600, the tax per company and the average annual income in 1895–96 having been about Rs. 300 and

Rs. 11,500, respectively. More than 70 per cent. of the companies that were taxed had their head-quarters in the Presidency Town, though the amounts of assessment in the town and in the mofussil were almost the same. Including arrears and fines, the total demand under part II was Rs. 64,288, out of which Rs. 61,780 were collected and Rs. 2,084 written off as irrecoverable, leaving a balance of only Rs. 424 outstanding at the close of the year. The increase in assessment was due to the enhanced profits returned by the companies and so indicates more clearly perhaps than the increase noted below under part IV, the commercial prosperity of the year.

9. *Assessment under Part III.*—The collections under this part during the past two years are compared below :—

—	1895-96.	1896-97.	Increase.
	Rs.	Rs.	Rs.
Government of India securities	59,153	62,584	3,431
Other securities	3,522	4,209	687
Total ..	62,675	66,793	4,118

Of the total collections made during the two years, Rs. 55,105 or 88 per cent. and Rs. 56,349 or about 85 per cent. were collected from the town of Madras.

10. *Assessments under Part IV.*—The number of persons originally assessed under this part was 69,580 and the assessments imposed amounted to Rs. 18,99,029. Objection petitions under section 25 of the Act were preferred by 26,107 or 37·52 of the assessees. Of these, 6,858 were successful in having their assessments either reduced or cancelled; 241 had their taxes enhanced; two had their petitions transferred to other districts or presidencies and 18,116 had their petitions rejected, the number undisposed of at the end of the year being thus 890. Under section 27 of the Act 2,249 revision petitions were received. Of these, one was transferred to another district; 640 were favourably considered, the tax involved being wholly or partly remitted; in eight cases the tax was enhanced and 1,282 petitions were rejected, leaving a balance of 318 undisposed of at the close of the year. The percentage of objection petitions received to the original number of assessees fell from 39·51 in 1895–96 to 37·53 in 1896–97. The average in the year under review for the Presidency was exceeded in eight districts including the Presidency Town. The percentages of the number of successful petitions to those received in these eight districts and in the Presidency are compared below :—

Districts.	Percentage of cases in which tax was entirely remitted.	Percentage of successful cases, *i.e.*, those in which tax was either wholly or partly remitted.
Ganjám	14	24
Vizagapatam	15	27
Gódávari	16	28
Kistna	12	19
Nellore	8	16
North Arcot	10	21
South Arcot	12	23
* * * * *	*	*
All districts of the Presidency	13	25
Town of Madras	18	51
Grand total ...	13	26

The successful cases were thus exceptionally large in the town of Madras and in Gódávari and Vizagapatam. The large number of objection petitions received in Gódávari is ascribed by the Collector partly to the general practice prevalent among

the assessees of putting in petitions on the chance of getting their assessments cancelled or reduced, and partly to carelessness on the part of the subordinate officers in revising the lists. The former cause applies throughout the Presidency, so the unsatisfactory results in this particular district must be ascribed to negligent enquiries. It should, however, always be remembered that the power of assessing and subsequently remitting—especially completely remitting—this tax places in the hands of a corrupt official a very convenient means of illicit gain, and the Board should instruct all Collectors and Divisional officers to carefully examine and test the work of any assessing officer who grants an objection complete remission. He should be required to fully account both for the assessment and for its remission. The Government notes with satisfaction that in Vizagapatam the Collector has already issued strict orders on the subject to all his subordinates. On the ground that the number of objection petitions received was but slightly in excess of the average for the whole Presidency, no explanation has been offered for the increase observable in Madras. The very large percentage of successful petitions in the town, however, shows that there has been either a considerable want of discretion in fixing the original assessment or an undue readiness on the part of the controlling officers to reduce or remit the tax. The special attention of the Collector should be drawn to the matter.

In the following districts, though the percentage of objectors to the total number of assessees was below the average for the Presidency, the percentage of successful objectors was much above the Presidency average given above, viz., 26 :—

Districts.	Percentage of successful (wholly or partially) objections to total objections put in.
Anantapur	28
Madura	23
Tinnevelly	30
Coimbatore	45
South Canara	30
Malabar	56

Of revision petitions 24 per cent. were either wholly or partially successful taking the figures for the whole Presidency. This average was much exceeded in the following districts :—

Malabar	45
South Canara	41
Coimbatore	42
Nellore	44

In Nellore the high percentage of successful revision petitions was probably due to objection petitions having been rejected without sufficient scrutiny, for only 16 per cent. of the objection petitions were successful in this district. A similar explanation will not apply, however, in the case of the other three districts. These facts and the small proportion the number of assessees bears to the total population of the trading and professional classes in these districts, which is noticed in the next paragraph, seem to indicate the necessity for careful enquiry into the working of the Act in these localities.

11. The subjoined statement shows the relative care with which the assessments under part IV were made during the past two years :—

—	Percentage of final to original demand.		Percentage of objection petitions to original assessees.	Percentage of objection petitions which resulted in		Percentage of revision petitions to objection petitions.	Percentage of remission petitions which resulted in	
	Number.	Amount in rupees.	Number.	entire remission of assessment.	reduction of assessment.		entire remission of assessment.	reduction of assessment.
1895-96	93·65	92·53	39·51	14·11	12·24	8·66	15·01	10·21
1896-97	94·19	92·99	37·53	13·41	12·85	8·61	16·58	11·87

As pointed out in the review of the report for 1895–96, the thoroughness with which the whole Act is worked must in the main be judged by a comparison of the relative adequacy or inadequacy of the assessments made under part IV under which almost all the trading and professional classes are taxed and the following statement exhibits the incidence of taxation under that part in the several districts during the past two years :—

Districts.	Trading and professional classes (population).	Final demand under part IV. In 1895-96. Number of assessees.	Final demand under part IV. In 1895-96. Amount of tax.	Final demand under part IV. In 1896-97. Number of assessees.	Final demand under part IV. In 1896-97. Amount of tax.	Population under "trading and professional" for each assessee. 1895-96.	Population under "trading and professional" for each assessee. 1896-97.	Incidence of taxation per head of population under professional and trading. 1895-96.	Incidence of taxation per head of population under professional and trading. 1896-97.	Incidence of taxation per assessee. 1895-96.	Incidence of taxation per assessee. 1896-97.
			Rs.		Rs.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjám ..	238,877	1,493	32,345	1,559	33,019	160	153	0 2 2	0 2 2	21 10 8	21 2 10
Vizagapatam ..	245,718	2,696	58,342	2,833	66,169	91	87	0 3 10	0 4 3	21 10 3	23 5 8
Gódávari ..	215,993	4,921	1,07,502	4,935	1,10,962	44	44	0 8 0	0 8 3	21 13 6	22 7 9
Kistna ..	186,642	5,974	1,19,448	6,358	1,27,963	31	29	0 10 3	0 11 0	19 15 11	20 2 0
Nellore ..	170,578	3,828	77,275	3,862	77,769	45	44	0 7 3	0 7 3	3 20 3	0 20 2 2
Cuddapah ..	103,205	2,793	55,452	2,825	57,233	37	36	0 8 7	0 8 10	19 13 8	20 4 2
Anantapur ..	62,687	1,306	22,450	1,321	23,155	48	47	0 5 9	0 5 11	17 3 0	17 8 5
Bellary ..	81,430	2,255	59,130	2,282	59,395	36	36	0 11 7	0 11 8	26 3 7	26 0 5
Kurnool ..	80,804	1,826	32,950	1,834	33,064	44	44	0 6 6	0 6 7	18 0 9	18 4 7
Chingleput ..	126,360	1,777	35 870	1,793	37,158	71	70	0 4 7	0 4 8	20 3 0	20 11 7
North Arcot ..	180,386	4,468	98,832	4,687	1,04,336	40	38	0 8 9	0 9 3	22 1 11	22 4 2
South Arcot ..	149,439	2,747	56,473	2,725	56,727	54	55	0 6 1	0 6 1	20 8 11	20 13 1
Tanjore ..	311,937	3,890	1,10,962	4,068	1,20,132	80	77	0 5 8	0 5 6	28 8 6	29 8 6
Trichinopoly ..	114,421	1,491	29,555	1,622	31,329	77	70	0 4 2	0 4 5	19 13 2	19 5 0
Madura ..	279,983	6,422	2,45,422	6,588	2,52,858	44	42	0 14 0	0 14 6	38 3 6	38 6 1
Tinnevelly ..	298,895	3,498	92,016	4,052	1,03,519	85	74	0 4 11	0 5 6	26 4 11	25 8 9
Coimbatore ..	247,769	1,837	40,187	1,950	44,617	135	127	0 2 7	0 2 11	21 14 0	22 14 1
The Nilgiris ..	8,738	370	20,373	458	26,097	24	19	2 5 4	2 15 9	55 1 0	56 15 8
Salem ..	181,093	2,627	53,608	2,732	56,270	69	66	0 4 9	0 5 0	20 6 6	20 9 6
South Canara ..	129,586	1,389	33,320	1,434	34,471	93	90	0 4 1	0 4 3	23 15 10	24 0 0
Malabar	625,427	2,727	79,613	2,662	77,886	193	235	0 2 5	0 2 0	29 3 1	29 4 2
Total ..	3,939,968	60,335	14,61,125	62,580	15,34,129	65	63	0 5 11	0 6 3	24 3 6	24 8 3

It will be seen from the foregoing statement that while the population *per* assessee under the head "Trading and Professional classes" remained the same in Gódávari, Bellary and Kurnool, it showed a satisfactory decrease in all the other districts of the Presidency except Malabar and South Arcot. The increase in South Arcot was not large and does not call for any special remarks. In Malabar, however, it was very heavy corresponding to the fall in assessment. The Government has commented on this fall in paragraph 5 above. The proportion of assessees to the total trading and professional population was markedly low in the same districts as in the previous year, viz., in Malabar, Ganjám, Coimbatore, South Canara and Vizagapatam. These are not markedly poor districts. On the contrary, several of them are among the more prosperous districts of the Presidency. In the review of the report for that year, the Collectors of these districts were requested to report whether any special reasons existed which satisfactorily accounted for the unfavourable position which their districts occupied as compared with the average for the Presidency in this respect, and the Commissioner was also asked to make personal enquiries on the subject during his tours. The replies from the Collectors to the above reference have not yet been received and the Commissioner has apparently not been able to make any enquiries into the matter. No information on the point has therefore been furnished in the present report. The Board, however, points out that the trading and professional population does not shift from one district to another as trade increases and that variations also depend to a considerable extent on the number of sharers in each district of the total trade available. Pending the result of detailed enquiries into the matter, the Government would observe, however, that there is apparently no reason to believe that the very great variations noticed are capable of being explained by considerations of this nature. The Board should submit a full report on the subject at an early date.

Paragraph 48 of the Board's report.

12. The total demand under part IV including arrears and fines was Rs. 19,94,773, of which Rs. 17,62,530 were collected during the year and Rs. 4,870 written off the accounts as irrecoverable. Of the balance, Rs. 2,27,373, all but Rs. 18,558 were collected or remitted by the time of the submission of the Board's report. The Government notes with satisfaction that the collections during the year under review which amounted to 88·36 per cent. of the total demand showed a substantial improvement as compared with those of 1895–96, when they amounted only to 85·98 per cent. of the demand.

13. *Classification of incomes.*—The classification of incomes according to professions is exhibited by the Board as in last year in the statement attached to paragraph 37 of the present report. The largest contributors to the tax with the percentage of the amount paid by them to the total collections during the past two years are noted on the margin. District details are fully reviewed by the Board in paragraphs 38 and 39 of the report. The Government concurs in the Board's remarks regarding the scarcity of tax paying general and piece-good merchants and legal practitioners in the Presidency Town as compared with many mofussil districts. Having regard also to the large percentage of successful objectors noticed in paragraph 10 above, the Government fears that there is much room for improvement in the administration of the Act in the Presidency Town. The Collector should give his personal attention to the matter.

	1895-96.	1896-97.
Money-lenders and changers.	30·06	31·27
Servants of Government ...	14·12	12·84
Servants of Companies, &c.	7·39	7·11
Dealers in miscellaneous articles	...	5·90
Agents, brokers, bankers and contractors	4·13	4·41
General merchants	4·89	4·30
Piece-good merchants ...	3·01	3·52
Grain merchants	3·62	3·31

14. *Charges for collection and refunds.*—The charges incurred in the working of the Act during the year amounted to Rs. 24,644 and the refunds made to Rs. 22,028 as against Rs. 23,138 and Rs. 24,269, respectively, in the previous year. The percentage of charges to the total receipts during 1896–97, viz., 1·03 showed, however, a slight decrease as compared with that for 1895–96 (1·04). Since the close of the year, the Government has, with the sanction of the Government of India, decided that such of the income-tax establishments as are required to be entertained from year to year but have hitherto had their appointments treated as temporary should be declared permanent and the Board has been called on to submit proposals on the subject.

15. *Coercive measures, &c.*—The provisions of the Civil Procedure Code were resorted to in 131 cases as against 97 in the previous year. With the exception of two in Nellore and North Arcot, all the cases occurred in the town of Madras. The subjoined statement compares the extent to which provisions of the Land Revenue law were availed of for the recovery of the tax during the past two years :—

Year.	Number of defaulters proceeded against.	Percentage of column 2 to total number of assessees.	Number of cases in which tax was paid on presentation of demand notice.	Number of cases in which tax was paid on issue of attachment notices.	Number of cases in which tax was recovered by sale of property.	Amount.	Percentage to total collections.
1	2	3	4	5	6	7	8
						Rs.	
1895–96	40,155	50·73	35,790	865	213	7,25,011	32·67
1896–97	41,601	51·99	40,654	993	291	7,69,012	32·00

As pointed out in the review of the report for 1895–96 (paragraph 11) the increase in column 3 above is the natural result of the increase in the number of assessments under part IV of the Act. About 11,000 persons were newly assessed during the year under this part. It must also be remembered that collections were more promptly made in the year under review and that assessees, in order to provide a good argument against assessment in the following year, often abstain from paying their tax until after the issue of process against them. It is, as in the last year's report, observed that while the number of defaulters proceeded against under Land Revenue

law in 1896-97 was only 41,601, the figures in columns 4, 5 and 6 total up to 41,838. The discrepancy is presumably due to the fact that in some instances the same person was proceeded against more than once. The Board will be requested to report whether this presumption is correct and also to expedite the submission of the information called for in regard to the difference in the corresponding figures for 1895-96 (viz., 40,155 and 36,868, respectively) as desired in the review of the report for that year.

There were only two prosecutions in connection with the working of the Act during the year under review, both of which ended in conviction.

16. *Incidence of taxation.*—The incidence of the tax *per* head of tax payer and *per* head of total population in the districts and in the Presidency Town is reviewed by the Board in paragraphs 44 to 48 of the present report. The average per head of total population was 1 anna and 1·4 pies or a pie more than in 1895-96. This average was exceeded in only five districts, viz., the Presidency Town (Rs. 1-1-3·7), the Nilgiris (As. 7-0·7), Madura (As.1-10·1), Kistna (As. 1-3·4) and Bellary (As. 1-2·4). The incidence per tax payer for the whole Presidency was Rupees 29-1-4 as against Rs. 28-9-11 in the previous year and ranged between Rs. 75-14-3 per head in the Presidency Town and Rs. 17-14-3 in Anantapur.

17. The report for the year while containing indications of the possibility of improvement in some districts is yet, in the opinion of the Government, a record of satisfactory administration. The total amount of revenue realized has increased. At the same time fewer assessments have been challenged and there was a marked improvement in collection.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue), with six enclosures.
„ the Financial Department.
„ the Accountant-General.

Exd. Shaik Karim.

50 Copies.

REPORT

ON THE

ADMINISTRATION OF THE INCOME TAX UNDER ACT II OF 1886

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1896-97.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1897.

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REPORT

ON THE

ADMINISTRATION OF THE INCOME TAX UNDER ACT II OF 1886

IN THE MADRAS PRESIDENCY

FOR 1896-97.

SECTION I.—INTRODUCTION.

THE present report deals with the transactions of the official year only as did the reports from 1890–91 to 1895–96. It does not therefore take account of the modifications in the demand of the year, or of collections, made subsequent to its close. As to these, however, the latest information in the possession of the Board has been given in the appropriate places.

2. As ordered in paragraph 2 of G.O., No. 388, Revenue, dated 8th June 1888, and in G.O., No. 50, Revenue, dated 1st February 1896, only abstract statements giving the totals for the whole Presidency and three statements furnishing information for the Presidency Town separately are printed as appendices to this report, the abstract of return No. V being submitted in manuscript with reference to the letter from the Government of India communicated in G.O., Mis. No. 5943, dated 18th November 1891. The original manuscript statements showing details by districts of returns Nos. III, IV and V and of the demand, collection and balance under Parts II and IV of the Second Schedule, as also the statement (ordered in paragraph 4 of G.O., No. 388, Revenue, dated 8th June 1888), showing the final assessments nd collections of tax under Part IV in the several municipal towns of the Presidency are submitted with the request that they may be returned when done with. No separate return giving the total assessment and collections under all the four parts (*vide* paragraph 10 (*b*) of the Government of India Resolution referred to above) is submitted with this report, as this information has been furnished in the statement given in paragraph 35 below.

SECTION II.—MODE OF ASSESSMENT AND AGENCY EMPLOYED.

3. There was no change in the mode of assessment during the year under report.

The agency employed in working the Act remained the same as in previous years, both assessments and collections being, as usual, made by Land Revenue officers in all the districts. The assessments under Part IV were based on those of the previous years, modified and supplemented in accordance with the information obtained by local and other special enquiries.

SECTION III.—FINANCIAL RESULTS.

4. Returns Nos. I and II * furnished by the Accountant-General are submitted as received from him, as they deal with items of receipt over which the Board has no control. The form of return No. I and of the Appendix thereto has been modified as ordered in G.O., No. 50, Revenue, dated 1st February 1896, and finally approved in G.O., No. 392, Revenue, dated 5th August 1896.

* Appendices A and B.

5. Return No. III (Appendix C) shows in detail the amount of tax collected under the several sources and the amount of penalties levied by assessing officers. The total collections during the year, inclusive of Rs. 10,035 representing excess and erroneous collections and advance payments, amounted to Rs. 24,02,926 against Rs. 22,18,910 in 1895–96. The increase of Rs. 1,84,016 or over 8 per cent., although large, is attributable, almost entirely, to the revision of the assessments made during the year. The collections of the two years are compared below:—

Items.	1895-96. Collections. Number of assessees.	1895-96. Collections. Amount of tax.	1895-96. Percentage to the total. Number of assessees.	1895-96. Percentage to the total. Amount of tax.	1896-97. Collections. Number of assessees.	1896-97. Collections. Amount of tax.	1896-97. Percentage to the total. Number of assessees.	1896-97. Percentage to the total. Amount of tax.	Increase or decrease in 1896-97. Number of assessees.	Increase or decrease in 1896-97. Amount of tax.
		Rs.				Rs.				Rs.
Tax on salaries, &c., paid by Government	7,752	3,12,478	10·77	14·08	7,610	3,07,685	10·09	12·81	— 142	— 4,793
Tax on salaries, &c., paid by local authorities	2,236	25,313	3·11	1·14	2,282	24,065	3·02	1·00	+ 46	— 1,248
Tax on salaries, &c., paid by Companies, &c. — Under section 9 (1).	2,295	58,556	3·19	2·64	2,249	57,857	2·98	2·41	— 46	— 699
Tax on salaries, &c., paid by Companies, &c. — Under section 9 (2).	3,431	1,04,929	4·77	4·73	3,528	1,12,542	4·68	4·68	+ 97	+ 7,613
Tax on profits of Companies.	164	48,187	0·22	2·17	170	61,771	0·23	2·57	+ 6	+ 13,584
Tax on interest on securities.	..	62,675	..	2·82	..	66,793	..	2·78	..	+ 4,118
Tax on other sources of income	56,095	16,00,413	77·94	72·13	59,596	17,66,408	79·00	73·51	+ 3,501	+ 1,65,995
Penalties	..	6,359	..	0·29	..	5,805	..	0·24	..	— 554
Total ..	71,973	22,18,910	100·00	100·00	75,435	24,02,926	100·00	100·00	+ 3,462	+ 1,84,016

SECTION IV.—ASSESSMENTS.

6. Return No. IV shows the demand, collection and balance of the assessments under all the four parts, excepting deductions by Government from salaries, pensions, annuities and gratuities under Part I. The transactions relating to each of the four parts are dealt with in order in the following paragraphs.

SECTION IV-A.—ASSESSMENTS UNDER PART I.

7. The number of persons assessed under this part during the year under report was 15,703 against 15,743 in 1895–96, the tax payable by them amounting to Rs. 5,01,336 against Rs. 5,02,033 in 1895–96. The subjoined statement shows the assessment in each district, inclusive of deductions from salaries, &c., paid by Government, the collections made within the official year and the balance outstanding on the 31st March 1897.

Districts.	Assessments in 1895-96. Under section 7. Number.	Under section 7. Amount.	Under sections 8 and 9. Number.	Under sections 8 and 9. Amount.	Total. Number.	Total. Amount.	Arrears on 1st April 1896.	Assessments in 1896-97. Under section 7. Number.	Under section 7. Amount.	Under sections 8 and 9. Number.	Under sections 8 and 9. Amount.	Total. Number.	Total. Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.		Rs.
Ganjám ..	254	8,245	407	3,459	661	11,704	38	248	7,987	400	3,580	648	11,567
Vizagapatam .	318	9,900	259	6,707	577	16,607	..	305	9,585	269	6,821	574	16,406
Gódávari ..	356	12,881	317	5,721	673	18,602	25	360	11,890	298	6,240	658	18,130
Kistna ..	307	9,501	226	4,340	533	13,841	98	271	9,318	212	3,945	483	13,263
Nellore ..	207	6,469	282	3,009	489	9,478	..	222	6,592	274	2,879	496	9,471
Cuddapah ..	221	6,540	140	2,015	361	8,555	..	242	6,465	154	1,886	396	8,351
Anantapur ..	142	3,954	190	* 3,045	332	6,999	..	145	4,188	212	3,295	357	7,483
Bellary ..	221	6,883	261	2,236	482	9,119	..	215	6,342	267	2,223	482	8,565
Kurnool ..	209	7,114	37	767	246	7,881	..	199	6,868	39	749	238	7,617
Chingleput ..	261	8,818	376	7,875	637	16,693	..	243	8,819	395	7,951	638	16,770
North Arcot ..	269	8,925	399	* 8,484	668	17,409	80	276	9,278	433	9,625	709	18,903
South Arcot ..	278	8,625	162	5,056	440	13,681	..	268	8,648	207	5,279	475	13,927
Tanjore ..	438	14,850	492	* 8,991	930	23,841	36	426	14,508	513	9,165	939	23,673
Trichinopoly .	219	7,686	315	9,265	534	16,951	300	227	7,151	311	9,213	538	16,364
Madura ..	294	9,256	425	* 8,367	719	17,623	677	299	8,986	389	8,379	688	17,365
Tinnevelly ..	281	8,102	320	6,793	601	14,895	932	285	7,633	328	7,011	613	14,649
Coimbatore ..	289	10,481	302	5,260	591	15,741	..	292	9,621	248	5,814	540	15,425
Nilgiris ..	173	9,962	303	10,386	476	20,348	1,562	175	10,194	329	11,465	504	21,659
Salem ..	284	7,561	273	4,464	557	12,025	426	269	8,126	278	4,128	547	12,254
South Canara .	263	8,333	139	2,655	402	10,988	..	262	7,850	169	2,758	431	10,608
Malabar ..	478	22,630	418	10,783	896	33,413	156	488	23,105	372	10,124	860	33,229
Salt, &c., Departments ..	596	19,106	..	..	596	19,106	..	542	20,069	..	..	542	20,069
Total ..	6,358	2,15,822	6,043	1,19,678	12,401	3,35,500	4,330	6,259	2,13,228	6,097	1,22,530	12,356	3,35,758
Presidency Town ..	1,394	96,656	1,948	* 69,877	3,342	1,66,533	2,842	1,351	94,457	1,996	71,121	3,347	1,65,578
Grand Total.	7,752	3,12,478	7,991	1,89,555	15,743	5,02,033	7,172	7,610	3,07,685	8,093	1,93,651	15,703	5,01,336

* Revised figures.

Districts.	Penalties levied by Collectors. Number.	Penalties levied by Collectors. Amount.	Total demand, arrears and current.	Collections within the year 1896-97. Arrears including penalties.	Current. Tax under section 7.	Current. Tax under sections 8 & 9.	Current. Penalties.	Total.	Arrears written off.	Balance on 31st March 1897. Arrears.	Current.	Total.	Excess collections included in col. 22. Arrears.	Current.
15	16	17	18	19	20	21	22	23	24	25	26	27	28	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjám ..	..	..	11,665	44	7,987	3,449	..	11,480	..	..	144	144	6	13
Vizagapatam ..	..	..	16,406	..	9,585	6,821	..	16,406	..	..	..	..	..	..
Gódávari ..	..	..	18,155	25	11,890	6,174	..	18,089	..	..	66	66	..	..
Kistna ..	..	..	13,361	86	9,318	3,945	..	13,349	12	..	..	..	..	..
Nellore ..	..	..	9,471	..	6,592	2,879	..	9,471	..	..	..	..	..	..
Cuddapah ..	..	..	8,351	..	6,465	1,886	..	8,351	..	..	..	..	..	..
Anantapur ..	..	..	7,483	..	4,188	3,295	..	7,483	..	..	..	..	..	..
Bellary ..	..	..	8,565	..	6,342	2,223	..	8,565	..	..	..	..	..	..
Kurnool ..	..	..	7,617	..	6,868	749	..	7,617	..	..	..	..	..	..
Chingleput ..	..	..	16,770	..	8,819	7,951	..	16,770	..	..	..	..	..	..
North Arcot ..	..	..	18,983	80	9,278	9,578	..	18,936	..	..	48	48	..	1
South Arcot ..	..	..	13,927	..	8,648	5,279	..	13,927	..	..	..	..	..	..
Tanjore ..	4	2	23,711	36	14,508	9,063	2	23,609	..	..	103	103	..	1
Trichinopoly ..	..	..	16,664	19	7,151	8,890	..	16,060	..	281	323	604	..	..
Madura ..	..	..	18,042	587	8,986	8,108	..	17,681	..	90	271	361	..	..
Tinnevelly ..	26	6	15,587	918	7,638	6,541	6	15,103	..	14	475	489	..	5
Coimbatore ..	..	..	15,435	..	9,621	5,808	..	15,429	..	..	6	6	..	..
Nilgiris ..	3	4	23,225	1,555	10,194	9,666	4	21,419	..	7	1,821	1,828	..	22
Salem	..	..	12,680	426	8,126	3,928	..	12,480	..	..	200	200	..	..
South Canara ..	..	..	10,608	..	7,850	2,758	..	10,608	..	..	..	..	..	..
Malabar ..	..	..	33,385	131	23,105	9,861	..	33,097	..	25	263	288	..	..
Salt, &c., Departments ..	..	..	20,069	..	20,069	..	..	20,069	..	..	..	..	..	..
Total ..	33	12	3,40,100	3,907	2,13,228	1,18,852	12	3,35,999	12	417	3,720	4,137	6	42
Presidency Town ..	115	155	1,68,575	2,726	94,457	68,978	155	1,66,316	89	27	2,165	2,192	..	479
Grand Total ..	148	167	5,08,675	6,633	3,07,685	1,87,830	167	5,02,315	101	444	5,885	6,329	6	521

8. As compared with 1895–96, there was a decrease of 40 or 0·25 per cent. in the number of assessees and a decrease of Rs. 697, or 0·14 per cent. in the amount of the assessments levied. From the statement appended below, it will be observed that, taking the Presidency as a whole, there was a decrease in the assessment under section 7 and an increase in that under sections 8 and 9 :—

Years.	Section 7.		Sections 8 and 9.	
	Number.	Amount.	Number.	Amount.
Districts.		Rs.		Rs.
1895–96	6,358	2,15,822	6,043	1,19,678
1896–97	6,259	2,13,228	6,097	1,22,530
Difference ..	— 99	— 2,594	+ 54	+ 2,852
Presidency Town.				
1895–96	1,394	96,656	1,948	69,877
1896–97	1,351	94,457	1,996	71,121
Difference ..	— 43	— 2,199	+ 48	+ 1,244
Total difference ..	— 142	— 4,793	+ 102	+ 4,096

With reference to the variations in the assessments under section 7 the attention of Government is called to the Accountant-General's letter No. 934, dated 19th March 1897, forwarded with the Board's Proceedings, No. 1235, dated 29th March 1897. With regard to assessments under sections 8 and 9, there was an increase both in the number of assessees and in the amount of the tax realized from them in the Presidency town as well as in the mofussil. The increase in the Presidency town is ascribed partly to the assessment under Part I of remuneration paid to Directors of Funds, &c., and partly to the more careful enquiries made during the year. In the mofussil, it is due principally to extended and more careful assessments and partly to the salaries drawn by certain employés having been raised during the year under report.

9. The correct balance outstanding on the 1st April 1896 was Rs. 7,172. This differs to a certain extent from the closing balance shown in the report for 1895–96, the variations being due to subsequent corrections in the accounts. Adding to this balance the current demand of Rs. 5,01,336 and penalties amounting to Rs. 167, the total demand, arrears and current, amounted to Rs. 5,08,675. Of this sum, Rs. 5,02,245 (arrears Rs. 6,627, current tax Rs. 4,95,451, and current penalties Rs. 167 or 98·72 per cent.) were collected within the year, exclusive of Rs. 527 representing excess collections and advance payments on account of the current year, but including Rs. 457 collected in advance in 1895-96 on account of the year under report, and Rs. 101 were written off the accounts under G.O., Mis. No. 1488, dated 18th March 1897, leaving a balance of Rs. 6,329 on the 31st March 1897. This balance has, according to the latest information, been reduced to Rs. 2,458 by subsequent collections.

SECTION IV-B.—ASSESSMENTS UNDER PART II.

10. The total number of companies assessed during the year was 175 (103 in the districts and 72 in the Presidency town), the amount of tax involved being Rs. 62,104 (Rs. 31,145 in the districts and Rs. 30,959 in the Presidency town). There was thus an increase of 7 in the number of companies assessed and of Rupees 12,077 in the amount payable by them as compared with the corresponding figures of 1895–96. No revision petitions under section 27 and no applications for abatement of tax under section 33 were received, the original assessments remaining, therefore, unchallenged.

11. Of the 168 companies assessed in 1895–96, four were wound up (two in Bellary, one in North Arcot and one in the Presidency town) and nine (one in Anantapur, five in Bellary, one in Trichinopoly and two in the Presidency town) were not taxed in the year under report owing to losses sustained in 1895–96. Fifteen companies (two in Kistna, one in Cuddapah, two in Bellary, two in North Arcot, one in Trichinopoly, one in Salem and six in the Presidency town) were assessed during the year for the first time. Seven (one in Vizagapatam and six in the Presidency town), which had been previously exempted on account of losses sustained, were taxed again during

1896–97, as they had obtained assessable incomes in the previous year; and two of the companies assessed at Madras during 1895–96 were assessed at Calcutta during 1896–97. The increase in the amount of assessment alluded to in the preceding paragraph was, as usual, due to the increase in the number assessed and to larger profits having been reported by certain companies, more particularly by the South Indian Railway Company. The demand, collection and balance in each district are shown below :—

Districts.	Arrears on the 1st April 1896.	Final demand in 1895–96.		Percentage to the total in 1895–96.		Final demand in 1896–97.		Percentage to the total in 1896–97.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10
	Rs.		Rs.		Rs.		Rs.		
Vizagapatam	..	1	62	0·60	0·12	2	390	1·14	0·63
Gódávari	..	1	800	0·60	1·60	1	406	0·57	0·66
Kistna	..	..	..	..	..	2	307	1·14	0·49
Nellore	..	1	95	0·60	0·19	1	81	0·57	0·13
Cuddapah	..	..	..	..	..	1	12	0·57	0·02
Anantapur	..	7	390	4·17	0·78	6	400	3·43	0·15
Bellary	..	27	3,946	16·07	7·89	22	3,110	12·57	5·01
Kurnool	..	3	241	1·78	0·48	3	194	1·72	0·31
Chingleput	..	23	1,045	13·69	2·09	23	1,036	13·14	1·67
North Arcot	..	12	915	7·14	1·83	13	991	7·43	1·60
South Arcot	..	1	107	0·60	0·22	1	100	0·57	0·16
Trichinopoly	..	6	7,174	3·57	14·34	6	7,917	3·43	12·75
Madura	2	3	1,197	1·78	2·39	3	2,064	1·72	3·32
Tinnevelly	..	6	7,981	3·57	15·95	6	7,956	3·43	12·81
Coimbatore	..	5	1,881	2·97	3·76	5	2,418	2·86	3·96
Nilgiris	86	2	86	1·19	0·17	2	77	1·14	0·11
Salem	..	2	331	1·19	0·66	3	420	1·72	0·68
South Canara	..	2	1,613	1·19	3·23	2	3,220	1·14	5·18
Malabar	..	1	39	0·60	0·08	1	46	0·57	0·07
Total ..	88	103	27,903	61·31	55·78	103	31,145	58·86	50·15
Presidency Town ..	..	65	22,124	38·69	44·22	72	30,959	41·14	49·85
Grand Total ..	88	168	50,027	100·00	100·00	175	62,104	100·00	100·00

Districts.	Penalties and fines levied in 1896–97.		Total demand in 1896–97.	Collections within the year 1896–97.			Amount written off.	Balance on the 31st March 1897.			Excess collections included in column 15.
	Number.	Amount.		Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	11	12	13	14	15	16	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
Vizagapatam	..	..	390	..	390	390	..	..	..	..	..
Gódávari	..	..	406	..	406	406	..	..	..	..	..
Kistna	..	..	307	..	47	47	..	..	260	260	..
Nellore	..	..	81	..	81	81	..	..	..	..	..
Cuddapah	..	..	12	..	12	12	..	..	..	..	..
Anantapur	1	1	401	..	401	401	..	..	..	..	..
Bellary	..	..	3,110	..	3,110	3,110	..	..	..	..	..
Kurnool	..	..	194	..	194	194	..	..	..	..	..
Chingleput	4	11	1,047	..	1,046	1,046	..	..	2	2	1
North Arcot	..	..	991	..	991	991	..	..	..	..	..
South Arcot	..	..	100	..	100	100	..	..	..	..	..
Trichinopoly	..	..	7,917	..	7,917	7,917	..	..	..	..	..
Madura	..	..	2,066	2	2,026	2,028	..	..	38	38	..
Tinnevelly	..	..	7,956	..	7,956	7,956	..	..	..	..	..
Coimbatore	..	..	2,418	..	2,418	2,418	..	..	..	..	..
Nilgiris	..	..	163	86	..	86	..	..	77	77	..
Salem	..	..	420	..	420	420	..	..	..	..	..
South Canara	..	..	3,220	..	3,220	3,220	..	..	..	..	..
Malabar	..	..	46	..	46	46	..	..	..	..	..
Total ..	5	12	31,245	88	30,781	30,869	..	..	377	377	1
Presidency Town ..	..	..	30,959	..	30,912	30,912	..	..	47	47	..
Grand Total ..	5	12	62,204	88	61,693	61,781	..	..	424	424	1

12. The arrear balance at the close of 1895–96 was Rs. 2,172, of which, a sum of Rs. 2,084 relating to the Presidency town was cancelled by the Board in its Proceedings, Mis. No. 2501, dated 16th June 1896, and the remaining Rs. 88 were collected within the official year. The current demand amounted to Rs. 62,116 (including penalties of Rs. 12), of which, Rs. 61,692 or over 99 per cent. were collected within the year (exclusive of an excess collection of 1 rupee), leaving a balance of Rs. 424 on 31st March 1897.

SECTION IV-C.—ASSESSMENTS UNDER PART III.

13. Return No. II (Appendix B) furnished by the Accountant-General shows the details of collections under Part III. Excluding Rs. 7,417 collected in Bangalore and Travancore, the total tax levied on interest on securities of the Government of India amounted to Rs. 62,584 (Rs. 10,138 in the districts and Rs. 52,446 in the Presidency town) against Rs. 59,153 (Rs. 7,252 in the districts and Rs. 51,901 in the Presidency town) collected in 1895–96. Of this sum, Rs. 344 were collected at the rate of 4 pies in the rupee and the remainder at 5 pies.

14. The tax levied on interest on securities of local authorities and companies amounted to Rs. 4,209, of which Rs. 3,903 were collected in the Presidency town, Rs. 201 in Tinnevelly and Rs. 105 in the Nilgiris. All the collections under this head were made at the rate of 5 pies in the rupee.

SECTION IV-D.—ASSESSMENTS UNDER PART IV.

15. The number of persons originally assessed under this part was 69,580 against 67,528 in 1895–96, the amount of assessments involved being Rs. 18,99,029 against Rs. 18,14,572 in 1895–96. There was thus a net increase of 2,052 or 3·04 per cent. in the number of assessees, and of Rs. 84,457 or 4·65 per cent. in the amount of tax. This is said to be due to fresh and enhanced assessments made by the assessing officers after careful enquiries.

16. *Objection petitions under section 25 of the Act.*—Of the 69,580 persons originally assessed, 26,107 or 37·52 per cent. objected to the tax under section 25 of the Act, against 26,678 or 39·51 per cent. in 1895–96. Of these 26,107 petitions, 2 involving Rs. 384 were transferred to other districts or Presidencies. In 3,502 cases, the tax amounting to Rs. 49,406 was wholly remitted. In 3,356 cases the original assessments were reduced by sums aggregating Rs. 73,812. In 241 cases, the tax was enhanced by Rs. 3,921. The number of petitions pending disposal at the close of the year under report was 890 involving Rs. 38,746 as shown in the margin. The net demand after the disposal of objection petitions, as it stood at the close of the official year, was thus Rs. 17,79,348 payable by 66,076 persons, against Rs. 16,91,799 payable by 63,760 persons in 1895–96. According to the Board's latest information, this demand has been further reduced by Rs. 13,823 (Rs. 11,447 in the districts and Rs. 2,376 in the Presidency town), being the amount of reductions and remissions granted on petitions pending on the 31st March 1897 or received subsequent to that date. The number of objection petitions undisposed of at the end of the year was unsatisfactory in Trichinopoly where income-tax work is very light.

Districts.	Number of petitions.	Amount involved.
		Rs.
Ganjám	69	1,707
Vizagapatam	2	30
Gódávari	5	450
Kistna	2	183
Nellore	..	..
Cuddapah	..	..
Anantapur	..	..
Bellary	11	346
Kurnool	..	..
Chingleput	31	1,824
North Arcot	23	1,019
South Arcot	53	1,032
Tanjore	52	3,775
Trichinopoly	179	3,589
Madura	198	13,083
Tinnevelly	166	8,286
Coimbatore	7	977
Nilgiris	4	350
Salem	19	291
South Canara	..	..
Malabar	2	159
Total ..	814	37,101
Presidency Town ..	76	1,645
Grand Total ..	890	38,746

17. *Revision petitions under section 27 of the Act.*—The number of revision petitions presented to Commissioners under section 27 of the Act was 2,249 against 2,331 in the preceding year. Of these 2,249 petitions, one involving a sum of Rs. 10

was transferred from the Malabar district to the Coimbatore district. In 373 cases, the tax amounting to Rs. 4,740 was wholly remitted; 267 persons were granted partial remissions amounting to Rs. 4,425; and in 8 cases, the tax was enhanced by Rs. 81. At the close of the year there were 318 petitions involving Rs. 14,799 pending disposal in the marginally-noted districts.

Districts.	Number of petitions.	Amount involved.
		Rs.
Ganjám	4	112
Vizagapatam	1	10
Gódávari	27	2,302
Kistna	5	274
Nellore	40	2,107
Cuddapah	1	139
Anantapur	19	218
Bellary	13	266
Kurnool	1	10
Chingleput	14	460
North Arcot	45	3,532
South Arcot	32	983
Tanjore	20	725
Trichinopoly	25	315
Madura	9	240
Tinnevelly	18	273
Coimbatore	5	120
Nilgiris	2	1,400
Salem	5	160
South Canara	..	..
Malabar	4	263
Total ..	290	13,903
Presidency Town ..	28	890
Grand Total ..	318	14,799

The net demand on the 31st March 1897 after disposal of objection and revision petitions thus amounted to Rs. 17,70,254 payable by 65,702 assessees, against Rs. 16,83,071 payable by 63,410 assessees in 1895–96. Reductions and remissions to the extent of Rs. 2,156 (Rs. 1,941 in the districts and Rs. 215 in the Presidency town) have since been granted on petitions pending before Commissioners on the 31st March 1897 or received after that date.

18. With reference to paragraph 6 of G.O., No. 856, Revenue, dated 4th December 1894, the Board begs leave to furnish the marginally-noted statement showing the percentage of objection petitions to the original number of persons assessed. It will be observed that while the average percentage for the Presidency was 37·53, in Ganjám, Vizagapatam, Gódávari, Kistna, Nellore, North Arcot, South Arcot and the Presidency town it exceeded that figure. In Ganjám, Vizagapatam, Gódávari, Kistna and Nellore, however, it was lower than in the previous year. The Collector of Vizagapatam attributes the high percentage of objection petitions, as in last year, to the fact that the tax-paying classes do not keep reliable accounts or furnish correct information regarding their incomes, in consequence of which the tax has to be fixed by the assessing officers on such information as may be otherwise available. He adds that strict orders have been issued to all the Divisional and Taluk officers to exercise greater care in revising the lists of each year. There has been a decided improvement in this district. The Collector of Gódávari reports that the high percentage is to a great extent due to the general practice, on the part of the assessees, of putting in objection and revision petitions on all occasions on the chance of getting a partial reduction, if not total remission, of the tax or at least of preventing it from being enhanced in future years, and partly also to want of sufficient care on the part of some of the subordinate assessing officers in revising the lists of the previous year. The latter cause is removable. In Kistna, the increase in the number of petitions more or less successful and in the total amount remitted tend to show that the original assessments were somewhat hastily made. The Collector states that the attention of all assessing officers has been drawn to the necessity of exercising greater care in fixing the original assessments. There is a considerable improvement here also. In Nellore, the large number of petitions is ascribed to the increase in assessments which was the result of the assessing officers making careful and full local enquiries beforehand. The Collector reports that the assessees either do not keep reliable accounts or endeavour to conceal their true income and that most of the petitions are due to the general impression that the presentation of objection petitions acts as a

Districts.	Percentage of objection petitions to the original number of assessees.
Ganjám	37·64
Vizagapatam	50·35
Gódávari	59·65
Kistna	59·53
Nellore	50·28
Cuddapah	28·51
Anantapur	30·94
Bellary	24·75
Kurnool	24·74
Chingleput	33·37
North Arcot	39·15
South Arcot	38·78
Tanjore	29·56
Trichinopoly	27·64
Madura	33·07
Tinnevelly	29·87
Coimbatore	33·62
Nilgiris	18·60
Salem	31·67
South Canara	23·77
Malabar	36·02
Total ..	37·42
Presidency Town ..	39·53
Grand Total ..	37·53

preventive against future enhancements. Compared with the previous years there is a very great decrease in the number of objection petitions in this district. The increase in the percentage in North Arcot is reported to be due to the assessments having been revised and extended in some of the taluks. In Ganjám, South Arcot and Madras, the number was only slightly in excess of the average and calls for no explanation.

19. Appendix G shows in detail of districts the changes which the original assessments underwent at each stage, the net demand after the disposal of objection and revision petitions, the reductions due to cancellation of double and erroneous assessments and to abatements under section 33, the final demand, the percentage of the final demand to the original assessment of each district and to the total final assessment of the whole Presidency, and the increase or decrease in the final demand as compared with that of the previous year.

20. *Double and erroneous assessments cancelled.*—Double and erroneous assessments, amounting to Rs. 3,741, involved in 162 cases, were cancelled during the year under report against Rs. 3,743 involved in 170 cases in 1895–96.

21. *Abatements under section* 33.—As in the preceding year, twelve applications for abatement under section 33 were filed during the year. In five cases, the whole tax, amounting to Rs. 150, was wholly remitted and in the remaining seven cases partial abatements, amounting to Rs. 308, were granted.

22. The total reduction due to the cancellation of double and erroneous assessments and to abatements under section 33 was thus 167 in the number of assessees and Rs. 4,199 in the amount of tax. Since the close of the year, further reductions, amounting to Rs. 885, have been granted under these heads.

23. *Final demand.*—The final demand, after the disposal of objection and revision petitions and of applications for abatement under section 33, and after cancellation of double and erroneous assessments, amounted to Rs. 17,66,055 payable by 65,535 assessees, against Rs. 16,78,930 due from 63,239 assessees in 1895–96.

24. *Comparison of the original and final assessments.*—Compared with the original assessment, the final demand shows a reduction of 5·81 per cent. in the number of assessees and of 7·01 in the amount of assessments, against 6·35 and 7·47 per cent. in 1895–96. The annexed table shows for the last three years the percentages of reduction in the final, as compared with the original, demand in the different districts :—

Districts.	Percentage of reduction in number.			Percentage of reduction in amount.		
	1894–95.	1895–96.	1896–97.	1894–95.	1895–96.	1896–97.
Ganjám	7·14	5·57	5·80	10·38	7·83	7·38
Vizagapatam	13·61	12·27	8·61	13·99	11·89	8·16
Gódávari	8·97	8·05	8·98	9·01	10·15	11·96
Kistna	8·73	5·44	6·53	8·03	6·63	6·71
Nellore	7·18	7·45	6·19	8·42	13·11	8·42
Cuddapah	6·76	6·02	2·72	12·44	7·94	3·81
Anantapur	6·92	9·12	6·05	6·08	7·79	6·92
Bellary	2·36	2·46	1·93	4·76	3·71	3·48
Kurnool	7·34	5·97	3·68	7·86	6·51	4·07
Chingleput	5·52	6·62	4·88	5·28	8·03	5·23
North Arcot	5·53	3·48	4·58	6·87	3·38	4·84
South Arcot	3·66	3·04	5·32	3·56	6·83	7·12
Tanjore	4·47	3·35	3·17	10·62	4·63	3·52
Trichinopoly	5·22	5·93	3·51	5·61	5·77	4·27
Madura	4·60	5·75	4·15	6·89	5·74	5·32
Tinnevelly	6·05	6·89	4·39	9·41	9·10	6·93
Coimbatore	13·77	8·56	11·40	13·89	7·58	13·34
Nilgiris	6·31	6·09	3·17	5·85	7·83	2·99
Salem	4·46	3·63	3·87	4·78	4·60	4·68
South Canara	8·44	7·09	6·09	14·21	10·80	5·49
Malabar	11·10	9·97	12·12	9·87	13·16	12·02
Total ..	6·98	6·20	5·72	8·12	7·64	6·67
Presidency Town ..	9·44	9·42	7·74	8·18	6·36	9·12
Grand Total ..	7·12	6·35	5·81	8·13	7·47	7·01

The percentages of reduction in the amount of tax were particularly high in the Gódávari, Coimbatore and Malabar districts. The attention of the Collectors of these districts and also of the Presidency town, Nellore and Vizagapatam will be drawn to the necessity of carefully supervising the work of their subordinate assessing officers.

On the whole, however, the figures show that, notwithstanding a steady and considerable increase in the final demand, there has been a steady improvement in the care with which initial assessments have been made during the past three years.

25. *Final demand in* 1896–97 *as compared with* 1895–96.—As compared with 1895–96, the final settlement of the tax under this part shows an increase of 2,296 or 3·63 per cent. in the number of assessees, and of Rs. 87,125 or 5·19 per cent. in the amount of tax.

The increase in the amount of tax occurred in all the districts except Malabar and is due to the causes explained in paragraph 15 *supra*. The decrease in the final demand of the Malabar district occurred principally in the taluks of Chirakkal, Kóttayam and Palghat. In the first two taluks, the Collector reports that there was an unusually large increase in the original demand of 1895–96 owing to more extended assessments made on the basis of the sea customs import and export returns, but in many cases reductions and remissions had to be granted on the objection and revision petitions of the assessees. The fall in Palghat is reported to be due to the general depression in trade, the reduction in the number of incomes from forest leases and the partition of the property of many Brahmin families. The percentage of increase in the final demand of the Presidency town was 8·21 as explained below :—

	Rs.	Rs.
Final demand of 1895–96 after disposal of all objections, revision petitions, &c.		2,11,515
Final demand of 1896–97 as it stood on the 31st March 1897	2,31,926	
Deduct amount of reductions, &c., granted subsequently	3,029	
Net final demand of 1896–97 ...		2,28,897
Increase ...		17,382
Percentage of increase ...		8·21

The increase is ascribed, as in the preceding year, partly to enhanced assessments made on information obtained by the door-to-door enquiries of the inspecting staff and partly to more searching scrutiny of the accounts produced by the assessees.

26. The subjoined statement compares the original and final assessments and the number of objection petitions presented in each of the eleven years during which the Act has been in force :—

	Original assessment.		Final assessment.		Percentage of final to original assessment.		Number of objection petitions.	Percentage of the petitions to the total number of persons originally assessed.
	Number.	Amount.	Number.	Amount.	Number.	Amount.		
		Rs.		Rs.				
1886–87	45,675	10,59,130	37,910	8,67,448	83·00	79·65	24,022	52·59
1887–88	46,634	11,13,288	40,927	9,53,657	87·76	85·66	18,083	38·78
1888–89	45,760	11,29,868	40,821	9,95,439	89·21	88·10	15,232	33·29
1889–90	45,925	11,38,511	42,167	10,19,825	91·82	89·58	13,971	30 42
1890–91	46,800	11,62,829	43,506	10,71,320	92·96	92 14	13,320	28·46
1891–92	48,740	12,49,082	45,173	11,50,353	92·68	92·10	14,562	29·87
1892–93	54,334	14,16,117	50,095	12,92,334	92·20	91·26	21,379	39·34
1893–94	60,065	15,97,966	55,178	14,47,462	91·87	90·58	24,724	41·16
1894–95	64,105	17,16,872	59,545	15,77,438	92·88	91·87	27,034	42·17
1895–96	67,523	18,14,572	63,239	16,78,930	93·65	92·53	26,678	39·51
1896–97	69,580	18,99,029	65,535	17,66,055	94·19	92·99	26,107	37·53

It will be seen from this abstract that the final demand has been steadily increasing since the introduction of the Act, and that the *percentage* of the final to the original assessment during the year under report compares favourably with that of previous years. On the whole it may be said that the assessing officers based their assessments on fairly reliable information.

27. *Proportion of the final demand in each district to the total demand of the Presidency.*—The subjoined abstract shows the proportion of the final demand of each district to the total demand under Part IV during the last two years and the year 1886–87 in which the Act came into force :—

Districts.	Percentages of the district demand to the total in 1886–87.	Order in 1886–87.	Percentages of the district demand to the total in 1895–96.	Order in 1895–96.	Percentages of the district demand to the total in 1896–97.	Order in 1896–97.
1	2	3	4	5	6	7
Ganjám	1·72	XX	1·93	XIX	1·87	XVIII
Vizagapatam	3·26	XIII	3·48	XI	3·75	X
Gódávari	5·57	VI	6·40	V	6·29	V
Kistna	8·95	III	7·12	III	7·24	III
Nellore	5·38	VII	4·60	IX	4·40	IX
Cuddapah	4·25	IX	3·30	XIII	3·24	XII
Anantapur	1·83	XVIII	1·34	XXI	1·31	XXII
Bellary	4·14	X	3·52	X	3·36	XI
Kurnool	3·08	XIV	1·96	XVIII	1·87	XIX
Chingleput	1·50	XXII	2·14	XVI	2·10	XVI
North Arcot	5·62	V	5·89	VI	5·91	VI
South Arcot	3·02	XV	3·36	XII	3·21	XIII
Tanjore	8·08	IV	6·61	IV	6·81	IV
Trichinopoly	1·81	XIX	1·76	XX	1·77	XX
Madura	11·34	II	14·62	I	14·32	I
Tinnevelly	3·75	XI	5·48	VII	5·87	VII
Coimbatore	2·19	XVII	2·39	XV	2·53	XV
Nilgiris	1·59	XXI	1·21	XXII	1·48	XXI
Salem	3·64	XII	3·19	XIV	3·18	XIV
South Canara	2·36	XVI	1·99	XVII	1·95	XVII
Malabar	4·97	VIII	4·74	VIII	4·41	VIII
Total ..	88·05	..	87·03	..	86·87	..
Presidency Town ..	11·95	I	12·97	II	13·13	II
Grand Total ..	100·00	..	100·00	..	100·00	..

The close correspondence in the order in which the districts have stood for the past three years shows that the final demands have not been capricious.

28. Appendix H shows in detail of classes the original and final assessments under Part IV, the proportion of the original to the final assessments and the percentage of the final demand to the total demand of the Presidency. Appendix L furnishes similar information for the Presidency town separately.

It will be seen that 68·06 per cent. of the assessees paying 28·70 per cent. of the total tax had incomes below Rs. 1,000 ; that the taxable income of 22·78 per cent. of the assessees ranged between Rs. 1,000 and Rs. 2,000 and that these paid 22·73 per cent. of the tax ; that 6·58 per cent. of the assessees contributing 18·25 per cent. of the tax had incomes between Rs. 2,000 and Rs. 5,000 ; and that 1·77 per cent. of the total number of persons assessed paid 11·13 per cent. of the tax on incomes ranging from Rs. 5,000 to Rs. 10,000. As regards the higher incomes, there were no persons assessed in Anantapur on incomes of over Rs. 5,000, incomes exceeding Rs. 50,000 were found only in Vizagapatam, Gódávari, Nellore, North Arcot, Tanjore, Madura, Tinnevelly, Coimbatore, Nilgiris, Malabar and in the Presidency Town and assessees with incomes of a lakh of rupees and upwards were confined to the three districts of Madura, Malabar and the Presidency Town, as in the preceding year.

29. *Alterations in the final assessments of* 1895–96.—With reference to paragraph 8 of G.O., No. 897-R., dated 27th December 1888, a statement showing the alterations made during the year under report in the final assessments of 1895–96 under Part IV is appended below :—

Districts.	Final assessment under Part IV in 1895–96.		Alterations made during 1896–97.								Final demand under Part IV in 1895–96.	
			Previous year's assessees struck off the list.		New assessees brought on the list.		Reductions made in the previous year's assessments		Enhancements made in the previous year's assessments.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount of reduction.	Number.	Amount of enhancement.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjám ..	1,493	32,345	119	3,327	185	3,297	83	1,437	178	2,141	1,559	33,019
Vizagapatam ..	2,696	58,342	364	6,675	501	9,285	120	1,349	454	6,566	2,833	66,169
Gódávari ..	4,921	1,07,592	705	16,567	719	16,854	284	5,818	511	5,991	4,935	1,10,962
Kistna ..	5,974	1,19,448	497	11,179	881	16,015	216	2,673	488	6,352	6,358	1,27,963
Nellore ..	3,828	77,275	376	6,030	410	6,569	238	4,309	215	4,264	3,862	77,769
Cuddapah ..	2,793	55,452	168	3,236	200	4,214	99	1,258	212	2,061	2,825	57,233
Anantapur ..	1,306	22,450	120	1,469	135	1,563	48	446	123	1,057	1,321	23,155
Bellary ..	2,255	59,130	167	3,909	194	3,131	113	2,293	259	3,336	2,282	59,395
Kurnool ..	1,826	32,950	99	1,446	107	1,516	49	621	44	665	1,834	33,064
Chingleput ..	1,777	35,870	227	3,427	243	3,463	160	2,413	266	3,665	1,793	37,158
North Arcot ..	4,468	98,832	453	7,272	672	8,669	358	5,577	617	9,684	4,687	1,04,336
South Arcot ..	2,747	56,473	379	6,039	357	5,570	153	2,692	294	3,415	2,725	56,727
Tanjore ..	3,890	1,10,962	392	10,021	570	11,370	259	4,659	806	12,480	4,068	1,20,132
Trichinopoly ..	1,491	29,555	137	1,942	268	3,438	113	2,032	208	2,310	1,922	31,329
Madura ..	6,422	2,45,422	728	14,409	894	16,082	580	17,404	994	23,167	6,588	2,52,858
Tinnevelly ..	3,498	92,016	368	5,788	922	14,810	245	5,027	570	7,308	4,052	1,03,519
Coimbatore ..	1,837	40,187	187	4,246	300	6,675	56	1,024	164	3,025	1,950	44,617
Nilgiris ..	370	20,373	43	1,532	131	4,923	94	1,578	55	3,911	458	26,097
Salem ..	2,627	53,608	184	3,111	289	4,351	160	2,236	306	3,658	2,732	56,270
South Canara ..	1,389	34,320	140	2,563	185	2,582	66	1,490	256	2,622	1,434	34,471
Malabar ..	2,727	79,613	450	9,331	385	5,894	237	5,240	343	6,950	2,662	77,386
Total ..	60,335	14,61,125	6,303	1,23,519	8,548	1,50,271	3,734	71,576	7,363	1,17,828	62,580	15,34,129
Presidency Town.	2,904	2,17,805	435	14,116	486	13,602	284	22,582	831	37,247	2,955	2,31,926
Grand Total ..	63 239	16,78,930	6,738	1,37,665	9,034	1,63,873	4,018	94,158	8,194	1,55,075	65,535	17,66,055

It will be seen that, of 63,239 persons finally assessed in 1895–96 to a tax of Rs. 16,78,930, 6,738 persons assessed at Rs. 1,37,665 were struck off the list of assessees during the year under report and that partial reductions to the extent of Rs. 94,158 were made in 4,018 cases. These exemptions and reductions have, however, been more than counterbalanced by the fresh assessment of 9,034 persons to the extent of Rs. 1,63,873 and by enhancements to the amount of Rs. 1,55,075 made in 8,194 cases. The omission of 6,738 former assessees, as shown in column 4 of the statement, was due to the usual causes, viz. :—

(1) Death of the assessees.
(2) Their departure from the district.
(3) Non-liability to tax owing to cessation of business, loss in business, &c., as ascertained by local enquiries made previous to fixing the initial assessments or by an examination of the evidence produced by assessees at the hearing of objection and revision petitions. A statement showing the number of assessees struck off under each of these heads is appended :—

Items.	Districts.	Presidency town.	Total.
1. Death of the assessees	337	15	352
2. Departure of the assessees from the district	271	13	284
3. Non-liability to tax owing to loss in trade, &c.	5,554	407	5,961
4. Other causes, such as erroneous assessment, residence not known, &c. ..	141	..	141
Total ..	6,303	435	6,738

The 270 assessees transferred from one district to another should, however, be excluded from the above list and the number actually removed during the year under report was thus 6,454 (6,738—284).

30. With reference to the penultimate sentence of paragraph 6 of G.O., No. 856, Revenue, dated 4th December 1894, a statement showing how the original assessments in 1896–97 under Part IV were arrived at from the final assessments in 1895–96 is given below:—

Districts.	Final demand under Part IV in 1895–96.		Alterations made during 1896–97.								Original demand under Part IV in 1896–97.	
			Previous year's assessees struck off the list.		New assessees brought on the list.		Reductions made in the previous year's assessments.		Enhancements made in the previous year's assessments.			
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount of reduction.	Number.	Amount of enhancement.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjám ..	1,493	32,345	98	3,154	260	5,097	67	1,017	188	2,380	1,655	35,651
Vizagapatam ..	2,696	58,342	217	5,005	621	11.171	46	593	495	8,136	3,100	72,051
Gódávari ..	4,921	1,07,502	414	12,710	915	21,381	111	1,940	511	11,803	5,422	1,26,036
Kistna ..	5,974	1,19,448	209	7,197	1,037	18,456	71	658	521	7,141	6,802	1,37,190
Nellore ..	3,828	77,275	232	4,145	521	8,229	105	1,080	137	4,637	4,117	84,916
Cuddapah ..	2,793	55,452	114	2,481	225	4,602	38	594	241	2,521	2.904	59,500
Anantapur ..	1,306	22,450	67	884	167	2.270	12	114	127	1,155	1,406	24,877
Bellary ..	2,255	59,130	129	3,410	201	3,805	71	1,450	267	3,460	2,327	61,535
Kurnool ..	1,826	32,950	44	624	122	1,694	17	219	44	665	1,904	34,466
Chingleput ..	1,777	35,870	175	2,616	283	3,938	92	1,659	268	3.674	1,885	39,207
North Arcot ..	4,468	98,832	298	5,562	742	9.668	165	3,218	611	9,925	4,912	1,09,645
South Arcot ..	2,747	56,473	314	5,082	445	6,836	106	2,477	325	5,327	2,878	61,077
Tanjore ..	3,890	1,10,962	315	8,835	626	12,501	160	3,159	841	13.045	4.201	1,24,514
Trichinopoly ..	1,491	29,555	109	1,582	299	3,778	102	1,427	216	2,403	1,681	32,727
Madura ..	6,422	2,45,422	612	12,672	1,063	19,969	408	13,449	1,105	27,782	6,873	2,67,052
Tinnevelly ..	3,498	92,016	254	4,766	994	16,266	157	2,893	652	10,599	4,238	1,11,222
Coimbatore ..	1,837	40,187	113	3,171	477	10,990	26	516	220	3,993	2,201	51,483
Nilgiris ..	370	20,373	38	1,482	141	5,087	77	1,233	55	3,909	473	26,654
Salem ..	2,627	53,608	116	2,357	331	5,363	93	1,567	330	3.987	2,842	59,034
South Canara ..	1,389	83,320	112	2,021	250	3,428	45	1,238	274	2,985	1,627	36.474
Malabar ..	2,727	79,613	235	5,992	537	8,456	116	3,360	473	9,807	3,029	88,524
Total ..	60,335	14,61,125	4,215	95,748	10,257	1,82,985	2,085	43,861	7,901	1,39,334	66,377	16,43,835
Presidency Town.	2,904	2,17,805	292	10,415	591	16,475	140	18,139	1,134	49,468	3,203	2,55,194
Grand Total ..	63,239	16,78,930	4,507	1,06,163	10,848	1,99,460	2,225	62,000	9,035	1,88,802	69,580	18,99,029

It will be seen that, of the 63,239 persons finally assessed in 1895-96 to a tax of Rs. 16,78,930, 4,507 persons assessed at Rs. 1,06,163, were struck off the list of assessees in making the initial assessments, and that partial reductions to the amount of 62,000 were made in 2,225 cases. Fresh assessments were made in 10,848 cases to a tax of Rs. 1,99,460 and enhancements to the amount of Rs. 1,88,802 in 9,035 cases. The 4,507 assessees shown in column 4 were struck off for the reasons given below:—

Items.	Districts.	Presidency town.	Total.
1. Death of the assessees	262	15	277
2. Departure from the district	247	13	260
3. Non-liability to tax owing to loss in trade ..	3,606	223	3,829
4. Other causes, such as erroneous assessment, residence not known, &c.	100	41	141
Total ..	4,215	292	4,507

The fresh assessments, reductions and enhancements shown in columns 6 to 11 are, in general, reported to be the result of extended and careful inquiries made by the assessing officers and to have been made with reference to fluctuations in the incomes of the assessees. Comparing the above statement with that in the previous paragraph, it is observed that, in the Gódávari district, a very large number of the new assessees were eventually found to have been wrongly assessed and that the number of such wrong assessments was also large in the districts of Vizagapatam, Kistna, Nellore, Madura, Coimbatore and Malabar. The attention of the Collectors concerned will be drawn to this fact, which indicates that the information on which the original assessments were based was frequently unreliable.

31. *Assessment in Municipal towns.*—From the statement submitted with this report showing the final assessments and collections of tax under Part IV in the several municipal towns of the Presidency it will be seen that in point of the number of persons finally assessed, Kumbakónam held the first place with 604 persons and was followed by Trichinopoly and Madura with 568 and 459 assessees, respectively. Salem, Negapatam, Mangalore, Bellary, Cocanada, Nellore, Vellore, Tuticorin, Guntúr and Calicut came next with 408, 360, 354, 343, 334, 332, 329, 322, 309 and 308 assessees, respectively. In none of the other municipalities were there more than 300 assessees. In point of the amount of final assessment, Madura headed the list with Rs. 31,154 and was followed by Negapatam, Bellary, Calicut, Ootacamund, Cocanada and Kumbakónam, which contributed Rs. 23,028, 20,188, 19,993, 18,601, 18,450 and 18,137 respectively. Seven other Municipalities, viz., Tuticorin, Mangalore, Trichinopoly, Vellore, Tinnevelly, Salem and Masulipatam contributed more than Rs. 10,000 each. The amount of final assessment in the remaining Municipal towns was below Rupees 10,000.

32. The following statement shows the particulars of the demand, collection and balance under Part IV:—

Districts.	Arrears on 1st April 1896.	Final demand in 1896-97.	Penalties imposed by Collector.	Total demand in 1896-97.	Collections within the year 1896-97.			
					Arrears including penalties.	Current.		Total.
						Tax.	Penalties.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	4,355	33,019	..	37,374	3,327	26,448	..	29,775
Vizagapatam	4,830	66,169	..	70,999	4,485	65,325	..	69,810
Gódávari	4,963	1,10,962	..	1,15,925	4,955	1,07,523	..	1,12,478
Kistna	10,479	1,27,963	6	1,38,448	10,391	1,24,424	6	1,34,821
Nellore	10,536	77,769	30	88,335	10,352	76,503	30	86,885
Cuddapah	10	57,233	220	57,463	10	57,005	220	57,235
Anantapur	207	23,155	31	23,393	62	22,505	1	22,568
Bellary	1,612	59,395	5	61,012	1,577	54,245	5	55,827
Kurnool	223	33,064	27	33,314	159	32,897	27	33,083
Chingleput	977	37,158	3	38,138	987	32,095	2	33,084
North Arcot	6,809	1,04,336	50	1,11,195	6,715	97,244	48	1,04,007
South Arcot	3,662	56,727	2	60,391	3,416	52,681	2	56,099
Tanjore	8,689	1,20,132	1,079	1,29,900	8,774	90,461	832	1,00,060
Trichinopoly	11,394	31,329	364	43,087	11,364	20,126	285	31,775
Madura	96,801	2,52,858	484	3,50,143	96,713	1,82,713	478	2,79,904
Tinnevelly	16,537	1,03,519	354	1,20,410	16,790	73,107	354	90,251
Coimbatore	4,561	44,617	369	49,547	4,505	38,854	368	43,727
Nilgiris	5,039	26,097	..	31,136	4,937	17,309	..	22,246
Salem	3,682	56,270	512	60,464	3,864	53,453	512	57,829
South Canara	256	34,471	134	34,861	236	34,130	129	34,495
Malabar	5,137	77,886	1,508	84,531	4,901	73,984	1,346	80,231
Total ..	2,00,759	15,34,129	5,178	17,40,066	1,98,520	13,33,025	4,645	15,36,190
Presidency Town ..	22,781	2,31,926	..	2,54,707	20,992	2,14,855	..	2,35,847
Grand Total ..	2,23,540	17,66,055	5,178	19,94,773	2,19,512	15,47,880	4,645	17,72,037

Districts.	Arrears written off.	Balance on 31st March 1897.				Excess and erroneous collections included in		Arrear penalties included in col. 6.
		Arrears including penalties.	Current.		Total.	Column 6.	Columns 7 and 8.	
			Tax.	Penalties.				
	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	691	352	6,581	..	6,933	15	10	..
Vizagapatam	334	55	1,018	..	1,073	44	174	..
Gódávari	101	..	4,366	..	4,366	93	927	..
Kistna	102	20	3,963	..	3,983	34	424	146
Nellore	130	54	2,928	..	2,982	..	1,662	8
Cuddapah	..	..	521	..	521	..	293	..
Anantapur	145	..	852	30	882	..	202	..
Bellary	35	..	5,363	..	5,363	..	213	19
Kurnool	70	..	273	..	273	6	106	..
Chingleput	..	..	5,451	1	5,452	10	388	..
North Arcot	112	..	7,384	2	7,386	18	292	..
South Arcot	247	16	4,489	..	4,505	17	443	4
Tanjore	41	23	29,777	247	30,047	149	99	117
Trichinopoly	16	66	11,243	79	11,388	52	40	260
Madura	171	317	70,231	6	70,554	400	86	203
Tinnevelly	70	..	31,027	..	31,027	323	615	2
Coimbatore	196	..	6,206	1	6,207	140	443	..
Nilgiris	102	..	8,808	..	8,808	..	20	..
Salem	20	..	3,209	..	3,209	202	392	25
South Canara	20	..	401	6	407	..	61	5
Malabar	392	..	4,124	164	4,288	156	224	194
Total ..	2,995	903	2,08,215	536	2,09,654	1,659	7,114	983
Presidency Town ..	1,875	65	17,654	..	17,719	151	583	..
Grand Total ..	4,870	968	2,25,869	536	2,27,373	1,810	7,697	983

33. The arrear balance outstanding at the beginning of the year, inclusive of penalties levied subsequent to 31st March 1896 but excluding reductions and remissions granted on the petitions pending on that date and received subsequently, amounted to Rs. 2,23,540. Adding to this Rs. 17,66,055 being the current final demand and Rs. 5,178 being the penalties imposed during the year, the total demand amounted to Rs. 19,94,773, of which Rs. 17,62,530 (arrears including penalties 2,17,702, current tax Rs. 15,40,186, current penalties Rs. 4,642) or 88·36 per cent. were collected within the official year (exclusive of excess collections amounting to Rs. 9,507) and Rs. 4,870 * were written off the accounts under G.O., No. 1488, Revenue, dated 18th March 1897, leaving a balance of Rs. 2,27,373 outstanding on 31st March 1897. This balance has, according to the latest information, been reduced to Rs. 18,558 by reductions and remissions granted since the close of the official year and amounting as already stated to Rs. 16,864, by subsequent collections amounting to Rs. 1,88,674 and by a portion of the balance (Rs. 3,277) having since been ascertained to be irrecoverable. The recoverable balance as now ascertained forms 1·05 per cent. of the total demand and steps are reported to have been taken for the collection of this amount at an early date. The arrears at the end of the year exceeded 25 per cent. of the current demand in the following districts:—Tanjore, Madura, Tinnevelly and Nilgiris.

34. Appendix I shows the final demand under Part IV in each district from the year 1886-87.

SECTION IV-E.—ASSESSMENTS UNDER ALL THE FOUR PARTS.

35. The subjoined statement shows in one view the opening balance on the 1st April 1896 under all the four parts, the final demand for the year under report and for the previous year, the collections made within the year under report and the balance outstanding on the 31st March 1897:—

* The difference of Rs. 70 between this amount and the figures given under Part IV in the Government Order quoted is explained below:—

		Rs.	
North Arcot ..	—	1	Due to rounding of fractions of rupees.
Malabar	—	1	
Tanjore	—	11	Subsequently collected.
Nilgiris	—	57	relating to arrears of 1894-95.
Net difference ..	—	70	

Districts.	Final demand under all the four parts in 1895–96.		Percentage of the district demand to the Presidency total in 1895–96.		Arrears on 1st April 1896.	Final demand under all the four parts in 1896–97.		Percentage of the district demand to the Presidency total in 1896–97.	
	Number.	Amount.	Number.	Amount.		Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10
		RS.			RS.		RS.		
Ganjám	2,154	44,644	2·72	1·95	4,393	2,207	45,141	2·71	1·88
Vizagapatam ..	3,274	75,682	4·14	3·30	4,830	3,409	85,408	4·19	3·56
Gódávari	5,595	1,27,601	7·07	5·56	4,988	5,594	1,29,853	6·87	5·42
Kistna	6,507	1,33,928	8·22	5·84	10,577	6,843	1,42,226	8·41	5·93
Nellore	4,318	86,911	5·45	3·79	10,536	4,359	87,422	5·35	3·65
Cuddapah	3,154	64,065	3·98	2·79	10	3,222	65,681	3·96	2·74
Anantapur	1,645	29,880	2·08	1·30	207	1,684	31,045	2·07	1·30
Bellary	2,764	72,403	3·49	3·16	1,612	2,786	71,294	3·42	2·98
Kurnool	2,075	41,142	2·62	1·79	223	2,075	40,949	2·56	1·71
Chingleput ..	2,437	53,608	3·08	2·34	977	2,454	54,964	3·01	2·29
North Arcot ..	5,148	1,17,123	6·50	5·11	6,889	5,409	1,24,283	6·64	5·19
South Arcot ..	3,188	70,413	4·03	3·07	3,662	3,201	70,951	3·93	2·96
Tanjore	4,820	1,34,971	6·09	5·89	8,725	5,007	1,43,972	6·15	6·01
Trichinopoly ..	2,031	53,835	2·57	2·35	11,694	2,166	55,752	2·66	2·33
Madura	7,144	2,63,861	9·03	11·51	97,480	7,279	2,72,338	8·94	11·36
Tinnevelly ..	4,105	1,15,278	5·19	5·03	17,469	4,671	1,26,378	5·74	5·27
Coimbatore ..	2,433	57,898	3·07	2·53	4,561	2,495	62,504	3·07	2·61
Nilgiris	848	41,045	1·07	1·79	6,687	964	48,103	1·18	2·01
Salem	3,186	65,975	4·03	2·88	4,108	3,282	68,949	4·03	2·88
South Canara ..	1,793	45,993	2·27	2·01	256	1,867	48,372	2·29	2·02
Malabar	3,624	1,16,245	4·58	5·06	5,293	3,523	1,15,822	4·33	4·83
Salt, &c., Departments.	596	19,106	0·75	0·83	..	542	20,069	0·67	0·84
Total ..	72,839	18,31,607	92·03	79·88	2,05,177	75,039	19,11,476	92·17	79·77
Presidency Town ..	6,311	4,61,402	7·97	20·12	25,623	6,374	4,84,812	7·83	20·23
Grand Total ..	79,150	22,93,009	100·00	100·00	2,30,800	81,413	23,96,288	100·00	100·00

Districts.	Penalties and fines levied in 1896–97.		Total demand in 1896–97, total of columns 6, 8 and 12.	Collections within the year 1896–97.			Arrears written off.	Balance on 31st March 1897.			Excess collections in column 16.
	Number.	Amount.		Arrears.	Current.	Total.		Arrears.	Current.	Total.	
	11	12	13	14	15	16	17	18	19	20	21
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjám	..	..	49,534	3,371	38,439	41,810	691	352	6,725	7,077	44
Vizagapatam ..	..	..	90,238	4,485	84,664	89,049	334	55	1,018	1,073	218
Gódávari	..	..	1,34,841	4,980	1,26,348	1,31,328	101	..	4,432	4,432	1,020
Kistna	3	6	1,52,809	10,477	1,38,433	1,48,910	114	20	4,223	4,243	458
Nellore	6	30	97,988	10,352	86,186	96,538	130	54	2,928	2,982	1,662
Cuddapah	77	220	65,911	10	65,673	65,683	..	..	621	621	293
Anantapur	5	32	31,284	62	30,397	30,459	145	..	882	882	202
Bellary	1	5	72,911	1,577	66,149	67,726	35	..	5,363	5,363	213
Kurnool	4	27	41,199	159	40,809	40,968	70	..	273	273	112
Chingleput ..	6	14	55,955	987	49,913	50,900	..	..	5,454	5,454	399
North Arcot ..	17	50	1,31,222	6,795	1,17,192	1,23,987	112	..	7,434	7,434	311
South Arcot ..	2	2	74,615	3,416	66,907	70,323	247	16	4,489	4,505	460
Tanjore	1,310	1,081	1,53,778	8,810	1,15,026	1,23,836	41	23	30,127	30,150	249
Trichinopoly ..	722	364	67,810	11,383	44,511	55,894	16	347	11,645	11,992	92
Madura	362	484	3,70,302	97,302	2,02,362	2,99,664	171	407	70,546	70,953	486
Tinnevelly ..	732	360	1,44,207	17,708	95,856	1,13,564	70	14	31,502	31,616	943
Coimbatore ..	522	369	67,434	4,505	57,103	61,608	196	..	6,213	6,213	583
Nilgiris	3	4	54,794	6,578	37,443	44,021	102	7	10,706	10,713	42
Salem	2,049	512	73,569	4,290	66,444	70,734	20	..	3,409	3,409	594
South Canara ..	411	134	48,762	236	48,160	48,396	20	..	407	407	61
Malabar	955	1,508	1,22,623	5,032	1,13,003	1,18,035	392	25	4,551	4,576	380
Salt, &c., Departments	..	..	20,069	..	20,069	20,069	..	..	..	..	..
Total ..	7,187	5,202	21,21,855	2,02,515	17,10,987	19,13,502	3,007	1,320	2,12,843	2,14,168	8,822
Presidency Town ..	115	155	5,10,590	23,718	4,65,706	4,89,424	1,964	92	19,866	19,958	1,213
Grand Total ..	7,302	5,357	26,32,445	2,26,233	21,76,693	24,02,926	4,971	1,412	2,32,714	2,34,126	10,035

Compared with the previous year, there was an increase of 1,03,279, or 4·50 per cent. in the final demand under all the four parts. The increase occurred in all the districts except Bellary, Kurnool and Malabar and was most marked in Vizagapatam, Kistna, Tanjore, Madura and Tinnevelly districts. The decrease in Malabar is explained in paragraph 25 *supra*. The decrease in the final demand under all the four parts in Bellary and Kurnool is due to the decrease in the final demand being greater under parts I and II than the slight increase under Parts III and IV, as shown below:—

		Bellary.	Kurnool.
Part I	1895–96	9,119	7,881
	1896–97	8,565	7,617
Part II	1895–96	3,946	241
	1896–97	3,110	194
Part III	1895–96	208	70
	18-6-97	224	74
Part IV	1895–96	59,130	32,950
	1896–97	59,395	33,064
Total	1895–96	72,403	41,142
	1896–97	71,294	40,949

36. The opening balance on the 1st April 1896 under all the four parts amounted to Rs. 2,30,800. Adding to this the current final demand amounting to Rs. 23,96,288 and penalties amounting to Rs. 5,357, the total demand for the year under report was Rs. 26,32,445, of which Rs. 23,93,348 (arrears Rs. 2,24,417 and current Rs. 21,68,931) or 90·92 per cent. were collected within the official year, exclusive of Rs. 10,035 representing excess collections and advance payments on account of the current year but including Rs. 457 collected in advance in 1895–96 on account of the year under report, and Rs. 4,971 were written off the accounts under G.O., No. 1488, Revenue, dated 18th March 1897, leaving a balance of Rs. 2,34,126 on the 31st March 1896. Deducting from this the amounts noted in the margin, the recoverable balance according to the latest information is Rs. 21,440 or 0·89 per cent. of the total demand.

	RS.
1. Amount of reductions and remissions granted on petitions pending on 31st March 1897 and those received subsequently ...	16,864
2. Subsequent collections	1,92,545
3. Since ascertained to be irrecoverable	3,277
Total ...	2,12,686

SECTION V.—CLASSIFICATION OF INCOMES.

37. Return No. V (submitted separately in manuscript with reference to Government of India letter communicated in G.O., Mis. No. 5943, dated 18th November 1891) shows the classification of incomes arranged according to the professions of the tax-payers during the year under report. The subjoined statement shows the collections in 1896–97 under the several professions in comparison with the figures for 1895–96:—

Classified items.	Collections in 1895–96.		Percentage to the grand total in 1895–96.		Collections in 1896–97.		Percentage to the grand total in 1896–97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
PART I.		RS.				RS.		
(a) Salaries paid by Government ..	7,752	3,12,478	10·77	14·12	7,610	3,07,685	10·09	12·84
(b) Do. by local authorities.	2,236	25,313	3·11	1·15	2,282	24,065	3·03	1·00
(c) Do. by companies, &c. ..	5,726	1,63,485	7·95	7·39	5,777	1,70,399	7·65	7·11
Total, Part I ..	15,714	5,01,276	21·83	22·66	15,669	5,02,149	20·77	20·95
PART II.								
Banking companies	112	21,499	0·16	0·97	125	30,073	0·17	1·26
All other companies	52	26,688	0·07	1·21	45	31,698	0·06	1·32
Total, Part II ..	164	48,187	0·23	2·18	170	61,771	0·23	2·58

Classified items.	Collections in 1895-96.		Percentage to the grand total in 1895-96.		Collections in 1896-97.		Percentage to the grand total in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
PART III.		Rs.				Rs.		
Interest on securities of the Government of India	..	59,153	..	2·67	..	62,584	..	2·61
Interest on other securities	..	3,522	..	0·16	..	4,209	..	0·17
Total, Part III ..	..	62,675	..	2·83	..	66,793	..	2·78
PART IV.								
(*a*) *Professions.*								
Fine arts	66	1,560	0·09	0·07	67	1,833	0·09	0·07
Barristers, pleaders and other legal practitioners	1,653	88,983	2·29	4·02	1,694	93,183	2·24	3·89
Medicine	95	4,040	0·13	0·18	89	4,858	0·12	0·20
Other professions	613	22,629	0·86	1·02	594	27,566	0·79	1·15
Total (*a*) ..	2,427	1,17,212	3·37	5·29	2,444	1,27,440	3·24	5·31
(*b*) *Commerce.*								
Agents, brokers, bankers and contractors	1,978	91,460	2·75	4·13	2,022	1,03,177	2·68	4·30
General merchants	2,636	1,08,131	3·66	4·89	2,765	1,05,630	3·67	4·41
Piece-goods merchants	1,997	66,507	2·78	3·01	2,359	84,313	3·13	3·52
Grain merchants	3,664	80,146	5·09	3·62	3,745	79,259	4·96	3·31
Indigo merchants	398	10,096	0·56	0·46	655	12,832	0·87	0·54
Salt merchants	81	3,593	0·11	0·16	87	3,551	0·12	0·15
Money-lenders and changers ..	23,907	6,65,132	33·21	30·06	25,477	7,49,562	33·77	31·27
Others	1,425	41,072	1·98	1·86	1,124	33,676	1·49	1·40
Total (*b*) ..	36,086	10,66,137	50·14	48·19	38,234	11,72,000	50·69	48·90
(*c*) *Transports, &c.*								
Cart and carriage builders and owners and livery stable-keepers	191	4,751	0·26	0·22	200	5,105	0·26	0·21
Ship or boat owners	213	11,217	0·30	0·51	257	14,542	0·34	0·61
Hotel and inn keepers and others ..	153	4,265	0·21	0·19	176	5,267	0 23	0·22
Total (*c*) ..	557	20,233	0·77	0·92	633	24,914	0·83	1·04
(*d*) *Trade.*								
Dealers in agricultural produce ..	3,671	58,599	5·10	2·65	4,151	71,863	5·50	3·00
Do. in animals, animal and vegetable substances not food, food and salt	1,610	39,192	2·24	1·77	1,724	43,981	2·28	1·84
Do. in precious stones	284	12,008	0·40	0·54	308	15,811	0·41	0·66
Do. in spirits and opium ..	547	19,971	0·76	0·91	616	24,732	0·82	1·03
Do. in dress, &c.	1,297	27,513	1·80	1·24	1,365	29,503	1·81	1·23
Do. in other articles	6,725	1,30,049	9·34	5·88	7,141	1,41,537	9·47	5·90
Total (*d*) ..	14,134	2,87,332	19·64	12·99	15,305	3,27,427	20·29	13·66
(*e*) *Manufacture.*								
Manufacture of cotton goods, silk and woollen goods	1,033	18,866	1·44	0·86	1,022	17,607	1·36	0·73
Builders and artisans	71	1,209	0 10	0·06	107	1,768	0·14	0·07
Manufacture of salt	188	6,509	0·26	0·30	131	5,061	0·18	0·21
Do. of spirits, &c.	3	13,768	0·00	0·63	3	14,422	0·00	0·60
Do. of metals, &c.	70	1,141	0·10	0·01	85	2,083	0·11	0·09
Others	430	15,630	0·60	0·71	515	14,333	0·68	0·60
Total (*e*) ..	1,795	57,123	2·50	2·57	1,863	55,274	2·47	2·30
(*f*) *Property.*								
House proprietors, newspaper and printing press proprietors, and others	1,096	52,376	1·52	2·37	1,117	59,353	1·48	2·48
Total, Part IV ..	56,095	16,00,413	77·94	72·33	59,596	17,66,408	79·00	73·69
Grand Total ..	71,973	22,12,551	100·00	100·00	75,435	23,97,121	100·00	100·00

From the above abstract it will be seen that, of the total number of tax-payers (75,435), 25,477 or 33·77 per cent. were money-lenders and changers who contributed the largest portion of the tax, viz., Rs. 7,49,562, or 31·27 per cent. After them, the largest contributors were servants of Government who formed 10·09 per cent. of the total number of assessees and paid 12·84 per cent. of the tax. The servants of companies and private employers formed 7·65 per cent. of the number of tax-payers and paid 7·11 per cent. of the total amount. General merchants, agents, brokers, bankers

and contractors, members of the legal profession, piece-goods merchants, grain merchants and dealers in agricultural produce follow next in the order enumerated, paying 4·41, 4·30, 3·89, 3·52, 3·31 and 3·00 per cent., respectively, of the total tax. This classification is almost exactly the same as that noticed in 1895–96.

38. As regards the details of collections in the different districts under the several sub-divisions of Part IV, it is observed that of the 67 tax-payers under fine arts, 28 belonged to Tanjore, 20 to Tinnevelly, 10 to the Presidency town and 5 to the Kistna. Of barristers, pleaders and other legal practitioners, there were 174 in Malabar, 166 in Tanjore, 116 each in Madura and in the Presidency town, 114 in Tinnevelly and 107 in Gódávari. The attention of the Collector of Madras will be drawn to the comparatively small number in the Presidency town which appears to be rather remarkable. Of the 89 medical practitioners, 39 belonged to the Presidency town, 10 to Malabar and 8 to Tanjore. Under Commerce there were 232 agents, brokers, bankers and contractors in Kistna, 223 in the Presidency town, 170 in Madura, 156 in Bellary, 136 in Tinnevelly, 114 each in Salem and Tanjore, and 110 in Nellore. Of the general merchants, 793 belonged to Vizagapatam, 569 to Kistna and 235 to North Arcot, while there were only 27 in the Presidency town. The explanation of the Collector of Madras for the small number in his district was disposed of in Board's Proceedings, No. 60, dated 6th February 1895, and Mis. No. 1616, dated 17th April 1895, but the remarks therein made do not appear to have had any appreciable effect. The extraordinary disparity between the numbers assessed in the mofussil and in the Presidency town can hardly be explained on the ground of wrong classification as it is observed that even under "trade" the number of dealers assessed in the Presidency town is much less than in Gódávari, North Arcot, Kistna and Nellore. The Collector of Madras will be again requested to investigate the causes of these discrepancies. The number of merchants in piece-goods was 412 in Kistna, 267 in Madura, 196 in Bellary, 172 in Coimbatore, 162 in South Arcot, and 153 in Cuddapah, the number in the Presidency town being only 65 or 4 less than in the preceding year. It is scarcely possible that, in the town of Madras, which is by far the largest port in the Presidency, the number of piece-goods merchants should be less than one-sixth of the number in Kistna, and this matter also requires investigation. Of the grain merchants, 850 belonged to Gódávari, 518 to Kistna, 337 to North Arcot, 295 to Salem and 219 to Ganjám; the Presidency town shows only 8. Nineteen of the total number of salt merchants belonged to Vizagapatam, 18 to Tanjore, 11 to Kistna, 7 to North Arcot and 6 to Malabar, only 1 being recorded from Madras which is also a very remarkable fact. The number of money-lenders and changers was, as usual, very large in Madura which heads the list with 3,610 tax-payers paying a sum of Rs. 2,02,193 and is followed in respect of the number of tax-payers by Kistna (2,489), North Arcot (2,074), Nellore (2,007), Gódávari (1,646), Cuddapah (1,516), Tanjore (1,416), Salem (1,246), South Arcot (1,191), Tinnevelly (1,095) and Kurnool (1,035) and in point of the amount of tax by Kistna, Nellore, North Arcot, Gódávari, Tanjore, Cuddapah, Salem, Tinnevelly, South Arcot, Bellary, Coimbatore and Kurnool with Rs. 57,761, 53,275, 47,609, 44,093, 41,067, 32,028, 30,665, 30,471, 26,330, 25,189, 22,058 and 20,059, respectively. In Madras, there were only 231 tax-payers of this class paying a total sum of Rs. 22,923. The small number in Madras was explained in the report for 1893–94 and the remarks therein made probably still hold good. Of the 200 cart and carriage builders and owners and livery stable-keepers, 43 belonged to Madras, 24 to Tanjore, 22 to Madura, 21 to Tinnevelly, 19 to Malabar, 17 to Kistna and 16 to Salem. There were 49 ship or boat owners in Madura, 48 in Gódávari, 45 in Tinnevelly, 36 in Tanjore, 22 in Kistna, 14 in South Arcot and only 12 in Madras town. Under trade, there were 725 dealers in agricultural produce in Gódávari, 576 in Vizagapatam, 545 in Bellary, 389 in Kistna, 307 in Kurnool, 254 in South Canara, 171 in North Arcot, 132 in Madura and 129 in Tinnevelly against 113 in the Presidency town. Under property, 423 house proprietors paid tax in the Presidency town; Malabar and Nilgiris followed with 85 and 70 tax-payers, respectively.

	Number of assessees.
Gódávari	1,616
North Arcot	1,215
Kistna	1,096
Nellore	1,007
Madras	997

39. As to the assessments in the Presidency town alone, it is observed that the number of barristers, pleaders and other legal practitioners finally assessed during the year under review was 131 (22 of these had incomes above Rs. 10,000) against 132 in the previous year, the amount of assessment payable by them being Rs. 24,479 against Rs. 25,382 in 1895–96. The number of medical practitioners fell from 48 in 1895–96 to 46 during the year under report, four of them having incomes exceeding Rs. 10,000. One hundred and thirty-four persons were assessed under other professions to a tax of Rs. 7,815 against 173 assessed at Rs. 6,635 in 1895–96. There was a slight increase in the number of agents, brokers and contractors as compared with the previous year, the figures being 287 against 280. Under money lending and changing the number assessed was 273 against 270 in the previous year; 20 of these had incomes of Rs. 10,000 and over. The number of general merchants rose from 28 to 32; that of piece-goods merchants from 74 to 77 and that of grain merchants from 10 to 11. The number of indigo merchants fell from 7 to 6. One salt merchant was assessed as such, during the year, as in the year 1895–96. Under trade, there was an increase of 121 in the number of persons assessed. Dealers in animals rose from 7 to 10, dealers in agricultural produce from 127 to 141; dealers in animal and vegetable substances (not food) from 54 to 58, dealers in books and stationery from 12 to 17; dealers in building materials from 52 to 62; dealers in metals from 60 to 85; dealers in precious stones from 50 to 67; dealers in spirits from 159 to 187; dealers in dress from 158 to 177 and dealers in other articles from 329 to 339. On the other hand dealers in food fell from 74 to 72; dealers in fuel from 24 to 18; dealers in furniture from 36 to 34; dealers in indigo from 18 to 15 and dealers in salt from 5 to 4. Under manufacture, there was no sugar or salt manufacturer during the year under report against 2 and 3 in the previous year under these heads; the amount of assessment imposed on the one manufacturer of spirits was raised from Rs. 12,404 to 13,088. The number of artisans fell from 36 to 28; the number of manufacturers of other articles from 40 to 39; the number of house proprietors from 487 to 469; and that of printing press proprietors from 30 to 25; while the number of newspaper proprietors rose from 6 to 7. Six of the house proprietors and two of the printing press proprietors were assessed on incomes above Rs. 10,000.

40. The above figures compare on the whole favourably with the results of 1895–96, the increase in the amount of final assessment (after clearance of all objections, revision petitions, &c.), over that of the previous year being, as stated in paragraph 25 *supra*, 8·21 per cent.

41. Appendix F shows the number of assessees and the amount of tax under each class in each district during the year under report.

SECTION VI.—CHARGES FOR COLLECTION AND REFUNDS.

42. Return No. VI (Appendix E) shows the expenditure incurred in working the Act in the several districts and in the Presidency Town. The total charges in the year amounted to Rs. 24,644 or 1·03 per cent. of the total receipts (Rs. 24,02,926) against Rs. 23,138 or 1·04 per cent. in 1895–96. Refunds were made to the extent of Rs. 22,028. Deducting these amounts from the gross receipts, the net income-tax revenue during the year under report was Rs. 23,56,254 against Rs. 21,71,503 in 1895–96.

SECTION VII.—DIFFERENCE BETWEEN THE ACCOUNTANT-GENERAL'S FIGURES AND THOSE ADOPTED IN THIS REPORT.

43. It will be seen from column 16 of the statement given in paragraph 35 *supra* that the total collections for 1896–97 adopted in this report amounted to Rs. 24,02,926; but the collections as given by the Accountant-General in his monthly statements, exclusive of those relating to Mysore, Travancore, other provinces, &c., aggregated Rs. 24,03,836, as shown below:—

Items.			As per Accountant-General's statement.	As per present report.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Deductions by Government from salaries, pensions, &c.	3,13,914				
Deduct amount relating to Mysore and Travancore	Rs. 6,222				
Deduct amount relating to other provinces.	3				
		6,225			
Balance ..			3,07,689	3,07,685	— 4
2. Deductions by Government from interest on securities.	70,001				
Deduct amount relating to Mysore and Travancore ..	7,417				
Balance ..			62,584	62,584	..
3. Tax on interest on securities of local authorities and companies			4,209	4,209	..
4. Ordinary collections including tax on surplus profits of Railway companies	20,64,243				
Deduct amount relating to Mysore ..	Rs. 42,034				
Do. to other provinces ..	1,259				
		43,293			
Balance ..			20,20,950	20,22,643	+ 1,693
5. Penalties and fines	7,315				
Deduct amount relating to Mysore	Rs.				
Do. to other provinces ..	130				
		130			
Balance ..			7,185	5,805	— 1,380
Total ..			24,02,617	24,02,926	+ 309

The figures adopted in this report for items 1, 2 and 3 have been taken from returns Nos. I and II furnished by the Accountant-General. In respect of the variations against items 4 and 5, the explanations of the Collectors will, as usual, be forwarded to the Accountant-General for furnishing a general explanation of the total difference and also a certificate as to the total collections.

SECTION VIII.—INCIDENCE OF TAXATION.

44. The subjoined statement shows, in comparison with the figures for 1895–96, the incidence of the tax with reference to the total *collections*, arrear and current, made within the official year. The figures in columns 3 and 4 have been, as explained in the report for 1890–91, arrived at by adding to the number of persons who paid tax during the year to which the columns relate the difference between the number of persons finally assessed in the previous year and the number from whom collections were made in the same year. The number of tax-payers thus arrived at will, of course, include persons who did not pay tax even in the year following that for which it was due, as well as those exempted from tax subsequent to the close of the year of assessment; but the comparison is not vitiated thereby, as the same method has been followed for both the years (1895–96 and 1896–97). Two diagrams * explaining the incidence are appended hereto:—

* Marked 1 and 2.

Districts.	Total population.	Incidence calculated with reference to the number of tax-payers and the amount of collections made in 1896-97 as compared with 1895-96.									
		Number of tax-payers.		Amount of collections.		Average total population for each tax-payer.		Incidence per head of the population.		Incidence per head of the tax-payers.	
		1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	10	11	12
				RS.	RS.			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjám ..	1,589,477	2,159	1,998	42,822	41,810	736	796	0 0 5·2	0 0 5·1	19 13 4	20 14 9
Vizagapatam ..	1,943,211	3,177	3,545	76,427	89,049	612	548	0 0 7·5	0 0 8·8	24 0 11	25 1 10
Gódávari ..	1,951,645	5,527	5,771	1,29,460	1,31,328	353	338	0 1 0·7	0 1 0·9	23 6 9	22 11 10
Kistna ..	1,855,582	6,467	7,214	1,35,286	1,48,910	287	257	0 1 2·0	0 1 3·4	20 14 9	20 10 3
Nellore ..	1,463,736	4,086	4,630	80,837	96,538	358	316	0 0 10·6	0 1 0·7	19 12 6	20 13 7
Cuddapah ..	1,272,072	3,155	3,193	64,653	65,683	403	398	0 0 9·8	0 0 9·9	20 7 10	20 9 1
Anantapur ..	708,549	1,637	1,699	29,823	30,397	433	417	0 0 8·0	0 0 8·2	18 3 6	17 14 3
Bellary ..	900,126	2,736	2,737	71,389	67,725	329	329	0 1 3·2	0 1 2·4	26 1 6	24 11 10
Kurnool ..	817,811	2,121	2,068	42,203	40,941	386	395	0 0 9·9	0 0 9·6	19 14 4	19 12 9
Chingleput ..	1,202,498	2,447	2,368	53,845	50,900	491	508	0 0 8·6	0 0 8·1	22 0 1	21 7 11
North Arcot ..	2,114,917	5,235	5,343	1,23,294	1,23,987	404	396	0 0 11·2	0 0 11·3	23 8 11	23 3 3
South Arcot ..	2,162,851	3,094	3,272	69,001	70,323	699	661	0 0 6·1	0 0 6·2	22 4 10	21 7 10
Tanjore ..	2,228,114	4,657	4,430	1,30,407	1,23,836	478	503	0 0 11·2	0 0 10·7	28 0 0	27 15 3
Trichinopoly ..	1,372,717	1,712	2,221	46,506	55,894	802	618	0 0 6·5	0 0 7·8	27 2 8	25 2 7
Madura ..	2,608,404	5,949	9,073	2,12,902	2,99,664	438	287	0 1 3·7	0 1 10·1	35 12 7	33 0 5
Tinnevelly ..	1,916,095	4,410	3,991	1,15,135	1,13,564	434	480	0 0 11·5	0 0 11·4	26 1 9	28 7 3
Coimbatore ..	2,004,839	2,315	2,515	54,332	61,608	866	797	0 0 5·2	0 0 5·9	23 7 5	24 7 11
Nilgiris ..	99,797	801	878	38,569	44,022	125	114	0 6 2·2	0 7 0·7	48 2 5	50 2 2
Salem	1,962,591	3,250	3,239	68,075	70,731	604	606	0 0 6·7	0 0 6·9	20 15 2	21 13 4
South Canara ..	1,056,081	1,804	1,856	46,096	48,396	585	569	0 0 8·4	0 0 8·8	25 8 10	26 1 2
Malabar ..	2,652,565	3,505	3,578	1,13,051	1,18,035	757	741	0 0 8·2	0 0 8·5	32 4 1	32 15 9
Salt, &c., Departments ..	..	596	542	19,106	20,069	..	..	..	..	32 0 11	37 0 5
Total ..	33,883,678	70,840	76,164	17,63,219	19,13,413	478	445	0 0 10·0	0 0 10·8	24 14 3	25 1 11
Presidency Town ..	452,518	6,687	6,449	4,55,691	4,89,424	68	70	1 0 1·3	1 1 3·7	68 2 4	75 14 3
Grand Total ..	34,336,196	77,527	82,613	22,18,910	24,02,837	443	416	0 1 0·4	0 1 1·4	28 9 11	29 1 4

45. *Columns 3 to 12 of the statement.*—Taking the Presidency as a whole, one person in every 416 of the total population paid tax during the year under report, against one in every 443 in 1895-96 and one in every 458 in 1894-95. The highest proportion was reached in the Presidency town where 1 person in every 70 paid the tax. The Nilgiris followed with one in every 114. Next came Kistna, Madura, Nellore, Bellary, Gódávari, Kurnool, North Arcot and Cuddapah in the order mentioned, the proportions in these districts ranging between 1 : 257 and 1 : 398. Coimbatore and Ganjám showed the smallest proportions, viz., 1 : 797 and 1 : 796, respectively. The proportions in the other districts varied from 1 in every 417 in Anantapur to 1 in 741 in Malabar.

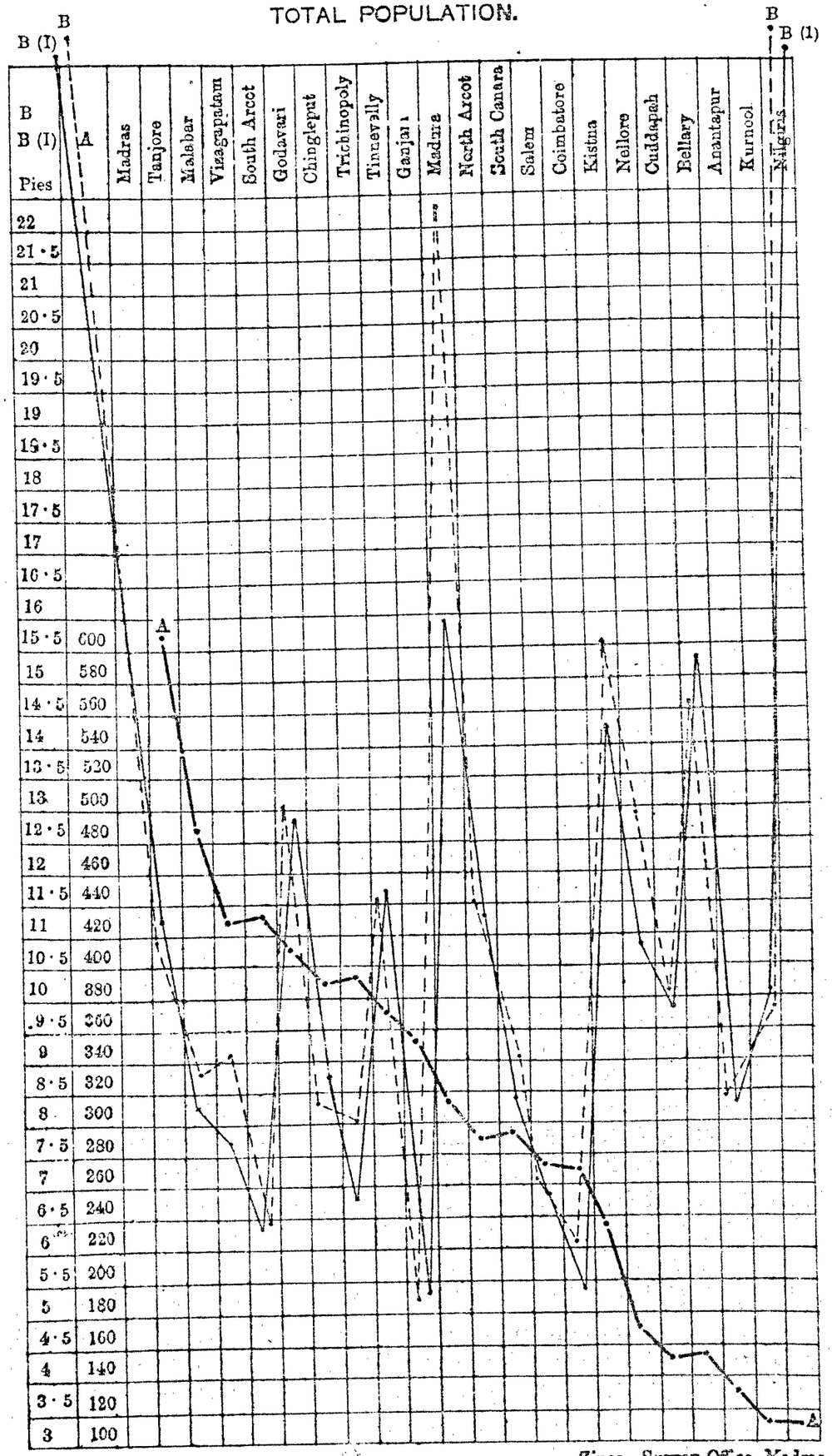
46. The average incidence of the tax per head of the total population of the Presidency was As. 1-1·4 against As. 1-0·4 in 1895-96. As usual, the incidence was heaviest in the Presidency town where it was Rs. 1-1-3·7 per head, and least in Coimbatore and Ganjám where it was between 5 and 6 pies per head.

47. When the tax-payers only are considered, the average incidence per head for the whole Presidency was Rs. 29-1-4, against Rs. 28-9-11 in 1895-96. The incidence was highest in the Madras town where it was about Rs. 76, the Nilgiris, Madura and Malabar districts coming next with Rs. 50, Rs. 33 and Rs. 32, respectively. In the remaining districts, the incidence was less than the average for the Presidency and was only about Rs. 18 in Anantapur.

48. In paragraph 8 of Government Order, No. 676, Revenue, dated 30th November 1896, Government remarked that comparisons based on the total population of districts furnished no reliable indication of the adequacy of assessments so far as assessments under Part IV are concerned, and that the number of assessees and the amount of assessments would be more likely to vary with the numbers of the population belonging to the trading and professional classes, if the assessments were accurately made. A comparison was drawn on these lines between the several districts, and indications were observed that, in certain districts, income-tax inquiries required to

DIAGRAM NO. 1

INCIDENCE OF INCOME TAX COLLECTIONS PER HEAD OF THE TOTAL POPULATION.



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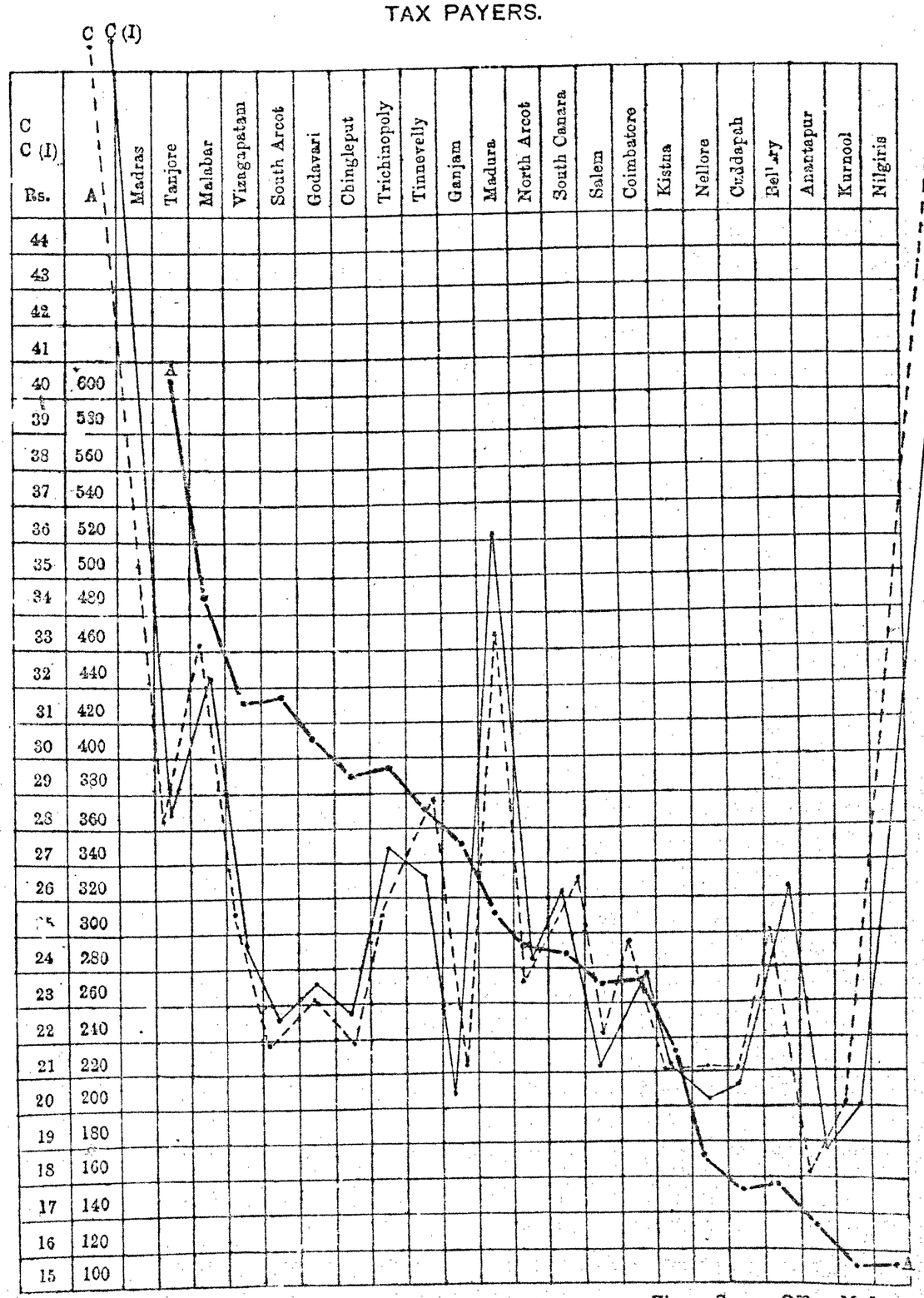
Zinco.. Survey Office, Madras.
1897.

A. Population per Square Mile
B. Incidence of Income Tax collections per head of the total Population in 1896-97.
B (I) ... do... do.... 1895-96

	Madras Figures.	Nilgiri Figures.
A	15,604	,,
B	203	85
B (I)	193	74

DIAGRAM NO. 2

INCIDENCE OF INCOME TAX COLLECTIONS PER HEAD OF THE TAX PAYERS.



Reg: No. 3908
Copies. 450 + 74

Zinco., Survey Office, Madras.
1897.

A. Population per Square Mile
C. Incidence of Income Tax collections per head of the tax payers in 1896-97.
C (I) . . . do. . . do. . . .1895-96

	Madras Figures.	Nilgiri Figures.
A	15,604	,,
C	76	50
C (I)	68	48

be more thoroughly pushed. The Collectors concerned have been requested to report on the subject, and their replies will be submitted on receipt. In the meantime, the statement showing the incidence of taxation has been prepared in the usual form, as the effect of the inquiries made cannot be ascertained until the current year's report is prepared. The Board, however, would point out that the bulk of the trading and professional population according to the census returns does not shift from one district to another as trade increases and is therefore no criterion of its volume. In addition to this if the trade of two districts were equal, one would expect to find the income tax results of the district with the smallest trading population the better of the two as there would be fewer sharers of the total trade available.

SECTION IX.—COMPOSITION UNDER SECTION 31 OF THE ACT.

49. During the year under report, nine applications for composition of the tax under section 31 were received—1 in Ganjám, 3 in Tanjore, 1 in Trichinopoly, 2 in Tinnevelly and 2 in the Presidency town. Of these, the application in Ganjám was rejected as it was too late in the year and the information as to the applicant's income was vague; one in Tanjore was not accepted, as there was no time to make proper enquiries, while that in Trichinopoly was not productive of any result as terms of composition could not be arranged with the assessee. In the remaining six cases the applications were complied with. The amount of tax compounded for and the period of composition in these cases were as noted in the margin.

	Years.	Assessment. Rs.
1. Tanjore	5	540
2. ,, ...	3	339
3. Tinnevelly	3	260
4. ,, ...	5	203
5. Presidency Town	5	4,557
6. ,, ...	5	339
Total ..		6,243

The persons who had compounded their tax in previous years duly paid the amounts agreed upon during the year under review, except in one case in the Presidency town where the assessee failed in business and subsequently died.

SECTION X.—COERCIVE MEASURES.

50. (*a*) *Proceedings against defaulters under the Civil Procedure Code.*—During the year under report, proceedings under the Civil Procedure Code were taken in 131 cases (129 in the Presidency town, 1 in Nellore and 1 in North Arcot). In 110 cases (108 in the Presidency town, 1 in Nellore and 1 in North Arcot) the defaulters were arrested, but were released immediately on payment of the tax amounting to Rs. 1,567 (Rs. 1,457 in the Presidency town, Rs. 100 in Nellore and Rs. 10 in North Arcot). In one case in the Presidency town, the defaulter was imprisoned and kept in jail for fifteen days. The remaining twenty cases were pending disposal on the 31st March 1897. In South Canara, however, out of an amount of Rs. 20 appertaining to the arrears of 1895–96, a sum of Rs. 3 was recovered by distraint and sale of the moveable property of the assessee and the balance of Rs. 17 was recovered under the provisions of the Civil Procedure Code through the District Court, under whose orders some of his immoveable property had been placed under attachment.

51. (*b*) *Proceedings under the Land Revenue Law.*—The number of defaulters proceeded against under the land revenue law was 41,601 or 51·09 per cent. of the total number of assessees, against 40,155 or 50·73 per cent. in 1895–96, the tax involved being Rs. 8,06,402 or 33·65 per cent. of the total demand, against Rupees 7,61,131 or 33·19 per cent. in 1895–96. Of the sum of Rs. 8,06,402 that had to be recovered, Rs. 7,54,420 were paid on the mere presentation of demand notices in 40,654 cases and Rs. 10,806 were recovered in 993 cases after the issue of attachment notices and before property was actually attached. Property was actually sold in 291 cases (278 relating to moveable and 13 to immoveable property) against 213 in 1895–96, and a sum of Rs. 3,786 was realised thereby. The total amount of the tax realized under the land revenue law was thus Rs. 7,69,012 or 32·09 per cent. of the total demand against Rs. 7,25,011 or 31·62 per cent. in 1895–96. The amount of fees charged for collection was Rs. 1,676, and Rs. 1,575 were realized and credited to process service fees under Land Revenue—Miscellaneous. The subjoined statement shows the details by districts of the several processes issued during the year under report as compared with 1895–96.

Districts.	Number of defaulters.		Amount of default.		Number of demand notices issued.		Amount of tax recovered after the issue of demand notices.		Number of distraint notices issued.		Amount of tax recovered after the issue of distraint notices.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
Ganjám	1,214	1,321	26,799	25,295	1,214	1,321	22,443	21,605	46	38	933	448
Vizagapatam	1,737	1,815	27,648	30,289	1,737	1,815	26,760	29,468	14	55	45	373
Gódávari	3,315	3,345	47,082	52,208	1,800	3,345	44,346	49,806	73	68	475	535
Kistna	4,730	5,198	72,202	82,889	4,730	5,198	68,860	79,235	144	181	1,686	2,162
Nellore	2,343	2,449	39,315	49,728	2,333	2,449	37,318	48,496	72	64	652	731
Cuddapah	935	1,075	18,213	20,471	935	1,075	17,997	20,219	15	19	138	212
Anantapur	1,075	1,224	17,250	19,050	893	1,224	16,171	17,994	71	17	944	115
Bellary	1,970	1,889	32,641	27,225	1,013	1,824	29,061	26,288	101	47	3,004	489
Kurnool	707	531	11,083	10,312	707	531	10,843	9,823	21	15	50	90
Chingleput	1,298	1,063	20,222	22,156	1,173	1,063	20,023	21,763	8	10	189	114
North Arcot	1,798	1,802	40,852	41,265	1,557	1,697	38,492	38,979	77	43	308	733
South Arcot	1,984	2,068	30,783	34,146	1,984	2,068	30,496	33,062	13	9	93	45
Tanjore	1,541	1,417	36,924	27,060	1,275	1,276	35,744	20,420	23	11	391	117
Trichinopoly	687	925	10,648	15,209	637	925	9,735	14,492	2	3	..	29
Madura	3,066	4,053	76,782	93,781	2,683	4,053	64,031	84,560	28	116	222	1,011
Tinnevelly	3,656	3,006	83,160	72,300	3,694	3,012	79,178	65,716	81	77	1,014	1,007
Coimbatore	1,327	1,522	21,288	26,195	1,065	1,173	20,241	25,258	4	11	23	127
Nilgiris	169	120	8,404	3,286	125	120	6,273	3,286	2	..	30	..
Salem	2,115	2,049	42,270	40,893	2,115	2,049	41,990	40,556	8	10	93	43
South Canara	664	709	8,968	11,164	664	709	8,796	9,754	8	101	60	1,215
Malabar	1,447	1,461	24,391	27,699	1,226	1,391	21,369	25,432	42	91	608	1,176
Total ..	37,778	39,042	6,96,925	7,32,621	35,560	38,318	6,50,167	6,86,212	853	986	10,958	10,743
Presidency Town ..	2,377	2,559	64,206	73,781	2,230	2,336	60,897	68,208	12	7	220	63
Grand Total ..	40,155	41,601	7,61,131	8,06,402	35,790	40,654	7,11,064	7,54,420	865	993	11,178	10,806

Districts.	Number of cases in which moveable property was sold.		Number of cases in which immoveable property was sold.		Amount of tax recovered by sale of property.		Total amount of tax recovered.		Amount of fees charged.		Amount of fees collected.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
	14	15	16	17	18	19	20	21	22	23	24	25
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	6	11	..	..	57	329	23,433	22,382	131	85	117	81
Vizagapatam	11	24	..	..	85	167	26,890	30,008	383	353	372	348
Gódávari	35	29	..	..	400	308	45,221	50,649	40	17	34	11
Kistna	18	37	1	2	175	639	70,721	82,036	18	1	18	1
Nellore	30	27	..	..	509	279	38,479	49,486	60	13	60	13
Cuddapah	5	1	..	..	68	3	18,203	20,434	..	..	..	..
Anantapur	8	6	..	..	104	89	17,219	18,198	1	..	1	..
Bellary	7	18	..	..	80	203	32,145	26,971	..	..	..	..
Kurnool	15	7	..	..	135	70	11,028	9,983	..	..	..	..
Chingleput	..	1	..	..	..	12	20,212	21,889	4	34	4	34
North Arcot	39	50	..	..	708	756	39,508	40,468	..	..	..	..
South Arcot	4	5	..	1	35	100	30,624	33,207	..	..	..	..
Tanjore	10	2	..	..	132	28	36,267	20,565	..	450	..	345
Trichinopoly	1	1	..	..	10	1	9,745	14,522	..	..	..	..
Madura	10	41	2	10	153	589	64,406	86,160	22	69	22	69
Tinnevelly	..	2	..	..	..	16	80,192	66,739	4	1	4	1
Coimbatore	1	..	..	..	10	..	20,274	25,385	..	..	..	..
Nilgiris	..	..	..	..	..	..	6,303	3,286	..	..	..	..
Salem	3	6	..	..	40	57	42,123	40,656	506	512	535	537
South Canara	..	..	..	..	..	..	8,856	10,969	87	134	83	128
Malabar	4	9	2	..	67	115	22,044	26,723	..	..	..	..
Total ..	207	277	5	13	2,768	3,761	6,63,893	7,00,716	1,256	1,669	1,250	1,668
Presidency Town ..	1	1	..	..	1	25	61,118	68,296	11	7	11	7
Grand Total ..	208	278	5	13	2,769	3,786	7,25,011	7,69,012	1,267	1,676	1,261	1,675

SECTION XI.—PROSECUTIONS.

52. During the year under report, two persons were prosecuted in the Presidency town — one under section 35 of the Act for rendering a false K return and the other for perjury under section 193 of the Indian Penal Code in a Judicial Proceedings under Chapter IV of the Act. Both were convicted, the first being sentenced to pay a fine of Rs. 80 and the second to three months' rigorous imprisonment.

SECTION XII.—INSPECTIONS.

53. The registers and records of the assessing officers noted in the margin were examined by the Commissioner of Separate Revenue during the year under report. The notes of inspection were circulated to the officers concerned for information and guidance in Board's Proceedings, No. 164, dated 28th April 1896, No. 464, dated 18th November 1896, No. 489, dated 5th December 1896, No. 518, dated 26th December 1896, and Mis. No. 962, dated 12th March 1897. The work of subordinates was also checked as usual by Collectors and Divisional officers when on tour and the results of these inspections, which were embodied in quarterly reports submitted to the Board, were on the whole satisfactory. The reports, however, showing a tendency to become stereotyped and uninstructive, their form has been altered so as to concentrate attention more on the points in which the Board finds errors in administration are most likely to exist and to bring the experience of the working of the Act which the senior officers have acquired in other parts of the presidency on its application to their present charges and their submission half-yearly has been considered sufficient. The assessments are reported to have been generally adequate, but they are no doubt capable of further improvement in some localities.

Ganjám district.

1. Collector's office.
2. Head-quarters Deputy Collector's office.
3. Deputy Tahsildar's office, Ganjám.
4. Tahsildar's office, Berhampur.
5. Senior Assistant Collector's office.

Vizagapatam district.

6. Collector's office.
7. Head-quarters Deputy Collector's office.
8. Deputy Tahsildar's office, Vizagapatam.

Gódávari district.

9. Collector's office.
10. Treasury Deputy Collector's office.
11. General charge Deputy Collector, Narsapur.

South Arcot district.

12. Collector's office.
13. Head-quarters Deputy Collector's office.

Tinnevelly district.

14. Collector's office.
15. Deputy Tahsildar's office, Tuticorin.
16. Sub-Collector's office.

Malabar district.

17. Collector's office.
18. Head-quarters Deputy Collector's office.
19. Tahsildar's office, Calicut.

SECTION XIII.—GENERAL REMARKS.

54. On the whole, the provisions of the Act were worked with care and without unnecessary hardship to the people. The final demand under all the four parts has increased by Rs. 1,03,279 and from this point of view the results of the working of the Act were satisfactory.

55. The Board regrets that there has again been some delay in submitting this report. Only a few of the Collectors' reports were received punctually and the reports from the Collectors of Nellore, Gódávari and Anantapur were not received in the Board's office until the 1st, 3rd and 13th July, respectively. Explanations of material discrepancies had to be called for in several instances and many of them were not received until after the due date for the submission of the report had already been exceeded. The Collectors concerned will again be instructed to take due notice of the delays that occasioned the late submission of their reports, to make arrangements for their punctual submission in future and to avoid the mistakes pointed out in the audits for this year, taking care to see that their reports are complete in every detail before being submitted in future.

(Signed) N. S. BRODIE,
Ag. Secretary to the Commissioner of Salt, Abkári and Separate Revenue.

OFFICE OF THE BOARD OF REVENUE (SEPARATE REVENUE),
MADRAS, 15th August 1897.

APPENDIX A.

RETURN No. I.—Statement showing the collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1896-97.

Classes and Income.	Paid by the Government.							
	Salaries.		Pensions and annuities.		Gratuities.		Total.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9
	RS. RS.	RS.		RS.				RS.
I. 500, but less than 750 ..	2,187	21,150	387	3,911	..	..	2,574	25,061
II. 750 do. 1,000 ..	990	13,215	152	2,726	..	..	1,142	15,941
III. 1,000 do. 1,250 ..	896	16,078	135	2,911	..	..	1,031	18,989
IV. 1,250 do. 1,500 ..	264	4,753	55	1,410	..	..	319	6,163
V. 1,500 do. 1,750 ..	341	5,825	49	1,421	..	..	390	7,246
VI. 1,750 do. 2,000 ..	416	10,408	68	2,273	..	..	484	12,681
Total of I to VI ..	5,094	71,429	846	14,652	..	..	5,940	86,081
	RS. RS.							
VII. 2,000, but less than 2,500 ..	407	16,411	57	2,661	..	..	464	19,072
VIII. 2,500 do. 5,000 ..	594	39,796	87	8,574	..	..	681	48,370
IX. 5,000 do. 10,000 ..	283	39,671	44	6,793	..	..	327	46,464
X. 10,000 do. 20,000 ..	192	45,665	12	3,400	..	..	204	49,065
XI. 20,000 do. 30,000 ..	49	20,245	..	..	..	..	49	20,245
XII. 30,000 do. 40,000 ..	46	21,069	..	..	..	..	46	21,069
XIII. 40,000 do. 50,000 ..	11	10,130	..	..	..	..	11	10,130
XIV. 50,000 do. 1,00,000 ..	3	4,867	3	5,479	..	..	6	10,346
XV. 1,00,000 and more	1	3,067	..	..	..	..	1	3,067
Total of VII to XV ..	1,586	2,00,921	203	26,907	..	..	1,789	2,27,828
Grand Total ..	6,680	2,72,350	1,049	41,559	..	..	7,729	3,13,909

NOTE.—The number of assessees from whom arrear collections were made has been excluded from this return.

APPENDIX TO RETURN No. I.

STATEMENT showing the Collections of the Tax under Act II of 1886 from Salaries,

Districts.	Income-tax on salaries — Number of assessees and the amount at 4 pies in the rupee.												Number	
	I. On Rs. 500 but less than Rs. 750.		II. On Rs. 750 but less than Rs. 1,000.		III. On Rs. 1,000 but less than Rs. 1,250.		IV. On Rs. 1,250 but less than Rs. 1,500.		V. On Rs. 1,500 but less than Rs. 1,750.		VI. On Rs. 1,750 but less than Rs. 2,000.		VII. On Rs. 2,000 but less than Rs. 2,500.		VIII. On Rs. 2,500 but less than Rs. 5,000.	
	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
Ganjám	53	451	32	386	30	482	14	315	11	53	14	316	19	540	21	1,140
Vizagapatam ..	79	622	49	522	35	566	18	340	14	194	29	522	27	601	14	978
Gódávari	92	764	43	599	53	964	29	248	10	173	16	382	21	810	29	2,097
Kistna	59	555	38	450	38	616	7	99	18	216	17	403	11	381	23	1,624
Nellore	69	573	25	300	29	438	11	141	8	166	11	220	13	543	18	1,042
Cuddapah	89	624	28	360	28	467	4	20	10	126	15	266	18	763	17	759
Anantapur	48	468	21	183	15	277	1	22	6	103	10	201	12	537	11	614
Bellary	67	521	25	314	24	353	8	32	11	113	14	382	14	554	15	925
Kurnool	55	487	38	376	20	362	3	14	6	80	11	238	11	519	14	819
Chingleput	59	506	35	397	33	561	7	129	5	67	13	304	10	389	18	1,186
North Arcot	62	573	41	408	47	787	16	294	8	69	20	473	14	494	22	1,509
South Arcot	71	607	41	496	43	817	8	145	7	76	19	454	10	455	21	1,493
Tanjore	117	812	38	544	45	821	18	349	21	269	27	517	17	654	40	2,413
Trichinopoly ..	83	569	21	277	25	468	6	129	4	75	11	272	11	534	19	1,189
Madura	80	643	51	621	39	614	17	364	8	65	18	471	15	676	19	1,165
Tinnevelly	85	702	43	516	58	1,118	5	34	14	167	16	298	13	476	23	1,263
Coimbatore	74	701	45	537	56	951	4	80	20	239	12	395	16	545	18	1,167
Nilgiris	47	488	18	258	14	186	5	120	8	109	9	232	10	361	7	417
Salem	87	744	42	395	38	682	3	57	13	162	18	314	12	558	20	1,327
South Canara ..	89	603	31	440	35	571	10	72	11	71	10	211	17	605	16	979
Malabar	142	1,411	55	786	65	1,266	19	412	22	363	21	542	15	741	51	3,398
Bangalore	4	42	..	..	..	..	..	..	1	6	2	29	3	86	4	194
Travancore	3	25	3	30	6	82	..	..	..	..	..	..	1	39	2	85
Salt, &c., Departments.	219	3,451	67	1,269	11	277	..	..	55	1,516	49	1,768	48	2,153	72	5,753
Presidency Bank and Presidency Audit Department or *the Presidency Town*.	354	4,208	160	2,751	109	2,352	51	1,337	50	1,287	34	1,198	49	2,397	80	6,260
Total ..	2,187	21,150	990	13,215	896	16,078	264	4,753	341	5,825	416	10,408	407	16,411	594	39,796

Districts.	Income-tax on pensions — Number of assessees and amount at 4 pies in the rupee.												Number of assessees and amount at		
	I. On Rs. 500 but less than Rs. 750.		II. On Rs. 750 but less than Rs. 1,000.		III. On Rs. 1,000 but less than Rs. 1,250.		IV. On Rs. 1,250 but less than Rs. 1,500.		V. On Rs. 1,500 but less than Rs. 1,750.		VI. On Rs. 1,750 but less than Rs. 2,000.		VII. On Rs. 2,000 but less than Rs. 2,500.		VIII. On Rs. 2,500 but less than Rs. 5,000.		IX. On Rs. 5,000 but less than Rs. 10,000.	
	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS	NO.	RS.	NO.	RS.	NO.	RS.
Ganjám	9	85	9	131	3	61	1	22	1	31	2	39	2	111	1	130	..	..
Vizagapatam ..	8	76	2	35	2	30	2	48	1	39	..	..	..	..	1	25	1	119
Gódávari	13	145	4	64	7	104	4	89	4	144	2	127	4	190	3	311	2	299
Kistna	14	133	5	91	8	183	2	54	1	31	6	224	..	..	6	536	3	437
Nellore	10	130	3	51	3	69	1	38	3	81	2	41	1	75	..	..	..	..
Cuddapah	4	48	5	103	2	53	3	80	..	..	1	57	1	63	1	74	..	..
Anantapur	6	69	2	37	2	48	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	15	136	3	27	5	68	2	26	..	..	..	..	..	..	..	..	..	..
Kurnool	9	111	5	106	4	102	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput	19	193	9	162	7	161	3	90	1	20	2	81	2	118	1	94	2	375
North Arcot	12	93	6	102	9	208	..	..	3	92	2	77	..	..	2	176	1	130
South Arcot	15	157	4	75	4	70	1	30	1	7	..	..	..	..	1	125	..	..
Tanjore	32	326	12	208	9	219	2	38	2	65	3	124	3	105	2	138	..	..
Trichinopoly ..	17	129	2	21	4	76	3	61	1	49	12	409	2	121	2	154	8	1,795
Madura	13	127	6	107	5	96	3	98	2	66	2	90	..	..	3	227	..	..
Tinnevelly	11	61	1	24	..	..	1	28	2	71	..	..	2	130	2	167	..	..
Coimbatore	13	128	4	71	2	50	4	58	1	31	..	..	..	..	..	..	..	..
Nilgiris	2	10	2	34	2	58	2	64	3	86	1	5	1	37	..	..	..	..
Salem	2	18	5	81	1	11	..	..	1	3	1	40	3	142	7	526	3	490
South Canara ..	13	114	3	72	3	63	1	33	..	..	7	73	2	114	1	104	..	..
Malabar	18	206	6	200	6	128	4	135	4	138	4	127	1	58	2	140	1	156
Bangalore	16	178	7	98	9	172	2	56	5	80	3	80	4	268	10	1,768	6	1,108
Travancore	3	35	3	61	2	32	1	30	..	..	..	..	8	253	13	1,199	5	531
Salt, &c., Departments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Presidency Bank and Presidency Audit Department or *the Presidency Town*.	113	1,198	44	765	36	849	13	332	11	321	18	679	21	876	29	2,680	12	1,353
Total ..	387	3,911	152	2,726	135	2,911	55	1,410	49	1,421	68	2,278	57	2,661	87	8,574	44	6,793

NOTE.—The number of assessees from whom arrear collections were

Pensions, Annuities and Gratuities paid by the Government in the year 1896–97.

paid by Government.

of assessees and the amount at 5 pies in the rupee.

IX. On Rs. 5,000 but less than Rs. 10,000.		X. On Rs. 10,000 but less than Rs. 20,000.		XI. On Rs. 20,000 but less than Rs. 30,000.		XII. On Rs. 30,000 but less than Rs. 40,000.		XIII. On Rs. 40,000 but less than Rs. 50,000.		XIV. On Rs. 50,000 but less than Rs. 1,00,000.		XV. On Rs. 1,00,000 and upwards.		Total tax on salaries.	
NO	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.
12	1,487	10	1,032	2	494	2	681	..	..	..	..	..	..	220	7,377
11	1,603	7	1,901	3	1,293	2	71	..	..	..	..	..	..	288	9,213
11	1,427	9	1,427	1	502	2	641	..	..	..	..	..	..	316	10,034
9	1,810	2	313	3	980	..	..	..	..	..	..	..	..	225	7,447
7	975	4	976	3	379	1	354	..	..	..	..	..	..	199	6,107
8	978	4	491	3	491	1	642	..	..	..	..	..	..	225	5,987
8	996	2	307	..	..	1	326	..	..	..	..	..	..	135	4,034
4	740	4	937	3	913	1	301	..	..	..	..	..	..	190	6,085
12	1,503	1	161	..	..	2	1,302	..	..	..	..	..	..	173	5,861
5	679	8	1,823	2	983	1	388	..	..	..	..	..	..	196	7,412
7	760	7	1,959	3	1,417	..	..	..	..	..	..	..	..	247	8,743
7	1,133	3	589	2	462	2	1,217	..	..	..	..	..	..	234	7,884
15	1,986	6	1,516	..	..	2	1,308	..	..	..	..	..	..	346	11,189
5	671	7	1,805	2	492	..	..	..	..	..	..	..	..	194	6,481
13	1,569	4	857	..	..	2	1,150	..	..	..	..	..	..	266	8,195
8	1,472	1	67	2	505	2	836	..	..	..	..	..	..	270	7,454
8	785	10	2,431	1	706	2	704	..	..	..	..	..	..	266	9,241
7	687	14	2,866	2	1,126	8	1,636	1	198	..	..	..	..	150	8,744
11	1,156	4	789	2	1,538	..	..	..	..	..	..	..	..	259	7,722
13	1,454	3	397	..	..	2	1,504	..	..	..	..	..	..	237	6,907
19	2,763	8	1,895	3	1,543	1	642	..	..	..	..	..	..	421	15,762
2	412	6	1,325	..	..	..	..	..	..	..	..	..	..	22	2,094
2	247	..	..	..	..	2	794	..	..	..	..	..	..	19	1,302
17	2,503	4	1,379	..	..	..	..	..	..	..	..	..	..	542	20,069
62	9,875	64	18,422	12	6,481	10	6,572	10	9,932	3	4,867	1	3,067	1,049	81,006
283	39,671	192	45,665	49	20,245	46	21,069	11	10,130	3	4,867	1	3,067	6,680	2,72,350

paid by Government—*cont.*

5 pies in the rupee.

X. On Rs. 10,000 but less than Rs. 20,000.		XI. On Rs. 20,000 but less than Rs. 30,000.		XII. On Rs. 30,000 but less than Rs. 40,000.		XIII. On Rs. 40,000 but less than Rs. 50,000.		XIV. On Rs. 50,000 but less than Rs. 1,00,000		Total tax on pensions.		Tax on gratuities paid by Government. Number of assessees and amount of tax.		Total tax on salaries, pensions and gratuities paid by Government.	
NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	NO.	RS.	—	—	NO.	RS.
..	..	..	..	..	..	..	..	..	..	28	610	..	..	248	7,987
..	..	..	..	..	..	..	..	..	..	17	372	..	..	305	9,585
..	..	..	..	..	..	..	..	..	..	44	1,856	..	..	360	11,890
1	383	..	..	..	..	..	..	..	..	46	1,871	..	..	271	9,318
1	182	..	..	..	..	..	..	..	..	23	485	..	..	222	6,592
..	..	..	..	..	..	..	..	..	..	17	478	..	..	242	6,465
..	..	..	..	..	..	..	..	..	..	10	154	..	..	145	4,188
..	..	..	..	..	..	..	..	..	..	25	257	..	..	215	6,342
..	..	..	..	..	..	..	..	..	..	26	1,007	..	..	199	6,868
..	..	..	..	..	..	..	..	..	..	47	1,407	..	..	243	8,819
1	321	..	..	..	..	..	..	..	..	29	535	..	..	276	9,278
..	..	..	..	..	..	..	..	..	..	34	764	..	..	268	8,648
..	..	..	..	..	..	..	..	..	..	80	3,319	..	..	426	14,508
..	..	..	..	..	..	..	..	..	..	33	670	..	..	227	7,151
..	..	..	..	..	..	..	..	..	..	33	791	..	..	299	8,936
..	..	..	..	..	..	..	..	..	..	15	184	..	..	285	7,638
..	..	..	..	..	..	..	..	..	..	26	380	..	..	292	9,621
..	..	..	..	..	..	..	..	..	..	25	1,450	..	..	175	10,194
..	..	..	..	..	..	..	..	..	..	19	404	..	..	269	8,126
..	..	..	..	..	..	..	..	..	..	25	943	..	..	262	7,850
1	307	..	..	..	..	..	..	1	1,814	67	7,343	..	..	488	23,105
4	1,451	..	..	..	..	..	..	..	..	69	2,670	..	..	91	4,764
1	23	..	..	..	..	..	..	..	..	9	158	..	..	28	1,460
..	..	..	..	..	..	..	..	..	..	..	..	..	..	542	20,069
..	..	..	..	..	..	..	..	..	..						
3	733	..	..	..	..	..	..	2	3,665	302	13,451	..	..	1,351	91,457
12	3,400	..	..	..	..	..	..	3	5,479	1,049	41,589	..	..	7,729	3,13,903

made has been excluded from this statement.

APPENDIX B.

RETURN No. II.—Statement showing the collections of the tax under Act II of 1886 from interest on securities during 1896–97.

District.	Securities of the Government of India.				Securities of local authority or company.				Total.				Number of cases in which income under Part III has been assessed at 4 and 5 pies in the rupee.	
	Class I to VI.		Class VII to XV.		Class I to VI.		Class VII to XV.		Class I to VI.		Class VII to XV.			
	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Amount of securities.	Amount of tax.	Though less than Rs. 500 per annum.	Though less than Rs. 2,000 per annum.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
Ganjám	..	..	10,99,250	555	..	..	..	..	..	..	10,99,250	555	15	2
Vizagapatam	2,500	4	27,93,900	2,439	..	..	..	..	2,500	4	27,93,900	2,439	3	..
Gódávari	..	..	5,72,800	355	..	..	..	..	..	..	5,72,800	355	7	1
Kistna	..	..	7,76,300	693	..	..	..	..	..	..	7,76,300	693	57	14
Nellore	27,400	10	98,000	91	..	..	..	..	27,400	10	98,000	91	19	1
Cuddapah	..	..	1,18,600	85	..	..	..	..	..	..	1,18,600	85	..	..
Anantapur	..	..	12,500	7	..	..	..	..	..	..	12,500	7	..	3
Bellary	..	..	4,08,200	224	..	..	..	..	..	..	4,08,200	224	14	5
Kurnool	..	..	1,09,700	74	..	..	..	..	..	..	1,09,700	74	..	..
Madras	..	..	..	..	..	..	44,84,400	3,903	..	..	44,84,400	3,903	..	..
Chingleput	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	1,34,200	53	..	..	..	..	..	..	1,34,200	53	10	2
South Arcot	23,000	8	2,63,800	189	..	..	..	..	23,000	8	2,63,800	189	16	4
Tanjore	..	..	2,90,000	167	..	..	..	..	..	..	2,90,000	167	..	19
Trichinopoly	..	..	2,85,900	142	..	..	..	..	..	..	2,85,900	142	10	3
Madura	..	..	1,04,500	51	..	..	..	..	..	..	1,04,500	51	7	2
Tinnevelly	..	..	1,13,500	53	..	..	90,500	201	..	..	2,04,000	254	..	4
Coimbatore	..	..	21,800	34	..	..	..	..	..	..	21,800	34	..	4
Nilgiris	..	..	3,20,800	165	..	..	67,000	105	..	..	3,87,800	270	21	4
Salem	..	..	6,000	5	..	..	..	..	..	..	6,000	5	..	..
South Canara	..	..	1,05,100	73	..	..	..	..	..	..	1,05,100	73	10	1
Malabar	..	..	1,00,98,100	4,661	..	..	..	..	..	..	1,00,98,100	4,661	7	4
Bangalore	60,200	24	14,02,500	946	..	..	..	..	60,200	24	14,02,500	946	45	9
Travancore	..	..	1,38,89,800	6,447	..	..	..	..	..	..	1,38,89,800	6,447	47	38
Total ..	1,13,100	46	3,30,25,250	17,509	..	..	46,41,900	4,209	1,13,100	46	3,76,67,150	21,718	..	..
Bank of Madras ..	8,83,840	322	11,64,63,700	52,124	..	..	..	..	8,83,840	322	11,64,63,700	52,124	..	..
Grand Total ..	9,96,940	368	14,94,88,950	69,633	..	..	46,41,900	4,209	9,96,940	368	15,41,30,850	73,842	..	..

APPENDIX C.

RETURN No. III.—Statement showing the Collections of Income-tax in the Madras Presidency in 1896–97.

Classes and Income.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, Pensions, Annuities and Gratuities paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total Collections (Columns 16, 17 and 18).	Refunds.	Net Collections.
					Tax levied under															
					Section 9 (1).		Section 9 (2).													
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		RS.		RS.		RS.		RS.		RS.	RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.
I. RS. 500 but less than RS. 750 ..	2,548	24,781	1,667	7,843	1,137	9,958	1,537	14,061	28	224	..	29,439	3,24,808	36,356	3,81,675	2,160	..	3,83,835	3,966	3,79,869
II. 750 do. 1,000 ..	1,129	15,752	257	2,972	256	3,853	477	7,234	7	152	..	11,139	1,83,541	13,265	2,13,504	838	..	2,14,342	1,278	2,13,064
III. 1,000 do. 1,250 ..	1,014	18,703	93	1,346	202	4,186	336	6,865	9	259	..	6,550	1,44,919	8,204	1,76,478	614	..	1,76,892	712	1,76,180
IV. 1,250 do. 1,500 ..	316	6,077	99	2,041	75	1,513	148	3,894	8	292	..	3,223	98,667	3,869	1,12,884	328	..	1,12,812	1,024	1,11,788
V. 1,500 do. 1,750 ..	584	7,160	51	1,115	62	1,849	147	4,652	8	370	..	2,181	86,235	2,833	1,01,331	251	..	1,01,632	872	1,00,760
VI. 1,750 do. 2,000 ..	479	12,572	25	593	107	3,219	136	5,142	10	532	..	1,559	72,824	2,314	94,082	188	..	95,070	830	94,240
Total of I to VI ..	5,870	85,045	2,192	15,910	1,837	24,578	2,781	41,848	70	1,829	344	54,091	9,10,994	66,841	10,80,5	4,379	..	10,84,927	8,682	10,76,245
VII. RS. 2,000 but less than RS. 2,500 ..	452	18,694	24	701	110	5,017	215	9,873	14	816	..	1,454	88,095	2,269	1,23,196	194	..	1,23,390	2,009	1,21,381
VIII. 2,500 do. 5,000 ..	662	46,892	42	2,792	221	16,328	323	24,012	36	3,245	..	2,528	2,56,225	3,812	3,29,494	656	..	3,30,150	3,081	3,27,069
IX. 5,000 do. 10,000 ..	318	45,274	19	3,135	67	8,239	163	22,314	16	2,812	..	1,064	1,95,243	1,647	2,77,017	359	..	2,77,376	2,912	2,74,464
X. 10,000 do. 20,000 ..	197	47,717	4	902	12	2,289	39	11,692	14	5,063	..	312	1,24,567	578	1,92,230	177	..	1,92,407	1,507	1,90,900
XI. 20,000 do. 30,000 ..	49	20,245	1	625	1	625	7	2,739	7	4,758	..	72	51,484	137	80,476	..	..	80,476	196	80,280
XII. 30,000 do. 40,000 ..	44	20,275	..	..	1	781	..	64	..	..	..	16	15,868	61	36,988	..	..	36,988	..	36,988
XIII. 40,000 do. 50,000 ..	11	10,130	..	..	..	..	..	..	..	..	..	16	21,820	27	31,950	..	..	31,950	..	31,950
XIV. 50,000 do. 1,00,000 ..	6	10,346	..	..	..	..	..	..	8	14,592	..	33	64,570	47	89,508	40	..	89,548	..	89,548
XV. 1,00,000 and more	1	3,067	..	..	..	..	..	..	5	28,656	..	10	57,542	16	89,265	..	..	89,265	3,255	86,010
Total of VII to XV ..	1,740	2,22,640	90	8,155	412	33,279	747	70,694	100	59,942	66,449	5,505	8,55,414	8,594	13,16,573	1,426	..	13,17,999	12,960	13,05,039
Grand Total ..	(a) 7,610	(a) 3,07,685	2,282	24,065	2,249	57,857	3,528	1,12,542	170	61,771	(b) 66,793	59,596	17,66,408	75,435	23,97,121	5,805	..	24,02,926	(c) 22,028	23,80,898

(a) Exclusive of 119 assessees and Rs. 6,224 relating to Bangalore and Travancore.
(b) Exclusive of Rs. 7,417 levied in Bangalore and Travancore.
(c) Includes Rs. 386 being refunds shown against the Salt, &c., Departments, the Presidency audit and the Bank of Madras, for which classwar particulars are not available.

APPENDIX D.

RETURN No. IV.—Statement showing the Original and Final Demands and Balance of Amounts due under the Income-tax Act in the Madras Presidency for the year 1896–97.

Parts of the Act under which the income is assessed.	Arrears outstanding on 1st April 1896.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrates.		Collections up to 31st March 1897.					Amount written off the accounts.	Balance on 31st March 1897.			Excess and erroneous collections included in column 19.		Advance collections in previous years on account of 1896–97.
		Number of assessees.	Amount of tax.	Number of petitions or objections.	Demand after disposal of objection petitions.	Number of petitions.	Demand after disposal of revision petitions.	Number of assessees.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.	Total of columns 2, 10, 12 and 14.	Arrears including penalties and fines.	Current.		Total.		Arrears.	Current.	Total.	Arrears.	Current.	
																Tax.	Penalties and fines.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chapter III-A and Part I, Schedule II.	7,172	8,093	1,93,651	..	1,93,651	..	1,93,651	8,093	1,93,651	148	167	..	..	2,00,990	6,633	1,87,830	167	1,94,630	101	444	5,885	6,329	6	521	467
Chapter III-B and Part II, Schedule II.	68	175	62,104	..	62,104	..	62,104	175	62,104	5	12	..	..	62,204	88	61,683	10	61,781	..	..	424	424	..	1	..
Chapter III-C and Part III, Schedule II.	..	..	66,793	..	66,793	..	66,793	..	66,793	..	..	..	..	66,793	..	66,793	..	66,793	..	..	..	..	..	..	..
Chapter III-D and Part IV, Schedule II.	2,23,540	69,580	18,99,029	26,107	17,79,348	2,247	17,70,254	65,585	17,66,055	6,178	7,149	..	..	19,94,773	2,19,512	15,47,880	4,615	17,72,037	4,870	968	2,26,405	2,27,373	1,810	7,697	..
Total ..	2,30,860	77,848	22,21,577	26,107	21,01,896	2,247	20,92,802	73,803	20,88,603	7,302	5,357	..	..	23,24,760	2,26,233	18,64,183	4,822	20,95,241	4,971	1,412	2,32,714	2,34,126	1,816	8,219	457

APPENDIX E.

RETURN No. VI.—Statement showing the expenditure incurred in the assessment and collection of Income-tax in the Madras Presidency during the year 1896–97.

Districts.	Establishment and allowances.	Commission paid for collection of tax.	Travelling allowance.	Contingencies and miscellaneous.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	48	70	..	..	118
Vizagapatam	241	4	23	15	283
Gódávari	..	..	..	..	..
Kistna	398	18	147	..	563
Nellore	344	10	32	..	386
Cuddapah	..	..	..	..	..
Anantapur	..	43	..	..	43
Bellary	25	3	..	345	373
Kurnool	..	..	..	..	..
Chingleput	..	134	..	..	134
North Arcot	627	71	74	..	772
South Arcot	..	39	..	..	39
Tanjore	1,038	105	143	3	1,289
Trichinopoly	437	400	1	6	844
Madura	1,780	267	260	1	2,308
Tinnevelly	390	60	13	..	463
Coimbatore	37	21	..	..	58
Nilgiris	(a) 632	197	4	..	833
Salem	441	216	84	..	741
South Canara	..	93	..	..	93
Malabar	283	259	21	119	682
Total ..	6,721	2,010	802	489	10,022
Presidency Town .. .. .. (d)	(b) 10,910	1,272	(c) 971	143	13,296
Board of Revenue .. .. .. (d)	1,326	..	..	..	1,326
Grand Total ..	18,957	(c) 3,282	1,773	632	24,644

(a) Includes Wynaad allowance of Rs. 10.

(b) Do. Rs. 473 being the special allowance to the Deputy Collector, Madras Town.

(c) Represents the conveyance allowance paid to Income-tax Inspectors. Only Rs. 740 are shown in the Accountant-General's statements.

(d) Rs. 12,467 are shown in the Accountant-General's statements.

(e) Includes Rs. 216 commission paid in Salem, but shown by the Accountant-General under "Miscellaneous."

APPEN

STATEMENT showing the number of assessees and the amount of tax

Number of

Districts.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Total of classes I to VI.
1	2	3	4	5	6	7	8
1. Ganjám	907	329	195	105	57	69	1,662
2. Vizagapatam	1,759	573	333	174	110	80	3,029
3. Gódávari	3,001	908	563	287	188	161	5,108
4. Kistna	3,363	1,429	745	334	209	159	6,239
5. Nellore	2,364	758	468	187	159	83	4,019
6. Cuddapah	1,573	613	350	202	97	85	2,920
7. Anantapur	872	303	179	83	63	74	1,574
8. Bellary	1,460	429	241	137	81	62	2,410
9. Kurnool	1,042	462	189	104	76	49	1,922
10. Chingleput	1,254	402	233	111	72	54	2,126
11. North Arcot	2,455	936	555	291	201	230	4,668
12. South Arcot	1,585	539	332	160	106	95	2,817
13. Tanjore	1,749	722	502	267	197	161	3,698
14. Trichinopoly	915	235	155	56	51	42	1,454
15. Madura	2,494	1,137	818	355	274	188	5,266
16. Tinnevelly	1,766	634	406	164	143	143	3,256
17. Coimbatore	1,212	368	306	87	103	79	2,155
18. Nilgiris	245	94	64	39	31	33	506
19. Salem	1,597	548	347	153	101	85	2,831
20. South Canara	963	327	170	99	64	39	1,662
21. Malabar	1,561	617	399	172	128	96	2,973
22. Salt, &c., Departments	219	67	11	..	55	49	401
Total ..	34,356	12,430	7,561	3,567	2,566	2,116	62,596
Presidency Town ..	2,000	835	643	302	267	198	4,245
Grand Total ..	36,356	13,265	8,204	3,869	2,833	2,314	66,841

Amount of

Districts.	Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Total of classes I to VI.
	20	21	22	23	24	25	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjám	8,198	4,390	3,267	2,200	1,680	1,767	21,502
2. Vizagapatam	18,631	8,638	6,816	4,822	3,482	2,560	44,943
3. Gódávari	30,342	13,910	10,908	7,459	6,304	6,549	75,472
4. Kistna	36,844	22,491	15,231	9,914	7,466	6,596	98,542
5. Nellore	24,333	12,263	9,990	5,588	5,855	3,493	61,532
6. Cuddapah	15,062	9,033	6,851	5,497	3,138	3,181	42,757
7. Anantapur	7,906	4,280	3,578	2,309	2,043	2,790	22,906
8. Bellary	13,307	6,421	4,716	3,576	2,543	2,462	33,025
9. Kurnool	10,406	6,864	3,781	2,844	2,519	1,831	28,245
10. Chingleput	12,340	6,283	4,776	3,173	2,463	2,119	31,154
11. North Arcot	24,961	14,307	11,620	8,255	6,948	9,547	75,648
12. South Arcot	15,976	8,328	7,010	4,476	3,704	3,566	43,068
13. Tanjore	17,719	11,672	10,574	7,625	6,593	6,570	60,753
14. Trichinopoly	11,576	5,171	4,473	2,317	3,171	2,497	29,205
15. Madura	33,193	23,218	22,505	13,097	12,985	10,824	1,15,822
16. Tinnevelly	18,840	9,977	8,812	4,687	5,191	5,823	54,330
17. Coimbatore	12,319	5,663	6,238	2,344	3,217	3,228	33,009
18. Nilgiris	2,861	2,005	1,744	1,449	1,444	1,496	10,999
19. Salem	15,866	8,107	6,880	4,395	3,349	2,975	41,672
20. South Canara	8,646	4,943	3,299	2,562	1,969	1,413	22,832
21. Malabar	16,123	9,903	8,340	4,938	4,389	3,695	47,388
22. Salt, &c., Departments	3,451	1,269	277	..	1,516	1,768	8,281
Total ..	3,58,900	1,99,136	1,61,696	1,03,527	91,964	86,740	(a)10,01,985
Presidency Town ..	22,775	14,368	14,582	8,957	9,417	8,142	(c) 78,563
Grand Total ..	3,81,675	2,13,504	1,76,278	1,12,484	1,01,381	94,882	10,80,548

(a) Includes Rs. 22 being the tax on interest on securities.
(b) Do. Rs. 10,422 do. do. do.
(c) Do. Rs. 322 do. do. do.
(d) Do. Rs. 56,027 do. do. do.

collected under each class in each district in the year 1896-97.

assessees.

Class VII.	Class VIII.	Class IX.	Class X.	Class XI.	Class XII.	Class XIII.	Class XIV.	Class XV.	Total of classes VII to XV.	Grand Total.
9	10	11	12	13	14	15	16	17	18	19
84	105	43	15	2	2	..	..	..	251	1,913
104	131	61	15	5	3	..	3	..	322	3,351
134	206	73	36	9	2	..	2	..	462	5,570
139	197	73	22	5	..	1	..	..	437	6,676
93	135	33	10	4	2	..	2	..	279	4,298
101	129	34	5	3	1	..	..	..	273	3,193
34	60	12	3	..	1	..	..	..	110	1,684
58	124	46	25	8	1	..	..	..	262	2,672
42	65	21	1	1	2	..	..	..	132	2,054
53	88	25	15	2	1	..	..	..	184	2,310
124	201	58	21	5	..	1	1	..	411	5,079
76	118	46	12	3	2	..	..	..	257	3,074
120	224	112	29	4	2	..	1	..	492	4,090
45	80	22	12	4	..	..	..	1	164	1,618
290	562	266	74	11	2	5	8	1	1,219	6,485
63	160	76	14	5	3	1	2	1	325	3,581
63	81	41	21	1	2	..	2	..	211	2,366
51	82	39	22	6	8	1	2	..	211	717
89	146	42	7	2	..	..	..	..	286	3,117
62	74	39	10	1	2	2	..	1	191	1,853
96	203	92	19	7	2	..	3	1	423	3,396
48	72	17	4	..	..	..	..	..	141	542
1,969	3,243	1,271	392	88	38	11	26	5	7,043	69,639
300	569	376	186	49	23	16	21	11	1,551	5,796
2,269	3,812	1,647	578	137	61	27	47	16	8,594	75,435

tax collected.

Class VII.	Class VIII.	Class IX.	Class X.	Class XI.	Class XII.	Class XIII.	Class XIV.	Class XV.	Total of classes VII to XV.	Grand Total.
27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,145	6,599	5,402	3,432	494	681	..	..	..	20,308	41,810
4,799	11,006	9,917	4,698	3,047	878	..	7,322	..	44,106	89,049
7,122	18,165	11,712	9,574	5,683	641	..	2,604	..	55,856	1,31,328
8,180	17,421	13,842	6,687	2,343	..	1,050	..	..	50,216	1,48,758
6,236	11,828	5,570	4,407	965	1,291	..	4,580	..	34,968	96,500
5,325	9,943	5,456	764	491	642	..	..	..	22,706	65,463
1,519	3,968	1,346	385	..	326	..	..	..	7,551	30,457
2,989	10,550	8,581	8,227	3,804	301	..	..	..	34,676	67,701
2,239	5,308	3,088	161	524	1,302	..	..	..	12,696	40,941
2,825	7,393	3,951	4,195	983	388	..	..	..	19,735	50,889
7,591	17,362	10,344	6,499	2,768	..	1,208	2,376	..	48,291	1,23,939
3,835	10,068	7,010	3,349	1,581	1,217	..	.	..	27,249	70,317
6,794	19,308	19,464	9,633	2,656	1,308	..	2,802	..	62,132	1,22,885
3,018	7,261	3,475	3,541	1,255	..	..	..	7,452	26,144	55,349
15,939	50,429	44,818	30,356	10,211	2,936	9,400	16,417	2,604	1,83,161	2,98,983
3,816	15,077	16,074	10,318	4,117	1,757	1,042	4,477	2,640	59,872	1,13,202
3,614	7,033	6,535	6,919	706	704	..	2,686	..	28,231	61,240
2,770	8,260	7,323	6,171	3,505	1,636	198	2,886	..	33,019	44,018
4,935	13,196	6,896	2,055	1,538	..	..	..	..	28,625	70,197
3,111	6,045	5,891	2,680	623	1,504	2,323	..	3,180	25,430	48,262
5,460	18,899	15,117	6,489	4,138	1,443	..	5,807	7,093	69,107	1,16,495
2,153	5,753	2,503	1,379	..	..	..	..	..	11,788	20,069
1,07,415	2,80,872	2,14,515	1,31,919	51,732	18,955	15,311	51,957	22,069	(b)9,05,367	19,07,852
15,781	48,622	62,702	60,311	28,744	18,033	16,639	37,551	66,296	(d)4,10,706	4,89,269
1,23,196	3,29,494	2,77,017	1,92,230	80,476	36,988	31,950	89,508	89,265	13,16,573	23,97,121

APPENDIX G.

STATEMENT showing the original assessments, the demand after disposal of objection and revision Petitions and the Final Demand under Part IV during 1896-97.

Districts.	Original demand in 1895-96.		Objection petitions under section 25.									
			Total number of petitions.	Cases transferred to other districts or Presidencies.		Cases in which tax was wholly remitted.		Cases in which tax was partially reduced.		Cases in which tax was enhanced.		Cases pending.	
	Number of assessees.	Amount of tax.		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount remitted.	Number of assessees.	Amount of enhancement.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.			Rs.		Rs.		Rs.		Rs.		Rs.
Ganjám	1,655	35,651	623	..	..	90	1,212	61	994	7	153	69	1,707
Vizagapatam ..	3,100	72,051	1,561	..	..	227	2,641	198	2,989	21	349	2	30
Gódávari ..	5,422	1,26,036	2,746	1	211	440	6,477	324	7,820	43	484	5	450
Kistna	6,802	1,37,190	3,437	..	..	423	5,536	231	3,777	31	521	2	183
Nellore	4,117	84,916	2,070	..	..	169	2,123	160	3,739	35	475	..	..
Cuddapah ..	2,904	59,500	828	..	..	71	1,080	91	888	9	66	..	..
Anantapur ..	1,406	24,877	435	..	..	64	732	58	684	4	25	..	..
Bellary	2,327	61,535	576	..	..	41	513	44	1,676	6	122	11	346
Kurnool ..	1,904	34,466	471	..	..	61	877	25	341	..	..	..	..
Chingleput ..	1,885	39,207	629	1	173	82	955	66	773	3	19	31	1,824
North Arcot ..	4,912	1,09,645	1,923	..	..	192	2,060	210	2,835	15	225	23	1,019
South Arcot ..	2,878	61,077	1,116	..	..	131	1,761	122	1,813	4	20	53	1,032
Tanjore	4,201	1,24,514	1,242	..	..	127	1,952	155	2,351	6	118	52	3,775
Trichinopoly ..	1,681	32,727	463	..	..	40	425	27	727	2	10	170	3,589
Madura	6,873	2,67,052	2,273	..	..	254	3,601	380	10,105	7	157	198	13,083
Tinnevelly ..	4,238	1,11,222	1,266	..	..	159	2,113	220	4,990	10	76	166	8,286
Coimbatore ..	2,201	51,483	740	..	..	215	3,384	116	2,688	2	20	7	977
Nilgiris	473	26,654	88	..	..	6	65	15	234	1	22	4	350
Salem	2,842	59,034	900	..	..	90	1,069	111	1,372	9	153	19	291
South Canara ..	1,527	36,474	363	..	..	69	889	40	778	..	..	..	..
Malabar ..	3,029	88,524	1,091	..	..	327	4,787	283	4,820	11	157	2	159
Total ..	66,377	16,43,835	24,841	2	384	3,278	44,252	2,937	56,394	226	3,172	814	37,101
Presidency Town.	3,203	2,55,194	1,266	..	..	224	5,154	419	17,418	15	749	76	1,645
Grand Total ..	69,580	18,99,029	26,107	2	384	3,502	49,406	3,356	73,812	241	3,921	890	38,746

Districts.	Revision petitions under section 27—*cont.*			Total of columns 5, 7, 17 and 19.	Total of columns 15 and 27.	Net demand after disposal of objection and revision petitions.		Deduct double and erroneous assessments cancelled.		Deduct abatements allowed under section 33.		Final demand in 1896-97.	
	Cases pending.		Net reductions.										
	Number of assessees.	Amount of tax.				Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
	25	26	27	28	29	30	31	32	33	34	35	36	37
		Rs.	Rs.		Rs.		Rs.		Rs		Rs.		Rs.
Ganjám	4	112	..	91	2,053	1,564	33,598	5	571	(a) 1	8	1,559	33,019
Vizagapatam ..	1	10	451	254	5,732	2,846	66,319	10	115	3	35	2,833	66,169
Gódávari ..	27	2,302	980	481	15,004	4,941	1,11,032	6	70	..	..	4,935	1,10,962
Kistna	5	274	345	437	9,137	6,365	1,28,053	7	90	..	..	6,358	1,27,963
Nellore	40	2,197	1,702	251	7,089	3,866	77,827	4	58	..	..	3,862	77,769
Cuddapah ..	1	139	226	73	2,128	2,831	57,372	6	139	..	..	2,825	57,233
Anantapur ..	19	218	286	82	1,677	1,324	23,200	3	45	..	..	1,321	23,155
Bellary	13	266	58	44	2,125	2,283	59,410	1	15	..	..	2,282	59,395
Kurnool ..	1	10	141	68	1,359	1,836	33,107	2	43	..	..	1,834	33,064
Chingleput ..	14	460	129	90	2,011	1,795	37,196	2	38	..	..	1,793	37,158
North Arcot ..	45	3,532	253	208	4,923	4,704	1,04,722	17	386	..	..	4,687	1,04,336
South Arcot ..	32	983	592	141	4,146	2,737	56,931	12	204	..	..	2,725	56,727
Tanjore	20	725	134	132	4,319	4,069	1,20,195	1	63	..	..	4,068	1,20,132
Trichinopoly ..	25	315	100	50	1,242	1,631	31,485	9	156	..	..	1,622	31,329
Madura	9	240	175	268	13,724	6,605	2,53,328	17	470	..	..	6,588	2,52,858
Tinnevelly ..	18	273	503	175	7,530	4,063	1,03,692	11	173	..	..	4,052	1,03,519
Coimbatore ..	5	120	749	247	6,801	1,954	44,682	4	65	..	..	1,950	44,617
Nilgiris	2	1,400	20	6	297	467	26,357	9	127	..	..	458	26,097
Salem	5	160	438	108	2,726	2,734	56,308	2	38	(a) 5	133	2,732	56,270
South Canara ..	..	..	270	90	1,937	1,437	34,537	3	66	..	..	1,434	34,471
Malabar ..	4	263	788	350	10,238	2,679	78,286	17	400	..	..	2,662	77,886
Total ..	290	13,909	8,340	3,646	1,06,198	62,731	15,37,637	148	3,332	9	176	62,580	15,34,129
Presidency Town.	28	890	754	232	22,577	2,971	2,32,637	14	409	(b) 3	282	2,955	2,31,926
Grand Total ..	318	14,799	9,094	3,878	1,28,775	65,702	17,70,254	162	3,741	12	458	65,535	17,66,055

Districts.	Percentage of the final demand to the Presidency total.		Percentage of the final to the original demand.		Final demand in 1895-96.		Increase or decrease in the final demand of 1896-97 as compared with 1895-96.		Percentage of increase or decrease in the final demand of 1896-97 as compared with 1895-96.	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
	38	39	40	41	42	43	44	45	46	47
						Rs.		Rs.		
Ganjám	2·38	1·87	94·20	92·62	1,493	32,345	+ 66	+ 674	+ 4·42	+ 2·08
Vizagapatam ..	4·32	3·75	91·39	91·84	2,696	58,342	+ 137	+ 7,827	+ 5·08	+ 13·42
Gódávari ..	7·53	6·29	91·02	88·04	4,921	1,07,502	+ 14	+ 3,460	+ 0·28	+ 3·22
Kistna	9·70	7·24	93·47	93·29	5,974	1,19,448	+ 384	+ 8,515	+ 6·43	+ 7·13
Nellore	5·89	4·40	93·81	91·58	3,828	77,275	+ 34	+ 494	+ 0·89	+ 0·64
Cuddapah ..	4·31	3·24	97·28	96·19	2,793	55,452	+ 32	+ 1,781	+ 1·15	+ 3·21
Anantapur ..	2·02	1·31	93·95	93·08	1,306	22,450	+ 15	+ 705	+ 1·15	+ 3·14
Bellary	3·48	3·36	98·07	96·52	2,255	59,130	+ 27	+ 265	+ 1·20	+ 0·45
Kurnool ..	3·48	1·87	96·32	95·93	1,826	32,960	+ 8	+ 114	+ 0·44	+ 0·34
Chingleput ..	2·74	2·10	95·12	94·77	1,777	35,870	+ 16	+ 1,288	+ 0·90	+ 3·59
North Arcot ..	7·15	5·91	95·42	95·16	4,468	98,832	+ 219	+ 5,504	+ 4·90	+ 5·57
South Arcot ..	4·06	3·21	94·68	92·88	2,747	56,473	— 22	+ 254	— 0·80	+ 0·45
Trichinopoly ..	6·21	6·81	96·83	96·48	3,890	1,20,962	+ 178	+ 9,170	+ 4·58	+ 8·26
Madura	2·47	1·77	96·49	95·73	1,491	29,555	+ 131	+ 1,774	+ 8·79	+ 6·00
Tinnevelly ..	10·05	14·32	95·85	94·68	6,422	2,45,422	+ 166	+ 7,436	+ 2·58	+ 3·03
Coimbatore ..	6·18	5·87	95·61	93·07	3,498	92,016	+ 554	+ 11,503	+ 15·84	+ 12·50
Nilgiris	0·70	1·48	96·83	97·91	370	20,373	+ 88	+ 5,724	+ 23·78	+ 28·10
Salem	4·17	3·18	96·13	95·32	2,627	53,608	+ 105	+ 2,662	+ 4·00	+ 4·97
South Canara ..	2·19	1·95	93·91	94·51	1,389	33,320	+ 45	+ 1,151	+ 3·24	+ 3·45
Malabar ..	4·06	4·41	87·88	87·98	2,727	79,613	— 65	— 1,727	— 2·38	— 2·17
Total ..	95·49	86·87	94·28	93·33	60,335	14,61,125	+ 2,245	+ 73,004	+ 3·72	+ 4·99
Presidency Town.	4·51	13·13	92·26	90·88	2,904	2,17,805	+ 51	+ 14,121	+ 1·76	+ 6·48
Grand Total ..	100·00	100·00	94·19	92·99	63,239	16,78,930	+ 2,296	+ 87,125	+ 3·63	+ 5·19

(a) Only a partial abatement was allowed.

(b) Only a partial reduction was allowed in one of the cases.

APPENDIX II.

STATEMENT showing the classwar details of the original and final assessments under Part IV in 1896-97.

Classes.	Original demand in 1895-96.		Final demand in 1895-96.		Original demand in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7
		Rs.		Rs.		Rs.
I. Rs. 500 to Rs. 750 ..	33,534	3,35,331	31,527	3,15,261	34,418	3,44,180
II. ,, 750 to ,, 1,000 ..	12,583	1,88,745	11,739	1,76,085	12,835	1,92,525
III. ,, 1,000 to ,, 1,250 ..	7,375	1,47,500	7,000	1,40,000	7,634	1,52,680
IV. ,, 1,250 to ,, 1,500 ..	3,521	98,602	3,315	92,820	3,707	1,03,796
V. ,, 1,500 to ,, 1,750 ..	2,453	85,860	2,289	80,115	2,601	91,035
VI. ,, 1,750 to ,, 2,000 ..	1,866	78,372	1,682	70,644	1,915	80,430
Total of classes I to VI ..	61,332	9,34,410	57,552	8,74,925	63,110	9,64,646
VII. Rs. 2,000 to Rs. 2,500 ..	1,633	90,431	1,516	83,606	1,688	93,786
VIII. ,, 2,500 to ,, 5,000 ..	2,814	2,44,527	2,559	2,20,651	2,934	2,53,805
IX. ,, 5,000 to ,, 10,000 ..	1,185	2,00,643	1,088	1,82,943	1,267	2,16,226
X. ,, 10,000 to ,, 20,000 ..	379	1,28,407	360	1,20,389	389	1,35,769
XI. ,, 20,000 to ,, 30,000 ..	89	52,640	82	48,930	92	55,302
XII. ,, 30,000 to ,, 40,000 ..	30	25,465	22	18,830	28	23,946
XIII. ,, 40,000 to ,, 50,000 ..	20	22,718	21	25,055	17	19,272
XIV. ,, 50,000 to ,, 1,00,000 ..	35	59,929	28	48,277	42	72,515
XV. ,, 1,00,000 and over ..	11	55,402	11	55,324	13	63,762
Total of classes VII to XV ..	6,196	8,80,162	5,687	8,04,005	6,470	9,34,383
Grand Total ..	67,528	18,14,572	63,239	16,78,930	69,580	18,99,029

Classes.	Final demand in 1896-97.		Percentage of the final demand to the grand total in 1896-97.		Percentage of the final to the original demand in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
8	9	10	11	12	13	
		Rs.				
I. Rs. 500 to Rs. 750 ..	32,453	3,24,530	49·52	18·38	94·29	94·29
II. ,, 750 to ,, 1,000 ..	12,153	1,82,295	18·54	10·32	94·68	94·69
III. ,, 1,000 to ,, 1,250 ..	7,210	1,44,200	11·01	8·16	94·45	94·44
IV. ,, 1,250 to ,, 1,500 ..	3,552	99,456	5·42	5·63	95·82	95·82
V. ,, 1,500 to ,, 1,750 ..	2,417	84,595	3·69	4·79	92·93	92·93
VI. ,, 1,750 to ,, 2,000 ..	1,745	73,290	2·66	4·15	91·12	91·12
Total of classes I to VI ..	59,530	9,08,366	90·84	51·43	94·33	94·17
VII. Rs. 2,000 to Rs. 2,500 ..	1,589	88,415	2·43	5·01	94·14	94·27
VIII. ,, 2,500 to ,, 5,000 ..	2,719	2,33,706	4·15	13·24	92·67	92·08
IX. ,, 5,000 to ,, 10,000 ..	1,160	1,96,625	1·77	11·13	91·55	90·93
X. ,, 10,000 to ,, 20,000 ..	359	1,23,742	0·55	7·01	92·29	91·14
XI. ,, 20,000 to ,, 30,000 ..	88	52,061	0·13	2·95	95·65	94·14
XII. ,, 30,000 to ,, 40,000 ..	22	19,069	0·03	1·08	78·57	79·63
XIII. ,, 40,000 to ,, 50,000 ..	17	19,472	0·03	1·10	100·00	101·04
XIV. ,, 50,000 to ,, 1,00,000 ..	40	68,561	0·06	3·88	95·24	94·65
XV. ,, 1,00,000 and over ..	11	56,038	0·01	3·17	84·62	87·89
Total of classes VII to XV ..	6,005	8,57,689	9·16	48·57	92·81	91·79
Grand Total ..	65,535	17,66,055	100·00	100·00	94·19	93·00

APPENDIX I.

STATEMENT showing the final demand under Part IV in the several districts from 1886-87 to 1896-97.

Districts.	1886-87.		1887-88.		1888-89.		1889-90.		1890-91.		1891-92.	
	Final demand.		Final demand.		Final demand.		Final demand.		Final demand.		Final demand. *	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjám	810	14,953	793	15,043	818	15,439	840	14,881	831	15,183	926	16,607
Vizagapatam ..	1,304	28,251	1,249	26,545	1,188	25,064	1,205	26,152	1,217	26,478	1,290	29,736
Gódávari	2,328	48,296	2,528	54,749	2,660	57,414	2,717	56,134	2,726	56,795	2,899	64,110
Kistna	4,433	77,669	4,859	84,019	4,212	71,836	4,067	69,681	4,221	71,965	3,898	69,962
Nellore	2,241	46,680	2,013	38,403	1,964	35,438	1,933	34,197	1,986	34,910	2,009	37,064
Cuddapah	2,125	36,849	2,356	41,096	2,361	40,643	2,309	40,100	2,399	42,345	2,580	45,346
Anantapur ..	963	15,913	969	15,621	947	15,185	957	15,640	938	15,197	968	16,313
Bellary	1,565	35,928	1,682	38,268	1,651	39,194	1,932	44,806	1,920	46,046	2,004	47,904
Kurnool	1,458	26,755	1,645	29,934	1,602	27,643	1,620	28,338	1,581	26,402	1,682	27,665
Chingleput ..	817	12,996	934	14,578	1,029	18,155	1,009	18,096	1,068	18,892	1,147	20,368
North Arcot ..	2,561	48,675	2,722	52,237	2,848	55,530	3,301	69,779	3,477	71,487	3,590	75,151
South Arcot ..	1,551	26,232	1,589	26,589	1,569	26,187	1,606	27,380	1,700	31,619	1,792	34,957
Tanjore	2,790	70,076	2,807	72,297	2,811	75,097	2,819	71,746	2,899	75,772	3,014	79,795
Trichinopoly ..	789	15,699	880	17,452	942	17,766	973	18,742	1,153	21,360	1,203	21,878
Madura	2,924	98,345	3,893	1,31,530	4,261	1,50,040	4,430	1,59,699	4,390	1,64,009	4,900	1,90,161
Tinnevelly ..	1,551	32,503	1,847	40,126	1,985	47,341	2,154	52,939	2,269	54,028	2,354	59,181
Coimbatore ..	989	19,028	1,131	20,411	1,116	20,775	1,200	23,173	1,398	26,996	1,439	28,022
Nilgiris	318	13,806	294	12,870	319	11,742	305	10,845	277	11,354	268	11,068
Salem	1,625	31,557	1,633	31,399	1,596	30,907	1,609	30,043	1,691	31,568	1,833	34,740
South Canara ..	984	20,496	1,019	21,364	1,012	21,774	1,077	24,033	1,079	23,588	1,130	23,516
Malabar	1,815	43,102	1,894	44,958	1,947	46,658	2,015	48,078	2,066	47,134	2,053	46,544
Total ..	35,941	7,63,814	38,737	8,29,699	38,838	8,49,828	40,078	8,84,482	41,286	9,13,128	42,979	9,80,088
Presidency Town.	1,969	1,03,634	2,190	1,23,958	1,983	1,45,611	2,089	1,35,343	2,220	1,58,192	2,194	1,70,265
Grand Total ..	37,910	8,67,448	40,927	9,53,657	40,821	9,95,439	42,167	10,19,825	43,506	10,71,320	45,173	11,50,353

Districts.	1892-93.		1893-94.		1894-95.		1895-96.		1896-97.	
	Final demand. *		Final demand. *		Final demand. *		Final demand. *		Final demand.*	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
	14	15	16	17	18	19	20	21	22	23
		Rs.		Rs.		Rs.		Rs.		Rs.
Ganjám	1,110	23,291	1,366	28,951	1,509	32,338	1,493	32,345	1,559	33,019
Vizagapatam ..	1,652	41,098	2,024	45,882	2,344	52,991	2,696	58,342	2,833	66,169
Gódávari	3,965	86,716	4,514	1,03,949	4,790	1,05,057	4,921	1,07,502	4,935	1,10,962
Kistna	4,275	85,326	5,112	99,179	5,179	(a) 1,05,280	5,974	1,19,448	6,358	1,27,963
Nellore	2,130	39,648	2,604	49,633	3,281	66,500	3,828	77,275	3,862	77,769
Cuddapah	2,668	49,435	2,774	56,840	2,761	54,729	2,793	55,452	2,825	57,233
Anantapur ..	1,067	18,907	1,155	19,820	(a) 1,321	22,342	1,306	22,450	1,321	23,155
Bellary	1,959	48,953	2,065	55,033	2,196	56,449	2,255	59,130	2,282	59,395
Kurnool	1,743	31,193	1,810	31,512	1,833	33,303	1,826	32,950	1,834	33,064
Chingleput ..	1,251	25,464	1,273	24,346	(a) 1,629	(a) 38,744	1,777	35,870	1,793	37,158
North Arcot ..	3,905	78,480	4,146	82,107	4,254	92,243	4,468	98,832	4,687	1,04,336
South Arcot ..	1,995	38,215	2,218	42,185	2,502	48,705	2,747	46,473	2,725	56,727
Tanjore	3,280	86,396	3,515	95,763	3,658	1,05,5[illegible]	3,890	1,[illegible]0,962	4,068	1,20,132
Trichinopoly ..	1,197	24,914	1,243	26,938	1,327	28,003	1,491	29,555	1,622	31,329
Madura	5,125	2,02,458	5,571	2,35,867	6,057	2,37,997	6,422	2,45,422	6,588	2,52,858
Tinnevelly ..	2,817	76,526	3,274	83,975	3,482	89,777	3,498	92,016	4,052	1,03,519
Coimbatore ..	1,568	31,704	1,725	34,585	1,790	35,800	1,837	40,137	1,950	44,617
Nilgiris	253	11,075	302	13,344	342	19,553	370	20,373	458	26,097
Salem	1,922	38,481	2,134	43,588	2,467	50,705	2,627	53,608	2,732	56,270
South Canara ..	1,240	26,719	1,269	28,794	1,281	28,708	1,389	33,320	1,434	34,471
Malabar	2,105	55,398	2,210	60,213	2,339	61,540	2,727	79,613	2,662	77,886
Total ..	47,227	11,18,397	52,304	12,62,404	(a) 56,342	(a) 13,66,429	60,335	14,61,125	62,580	15,34,129
Presidency Town.	2,868	1,73,937	2,872	1,85,033	3,203	2,11,009	2,904	2,17,805	2,955	2,31,926
Grand Total ..	50,095	12,92,334	55,176	14,47,437	(a) 59,545	(a) 15,77,438	63,239	16,78,930	65,535	17,66,055

* From 1890-91, the final demand given is as it stood at the end of the official year. (a) Revised figures.

APPENDIX J.

MADRAS.

RETURN No. III.—Statement showing the collections of Income-tax for 1896–97.

Classes and Income.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities paid by Local Authorities.		Salaries, Pensions, Annuities and Gratuities paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total collections (columns 16, 17 and 18).	Refunds.	Net collections.
					Tax levied under															
					Section 9 (1).		Section 9 (2).													
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Amount.	Amount.	Amount.	Amount.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Rs. 500 but less than Rs. 750 ..	467	5,406	79	699	327	2,973	452	4,731	15	106	..	660	8,860	2,000	22,775	83	..	22,858	113	22,745
II. 750 do. 1,000 ..	204	3,516	32	524	73	1,257	162	2,537	3	66	..	361	6,468	835	14,368	22	..	14,390	40	14,350
III. 1,000 do. 1,250 ..	145	3,201	19	375	67	1,413	116	2,369	1	26	..	295	7,198	643	14,582	13	..	14,595	82	14,513
IV. 1,250 do. 1,500 ..	64	1,669	7	154	15	400	45	1,161	5	176	..	166	5,397	302	8,957	..	..	8,957	107	8,850
V. 1,500 do. 1,750 ..	61	1,608	7	196	24	718	39	1,222	1	40	..	135	5,633	267	9,417	6	..	9,423	68	9,355
VI. 1,750 do. 2,000 ..	52	1,877	2	71	23	783	41	1,547	4	193	..	76	3,671	198	8,142	6	..	8,148	59	8,089
Total of I to VI ..	993	17,277	146	2,019	529	7,544	855	13,567	29	607	322	1,693	37,227	4,245	78,563	130	..	78,693	469	78,224
VII. Rs. 2,000 but less than Rs. 2,500 ..	70	3,273	2	16	29	1,655	67	3,102	7	413	..	125	7,322	300	15,781	..	..	15,781	85	15,696
VIII. 2,500 do. 5,000 ..	109	8,940	10	981	64	4,967	150	11,003	12	1,119	..	224	21,612	569	48,622	25	..	48,647	352	48,295
IX. 5,000 do. 10,000 ..	74	11,228	4	777	29	4,001	77	11,089	6	962	..	186	34,665	376	62,702	..	..	62,702	..	62,702
X. 10,000 do. 20,000 ..	67	19,155	2	568	6	1,363	20	6,180	5	1,648	..	86	31,397	186	60,311	..	..	60,311	..	60,311
XI. 20,000 do. 30,000 ..	12	6,481	1	625	1	625	3	797	6	3,986	..	26	16,230	49	28,744	..	..	28,744	14	28,730
XII. 30,000 do. 40,000 ..	10	6,572	..	..	1	781	..	64	..	..	..	12	10,616	23	18,033	..	..	18,033	..	18,033
XIII. 40,000 do. 50,000 ..	10	9,932	..	..	..	..	..	..	..	..	..	6	6,707	16	16,639	..	..	16,639	..	16,639
XIV. 50,000 do. 1,00,000 ..	5	8,532	..	..	..	..	..	..	4	6,793	..	12	22,226	21	37,551	..	..	37,551	..	37,551
XV. 1,00,000 and more	1	3,067	..	..	..	..	..	..	2	15,384	..	8	47,845	11	66,296	..	..	66,296	3,255	63,041
Total of VII to XV ..	358	77,180	19	2,967	130	13,392	317	32,215	42	30,305	56,027	685	1,98,620	1,551	4,10,706	25	..	4,10,731	3,706	4,07,025
Grand Total ..	1,351	94,457	165	4,986	659	20,936	1,172	45,782	71	30,912	56,349	2,378	2,35,847	5,796	4,89,249	155	..	4,89,424	4,175	4,85,249

APPENDIX K.

MADRAS.

RETURN No. IV.—Statement showing the Original and Final Demands and Balance of Amounts due under the Income-tax Act for the year 1896–97.

Parts of the Act under which the income is assessed.	Arrears outstanding on 1st April 1896.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final demand.		Penalties by Collector.		Fines by Magistrate.		Total of columns 2, 10, 12 and 14.	Collections up to 31st March 1897.				Amount written off the accounts.	Balance on 31st March 1897.			Excess and erroneous collections included in column 19.		Advance collections in previous years on account of 1896–97.
															Arrears including penalties and fines.	Current.									
																Tax.	Penalties and fines.	Total.								
		Number of assessees.	Amount of tax.	Number of petitions or objections.	Demand after disposal of objection and petitions.	Number of petitions.	Demand after disposal of revision petitions.	Number of assessees.	Amount of tax.	Number of cases.	Amount.	Number of cases.	Amount.							Arrears.	Current.	Total.	Arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chapter III-A and Part I, Schedule II.	(a) 2,842	1,996	(b) 71,121	..	71,121	..	71,121	1,996	71,121	115	155	..	..	74,118	2,726	(c) 68,978	155	71,859	89	27	2,165	2,192	..	479	457
Chapter III-B and Part II, Schedule II.	(d) ..	72	30,959	..	30,959	..	30,959	72	30,959	..	..	..	..	30,959	..	30,912	..	30,912	..	..	47	47	..	..	..
Chapter III-C and Part III, Schedule II.	..	..	56,349	..	56,349	..	56,349	..	56,349	..	..	..	..	56,349	..	56,349	..	56,349	..	..	..	..	..	..	..
Chapter III-D and Part IV, Schedule II.	22,781	3,203	2,55,194	1,266	2,33,371	123	2,32,617	2,955	2,31,926	..	..	..	..	2,54,707	20,992	2,14,855	..	2,35,847	1,875	65	17,654	17,719	151	583	..
Total ..	25,623	5,271	4,13,623	1,266	3,91,800	123	3,91,046	5,023	3,90,355	115	155	..	..	4,16,133	23,718	3,71,094	155	3,94,967	1,964	92	19,866	19,958	151	1,062	457

(a) Includes Rs. 165 subsequently found out as appertaining to the demand of 1895–96.
(b) Includes Rs. 457 being the demand of 1896–97 but collected in advance in 1895–96 and therefore excluded in the current year's collection.
(c) Includes Rs. 479 being advance collections made in 1896–97 for 1897–98.
(d) The arrear balance of Rs. 2,084 was cancelled by the Board in its Proceedings, No. 2501, dated 16th June 1896.

APPENDIX L.

MADRAS.

STATEMENT showing the classwar details of the original and final assessments under Part IV in 1896-97.

Classes.	Original demand in 1895-96.		Final demand in 1895-96.		Original demand in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7
		Rs.		Rs.		Rs.
I. 500, but less than 750	1,092	10,920	1,036	10,360	985	9,850
II. 750 do. 1,000	464	6,960	394	5,910	507	7,605
III. 1,000 do. 1,250	411	8,220	350	7,000	397	7,940
IV. 1,250 do. 1,500	192	5,376	168	4,704	198	5,544
V. 1,500 do. 1,750	171	5,985	156	5,460	161	5,635
VI. 1,750 do. 2,000	95	3,990	85	3,570	97	4,074
Total of I to VI ..	2,425	41,451	2,189	37,004	2,345	40,648
	Rs.	Rs.				
VII. 2,000, but less than 2,500	138	7,309	120	6,410	182	9,630
VIII. 2,500 do. 5,000	267	22,805	242	20,589	288	24,835
IX. 5,000 do. 10,000	230	38,839	210	35,311	217	36,885
X. 10,000 do. 20,000	85	28,089	87	28,095	99	34,870
XI. 20,000 do. 30,000	26	14,857	23	13,735	29	16,903
XII. 30,000 do. 40,000	10	8,223	10	8,353	15	12,960
XIII. 40,000 do. 50,000	4	4,936	4	6,113	6	6,707
XIV. 50,000 do. 1,00,000	13	23,767	11	19,952	12	20,822
XV. 1,00,000 and more	8	42,321	8	42,243	10	50,934
Total of VII to XV ..	781	1,91,146	715	1,80,801	858	2,14,546
Grand Total ..	3,206	2,32,597	2,904	2,17,805	3,203	2,55,194

Classes.	Final demand in 1896-97.		Percentage of the final demand to the grand total in 1896-97.		Percentage of the final to the original demand in 1896-97.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	8	9	10	11	12	13
		Rs.				
I. 500, but less than 750	950	9,500	32·15	4·09	96·45	96·45
II. 750 do. 1,000	433	6,495	14·65	2·80	85·40	85·40
III. 1,000 do. 1,250	371	7,420	12·55	3·20	93·45	93·45
IV. 1,250 do. 1,500	187	5,236	6·33	2·26	94·44	94·44
V. 1,500 do. 1,750	157	5,495	5·31	2·37	97·51	97·51
VI. 1,750 do. 2,000	85	3,570	2·88	1·54	87·63	87·63
Total of I to VI ..	2,183	37,716	73·87	16·26	93·09	92·79
	Rs.					
VII. 2,000, but less than 2,500	157	5,344	5·31	3·60	86·26	86·65
VIII. 2,500 do. 5,000	256	22,072	8·66	9·52	88·88	88·87
IX. 5,000 do. 10,000	203	34,784	6·87	15·00	93·55	94·30
X. 10,000 do. 20,000	89	31,036	3·01	13·38	89·89	89·29
XI. 20,000 do. 30,000	29	16,777	0·98	7·23	100·00	93·25
XII. 30,000 do. 40,000	12	10,616	0·41	4·58	80·00	81·91
XIII. 40,000 do. 50,000	6	6,707	0·20	2·89	100·00	100·00
XIV. 50,000 do. 1,00,000	12	20,664	0·42	8·91	100·00	99·24
XV. 1,00,000 and more	8	43,210	0·27	18·63	80·00	84·84
Total of VII to XV ..	772	1,94,210	26·13	83·74	89·98	90·54
Grand Total ..	2,955	2,31,926	100·00	100·00	92·26	90·88

1897.

FINANCE AND COMMERCE DEPARTMENT.

From *The Government of Fort St. George.*

Read. } 1897. *Enclosures*

Regd. } *Spare copies*

Letter, No. 1028, 9th December 1897.

DECEMBER.

FORWARDING a copy of the Proceedings of this Government reviewing the Board's report on the working of the Income-tax Act in the Madras Presidency during the year 1896-97.

REVENUE DEPARTMENT.

From

G. S. FORBES, Esq., I.C.S.,
Ag. Secretary to the Government of Madras,
Revenue Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

Dated Fort St. George, 9th December 1897.

SIR,

I am directed to forward, for the information of the Government of India, a copy of the marginally-noted Proceedings of this Government reviewing the Board's report on the working of the Income-tax Act in the Madras Presidency during the year 1896–97. Statistics relating to the total assessment and collection in each district as required in paragraph 10 (*b*) of the Resolution of the Government of India, No. 1925, dated 14th April 1888, are given in the statement appended to paragraph 32 of the Board's report and an abstract of return No. V is also submitted in manuscript with reference to paragraph 2 of Mr. Finlay's letter No. 4528, dated 3rd November 1891.

Separate Revenue No. 105.

G.O., No. 1027, Revenue, dated 9th December 1897.

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

(Signed) G. S. FORBES,
Ag. Secretary to Government.

Exd. Shaik Karim.

20 Copies.

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