

REPORT
OF THE
RESOURCES AND RETRENCHMENT
COMMITTEE
APPOINTED BY THE
PUNJAB GOVERNMENT



Lahore :
Printed by the Superintendent, Government Printing, Punjab.
1935.

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TABLE OF CONTENTS.

	Paragraphs.	Page.
CHAPTER I.—Introduction	1—10	1—8
CHAPTER II.—General recommendations for economies	11—25	9—41
CHAPTER III.—Recommendations for retrenchments affecting particular departments—		
Land Revenue Department..	26	43
Excise Department ..	27—33	43—46
Forest Department ..	34—44	46—60
Registration Department ..	45—46	60—61
Other Taxes and Duties—		
Charges under Electricity Acts	47	61—62
Irrigation Branch, Public Works Department ..	48—65	63—76
General Administration (including Criminal Tribes Department): . . .	66—79	76—87
Administration of Justice ..	80—87	87—93
Jails Department ..	88—96	93—99
Police Department ..	97—106	99—107
Education Department ..	107—119	108—113
Medical Department ..	120—136	113—121
Public Health Department ..	137—140	121—123
Agriculture Department ..	141—149	124—134
Veterinary Department ..	150—154	135—140
Co-operative Department ..	155—158	140—142
Industries Department (including Fisheries) ..	159—163	142—147
Miscellaneous Departments ..	164—171	147—151
Buildings and Roads Branch, Public Works Department	172—183	151—162
Hydro-Electric Branch, Public Works Department ..	184	163
Stationery and Printing Department ..	185—188	164—166
Miscellaneous ..	189—190	166—167

CHAPTER IV.—Recommendations on resources—

(A) Principal Heads of Revenue—

Leases of Crown lands	..	191	169
Excise	..	192	169—177
Stamps	..	193	178—185
Civil Process fees	..	194	185-186
Court fees	..	195	187—192
Forests	..	196	192—194
Registration	..	197	194—197

(B) Incidental Sources of Revenue—

Educational receipts	..	198	197
Medical receipts	..	199	197—199
Veterinary receipts	..	200	199—201

(C) Recent Sources of Revenue—

Motor Vehicles taxation	..	201	201—206
Road monopolies	..	202	206-207
Entertainment tax	..	203	207—209
Tobacco taxation	..	204	209—217

(D) Fresh Sources of Revenue—

Petrol taxation	..	205	218-219
Profession tax	..	206	219—223
Electricity duty	..	207	223—229
Sales taxation	..	208	228—232
Tax on bicycles	..	209	232—234
Registration of marriages	..	210	234—236
Taxation of unearned increments in land values	..	211	236—239
Betterment tax on new irrigated agricultural land	..	212	240-241
Terminal tax on goods or passengers carried by Railway or tax on Railway fares and freights	..	213	241-242
Succession duty	..	214	242—244

APPENDICES.

	Page.
Appendix A.—Summary of conclusions or recommendations, with their financial effect	245—261
Appendix B.—Report of the Sub-Committee appointed to examine compensatory allowances and special pays	263—281
Appendix C.—Committee's recommendations on compensatory allowances and special pays—	
Part I.—Non-voted allowances	284—296
Part II.—Compensatory (hill) allowances	297—303
Part III.—Voted allowances	304—372
Appendix D.—The Punjab Resources and Retrenchment Committee—Questionnaire on Resources	373—381
Appendix E.—Statement showing the rates of excise duty on various articles in the different provinces	383—385
Appendix F.—Comparative statement showing rates of stamp duties levied on various kinds of instruments in different provinces of India	387—419
Appendix G.—Comparative statement showing rates of court-fees leviable on various kinds of instruments in different provinces of India	421—461
Appendix H.—Comparative statement showing the scale of registration fees in different provinces of India	463—471
Appendix I.—Comparative statement showing the rates of motorvehicles tax in different provinces of India	473—499
Appendix J.—Schedules of rates of entertainment duty in different provinces in India	501—503

APPENDIX A.

Summary of conclusions or recommendations, with their financial effect.

PART I.—RETRENCHMENTS.

<i>Paragraph of report.</i>	<i>Recommendation.</i>	<i>Estimated savings.</i>
		Rs.
12	Abolition or reduction of several special pays and compensatory allowances	6,25,000
18	Reduction of existing rates of hill allowance of Secretariat establishments moving to Simla with the Government	90,000
14	Reduction of various forms of travelling allowance.	6,75,000
23	Classification of recessing Heads of Departments as permitted officers.	10,000
25	Abolition of a number of residential telephones maintained at Government expense.	17,500
<i>Excise Department.</i>		
31	Reduction of one post of Excise Superintendent or Excise Assistant.	5,000
33	Reduction of provision for Excise rewards ..	35,000
<i>Forest Department.</i>		
36	Reduction of superior cadre of the Forest Department by two posts.	18,000
37	Abolition of the post of Chief Conservator of Forests.	56,000
39	Abolition of the post of Chief Superintendent in the office of the Chief Conservator of Forests.	6,000
40	Discontinuance of Bahahr forest lease ..	13,000

<i>Paragraph of report.</i>	<i>Recommendation.</i>	<i>Estimated savings.</i>
		Rs.
PART I.—RETRENCHMENTS—contd.		
<i>Forest Department—concltd.</i>		
41	Abandonment of Sutlej Valley irrigated plantations.	88,000
42	Abandonment of the irrigated plantations at Chichawatni, Daphar, Khanewal and Tehra.	2,82,000
<i>Registration Department.</i>		
46	Amalgamation of two posts of Sub-Registrars in the Registration Department at Amritsar.	6,000
<i>Charges under Electricity Acts.</i>		
47	Revision of scales of pay of Electric Inspector and his Assistants.	4,000
	Reduction of one post of Assistant Electric Inspector.	5,000
<i>Irrigation Branch, Public Works Department.</i>		
52	Reduction of one post of Superintending Engineer by amalgamation of Upper Jhelum and Lower Jhelum Canal Circles.	20,100
	Amalgamation of the two Lower Chenab Canal Circles and appointing a Personal Assistant to the Superintending Engineer.	5,000
53	Reduction of one Division in the Upper Jhelum Canal Circle.	15,000
	Reduction of one Division in the Upper Chenab Canal Circle.	15,000
57	Increasing the length of canal beldar's charges to 8 miles generally.	80,000
58	Discontinuance of present canal treasury system	1,82,000
60	Reduction of expenditure on contingencies in the Irrigation Department.	2,00,000
62	Abolition of Jungle Allowance	17,000
64	Reduction of the number of sections or branches in the Irrigation Secretariat.	25,000
<i>General Administration.</i>		
67	Reduction to Rs. 2,000 per mensem of the salary of the Honourable Speaker of the Legislative Assembly.	12,000

<i>Paragraph of report.</i>	<i>Recommendation.</i>	<i>Estimated savings.</i>
	PART I.—RETRENCHMENTS—contd.	Rs.
	<i>General Administration—conold.</i>	
69	Revised distribution between the Punjab and the North-West Frontier Province of the cost of the Joint Public Services Commission.	88,000
70	Abolition of post of Financial Commissioner, Development.	40,000
71	Reduction of two posts of Commissioners of Divisions.	1,60,000
76	Discontinuance of the provision for allowances for purchase of civil uniforms	5,000
	<i>Criminal Tribes Department.</i>	
78	Shifting the present site of the Mughalpura Criminal Tribes Settlement or, in the alternative, closing it down.	9,000
	<i>Administration of Justice.</i>	
82	Reduction by 15 per cent. of the number of Subordinate Judges.	66,000
88	Abolition of Administrative Judges	18,000
85	Reduction of the status of the Registrar of the High Court to that of a senior Assistant Commissioner.	24,000
	<i>Jail Department.</i>	
89	Reduction of one I. M. S. post in the Punjab Jail Department.	9,000
90	Abolition of post of Deputy Inspector-General of Prisons.	25,000
91	Abolition of the system of granting the Superintendents of the smaller District Jails an allowance of Rs. 100 per mensem.	5,000
94	Adoption of measures to effect a reduction in the expenditure on under-trial prisoners.	1,00,000
	<i>Police Department.</i>	
100	Reduction of Criminal Investigation Department staff by one appointment of Superintendent of Police and one appointment of Deputy Superintendent.	18,500

<i>Paragraph of report.</i>	<i>Recommendation.</i>	<i>Estimated savings.</i>
PART I.—RETRENCHMENTS—contd.		
<i>Police Department—concl'd.</i>		
101	Abolition of the grade of Inspector of Police . . .	2,00,000
102	Reduction of cadre of European Sergeants . .	50,000
103	Abolition of posts of Prosecuting Deputy Superintendents of Police.	48,000
104	Reduction of provision for Police rewards and for improvement of Police lands	28,500
106	Abolition of special post of Assistant Inspector-General of Police (Traffic).	22,000
<i>Education Department.</i>		
110	Closing down of most of the Government Intermediate Colleges and the Shahpur Degree College.	1,50,000
111	Closing down of at least 15 Government High Schools in the Province.	1,80,000
116	Reduction in the number of Deputy Inspectors of Schools.	25,000
117	Abolition of post of Inspector of Training Institutions.	8,000
118	Abolition of two posts of Deputy Inspectors of Schools for Rural Science.	10,000
<i>Medical Department.</i>		
121	Amalgamation of Medical and Public Health Departments under one administrative head, with two deputies.	15,000
132	Closing down of the Medical School at Amritsar	1,37,000
<i>Public Health Department.</i>		
138	Reduction of status of post of Personal Assistant to the Director of Public Health to that of a District Medical Officer of Health.	1,800
139	Abolition of posts of Assistant Directors of Public Health on amalgamation of the Medical and Public Health Departments.	75,000
<i>Agriculture Department.</i>		
144	Discontinuance of the separate post of Assistant Director of Agriculture at headquarters.	12,000

<i>Paragraph of report.</i>	<i>Recommendation.</i>	<i>Estimated savings.</i>
		Rs.
PART I.—RETRENCHMENTS—contd.		
<i>Agriculture Department—conold.</i>		
145	Reduction of the number of Deputy Directors of Agriculture, with their circles, from seven to five.	85,000
146	Reduction of expenditure from provincial revenues on the Lyallpur Agriculture College.	66,000
147	Reduction of scale of expenditure on Agricultural Engineering.	16,000
148	Closing down of the Government Poultry Farm at Gurdaspur.	12,000
<i>Veterinary Department.</i>		
151	Abolition of the posts of Deputy Superintendents in the Veterinary Department.	30,000
152	Reduction of cost of Punjab Veterinary College at Lahore by suitably revising the scales of pay of the staff of Professors and Lecturers.	25,000
154	Reduction of superintending staff of Hissar Cattle Farm by one post of Assistant Superintendent and one post of Deputy Superintendent.	12,000
	Discontinuance of the minor activity of donkey breeding at the Hissar Cattle Farm.	7,000
<i>Co-operative Department.</i>		
156	Reduction in the cost of the appointment of Banking Expert or Financial Adviser in the Co-operative Department.	12,000
157	Abolition of posts of Deputy Registrars of Co-operative Societies.	60,000
158	Recovery from other provinces of a share of the cost of the appointment of Registrar, Co-operative Societies.	8,000
<i>Industries Department.</i>		
161	Closing down of such Government Industrial Schools as are shown to be costing an excessive amount.	10,000

<i>Paragraph of report.</i>	<i>Recommendation.</i>	<i>Estimated savings.</i>
		Rs.
PART I.—RETRENCHMENTS—<i>consold.</i>		
<i>Miscellaneous Departments.</i>		
170	Appointment of an officer as Game Warden on the scale of pay of a Provincial Service Officer.	16,000
<i>Buildings and Roads Branch, Public Works Department.</i>		
176	Possible reduction of one post of Superintending Engineer and 2 posts of Executive Engineers in the Buildings and Roads Branch.	45,000*
178	Abolition of the post of Consulting Architect and his staff.	47,000
181	Amalgamation of the Buildings and Roads and Irrigation Branches, of the Public Works Department.	7,00,000
182	Merging of the post of Electrical Engineer and his staff in the Hydro-Electric Branch.	25,000
183	Possible alternative arrangement for reducing staff in the Buildings and Roads Branch.	2,25,000*
<i>Stationery and Printing.</i>		
186	The Punjab to have its own Provincial Stationery Stores.	40,000
<i>Miscellaneous.</i>		
189	Reduction of the scale of pay fixed for the Director of the Information Bureau.	3,000
	Abolition of post of Assistant Director of the Information Bureau.	6,50
190	Abolition of post of Commissioner, Rural Reconstruction, and his special staff.	83,0

*Not included in the total.

Paragraph
of report.

Conclusion or Recommendation.

Approximate
estimate of
increase in re-
ceipts.*

PART II.—RESOURCES.

I.—Principal Heads of Revenue.

		Rs.
191	We approve of the system of giving temporary cultivation leases of colony Crown lands as well as waste lands in non-colony areas for more or less long periods by tender to the highest tenderer.	..
192	<i>Excise.</i>	
	(i) We do not think it is possible to increase the revenue from country spirit substantially without an appreciable reduction in the price charged by distilleries. This in turn could be achieved only if some means were found to reduce the cost of empty bottles.	..
	(ii) Without proposing any change in the general form or method of levying vend fees on foreign liquor we recommend an increase of 25 per cent in the existing rates of such fees in respect of spirits and wine and of 50 per cent. in the case of imported beer, cider and perry.	40,000
	(iii) The issue of a pass for the import of foreign liquor in any quantity exceeding one quart bottle for use of private individuals and non-proprietary clubs, including regimental messes and canteens run on a club basis, should be made subject to the payment of a pass fee at Re. 1 per gallon of spirit or wine.	Included under (ii).
	(iv) The advisability of an increase in the duty on opium to Rs. 90 per seer should be carefully considered after a year's experience of the effects on consumption and revenue of the recent increase in the rate to Rs. 80.	..
	(v) We propose an increase in the acreage duty on poppy cultivation by 50 per cent to Rs. 36 per acre.	20,000

*Nothing has been noted in this column opposite certain paragraphs which record resolutions of the Committee without any recommendation involving increase in receipts.

Paragraph of report.	Conclusion or Recommendation.	Approximate estimate of increase in receipts.* Rs.
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PART II.—RESOURCES—contd.

I.—Principal Heads of Revenue—contd.

Excise—concltd.

- | | | |
|-------|---|-------|
| (vi) | The rate of transport duty on bhang should be increased from Rs. 2-8-0 to Rs. 3-8-0 per quarter maund. | 5,000 |
| (vii) | There is a strong case alike from the point of excise policy and excise revenue for a simultaneous stiffening of excise control and increase in the number of shops in the central districts of Lahore, Amritsar, Gurdaspur, Ferozepore, Ludhiana, etc. Any objection from the point of view of control of the drink evil to the increased provision of licit liquor can be removed by using the additional excise revenue thus secured for the education and uplift of the areas from which it is derived. | -- |

193

Stamps.

- | | | |
|-------|---|---|
| (i) | <i>Article 3. Adoption deed.</i> —The exemption of wills from duty under Article 3 should be removed. The duty on an adoption deed might be lowered from the present uniform rate of Rs. 20 to Rs. 10 where the value of property involved does not exceed Rs. 2,000. On the other hand, where title is created through an adoption to properties of Rs. 10,000 or more the duty should be proportional to the value of property involved, but at one quarter the rate in the case of a conveyance. | No estimate could be given but the increase in receipts would be substantial. |
| (ii) | <i>Article 4. Affidavit.</i> —Exemption (b) should be removed; the duty on such affidavits should be charged at a reduced rate of Re. 1. | -- |
| (iii) | <i>Article 10. Articles of Association.</i> —The rates of duty in the Punjab should be raised to a level with those of Bombay. | .. |
| (iv) | <i>Article 15. Bond.</i> —Rates prescribed for Bottomry bond (No. 16) should also be made applicable to Bond (No. 15). | -- |
| (v) | <i>Article 22. Composition deed.</i> —The rate of duty in the Punjab should be raised from Rs. 12-8-0 to Rs. 15. | -- |

Paragraph of report.	Conclusion or Recommendation.	Approximate estimate of increase in receipts.* Rs.
PART II.—RESOURCES—contd.		
I.—Principal Heads of Revenue—contd.		
<i>Stamps—contd.</i>		
(vi)	<i>Article 23. Conveyance.</i> —Land situated within municipal limits and registered in revenue papers as 'agricultural' but actually used for other purposes should be assessed for stamp duty on conveyance on the amount or value of consideration for such conveyance as set forth therein.	..
(vii)	<i>Article 25. Counterpart or Duplicate.</i> —The duty should be raised from Re. 1-8-0 to Rs. 2.	..
(viii)	<i>Articles 32 and 40. Instrument of Further Charge and Mortgage deed.</i> —The duty on 'Mortgage deed' and an instrument of 'Further Charge' should be brought to a par with that leviable at present on a Bond (No. 15) in the case of a mortgage without possession and Conveyance (No. 23) if the mortgage is with possession.	..
(ix)	<i>Article 34. Indemnity bond.</i> —The duty under sub-clause (b) of this article should be increased from Rs. 7-8-0 to Rs. 10.	..
(x)	<i>Article 35. Lease.</i> —The present exemption should continue in the case of a lessee paying an annual rental of Rs. 100 or less but should be withdrawn in respect of single year leases.	..
(xi)	<i>Article 45. Partition.</i> —The proviso should be repealed.	..
(xii)	<i>Article 46. Partnership.</i> —The rates of duty in the Punjab should be doubled in respect of both categories.	..
(xiii)	<i>Article 55. Deeds of Release.</i> —Where documents falling within the definition of a release really operate to convey property by way of gift or sale, they should be charged duty at the conveyance rate of one per cent of the value of the property conveyed.	..
(xiv)	We consider that it may be useful to issue fresh instructions to District Officers on the point of evasion of stamp duty on	..

<i>Paragraph of report.</i>	<i>Conclusion or Recommendation.</i>	<i>Approximate estimate of increase in receipts.*</i> Rs.
	PART II.—RESOURCES—contd.	
	I.—Principal Heads of Revenue—contd.	
	<i>Stamps—concl'd.</i>	
	transactions relating to sale, lease or mortgage deed through instruments like receipt, acknowledgment and indemnity bond, with a view to more effective check being exercised on the abuse of such instruments.	--
	(xv) The possibility of preparing and maintaining a classified record of the kinds of instruments from which stamp revenue is derived may be carefully examined.	
194	<i>Civil Process Fees.</i>	
	The different scales of fees might be based on the value of suits instead of on the grade of courts. A suitable scale is suggested.	--
195	<i>Court Fees.</i>	
	A better alternative than any addition to the scale of court fees is greater economy in the administration of justice in view of the decline of work in the courts.	The likely addition of revenue could not be estimated but would be appreciable.
	<i>Schedule I. Article 1.</i> —The limit of concessional rate of fees should be lowered to Rs. 250.	
	<i>Articles 6 (v) (a) and (b) and 6 (vi).</i> —An increase of 50 per cent in the scale of fees is recommended.	..
	<i>Article 11.</i> —A graduated upward revision in the scale of fees is suggested.	..
	<i>Schedule II. Article 1 (d).</i> —The rate of fee in the Punjab might be raised from Rs. 2 to Rs. 3.	..
	<i>Article 10.</i> —'Memoranda of appearance' should be included in the text of this Article.	--
	<i>Article 11 (a).</i> —The fee might be raised from Re. 1 to Rs. 2.	..
	<i>Article 12.</i> —The fee should be Rs. 5 when the amount or value of the property does not exceed Rs. 5,000 and Rs. 10 in any other case, instead of Rs. 5 in all cases.	..

<i>Paragraph of report.</i>	<i>Conclusion or Recommendation.</i>	<i>Approximate estimate of increase in receipts. *</i> Rs.
PART II.—RESOURCES—contd.		
I.—Principal Heads of Revenue—concl'd.		
<i>Court Fees—concl'd.</i>		
	<i>Article 14.</i> —An increase in the fee from Rs. 5 to Rs. 7-8-0 should be made.	..
	<i>Article 17.</i> —We recommend an enhancement of the rate of fee under all sub-sections from Rs. 10 to Rs. 15.	..
	A fee of Re. 1 may be charged on all appeals under Section 19 (ix) of the Court Fees Act.	..
	A re-drafting of Section 7 (v) is suggested to prevent suits relating to land situated in the neighbourhood of large towns being instituted on payment of nominal court fees.	..
	The fee on applications made to Debt Conciliation Boards under sections 9 and 23 of the Punjab Relief of Indebtedness Act, 1934, should be raised from 8 annas to Rs. 2.	..
<i>Forests.</i>		
	A few suggestions for the better possible exploitation of the resources of forests are mentioned.	
	The present rates of rafting fees charged on timber floated down the rivers from forests in the hills should be doubled.	64,000
<i>Registration.</i>		
	We recommend that Sections 54 and 123 of the Transfer of Property Act, 1882, should be made applicable to the whole Province.	..
	A few minor additions in the 'extra or additional fees' are suggested.	..
II.—Incidental Sources of Revenue.		
	Professors of Government Colleges who now enjoy free residential accommodation should pay house rent, with certain exceptions.	..
	We accept the suggestion of the Inspector-General of Civil Hospitals to fix the Government's share of fees charged by Surgeons for operations performed in the private wards of Government hospitals at 25 per cent of such fees.	12,500

<i>Paragraph of report.</i>	<i>Conclusion or Recommendation.</i>	<i>Approximate estimate of increase in receipts.*</i>
		Rs.
	PART II.—RESOURCES—<i>contd.</i>	
	<i>II.—Incidental Sources of Revenue—<i>conold.</i></i>	
	though some of us wish to make this proportion 50 per cent. We further recommend that Government should have as its share 50 per cent. of all fees charged by Civil Surgeons and Assistant Surgeons for issuing certificates, etc., under the existing rules.	
	The present contribution of the local bodies towards the cost of medical relief in the Province is inadequate and should be increased to at least Rs. 10 lakhs.	2,93,000
	We recommend that the Provincial Government may charge the other Provincial Governments and Indian States for the cost of keeping their lepers in the Punjab and in return bear the cost of maintaining Punjab lepers in homes outside the province.	51,000
200	A fee of one rupee for equines and eight annas for bovines and others should be levied for all cattle out-patients at the Veterinary College, Lahore, only once in the course of a single treatment.	12,000
	The standard output of the Hissar Cattle Farm should be gradually increased from 600 to 1,000 pedigree bulls per annum after the present famine conditions permit.	..
	When reserves of fodder on the Farm exceed reasonable requirements some measure of rotation of fodder with money crops should prove a profitable proposition.	..
	<i>III.—Recent Sources of Revenue.</i>	
201	<i>Motor Vehicles Taxation.</i>	
	The present level of motor vehicles taxation in the Punjab is far the lowest of all provinces which have passed Provincial Motor Vehicles Taxation Acts.	
	It would be desirable to abolish the existing local taxes and reserve the right to tax motor vehicles for the provincial Government. The local	—1,50,000

Paragraph of report.	Conclusion or Recommendation.	Approximate estimate of increase in receipts.* Rs.
PART II.—RESOURCES—contd.		
III.—Recent Sources of Revenue—concl'd.		
Motor Vehicles Taxation—concl'd.		
	bodies should be compensated to the full extent of the loss of revenue thereby caused to them.	
	An upward revision of the scales of rates and some modification of the categories of motor vehicles for purposes of taxation are suggested.	3,00,000
	An alteration of the basis of assessment in the case of private cars to "unladen weight" and of goods lorries to "registered laden weight" is recommended.	
202	<i>Road monopolies.</i>	
	We do not support the principle of giving monopolies to motor vehicles on public roads.	
203	<i>Entertainment Duty.</i>	
	It is recommended that a duty of half anna be levied on payments for admission to entertainments of two annas or more but not more than four annas. No other change in the existing scales of rates of duty should be made.	75,000
	The second proviso to Section 4 of the Punjab Entertainment Duty Act should be deleted; this would remove the present exemption of a certain percentage of complimentary tickets from the scope of the tax.	..
	The ordinary rates of duty under the Punjab Entertainments Duty Act, 1936, should be made applicable to payments for admission to any race course.	25,000
204	<i>Tobacco Taxation.</i>	
	The suitability of tobacco as an object for taxation has been universally recognised. The present incidence of tobacco taxation in this Province is extremely light. No alteration in the basis or scale of tobacco vend license fees is proposed. We recommend, however, that an <i>ad valorem</i> sales tax at the rate of 5 per cent should be imposed on the aggregate turnover of wholesale dealers of manufactured tobacco to start with. The scope of taxation of tobacco might be further extended later on.	2,50,000

Paragraph of report.	Conclusion or Recommendation.	Approximate estimate of increase in receipts.* Rs.
PART II.—RESOURCES— <i>contd.</i>		
IV.— <i>Fresh Sources of Revenue.</i>		
205	<i>Petrol Taxation.</i>	
	The Punjab Motor Spirit (Taxation) Act, 1939, has been passed on an <i>interim</i> recommendation of the Committee.	7,00,000
206	<i>Profession Tax.</i>	
	The legal position underlying the United Provinces Employment Tax Act, 1939, appears doubtful and difficult to define with precision. The objections against the ungraduated flat rate tax of the type levied in the Central Provinces and Bengal stand on much weaker basis. We recommend the levy of a tax of Rs. 5 per quarter on all income-tax payers as a tax on profession, trade, calling or employment.	6,00,000
207	<i>Electricity Duty.</i>	
	We recommend that in the Punjab a tax be levied for metered consumption at the rate of six pies per unit on current consumed for the purpose of lights and fans in residences and nine pies per unit on energy used through temporary connections on marriage and other special occasions. A scale of rates for unmetered consumption is also given.	5,00,000
	Exemption from the operation of the electricity duty should be granted to ordinary consumers using not more than 5 units in any one month, to agricultural or industrial concerns, to areas newly supplied with current, and to small plants installed for personal or direct use. Exemption may also be allowed in certain other cases on lines well recognised in Bombay and Bengal.	
	Any fears about the possible adverse reactions of this tax on the future of the Uhl River Hydro-Electric Scheme are unfounded.	

Paragraph of report.	Conclusion or Recommendation.	Approximate estimate of increase in receipts.* Rs.
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PART II.—RESOURCES—contd.

IV.—Fresh Sources of Revenue—contd.

208

Sales Taxation.

A sales tax commonly refers to a general tax on gross proceeds of all sales without reference to particular commodities. But sales taxes on specific commodities may also be levied and, indeed, represent the line of development of recent sales taxation in Indian provinces. The Madras General Sales Tax Act, 1939, is more in conformity with the broad nature of sales taxation in other countries.

In this Province a more or less permanent structure of sales taxation which should have the minimum theoretical objections and practical difficulties would be a tax on retail sales of goods (as distinct from a wholesale sales tax or turnover tax) at a flat (not graduated) rate applicable throughout the province (and not only in towns), with a low level of exemption based on the quantity (and not class) of sales.

We suggest for immediate adoption, however, a general sales license tax with varying consolidated rates of fees for sellers having gross sale proceeds between different limits (see page 227).

209

Tax on Bicycles.

We recommend the imposition of an annual tax of Rs. 1 on every bicycle in use. The bicycles may or may not be registered for the purposes of the tax; registration will have the important incidental advantage of checking thefts, though it will involve some inconvenience to the public.

1,00,000

210

Registration of Marriages.

There is a fairly large body of opinion in favour of registration of marriages, which has important indirect advantages, apart from any additional receipts that it may bring.

We recommend three grades of fee—Rs. 1, Rs. 5, and Rs. 10 for the purpose of registration of marriages.

4,00,000

Paragraph of report.	Conclusion or Recommendation.	Approximate estimate of increase in receipts.*
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Rs.

PART II.—RESOURCES—*contd.*IV.—*Fresh Sources of Revenue—contd.*211 *Unearned increments in land values.*

Were a tax to be levied on unearned increments in land values (1) the tax should be charged at the time of sale, and on the basis of the sale value, and not of any assessed value, of land ;

(2) the increment in the value of land to be made subject to tax should be the rise in value which has occurred since the last sale (within 5 years) ; (3) a rise of 10 per cent. per year should be exempted from any tax ; (4) notwithstanding (3), no tax should be levied unless the increment in value exceeds 25 per cent at a minimum ; (5) the tax should be charged at one per cent of the total increment.

The taxation of past increments in the value of land presents particular difficulties connected with estimating the value of a house at a past date and the absence of satisfactory records in many cases. Taxation of future increments in cases where land is built upon will also involve assessing the value of all houses as they exist at present.

Altogether there are numerous and important difficulties in the successful working of such a tax and its actual profitable scope is extremely limited. We make no definite recommendation for its imposition.

212 The principle of a tax on unearned increments is, however, sound, and should, if applied, be extended to all land, and not only to land in urban areas. For, canal land may gain greatly in value through the supply of canal irrigation for the first time ; the large unearned increment thus reaped is a suitable object for taxation ; indeed, in this case the improvement in value is brought about as a direct result of state action and there is at least an equal reason for appropriation of a part of such increase by the State.

Paragraph
of report.

Conclusion or Recommendation.

*Approximate
estimate of
increase in
receipts.*

Rs.

PART II.—RESOURCES—concl.

IV.—*Fresh Sources of Revenue*—concl.

*Terminal Tax on goods or passengers carried
by railway.*

213 Our general conclusion is that the imposition of these taxes will encroach on railway revenues. No province need object to their levy from its own point of view. Whether they are in fact imposed and, if so, the amount which may be made available to the provinces would depend very largely upon the view of the Government of India.

214

Succession Duty.

In view of the opposition of most Provincial Governments to the immediate levy of a non-agricultural succession tax and the consistent opposition of the Punjab Government to the proposal on various occasions in the past we wish to make no recommendation on the subject.

APPENDIX B.

Report of the Sub-Committee appointed to examine compensatory allowances and special pays.

WE were appointed in February 1938 to examine all the allowances that are still in existence and to consider whether any of these can suitably be discontinued or reduced in amount. After going into the matter as desired by the Hon'ble the Chairman we beg to present our Report.

There are two types of allowances to which Government servants are entitled: "Special pay" and "Compensatory allowance". The terms are defined in the Fundamental Rules as follows:—

"Special pay means an addition, of the nature of pay, to the emoluments of a post or of a Government servant, granted in consideration of:—

- (a) specially arduous nature of the duties; or
- (b) a specific addition to the work or responsibility; or
- (c) the unhealthiness of the locality in which the work is performed."

"Compensatory allowance means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. It includes a travelling allowance,* but does not include a sumptuary allowance nor the grant of a free passage by sea to or from any place outside India."

These allowances were either voted or non-voted. Under the old constitution the latter used to be outside the voting power of the legislature, while the former were subject to its vote. Allowances attached to posts which were under the rule-making powers of the Secretary of State were non-voted. Even under the new constitution they are beyond the control of the local Government. Recently, however, the Secretary of State has given certain powers to local Governments by which the latter can abolish or reduce such allowances under certain conditions.

I.—NON-VOTED ALLOWANCES.

2. *Compensatory allowances.*—These allowances can be reduced or withdrawn by local Governments provided,† in

*We have dealt with travelling allowances as such in a separate part of our report.

†See Government of India, Home Department, letter No. 507/31-Esta., dated the 24th June, 1933,—paragraph 3: "On the question whether a 'protected' officer has a statutory claim to compensation in the event of an existing compensatory allowance admissible to him being reduced or abolished, the view of the Secretary of State in Council is that, as it has always been an express or implied condition in rules regulating compensatory allowances that they are not to be a source of profit, such an officer would have no legal claim to compensation for the reduction or withdrawal of a compensatory allowance unless he could show that he had been put to actual loss by that reduction or withdrawal."

the case of a protected officer, compensation is allowed if the latter can show that he has been put to actual loss by such withdrawal or reduction.

One such allowance, called jungle allowance, is granted because of the locality concerned being a jungle. At present this allowance is admissible at 92 places but is being drawn only by 17 L.S.E. officers of the Irrigation Department. We fail to understand why this allowance should be confined to the Irrigation Department alone. Even on its merits, however, such an allowance is difficult to justify. In some cases the localities concerned can no longer be called jungles. Delightful places like Rasul, Khanki, etc., are no longer jungles but 'jungle main mungle'. We are definitely of opinion that the circumstances under which these allowances were granted no longer exist and recommend their immediate discontinuance.

Special pays.—Regarding the powers of the local Government to withdraw or reduce special pays the present position is as* below :—

- (i) where the post is borne on the cadre of a service or is reserved for members of a service the special pay cannot be reduced for existing members of the service unless the conditions which originally led to the grant of the special pay have disappeared or changed ;
- (ii) where the post is not borne on the cadre of a service or is not reserved for the members of any particular service, the special pay may be reduced on any grounds which Government consider reasonable, for officers at present in service, whether protected or not protected.

In making our recommendations we have kept these principles in view. We came across some cases in which the special pays existed even though the "original conditions which led to their grant" had disappeared. A case in point is the special pay granted to officers of the I.C.S. placed in charge of certain sub-divisions of districts. We notice that at one

*Vide recommendations of the Government of India to the Secretary of State in letter No. 144-F-507/31-Pata, dated the 16th October 1933, as approved by the latter in the letter from India Office No. S. & G. 4663/33, dated the 15th November 1933.

time the Punjab Government recommended to the Secretary of State that these special pays be abolished on the ground that the circumstances under which they were allowed as outpost allowances had altered. Accepting this recommendation the Secretary of State agreed to the abolition of these special pays. We are surprised to see them still being drawn. We have recommended their abolition.

Another case that may be mentioned in this connection is that of Settlement Officers in the Land Revenue Department. They are given a special pay of Rs. 150 per mensem for the irksome nature of their duty. Whatever the nature of the settlement work twenty years ago, at present we do not think that considering the great improvements in the means of communications and transport, their work is any more arduous than that of other I. C. S. officers posted as Deputy Commissioners. In fact these latter officers are harder worked to-day than ever before. Their work has increased because of the general political awakening among the masses, more numerous elections (Central, provincial and local) and the additional duties imposed on them by the recent agrarian legislation. On the other hand, the Settlement Officers enjoy 2½ months' recess in the hills every year which the hard-worked Deputy Commissioners do not. Moreover after submitting their report Settlement Officers have very little to do. We have therefore recommended the abolition of this allowance.

On the other hand where duties are really arduous as in the case of Secretaries and Under-Secretaries to Government, we have deemed the special pays to be justified.

Our recommendations are contained in the attached statement I.*

II.—VOTED ALLOWANCES.

3. It is, however, in the case of voted allowances that we found greater scope for economy. This is because the number of such allowances and the sum involved is very large. We have made our recommendations in each case after a careful study of the nature of each allowance individually.

It will be convenient to divide the various allowances and special pays into the following categories :—

(1) Paid because of the nature of the locality where duty has to be performed :—

(a) Hilly tracts—where hill allowances are paid.

(b) Unhealthiness of the locality.

*Not printed as part of this report.

- (c) High cost of living.
 - (d) Lack of social amenities.
 - (e) Lack of facilities for practice to medical officers.
- (2) Given because of the nature of the duty to be performed :—
- (a) Arduous nature of the duty.
 - (b) Dual charge.
 - (c) Work additional to ordinary duty.
 - (d) House Allowance.
 - (e) Allowance to Superintendents of Hostels.
 - (f) Prohibition of private practice to medical officers.
 - (g) Conveyance allowances.

(1) (a) The Retrenchment Committee of 1931 when dealing with hill allowances remarked that they did not object to some allowance being given for service in hill tracts which are expensive, but they considered that the rates seemed to be *prima facie* excessive and recommended their re-examination. The views of the local officers were obtained by Government but nothing has so far been done in the matter. We too recognise the necessity of giving hill allowance, especially to comparatively low paid officials. We have, however, revised the scale of such allowances in view of the great fall in the cost of living in recent years. In doing so we have had in mind the suggestions of the local officers concerned which had been furnished to the local Government. All hill allowances we have grouped together in one statement (statement II* attached) for general recommendation. As desired by the Hon'ble the Chairman we have not touched the hill allowances of the Secretariat which we understand will be taken up in his presence in the general Committee.

(1) (b) Some local allowances are given on account of the unhealthiness of the locality. The localities concerned are no longer unhealthy. But even if they are, we think that such allowances should be discontinued and people posted to such places in turns for short periods.

(1) (c) and (d) Some allowances are given because of the alleged high cost of living in a locality. For example, the allowances granted to officers posted at places like Lahore and Rawalpindi. On the other hand, allowances are paid to officers

*Not printed as part of this report.

posted in out-of-the way places on the basis of the lack of social amenities. This seems like having it both ways. If in large towns the cost of living is high, they possess the advantage of social amenities ; on the other hand, in small places the lack of social amenities is counterbalanced by a low cost of living. We think these advantages and disadvantages should be considered to counterbalance each other and such allowances discontinued as soon as possible.

(1) (e) Another set of allowances is given to medical officers posted in localities where the chances of private practice are said to be meagre. We have recommended the abolition of such allowances in cases where we thought private practice could be built up by energetic and able officers.

(2) Allowances granted because of the nature of the duty.

(2) (a) Some allowances are given on account of the arduous nature of the duty to be performed. In some cases these allowances are given to people whose duty can no longer be regarded as arduous, whatever the case might have been when the allowances were originally fixed. In such cases we have recommended the abolition of the allowance.

(2) (b) Dual charge allowances are granted when an officer holds two charges, for example a Sub-Divisional Officer in the Public Works Department put in charge of two Sub-Divisions. Such allowances we think are justified because a dual charge certainly involves increased responsibility and strain of work, and in many cases such arrangements save considerable expense to Government.

(2) (c) In cases where the officer is required to do work in addition to his regular duty we have allowed the allowance to continue, provided the additional work is substantial.

(2) (d) Sometimes the employee's duty demands that he should live on or near the scene of his work. In such cases Government gives rent-free house accommodation, and if this is not given an allowance is granted in lieu thereof. We have not touched such allowances, provided they are not in addition to the rent-free house accommodation.

(2) (e) Superintendents of hostels attached to educational institutions get free accommodation. The last Retrenchment Committee recommended that this should be regarded as enough compensation for their duties as Superintendents and no other allowances should be given. We endorse their recom-

mentation. We have, however, made one exception in the case of the Superintendent, King Edward Medical College Hostel, due to special reasons given in the attached statement.

(2) (f) Medical officers holding appointments where the nature of their duty is such as to give little scope for private practice, or where private practice is disallowed by Government, get an allowance for the loss of such private practice, for example, non-clinical professors and their assistants in the Medical College or medical officers posted to jails. Such allowances, we think, are quite justified in view of the fact that the grades of medical officers are fixed lower than the scales of pay of officers of the same status in other departments, on the ground that medical officers can supplement their incomes by private practice.

(2) (g) Conveyance allowances are paid to officers whose duty requires them to move about frequently within five miles of their headquarters. They do not get any travelling or daily allowance for such travelling. We have agreed to the continuance of such allowances, although in some cases we have recommended their curtailment on the ground of their being excessive.

Our recommendations are contained in statement III attached.*

III—TRAVELLING ALLOWANCES.

4. We have examined the travelling allowance rates in force in the Punjab in the light of similar rules of the Government of India and of the neighbouring Province of the United Provinces and have also kept in mind the general rule that the amount of a compensatory allowance should be so regulated that the allowance is not on the whole a source of profit to the recipient. In our examination we found it convenient to consider the rules in the following order, and our recommendations follow the same order :—

- (i) Classification of Government servants for travelling allowance purposes, and rates of rail and road mileage and of daily allowance.
- (ii) Conveyance and horse allowances.
- (iii) Permanent monthly travelling allowances or fixed travelling allowance.

*Not printed as part of this report.

(iv) Concessions allowed by Travelling Allowance Rules 2·19 and 2·22.

5. (i) *Classification of Government servants for travelling allowance purposes and rates of rail and road mileage and of daily allowance.*—For purposes of travelling allowance Government servants are divided into classes or grades according to the pay which they draw. The statement that follows compares the classification in force in the Punjab with that in the Government of India and the United Provinces :—

PUNJAB.

UNITED PROVINCES.

GOVERNMENT OF INDIA.

		<i>Class of travel.</i>		
Grade I	Secretaries to Government and Heads of Departments.	First	<i>First Class.</i> —Members of all-India services and others holding such posts. Other Government servants on pay of over Rs. 750 per mensem.	<i>First Grade.</i> —Members of all-India services and all other officers of Government in receipt of pay exceeding Rs. 750.
" II	Government servants with pay exceeding Rs. 699.	"		
" III	Government servants with pay Ra. 750—899.	Second	<i>Second Class.</i> —Government servants on pay of over Ra. 200.	<i>Second Grade.</i> —All Government servants in receipt of pay exceeding Ra. 200 (or, in the case of those on revised rates of pay, Ra. 175), but not exceeding Ra. 750.
" IV	Government servants with pay Ra. 350—749.	"		
" V	Government servants of Provincial services with pay below Ra. 350.	"		
" VI	Government servants of subordinate services with pay above Ra. 299.	"		
" VII	Government servants of subordinate services with pay Ra. 200—299.	"		
" VIII	Government servants of subordinate services with pay Ra. 150—199.	Inter.	<i>Third Class.</i> —All others in superior service whose pay exceeds Ra. 15, except Police Constables, Forest guards and Jail warders.	<i>Third Grade.</i> —All other Government servants in superior service except Police Constables and Forest guards.

- „ IX Government servants of subordinate services with pay Rs. 100—149. ”
- „ X Government servants of subordinate services with pay Rs. 50—99. ”
- „ XI Government servants with pay below Rs. 50. ”
- „ XII Government servants in inferior service. Third *Fourth Class*.—All Police constables, Forest guards and Jail wardens, all other Government servants in superior service on pay of Rs. 18 per mensem or less, and all Government servants in inferior service. *Fourth Grade*.—Includes Police constables, Forest guards and all Government servants in inferior service.

It will be seen that the Punjab Government's classification in respect of its officers compares favourably as regards economy with that of the Government of India or the United Provinces and we do not recommend any change in the basis of classification.

Rail mileage.—Government servants are entitled to the number of fares shown below of the class of accommodation to which their classification entitles them :—

PUNJAB.	UNITED PROVINCES.	GOVERNMENT OF INDIA.
All grades of Government servants, except the lowest (XII)— $1\frac{1}{2}$ fares.	First, Second and Third class .. $1\frac{1}{2}$ fares.	First, Second and Third grades .. $1\frac{1}{2}$ fares.
Grade XII (inferior servants)—1 fare.	Fourth class .. 1 fare of lowest class.	Fourth grade, 1 fare of lowest class.

Here the Sub-Committee would recommend the adoption of the Government of India and the United Provinces rule of $1\frac{1}{2}$ fares. The conditions of travelling by rail are practically the same in the United Provinces, the Punjab and the Delhi Province and we see no justification for any difference in the number of fares allowed.

Road mileage.—The rates in the Punjab are compared below with those in the United Provinces and the Government of India :—

PUNJAB.	UNITED PROVINCES.	GOVERNMENT OF INDIA.
(a) for cars : 5 annas for Government servants of grades I to IV (Rs. 350 and over).	First class officers (over Rs. 750)— by car .. 4 annas.	First grade (over Rs. 750) .. 5 annas.
(b) for motor cycles : Rs. 0-1-8 per mile.	by motor cycle .. 2 .. any other means of conveyance .. 2 ..	
(c) other conveyances		
5 annas for grades I to III (Rs. 750 upwards).	Second class officers (over Rs. 200 and up to Rs. 750)— by car .. 8½ annas.	Second grade (over Rs. 200 and up to Rs. 750) .. 4 annas.
4 annas for grade IV (Rs. 350-749) ..	by motor cycle .. 2 .. other conveyance .. 2 ..	
3 annas for grades V to VII (Rs. 200-349).		
2 annas and 8 pies for grades VIII and IX (Rs. 100-199).	Third class officers (over Rs. 15) .. 2 ..	Third grade (other servants in superior service) .. 2 annas.
1 anna and 8 pies for grades X and XI (Rs. 50 and below).		
1 anna and 8 pies for grade XII (inferior servants).	Fourth class officers (inferior servants) .. 1 anna.	Fourth grade (inferior servants) .. 1 anna.

We would recommend the adoption of the United Provinces rate of 4 annas per mile for journeys by car, to replace the Punjab's existing rate of 5 annas which is applicable to Government servants drawing Rs. 350 and over. We would also adopt the Government of India rates of 2 annas for their third grade officers and 1 anna for their fourth grade officers for application to those Government servants of corresponding grades in the Punjab where the existing rates are higher. That is to say, the rate of Re. 0-2-3 for grades VIII and IX (Rs. 100 to Rs. 199) should become 2 annas, and the rate of Re. 0-1-3 for grade XII (inferior servants) should become 1 anna.

Daily allowance.—Government servants are granted daily allowance to cover the daily additional expenses which they have to incur by reason of their absence on duty from headquarters. The existing rates in the Punjab are compared below with those now in force in the United Provinces and the Government of India.

PUNJAB.		UNITED PROVINCES.		GOVERNMENT OF INDIA.	
	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
<p>Class I—Secretaries to Government and Heads of Departments .. 7 8 0 and .. 8 0 0</p> <p>II. Rs. 1,000 and over .. 8 0 0</p> <p>III. Rs. 750 to Rs. 999 .. 5 0 0</p> <p>IV. Rs. 850 to Rs. 749 .. 4 0 0</p>		<p>First class (pay over Rs. 750)—</p> <p>Special rate for Heads of Departments .. 6 12 0</p> <p>Ordinary rate for others .. 4 8 0</p>		<p>First grade—</p> <p>Pay up to Rs. 750 .. 5 0 0</p> <p>Pay exceeding Rs. 750, but not exceeding Rs. 1,000 .. 6 0 0</p> <p>Pay exceeding Rs. 1,000 .. 6 0 0</p>	<p>for first Rs. 1,000 plus Rs. 1 for every additional Rs. 500 or fraction thereof, subject to maximum of Rs. 10.</p>
<p>V. below Rs. 850 .. 3 0 0</p> <p>VI. above Rs. 200 .. 3 0 0</p> <p>VII. Rs. 200 to Rs. 200 .. 2 8 0</p> <p>VIII. Rs. 150 to Rs. 100 .. 2 0 0</p>		<p>Second class (pay over Rs. 200)—</p> <p>Pay not exceeding Rs. 225 per mensem .. 2 0 0</p> <p>Pay exceeding Rs. 225 per mensem, but not exceeding Rs. 250 per mensem .. 2 4 0</p> <p>Pay exceeding Rs. 250 per mensem, but not exceeding Rs. 275 per mensem .. 2 8 0</p>		<p>Second grade—</p> <p>Pay exceeding Rs. 200, but not exceeding Rs. 750 .. Annas 2 for every Rs. 12½ or fraction of Rs. 12½ of pay, subject to a maximum of Rs. 4.</p>	

275

PUNJAB.	UNITED PROVINCES.	GOVERNMENT OF INDIA.
Rs. A. P.	Rs. A. P.	Rs. A. P.
	<i>Second class (pay over Rs. 200)-- concid.--</i>	
	Pay exceeding Rs. 275 per mensem ..	2 12 0
IX. Ra. 100 to Ra. 140 ..	<i>Third class (superior servants pay exceeding Rs. 16, up to Ra. 200)--</i>	<i>Third grade--</i>
1 8 0	Pay not exceeding Rs. 25 per mensem ..	All other Govt servants in superior ser- vice ..
X. Ra. 50 to Ra. 90 ..	Pay exceeding Rs. 25 per mensem, but not exceeding Rs. 37-8-0 per mensem ..	Annas 2 for every Rs. 12½ or frac- tion of Rs. 12½ of pay, subject to a minimum of annas 8 if pay is not less than Rs. 35 and annas 6 if pay is less than Rs. 35.
1 0 0	0 5 0	0 6 0
XI. below Ra. 50 ..	Pay exceeding Rs. 37-8-0 per mensem, but not exceeding Rs. 50 per mensem ..	0 7 0
0 10 0	Pay exceeding Rs. 50 per mensem, but not exceeding Rs. 62-8-0 per mensem ..	0 9 0
	Pay exceeding Rs. 62-8-0 per mensem, but not exceeding Rs. 75 per mensem ..	0 11 0

276

Pay exceeding Rs. 75 per mensem, but not exceeding Rs. 87-8-0 per mensem ..	0 13 0
Pay exceeding Rs. 87-8-0 per mensem, but not exceeding Rs. 100 per mensem ..	0 14 0
Pay exceeding Rs. 100 per mensem, but not exceeding Rs. 112-8-0 per mensem ..	1 0 0
Pay exceeding Rs. 112-8-0 per mensem, but not exceeding Rs. 125 per mensem ..	1 2 0
Pay exceeding Rs. 125 per mensem, but not exceeding Rs. 137-8-0 per mensem ..	1 4 0
Pay exceeding Rs. 137-8-0 per mensem, but not exceeding Rs. 150 per mensem ..	1 5 0
Pay exceeding Rs. 150 per mensem, but not exceeding Rs. 162-8-0 per mensem ..	1 7 0
Pay exceeding Rs. 162-8-0 per mensem, but not exceeding Rs. 175 per mensem ..	1 9 0

PUNJAB.

UNITED PROVINCES.

GOVERNMENT OF INDIA.

PUNJAB.		UNITED PROVINCES.		GOVERNMENT OF INDIA.	
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
		<i>Third class</i> (superior servants pay exceeding Rs. 16 up to Rs. 200)— <i>concid.</i>			
		Pay exceeding Rs. 175 per mensem, but not exceeding Rs. 187-8-0 per mensem	..	1 11 0	
		Pay exceeding Rs. 187-8-0 per mensem, but not exceeding Rs. 200 per mensem	..	1 12 0	
Grade XII. Inferior servants	0 4 0	<i>Fourth class</i>	..	0 3 0	<i>Fourth Grade</i> .. 0 4 0 eo

There has been an appreciable fall in the prices of food-stuffs and other articles required during a halt in the course of a tour. Such being the case a small reduction in the existing rates of daily allowance is justified. Seeing that the conditions of travelling in the Punjab are practically the same as in the United Provinces, we would recommend that the rates in this Province be reduced to the scale in force in the United Provinces. That is to say, we would recommend the following rates. The existing rates are also shown for purposes of comparison :—

	Rs. A. P.			Existing rate.		
	Rs.	A.	P.	Rs.	A.	P.
For Heads of Departments and others who receive a special rate of daily allowance.	7	0	0	7	8	0
				and		
				8	0	0
For those drawing Rs. 1,000 and over	...	5	0 0	6	0	0
" " " 750 to Rs. 999	...	4	8 0	5	0	0
" " " 350 to " 749	...	3	0 0	4	0	0
" " " below " 350	...	2	8 0	3	0	0
" " " above " 299	...	2	8 0	3	0	0
" " " 200 to " 299	...	2	4 0	2	8	0
" " " 150 to " 199	...	1	12 0	2	0	0
" " " 100 to " 149	...	1	4 0	1	8	0
" " " 50 to " 99	...	0	14 0	1	0	0
" " " below " 50	...	0	7 0	0	10	0

6. *Road mileage allowance and daily allowance in hill tracts.*—The United Provinces Government allow an increase of 33½ per cent over their ordinary rates of road mileage and daily allowance for journeys performed in hill tracts. The Punjab Government allow an increase of 33½ per cent for road mileage in hill tracts. For daily allowance the Punjab Government allow an increase of 25 per cent for journeys made in tracts known as "hill tracts—ordinary", and of 50 per cent in tracts known as "hill tracts—special". We have examined the list of hill tracts in which this enhanced allowance is given and consider that with the rapid increase of the means of communication in recent years, it is no longer necessary to retain the present full statement of hill tracts. We would

recommend that the present list of " hill tracts—ordinary " be removed from the category of hill tracts for the purposes of travelling allowance, and that the list of " hill tracts—special " be regarded in future as the only list of hill tracts for this Province, for which the rate of daily allowance would be increased by 25 per cent. The present increased rate of road mileage would then apply to the hill tracts as defined above.

7. (ii) *Conveyance and horse allowances.*—Since travelling allowance is included in the definition of the term " Compensatory allowance " all conveyance and horse allowances in force in the Province should rightly have been included in the statements of compensatory allowances and special pays *appended to this report, which have been under our examination. But a complete list of such conveyance allowances appears already in Appendix C to the Punjab Government's Travelling Allowance Rules. This has been examined by us. The cases in which we have suggested a reduction or alteration of the existing rates have, for convenience of reference, been included, † under their respective departments in the statements of compensatory allowances accompanying our report.

8. (iii) *Permanent monthly travelling allowances.*—A complete list of such allowances is given in Appendix B to the Punjab Government's Travelling Allowance Rules. This has been examined by us and such of the allowances as are proposed for reduction have been included, † under their respective departments, in the statements of compensatory allowances and special pays accompanying our report.

9. (iv) *Concessions allowed by Travelling Allowance rules 2·19 and 2·22.*—Certain cases relating to the concessions allowed by Travelling Allowance rules 2·19 and 2·22 have been referred for the advice of the Resources and Retrenchment Committee. We have considered these particular cases and have also taken the opportunity of examining the necessity of rules 2·19 and 2·22. Rule 2·19 gives power to the local Government to include a Government servant or class of Government servants in a grade other than that to which his pay entitles him. We agree to the exceptions so far allowed under this rule, but these should not be further extended. Rule 2·22 gives power to the local Government to declare any particular Government servant or class of Government servants to be entitled when travelling by rail to accommodation of a higher class than that prescribed for his grade. We have gone carefully through the list of officers granted concessions under this rule and consider that in

*Not printed as part of this report.

†These now appear in paragraph 14 of the main report.

the following cases there is no good reason for giving the classes of Government servants concerned the concession of travelling by a higher class of accommodation than that to which their pay entitles them. The concession should, therefore, be withdrawn :—

- (1) Agricultural Assistants in the A. Division and Demonstrators in the Punjab Agricultural College, Lyallpur.
- (2) Personal Assistant to the Warden of Fisheries.
- (3) Sergeants of Police.
- (4) Stenographers on Rs. 150—10—300 when accompanying officers on tour.
- (5) Medical graduates on the emergency plague staff.
- (6) Veterinary Assistant Surgeons on Rs. 100—10—300 or the revised grade later introduced.
- (7) Medical graduates employed in the Mayo Hospital, Lahore.
- (8) Industrial Surveyors.

10. We calculate that if the recommendations made by us in respect of special pays and compensatory allowances are accepted by Government the annual saving will be over six lakhs of rupees. In addition there will be a very substantial saving in the expenditure on travelling allowance if our proposals under that head are adopted.

LAHORE :
14th February, 1939.

MUZAFFAR KHAN.
BINDA SARAN.
S. M. AKHTAR.

APPENDIX C.

APPENDIX C.

Part I.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (NON-VOTED) DRAWN IN THE VARIOUS DEPARTMENTS.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

LAND REVENUE DEPARTMENT.

Ru.

1	Settlement Officers (I.C.S.).	150 per mensem.	Special pay ..	Government of India, Home Department, notification No. F. 173/28, dated 8th April, 1929. This special pay is given for the irksome nature of the duties.	<p>See the remarks in paragraph 2 of the Sub-Committee's report (Appendix B.) For the reasons given there we think this special pay should be abolished.</p> <p>We consider there is now no case for this special pay and it should be abolished in the case of the existing colony areas which are now well settled and where the work could not now be called irksome.</p>
2	Colonisation Officer, Nili Bar Colony.	150 per mensem.	Ditto ..	<p>These special pays are given to I.C.S. Officers holding these posts, for the reasons given in item 1. They are for added responsibility and a specific addition to work.</p>	
3	Assistant Colonisation Officer, Nili	100 per mensem.	Ditto ..		

PUBLIC WORKS DEPARTMENTS, BUILDINGS AND ROADS AND IRRIGATION BRANCHES.

1	Under-Secretaries	200 per mensm.	Special pay	..	Should be reduced to Rs: 150, as was recommended by the Retrenchment Committee of 1931.
2	Principal, Rasul School of Engineering.	200 per mensm.	Ditto	..	This officer has a rent-free house. We think that in the circumstances a special pay of Rs. 100 is sufficient. The allowance should be reduced accordingly.
3	Vice-Principal, Rasul School of Engineering.	100 per mensm.	Ditto	..	We recommend that this special pay be abolished in view of the fact that this officer has a rent free house. This is admittedly a jungle allowance and it should, therefore, be abolished as proposed by us for jungle allowances generally.
		50 per mensm.	Compensatory allowance.	Compensatory allowance for loss of jungle allowance	
4	Executive Engineers, Irrigation Department, belonging to the I. S. E. Sub-Divisional Officers, Irrigation Department, belonging to the I. S. E.	100 per mensm.	Jungle allowance (Compensatory allowance).	This allowance is given to I.S.E. Officers in the Irrigation Department posted to unfavourably situated places. The rules for the grant of this allowance will be found in Rules 18.8 to 18.13 of Punjab Financial Handbook No. 2, Volume II.	All these Jungle allowances should now be abolished as jungles no longer exist. Towns have sprung up everywhere, communications have improved and motors are running everywhere. There are now no jungles in the Punjab where officers may be required to have to spend a large portion of their service. If there are still any unpopular stations, it can be arranged to post officers to these by turns.
		50 per mensm.			

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (NON-VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

PUBLIC WORKS DEPARTMENT, BUILDINGS AND ROADS AND IRRIGATION BRANCHES—CONCLUDED.

5	Executive Engineers. Assistant Executive Engineers, European Assistant Engineers and Temporary Engineers in Sub-Divisional charge. <i>Dual Charge Allowance.</i>	100 50	Language pay Ditto	This is given to those officers for service in Dera Ghazi Khan District who have passed the Baluchi Examination by the Higher Standard. (Officers recruited on or after 16th July 1935, are not entitled to this pay.)	Should be abolished as recommended by the Retrenchment Committee of 1931 and a lump sum reward not exceeding Rs. 600 substituted for payment to those who pass in Baluchi.
6	For a Superintending Engineer holding current charge of a second circle in addition.	At a rate not exceeding 20 per cent of his own pay.	Special pay		
7	For a Superintending Engineer holding current charge of a Divi-	At a rate not exceeding 20 per cent of Rs. 825.	Ditto			We recommend that the special pay of a Superintending Engineer in this case should be subject to a maximum of Rs. 300 per mensem.

8	For a Divisional Officer holding current charge of a circle in addition to his Division.	Highest pay to which charge of one post alone entitles him.	Ditto
9	For a Divisional Officer holding current charge of two Divisions.	At a rate not exceeding 20 per cent of his own pay.	Ditto
10	For a Divisional Officer of I.S.E., holding current charge of a Sub-Division in addition to his Division.	At a rate not exceeding 20 per cent of Rs. 375.	Ditto
11	A temporary Engineer or a P. S. E. Officer, who while holding charge of Division holds charge of a Sub-Division in addition.	At a rate not exceeding 20 per cent of Rs. 250.	Ditto
12	For a Sub-Divisional Officer holding current charge of a Division in addition to his Sub-Division.	Highest pay to which charge of one post alone entitles him.	Ditto
13	For a Sub-Divisional Officer holding current charge of two Sub-Divisions.	At a rate not exceeding 20 per cent of his own pay.	Ditto

The drawal of these rates of pay is subject to the proviso that the period of the additional charge is not less than 10 days.

Serial Nos. 6 to 13—
We consider that the special pay should only be given in all these cases when the period of the additional charge is not less than a month.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (NON-VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

GENERAL ADMINISTRATION.

Rs.					
1	Under-Secretaries to Government.	200 per mensem.	Special pay..	Government of India, Home Department, notification No. F-173/28, dated 8th April, 1929.	Should be reduced to Rs. 150 as previously decided by Government. Deputy Secretaries receive Rs. 150 only as special pay.
2	Secretary to His Excellency the Governor.	250 per mensem. 300 per mensem. 2,000	Special pay.. House rent allowance. Do.	For 12 months for the Lahore residence For the Simla residence.	May continue. These allowances were, we understand, personal to Colonel R. T. Lawrence, the previous incumbent, and have now ceased. They should be abolished.

3	Deputy Commissioner, Lahore.	150	Special pay..	Government of India, Home Department, notification No. 119/29, dated 24th July, 1929.	<p>We understand that this allowance was originally a compensatory allowance and was granted on account of the expensiveness of living. This naturally proved embarrassing to Government when officers of other departments stationed in Lahore claimed to be entitled to receive the same concession. Government then converted this allowance into a special pay on account of the particularly responsible and onerous character of the duties. We do not consider the duties at Lahore are much more onerous than at other large stations like Amritsar, Multan or Rawalpindi and we are definitely of opinion that the special pay should in future be abolished. Should be abolished and a lump sum reward given instead.</p>
4	Two Indian Civil Service Officers.	50 per mensem.	Language pay		
5	Sub-Divisional Officer, Kasur.	150—25—200	Special Pay, Sub-Divisional allowance.	Government of India, Home Department, notification No. F-262/29, dated 4th September, 1929. The scale of pay was originally 200—50—300 but it has been reduced to the rate now shown.	<p>See our remarks against serial No. 5 under "General Administration" of the list of voted allowances. We recommend that this special pay be reduced to a fixed sum of Rs. 150 per mensem.</p>

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (NON-VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
GENERAL ADMINISTRATION—CONCLUDED.					
		Rs.			
6	Sub-Divisional Officer, Kulu.	100	Special Pay, Sub-Divisional allowance.	Government of India, Home Department, notification No. 228/29, dated 4th September, 1929.	These Sub-Divisional allowances we do not consider to be necessary. The reasons are given in greater detail in paragraph 3 of the Sub-Committee's report (Appendix B). We would abolish all these special pays.
7	Sub-Divisional Officer, Rajanpur.	75	Ditto	Ditto ditto	
8	Sub-Divisional Officers not mentioned above other than Sub-Divisional Officers, Murree and Dalhousie.	50	Ditto	Government of India, Home Department, notification No. F-282/29, dated 4th September, 1929, as amended by Government of India, Home Department, notification No. F-452/29, dated 24th January, 1930.	
9	Political Assistant and Commandant Border Militia	100	Special pay	..	We consider there is no case for this special pay and it should be abolished.

ADMINISTRATION OF JUSTICE.

District and Sessions Judges.	Rs. 150	Judicial pay Since December 1924 the allowance has been done away with by the Lee Commission except in the case of those officers who drew it before December 1924.	We understand this allowance has now practically ceased.
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JAILS AND CONVICT SETTLEMENTS.

1 Deputy Inspector-General of Prisons.	100	Compensatory allowance.	Two of the three allowances here named are given to compensate the officer for the free house and jail allowance which he would receive if he remained as Superintendent of a Jail. The third allowance he receives for working in the post of Deputy Inspector-General. We consider this is justified and may continue, so long as this post continues. The allowance could, however, disappear if a non-Superintendent of a Jail were appointed.
	150	Jail allowance.	
	160	Special pay.	

POLICE DEPARTMENT.

277	1 Assistant Inspector-General of Police.	Rs. 200 per annum.	Special pay | Government of India, Home Department, notification No. F-143/28-Esta., dated 26th March, 1928.	We see no reason for this special pay and consider it should be abolished.
	2 Assistant Inspector-General, Government Railway Police.	200	Ditto | Ditto ditto ditto.	Ditto.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (NON-VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
POLICE DEPARTMENT—CONCLUDED.					
3	Assistant to the Deputy Inspector-General, C. I. Department.	Rs. 150	Special pay	Special pay at Rs. 150 per mensem is granted to all Superintendents of Police attached to the C. I. D. The Assistant to the Deputy Inspector-General, C. I. D., who is also a Superintendent of Police, receives special pay at this rate.	We think this special pay should be reduced in amount to Rs. 100.
4	Superintendent of Police, Rawalpindi.	100	Compensatory allowance.	Punjab Government letter No. 3114-S. (H.—Police), dated 29th August, 1923. These allowances are given in consideration of the high cost of living at these places. This allowance was formerly Rs. 150, but was reduced to Rs. 100 in 1932.	No officers of this status in other departments stationed at Rawalpindi or Lahore are receiving a compensatory allowance. We consider there is no case for exceptional treatment for the Police Department and would abolish these allowances.
5	Two Assistant Superintendents of Police, Lahore.	100	Ditto	Punjab Government letter No. 3114-S. (H.—Police), dated 29th August, 1923. These allowances are given in consideration of the high cost of living at these places.	
6	Four Superintendents of Police, C.I.D. Senior Superintendent of Police, Lahore.	150	Special pay	Government of India, Home Department, notification No. F-119/23, dated 24th July, 1929.	
		150	Ditto	Ditto ditto ditto	We consider these special-pays should be reduced to Rs. 100. See remarks against item 3 under General Administration which apply equally to this post. This special pay should be abolished.

8	Principal, Police Training School, Phillaur.	100	Ditto	Government of India, Home Department, notification No. F. 119/29, dated 24th July, 1929.	We consider that the case of this officer is not different from that of a Principal of an educational institution and therefore recommend that he should be given rent-free accommodation, but no special pay.
9	Assistant Superintendent of Police, Railway Police.	100	Ditto	Ditto	We consider this special pay should be abolished.
10	Assistant to the Inspector-General of Police for the supervision and control of Criminal Tribes.	150	Ditto	Punjab Government letter No. 7375 (H.—Police), dated 6th March, 1931.	We understand that this post has been abolished, and replaced by the post of Assistant Inspector-General, Traffic. If the latter post carries a special pay, it should be abolished.
11	Superintendent of Police, Dera Ghazi Khan.	100	Language pay		See recommendation in respect of a similar allowance in other departments. This should be abolished and be replaced by a lump sum reward.
EDUCATION DEPARTMENT.					
1	Principal, Government College, Lahore.	250	Special pay..	Secretary of States' despatch No. Public 169, dated 27th November, 1919.	Should get either rent-free accommodation or a special pay, but not both. Further, the special pay should have been reduced to Rs. 150 as already decided by Government. We would retain the rent-free house-concession and abolish the special pay.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (NON-VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
EDUCATION DEPARTMENT—CONCLUDED.					
2	Principal, Central Training College, Lahore.	Rs. 150	Special pay	Secretary of States' despatch No. Public 169, dated 27th November, 1919.	See remarks against serial No. 1 above. The special pay should have been reduced to Rs. 100 as already decided by Government. We would retain the rent-free house concession, but abolish the special pay. We do not consider that there is a case for this special pay and would abolish it. See remarks against serial No. 1 above which apply here also. The officer should continue to receive the rent-free house, but the special pay should be abolished.
3	Assistant Director of Public Instruction, Punjab.	150	Ditto	For added responsibility and arduous duty.	
4	Principal, Government College, Ludhiana, in the I. E. S. (Men's Branch).	150	Ditto	Ditto ditto	
MEDICAL DEPARTMENT.					
1	Medical Superintendent, Punjab Mental Hospital, Lahore.	Rs. 250 per mensem.	Special pay	..	Should be reduced to Rs. 150.

	Principal, Medical School, Amritsar.	250	per mensem.	Ditto		Ditto.
3	Civil Surgeon, Lahore.	1,920	per annum.	Honorsria ..	At Rs. 32 per lecture, for delivering 60 lectures on Forensic Medicine and Toxicology to students of the King Edward Medical College, Lahore.	We would reduce the rate of honorarium to Rs. 16 per lecture as is given in other Provinces.
4	Civil Surgeon, Amritsar.	1,600	per annum.	Ditto	At Rs. 32 per lecture, for delivering 50 lectures on Forensic Medicine and Midwifery to students of the Medical School, Amritsar.	Ditto
5	Medical Superintendent, Punjab Mental Hospital, Lahore.	960	per annum.	Ditto	For delivering 30 lectures on Mental Diseases to students of the King Edward Medical College, Lahore, at Rs. 32 per lecture.	Ditto.
6	Ditto	320	per annum.	Ditto	For delivering 10 lectures on Mental Diseases to students of the Medical School, Amritsar, at Rs. 32 per lecture.	Ditto.
7	Ditto	200	per mensem.	Special pay..	For performing the duties of Medical Officer for European Officers of the Superior Civil Services and their families stationed at Lahore.	The special reasons for which this allowance has occasionally to be given are fast disappearing and there should seldom be any necessity for this arrangement. We would abolish it.

AGRICULTURE DEPARTMENT.

1	Assistant Director of Agriculture.	150	Special pay	For added responsibility	..	This special pay should be abolished.
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allowance is given only when the Civil Surgeon, Lahore, is not a European Officer of the Indian Medical Service. It may be drawn by the Indian Medical Service officer in Lahore whom the local Government may appoint.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (NON-VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—continued.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
AGRICULTURE DEPARTMENT—CONCLUDED.					
2	Principal, Agricultural College, Lyallpur.	Rs. 150	Special pay	..	We understand this officer has a rent-free house. We would retain the rent-free house concession, but abolish the special pay.
VETERINARY DEPARTMENT.					
1	Director, Veterinary Services.	250 per mensem.	Special pay	..	This should be reduced to Rs. 150.
2	Principal, Veterinary College.	150	Ditto	..	We understand this officer has a rent-free house. We would allow the free house but abolish the special pay.
CO-OPERATIVE SOCIETIES DEPARTMENT.					
1	Registrar, Co-operative Societies.	150 per mensem.	Special pay	Government of India, Home Department, notification No. F.-173-23, dated 6th April, 1929.	We would reduce this to Rs. 100.
2	Deputy Registrar, Co-operative So-	150	Ditto	..	Ditto.

PART II.
RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO COMPENSATORY (HILL) ALLOWANCES.

Serial No.	Place.	Department.	Class of Government servant.	Rate of allowance.	If drawn in addition to free quarters.	REMARKS.	Recommendation of Committee.
1	2	3	4	5	6	7	8
1	Simsa ..	All except Police and Secretariat.	<p>Inferior establishment.</p> <p>Superior (non-gazetted) establishment—</p> <p>(i) Junior clerks on Rs. 40—2—50—2—50 or Rs. 30—1½—60—2—70 and teachers of Anglo-vernacular and Classical and Vernacular sections in the grades of Rs. 35—3—50, Rs. 55—3—70 and Rs. 80—4—100 getting less than Rs. 90.</p> <p>(ii) Other superior (non-gazetted) establishment.</p>	<p>33½ per cent. of pay.</p> <p>33½ per cent. of pay, subject to a minimum of Rs. 25 per mensem.</p> <p>30 per cent. of pay, subject to a minimum of Rs. 25 per mensem and a maximum of Rs. 75.</p>	<p>Yes, an additional allowance of Re. 1 being given for rent if free quarters are not provided.</p> <p>No ..</p>	<p>These allowances were sanctioned in 1921 and 1922 and had effect from 1st October, 1920, in the case of superior establishment, and the 1st of April, 1921, in the case of inferior establishment, the respective dates from which their pay was revised.</p>	<p>We would reduce the rate of allowance to 25 per cent. We understand the Commissioner, Ambala Division, agreed to this some years ago, but no action has been taken.</p> <p>We would reduce the rate to 20 per cent. with a minimum of Rs. 15.</p> <p>We would reduce the rate to 20 per cent. with a minimum of Rs. 20 and a maximum of Rs. 50. The Commissioner, Ambala Division, agreed to this some years ago, but no action has been taken.</p>

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO COMPENSATORY (HILL) ALLOWANCES—CONTINUED.

Serial No.	Place.	Department.	Class of Govern- ment servant.	Rate of allowance.	If drawn in addition to free quarters.	REMARKS.	Recommendation of Committee.
1	2	3	4	5	6	7	8
2	Simla ..	Police ..	European Inspectors European Sergeants Sub-Inspectors .. Assistant Sub-Inspe- ctors Head Constables .. Constables ..	Rs. 50 .. " 35 .. " 30 .. " 15 .. " 10 .. " 6 ..	Yes ..	These allowances are ad- missible to the permanent provincial non-gazetted Police establishment whether stationed at Simla permanently or going there for a part of the year.	We would reduce the rates as follows :— Rs. European Inspectors 35 European Sergeants 30 Assistant Sub-Ins- 12 pectors. Head Constables .. 8 Constables .. 5
3	Do. ..	Establishments of the Secre- tariat and Heads of De- partments, etc., moving with the Pun- jab Govern- ment to Simla.	Superior establish- ments— (i) Clerks with pay of Rs. 50 or less and clerks who are married or have any other members of their family wholly dependent upon them, but whose pay does not exceed Rs. 250. (ii) Clerks with pay exceeding Rs. 250, who are either mar- ried or have some other members of their family depen- dent upon them.	Aths of pay, with a minimum of Rs. 40. Aths of pay, sub- ject to a mini- mum of Rs. 125 and a maximum of Rs. 150 per mensem and a total maximum of pay and hill al- lowance of Rs. 300.	No .. No ..	 These allowances are ad- missible only for the period of stay at Simla. They have been sanc- tioned since the move of Punjab Government to Simla, though the rates have been increas- ed from time to time with the rise of prices and house rent in Simla.	We recommend the application to Punj- ab Government estab- lishments of the rates prescribed by the Government of India for their Secretariat establishments at Simla. Our detailed proposals are contained in para- graph 13 of the report.

4	Murree, Kasauli and Dalhousie.	All except Forest, Police and Jails.	(iii) Clerks with pay exceeding Rs. 50, who are neither married nor have any other member of their family dependent upon them.	1/4th of pay, subject to a minimum of Rs. 40 and a maximum of Rs. 125 per mensem and a total maximum of pay and hill allowance of Rs. 800 per mensem.	No ..	These allowances are reduced by 1/4th of pay if the clerk has an official residence allotted to him at Simla, subject to a minimum of Rs. 100 for clerks drawing more than Rs. 500.	(5) We propose a reduction of the rate to 20 per cent.
			Inferior servants ..	1/3rd of pay ..			
			(i) Inferior establishments.	25 per cent. of pay	Yes, an additional allowance of Rs. 1 being given if free quarters are not provided.		
			(ii) Superior non-gazetted establishments.	20 per cent. of pay subject to a maximum of Rs. 50, and a minimum of Rs. 10 per mensem.	No ..	These allowances have been sanctioned from 1st April, 1922, and are admissible only to men permanently stationed at these hill stations.	(6) We propose a reduction to 15 per cent., with a minimum of Rs. 7-8-0 and a maximum of Rs. 35. We understand that the local officers concerned agreed to these reductions some years ago, but no action has been taken.
5	Dharamasala and Kulu Sub-Divisions.	All except Forest, Police and Jails.	(i) Inferior establishments.	12 1/2 per cent. of pay	Yes, an additional allowance of Rs. 1 being given if free quarters are not provided.		(7) We propose a reduction of the rate to 10 per cent.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO COMPENSATORY (HILL) ALLOWANCES—CONTINUED.

Serial No.	Place.	Department.	Class of Government servant.	Rate of allowance.	If drawn in addition to free quarters.	REMARKS.	Recommendation of Committee.
1	2	3	4	5	6	7	8
5— concid.	Dharamsala and Kulu Sub-Divisions— <i>concid.</i>	All except Police, Forest and Jails— <i>concid.</i>	(ii) Superior non-gazetted establishments.	12½ per cent. of pay subject to a maximum of Rs. 25 and a minimum of Rs. 10 per mensem.	No ..	This allowance has been sanctioned from 1st April, 1922, and is admissible only to men permanently stationed at these hill stations.	(ii) We propose a reduction of the rate to 10 per cent., with a minimum of Rs. 7-8-0 and a maximum of Rs. 20. We understand that the local officers agreed some years ago to a reduction of this allowance by 25 per cent. in the case of Dharamsala, but no action has been taken.
6	Murree, Kasauli and Dalhousie.	Police ..	European Inspectors European Sergeants Sub-Inspectors .. Asst. Sub-Inspectors Head Constables .. Constables ..	Rs. 45 .. 35 .. 25 .. 12 .. 8 .. 5	Yes ..	These allowances have been sanctioned on the analogy of similar hill allowances admissible to Government servants of other departments stationed at these hill stations as described above, but have been	We propose that the allowance be reduced as follows:— Rs. European Ins- 30 pectors. European Ser- 25 geants. Assistant Sub- 10 Inspectors. Head Constables 6 Constables .. 4

7	Dharama and Kulu Sub-Division.	Police and Jails.	Indian Inspectors ..	Rs. 25				fixed at flat rates to suit the needs of the departments. They are admissible to Government servants in the Police Department whether stationed permanently at the hill stations or for only a part of the year.	We propose for Indian Inspectors 20, European Sergeants 15, Assistant Sub-Inspectors 6, Head Constables 5
			European Sergeants ..	" 20					
			Sub-Inspectors ..	" 15	Yes				
			Asstt. Sub-Inspectors	" 8					
			Head Constables ..	" 7					
			Constables ..	" 8					
			Jail Warders at Dharamasala.	" 3					
8	Rawalpindi Forest Divisions, East and West.	Forest ..	Clerks ..	20 per cent. of pay subject to a maximum of Rs. 50 and a minimum of Rs. 10 per mensem.	No		While in the hill tracts of the Division.	We propose a reduction to 15 per cent., with a minimum of Rs. 7-8-0 and a maximum of Rs. 35.	
9	Chamba ..	Do. ..	Do. ..	Ditto ..	No		During the year		
10	Bashahr ..	Do. ..	Do. ..	Ditto ..	No		While at Kotgarh and in the Bashahr State.		
11	Kangra Division, including Beas River Division.	Do. ..	Do. ..	12½ per cent. of pay subject to a maximum of Rs. 25 and a minimum of Rs. 10 per mensem.	No		During the year (except when the headquarters are on a railway).	We propose a reduction to 10 per cent., with a minimum of Rs. 7-8-0 and a maximum of Rs. 20.	
12	Kulu ..	Do. ..	Do. ..	Ditto ..	No		While in Kulu		
13	Kulu ..	Do. ..	Camp Clerks to the Chief Conservator and Conservators of Forests.	According to the rates prevailing in the Division in which they are touring.	No		While on tour in hill divisions only. Allowances Nos. 8-13 were sanctioned from 1st April, 1922, on the analogy of similar allowances sanctioned for Government servants of other departments stationed at some of these hill stations.	We propose a reduction on the scale suggested for serial No. 5.	

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO COMPENSATORY (HILL) ALLOWANCES—concluded.

Serial No.	Place.	Department.	Class of Government servant.	Rate of allowance.	If drawn in addition to free quarters.	REMARKS.	Recommendation of Committee.
1	2	3	4	5	6	7	8
14	Kulu and Dharamsala.	Forest ..	Rangers on Rs. 200—250. Rangers on Rs. 80—150. Deputy Rangers .. Foresters .. All Forest guards, peons and chaukidars, whether permanent or temporary.	Rs. 20 " 15 " 8 " 7 " 3	Yes	These allowances in the case of the establishment stationed in Kulu will be in lieu of the winter allowances.	We propose a rate of 10 per cent. of pay, instead of fixed allowances.
15	Upper Bashahr	Do. ..	(i) Forest Rangers in the scale of Rs. 200—250 per mensem (ii) Forest Rangers in the scale of Rs. 80—150 per mensem. (iii) Deputy Rangers. (iv) Foresters .. (v) Forest guards and peons.	Rs. A. P. 20 0 0 p. m. 15 0 0 " 8 0 0 " 7 0 0 " 3 0 0 "	Yes	Sanctioned in Punjab Government letter No. 1594-C, dated 30th May, 1937. These allowances will not be admissible to persons who are residents of the Bashahr State.	May continue.

Lower Bahahr excluding Bohru Tahsil.	Do.	..	(5) Forest Rangers of all grades.	15 0 0	..	} Yes	..	Sanctioned,—vide Punjab Government letter No. 9393-C., dated 28th October, 1938. These allowances will not be admissible to persons who are residents of Bahahr State.	May continue.
			(46) Deputy Rangers and Foresters.	5 0 0	..				
			(56) Forest guards and peons.	2 8 0	..				
17	Murree	..	Public Health	Clerical, Vaccinating and menial staff attached to the Punjab Vaccine Institute.	10 per cent. of pay subject to a minimum of Rs. 5.	Yes	..	These allowances were originally sanctioned in 1914 at a rate equal to 20 per cent. of pay but since 1922 the rate has been reduced on account of the staff having been provided with free quarters. These allowances are admissible for six months while in Murree during which period the staff drops any other allowance which may be admissible to them while in Lahore.	May continue.
18	Kala	..	Veterinary	Veterinary Assistant	Rs. 10	Yes	..	..	May continue.
19	Do.	..	Revenue	Tahsildars Naib-Tahsildars	.. 20 .. 15	} Yes	..	These allowances were sanctioned in 1914 as winter allowances and are admissible only during the 5 months—November to March.	May continue.

PART III.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

DEPARTMENT OF LAND REVENUE.

		Rs.			
1	Director of Land Records.	150	Special pay	On account of the exacting and irksome nature of the duties. The Executive Council in 1931 decided to reduce this special pay to Rs. 100, but Rs. 150 is still drawn.	We fail to see why the Executive Council's decision of 1931 was not carried out. The allowance should be reduced to Rs. 100 which we consider sufficient extra remuneration for the duties of this post.
2	Extra Assistant Settlement Officers.	100	Ditto	This allowance was sanctioned by the Secretary of State on 21st May, 1909. It was granted in consideration of the irksome nature of the settlement duties.	We would abolish this allowance. Appointment to such a post brings an officer into the limelight and he gets other chances. Moreover, the duties of an Extra Assistant Settlement Officer are not more arduous than those of a Revenue

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	Extra Assistant Colonization Officer, Nili Bar.	100		This allowance is given to a F. C. S. officer employed as Extra Assistant Colonization Officer, Nili Bar. The reasons for the grant of this allowance are practically the same as in case of serial No. 2.	We consider there is no case for this special pay and would abolish it.
	Extra Assistant Colonization Officer in charge Colonization Operations, Lyalpur.	150 per mensem.	Ditto	For additional responsibilities. The post is temporary, sanctioned from year to year.	Ditto.
5	Permanent Tahsildars employed in settlements, colonies or re-regularization work.	25 per mensem.	Ditto		
6	Permanent Naib-Tahsildars employed in settlements, colonies or re-regularization work.	15 per mensem.	Ditto	Sanctioned from the 1st April, 1930, on account of the arduous nature of the work.	We do not consider any special pay is needed here. These should be abolished.
7	Settlement Head Clerks.	15 and Rs. 20 in the proportion of 2 at Rs. 15 and 1 at Rs. 20.	Ditto	These allowances are given to Settlement Naib-Tahsildars on account of the unpopularity of the posts of Head Clerks (who are generally selected men) as compared with the duties of the field staff.	We do not consider these allowances to be justified. If Naib-Tahsildars are not forthcoming then selected Kanungos may be tried in these posts, in whose case the ordinary pay of a Settlement Head Clerk would be sufficient attraction.
8	Settlement Nazirs (Kanungos).	5 and Rs. 10 in the proportion of 1 to 1.	Ditto	These allowances are given to Kanungos on account of increased responsibility.	Should be abolished. Settlement Nazirs have no greater responsibilities than District Nazirs.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—continued.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

DEPARTMENT OF LAND REVENUE—concluded.

Rs.					
9	Patwaris in the Rawalpindi district.	29 at Rs. 2 2 at Rs. 1	Compensatory (hill) allowance.	These hill allowances were sanctioned by the Financial Commissioner in 1908. No reasons are given, but apparently they are given for the extra expensiveness of living in certain portions of the district.	No reasons are given, but if these allowances have been given for extra expensiveness of living in certain areas in the plains, they should be abolished.
10	Kanungos employed in the Nili Bar Colony and the Lower Chenab Canal Extensions, Lyallpur district.	(1) Rs. 5 per mensem. (2) When employed in office Rs. 5 per mensem extra.	Special pay	The work is novel and exacting, calling for greater care than ordinary work. The posts are temporary, hence sanctioned by Government at the time of extending the period of colonization operations after the expiry of previous sanction.	We see no reason for these allowances. These Kanungos are better off than ordinary Kanungos. We would discontinue the special pay.
11	Mahal Patwaris employed in the Nili Bar Colony and the Lower Chenab Canal Extensions, Lyallpur district.	2 per mensem	Ditto ..	Ditto	Ditto
					Things are settling down now in this area. We see no great difference in duties and would abolish this special pay.

13	Head Clerk, Office of the Colonization Officer, Nili Bar Colony.	50 per mensem	Ditto ..	For added responsibilities	See remark against item 2 above which applies here also. We would discontinue this special pay.
13	Two Headclerks to the Extra Assistant Colonization Officer, Nili Bar Colony.	20 per mensem each.	Ditto ..	For arduous nature of duties and greater responsibilities. The posts are temporary, sanctioned after every three years.	The same considerations as above note 1 apply here. We would discontinue these special pays.
14	Camp Clerk to the Extra Assistant Colonization Officer in charge Colonization Operations, Lyallpur.	15 per mensem.	Nil ..	For extra work as Stenographer and increased responsibility. The posts are temporary, hence sanctioned by Government at the time of extending the period of colonization operations after the expiry of previous sanction.	See remarks against item 13 above which apply here. We would discontinue this special pay.
15	Agricultural Assistant working as Assistant Manager, Dhundi and Brucanled Estates, Dera Ghazi Khan district.	20 per cent. of his grade pay (100-10-300/10-300).	Ditto ..	This special pay is personal to the Agricultural Assistant. It was granted in consideration of the specially arduous nature of the duties to be performed by him—vide Fundamental Rule 9 (25) (c).	We admit that a special pay is justified, but it should be a fixed sum and not progressive. We suggest that it be fixed at Rs. 20.

EXCISE DEPARTMENT.

1	Excise Assistant to the Financial Commissioners, Punjab.	150	Special pay..	This allowance was sanctioned in 1925 when the post of Distillery Expert, who was getting Rs. 1,000 per mensem, was amalgamated with the post of Excise Superintendent and the designation of the new post was changed to Excise Assistant, which carried an allowance of Rs. 150 per mensem for increased work and responsibility.	There are two Excise Superintendents whose duties are mainly the inspection and control of Excise shops in two Divisions each. The Excise Assistant has only one Division, and in addition to the inspection work of this Division he inspects five distilleries situated in Rawalpindi, Amritsar, Sujapur, Karnal and Solon. We consider the allowance can be reduced to Rs. 100.
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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—continued.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

EXCISE DEPARTMENT—continued.

Re.					
2	Clerk working as Stenographer to the Excise Assistant.	20	Special pay ..	This is personal to Lala Hira Nand for such time as he continues to hold this post.	We understand this is a stenographer's allowance granted to a clerk in the ordinary line who is selected for this duty. If so, it may continue.
3	Orderlies for the Excise Assistant.	5	Compensatory allowance.		We understand that the orderlies for the Excise Assistant and the peons employed in the Excise Bureau are regarded as Excise peons and are given the same rate of compensatory allowance as regular Excise peons who are paid on the same scale as Police Constables. We see no reason whatever for this. These orderlies should be treated as ordinary office chapsris or peons and given the same rate of pay and allowances.

	Peons employed in the Excise Bureau.	5	Ditto		See 3 above. We discontinue this allowance.
5	Distillery Inspectors.	20 per mens- sem each.	Special pay	<p>These allowances, now known as special pay, were sanctioned by the Punjab Government in November, 1914, and were given effect to from 1st April, 1915. They are drawn by Inspectors and Sub-Inspectors attached to distilleries and breweries in the Punjab and are in addition to their grade pay. The reasons for the grant of the allowances are that :—</p> <p>(1) Work in the distilleries and breweries is irksome when compared with that of the preventive staff. There are long hours of work which is of a highly technical character and requires close application to ensure accuracy.</p> <p>(2) Men attached to distilleries are deprived of the prospect of gaining the rewards open to those on the preventive side for successful raids, etc. There is also far less opportunity for distinction. For these reasons the work in distilleries and breweries is said to be profoundly unpopular.</p>	We do not agree that these allowances are necessary. It is admitted the work is irksome, but in such cases officials should be posted to distilleries by turns. We would abolish these special pays.
6	Distillery Sub-Inspectors.	20 per mens- sem each.			
7	Excise Sub-Inspector, Kotkhai.	An allowance at 30 per cent of pay subject to a minimum of Rs. 25 and maximum of Rs. 75 per menssem.	Compensatory (bill) allowance.		We would apply the same rate as we have proposed for bill allowances in Simla.
8	Excise Sub-Inspector, B. I. Drug Company's Factory, Mughal-pura.	20 per mens- sem.	Special pay..		We see no special reason for this special pay and would discontinue it.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
Ra. EXCISE DEPARTMENT—CONCLUDED.					
9	Excise Sub-Inspector posted to Chemical Works of Messrs. Jagat Singh and Sons, Lahore.	20 per mensem.	Special pay..	--	We see no special reason for this special pay and would discontinue it.
10	Excise Sub-Inspectors attached to Match Factories at Gujranwala, Shahdara and Ludhiana.	20 per mensem each.	Ditto	--	Ditto.
11	Excise peons serving at Lahore, Amritsar, Simla, Mianwali and Rawalpindi	5 5 6 4 4	Compensatory allowance.	These allowances were sanctioned by Punjab Government with effect from 1st April, 1922. The allowances are given on the analogy of those drawn by head constables and foot constables of Police, and are in addition to pay. The reason for the grant of the allowance was to bring the Excise peons and jamadars on to the level of police constables and head constables in similar localities, and it is suggested that this case be dealt with together with that of the Police.	The Retrenchment Committee of 1931 recommended that the allowance at Simla may continue, but should stop at other places. We support this, provided the Excise peon at Simla receives no other bill allowance and in future the rate now proposed for police constables at Simla.

All Excise officials serving at Murree, Kasauli and Dalhousie.	20 and 25 per cent of pay for superior and inferior establishments with a maximum of Rs. 50 and minimum of Rs. 10 per mensem.	Compensatory (hill) allowance.	This allowance was sanctioned with effect from 1st April, 1922, to all superior and inferior establishments located at the stations mentioned in column 2. Inferior servants will get Rs. 1, if free quarters are not provided.	Our recommendation in the general case of hill allowances will apply here.
Dharamsala and Kulu Sub-Divisions.	12 1/2 per cent of pay for both with a maximum of Rs. 25 and minimum of Rs. 10 per mensem.	Ditto.		
Simla	For superior establishments 30 per cent. of the pay, and 25 per cent. of pay for inferior establishments with a minimum of Rs. 25 and maximum of Rs. 75.	Ditto.		

311

FOREST DEPARTMENT.

1 Provincial Forest Service Officers.	100 and 50	Special pay..	These allowances have been sanctioned for the Provincial Forest Service officers for holding charge of major and minor divisions, respectively.	We see no reason for these special pays and would abolish them.
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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS--CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

FOREST DEPARTMENT--CONTINUED.

Rs.					
2	Forest Rangers ..	25 per mensem.	Working Plan allowance.	This allowance is paid, with the sanction of Government, when any Forest Ranger has assisted in the preparation of a Working Plan.	We see no reason for this allowance and would abolish it.
2	Sub-Assistant Surgeon, Chumian.	15	Ditto ..	This allowance has been sanctioned since 1913 and is given to the Sub-Assistant Surgeon for attending Forest establishment at Changa-Manga. The Sub-Assistant Surgeon has also to do the work of certifying Surgeon at Changa-Manga under the Factories Act without extra remuneration.	We understand this allowance is not now being paid.
4	Camp Clerks to the Chief Conservator and 2 Conservators of Forests.	25 per mensem each.	Special pay--	These allowances have been sanctioned from 1st April, 1928. They are given to the Camp Clerks for performing the duties of Stenographers in addition to their other duties. The special pay is given only when the allowance combined with the substantive pay does not exceed Rs. 100 per mensem which is the minimum pay of a Stenographer to a Deputy Commissioner.	We would allow this special pay to continue on the clear understanding that the conditions described in column 5 are fulfilled.
5	Subordinate staff employed on Patrista Rope-way--				

	Deputy Ranger	10	Special pay	These allowances have been sanctioned every year since 1911. They are given to make attractive the work of the staff which is very unpopular and hard. The allowances are given for a period not exceeding 8 months each year. In 1930, however, they were sanctioned as follows:—	It is unnecessary special pay has been continued. It may be finally abolished.
	Deputy Ranger	5			
	Forester	5			
	Forest Guards	2-3-0 each			
				Per mensem.	
				Ra. A. P.	
				Forester	10 0 0
				Daroga	5 0 0
				Forest Guard	2 8 0
6	Clerks	3	Compensatory allowance.	This is granted to clerks serving at Lahore and Rawalpindi whose pay is less than Rs. 100 per mensem. The grant of this allowance is subject to the same conditions as are in force for clerical establishments of other departments working at these stations.	See remarks on similar allowances in other departments. We would abolish this allowance.

PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH.

1	Temporary Engineers in Divisional charge.	65	Jungle allowance.	The rules for the grant of this allowance will be found in Rules 18-8 to 18-13 of Punjab Financial Handbook No. 2, Volume II. It is granted to those who on 1st January, 1926, were entitled to draw it under the old rules.	See remarks against the similar allowance in the list of non-voted allowances, Part I, item 4, under Public Works Department. We would discontinue it at once.
	Temporary Engineers in Sub-Divisional charge	35	Ditto		
2	Executive Engineers.	100	Language pay	This is given to those officers for service in Dera Ghazi Khan District who have passed the Baluchi Examination by the Higher Standard. (Officers recruited on or after 16th July, 1935, are not entitled to this pay.)	See remarks against a similar allowance in the list of non-voted allowances, Part I, item 5, under Public Works Department. We would discontinue and substitute a lump sum reward.
	Assistant Executive Engineers, European Assistant Engineers and Temporary Engineers in Sub-Divisional charge.	50	Do.		

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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH—CONTINUED.

Rs.

3	For a Superintending Engineer holding current charge of a second circle in addition.	At a rate not exceeding 20 per cent. of his own salary	Dual charge allowances.	
	For a Superintending Engineer holding current charge of a Division in addition to his Circle.	At a rate not exceeding 20 per cent. of Rs. 825.	Do.	
	For a Divisional Officer holding current charge of a Circle in addition to his Division.	Highest pay to which charge of one post alone entitles him.	Do.	

See

For a Divisional Officer holding current charge of two Divisions.	At a rate not exceeding 20 per cent. of his own pay.	Do.
For a Divisional Officer of L. S. E. holding current charge of a Sub-Division in addition to his Division.	At a rate not exceeding 20 per cent. of Rs. 375.	Do.
A temporary Engineer or a F. S. M. officer who while holding charge of Division holds charge of a Sub-Division in addition.	At a rate not exceeding 20 per cent. of Rs. 250.	Do.
For a Sub-Divisional Officer holding current charge of a Division in addition to his Sub-Division.	Highest pay to which charge of one post alone entitles him.	Do.
For a Sub-Divisional Officer holding current charge of two Sub-Divisions.	At a rate not exceeding 10 per cent. of his own pay.	Do.

The drawal of the rates of pay is subject to the proviso that the period of the additional charge is not less than 10 days.

See our remarks on the similar allowances shown under non-voted allowances, Part I, items 6-12, under Public Works Department which apply here also.

318

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
PUBLIC WORKS DEPARTMENT, IRRIGATION BRANCH—CONCLUDED.					
4	Executive Engineer, Muzaffargarh Division.	Rs. 100 per mensem each.	Compensatory allowance.		We see no strong reason for this allowance and recommend its withdrawal.
5	Executive Engineer, Dara Ghazi Khan Division. Sub-Divisional Officers of the following Sub-Divisions:— (1) Jatof Sub-Division. (2) Muzaffargarh Sub-Division. (3) Kot Adu Sub-Division. (4) Dara Ghazi Khan Sub-Division. (5) Jam pur Sub-Division. (6) Talal Sub-Division.	50 per mensem each.	Ditto	These compensatory allowances were granted on account of very heavy work throughout the year, excessive strain and worry during the flood season and inability to get any casual leave between June 15 and September 7, which makes the work of these Divisions and Sub-Divisions most arduous and trying. The sanction of the compensatory allowance has greatly improved the smooth working of the two Divisions. Officers are now willing to go there and stay there for three years and experience of the inundation canal is the prime necessity for their successful maintenance. The allowance has been extended for a further period of three years from 4th November, 1938. It is not drawn by an officer who is an inhabitant of either district.	Ditto.

6	Overseer working as Nammal Canal Engineer, Mianwall.	80 per mensem.	Special pay.	On the understanding that the District Board, Mianwall, will continue to pay to Government one-half of the total emoluments (i.e., his grade pay Rs. 80-7-255 and the allowance) and subject further to the condition that the salary and this allowance will be subject to a maximum of Rs. 400 per mensem.	We are about the conditions of Nammal, but the special pay seems prima facie excessive. We would reduce the amount to Rs. 40, the District Board continuing to pay their share.
7	Cashier, General Record-keepers, Head of Routine Section and 3 Head Record-keepers of the Irrigation Secretariat.	20-10-50	Ditto	These allowances (now called special pay) are given to clerks of the Lower Division (1st or 2nd grade) in the Irrigation Secretariat who have more important and more responsible duties to perform than are ordinarily expected from clerks in that division. Three of these allowances were sanctioned from 1st October 1920, in the general revision of pay scheme and three were sanctioned afterwards on account of increase in the establishment of the Irrigation Secretariat in connection with the Sutlej Valley Project.	The Executive Council decided in 1931 that these allowances should be abolished for future incumbents. If any are in existence now, they should be abolished.
8	Sub-Divisional Clerks.	15	Ditto	These allowances were sanctioned in the general revision of pay scheme from 1st October 1920, and are allowed to sub-divisional clerks in addition to the time-scale of Rs. 40-2-50 in order to ensure efficiency and to make their posts more attractive, as these clerks have to work long hours.	Ditto ditto.
9	Sub-Assistant Surgeons in charge of Canal Dispensaries.	15	Special pay or compensatory allowance.	These allowances which are sanctioned under paragraph 150 of the Public Works Department Code, are granted to Sub-Assistant Surgeons whether Civil or Military, for independent or other charge of more than ordinary importance, or when local circumstances, such as reported unhealthiness or dearth of provisions afford just grounds for increasing the emoluments.	All these allowances should be abolished.
		10	Special pay	These allowances which are restricted to selected men are granted for exceptionally good service.	The Executive Council in 1931 decided that these should be abolished. If not done, they should go now.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—continued.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
Rs.					
GENERAL ADMINISTRATION.					
1	Provincial Civil Service Officers placed in charge of Sub-Jails— (a) Having sanctioned population of more than 200. (b) Having sanctioned population of more than 100 but less than 200.	50 per mensem. 40 per mensem.	} Special pay } Special pay	This is given in consideration of the additional responsibility ..	Work in Sub-Jails is not arduous in nature. We would reduce the amounts to Rs. 40 and Rs. 20, respectively.
2	Sub-Divisional Officers at Fazilka, Sirsa, Pakpattan, Alipur, Khacawa, Moga,	50	Special pay		

	Sonepat, Palwal, Khushab, Lohah, Bapar, Kasthal, Bhakkar, Ferozshah and Pind Dadan Khan (15).		
3	Sub-Divisional Officer, Rajasthan.	75	Ditto
4	Sub-Divisional Officer, Kulu.	100	Ditto
5	Sub-Divisional Officer, Kasur.	150-25-200	Ditto
6	First Assistant to the Deputy Commissioner, Lahore.	150 75	Ditto Conveyance allowance.

With the exception of Chakwal which is reserved for an Assistant Commissioner, these Sub-Divisional allowances have been sanctioned by the Secretary of State. There are 10 Sub-Divisions in the Punjab (excluding Dalhousie and Murree which come into existence in summer months only). These posts are mostly reserved for Assistant Commissioners, and Extra Assistant Commissioners are only appointed when Assistant Commissioners are not available. The usual Sub-Divisional allowance is Rs. 50, and is sanctioned in consideration of the increased duties and responsibilities which fall on the officers in charge. Where the area under the control of the Sub-Divisional Officer is greater than usual a slightly higher rate of allowance has been sanctioned. The cases of the Sub-Divisional Officers Kasur and Kulu, are different. The intention is that these Sub-Divisions should be held by Assistant Commissioners. The Sub-Divisional Officer, Kasur, who it is intended should be an Officer of standing approaching that of an officiating Deputy Commissioner is invested with a considerable measure of Deputy Commissioner's powers and in view of the political importance of the Sub-Division and the wide powers delegated to the Sub-Divisional Officer, and with the further object of securing continuity in administration, the Punjab Government proposed to keep the same officer in charge of the Sub-Division for 3 years or thereabouts and to grant him as compensation for the loss of officiating promotion which he would in the ordinary course obtain, a local allowance (now called special pay) of Rs. 200-50-300. This allowance was sanctioned by the Secretary of State from 2nd March 1910. The allowance has been reduced to Rs. 150-25-200 from March 1933. In the case of Kulu, an allowance of Rs. 100, to be increased to Rs. 200 at the discretion of the local Government when an officer junior to the Sub-Divisional Officer officiates in a superior post. This allowance has been fixed at Rs. 100 from March 1938. The allowance has been sanctioned with a view to secure an experienced officer to deal with the difficult questions which arise in connection with the administration of forests in Kulu. After the outbreak of communal riots at Lahore in 1927, it was decided that the Deputy Commissioner, Lahore, should always have a senior F. C. S. officer (preferably a European or Anglo-Indian) capable of holding charge of the district when the Deputy Commissioner is absent from headquarters. The holder of this post has to maintain a motor-car for the efficient performance of his duties and in view of the arduous nature of the work and increased responsibility he gets these allowances.

These sub-divisional allowances we do not consider to be necessary. The reasons are given in greater detail in the sub-committee's report (App. B.) We would abolish all these special pays.

We agree to some extent with the previous Re-statement Committee of 1931 in its remarks on this allowance. We recommend that instead of a progressive scale, the special pay should be a fixed sum* of Rs. 150 per mensem.

We do not agree that these allowances are necessary. This officer performs the same duties as any other officer during riots and other disturbances. We recommend that the allowance be abolished.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
Rs. GENERAL ADMINISTRATION—CONTINUED.					
7	Extra Assistant Commissioners at Simla.	50	Compensatory allowance.	This allowance has been sanctioned with effect from 1st July 1920, to members of the P. C. S. whose pay is Rs. 500 or less, in consideration of the high cost of living at Simla. A similar allowance exists for Assistant Engineers of the Buildings and Roads Branch getting not more than Rs. 500. Similar compensatory allowances have been sanctioned for non-gazetted establishments of all departments stationed at Simla at rather a higher percentage rate.	Has been withdrawn, we understand. Anyhow it should be abolished.
8	Extra Assistant Commissioner at Murree.	10 per cent. of pay.	Ditto	This allowance has been sanctioned with effect from the same date and for the same reasons as the allowance in serial No. 7.	Should be abolished as has been done for Simla, we understand.
9	City Magistrate, Lahore.	75	Special pay	The post of City Magistrate, Lahore, is exceedingly important and the incumbent has to keep in touch with the political situation day and night and to guard against communal trouble breaking out. The duties are responsible and arduous—hence the necessity for a special pay of Rs. 75. The reason for the grant of a conveyance allowance is that the incumbent has much knocking about to do within the 5 mile radius for which he does not get any travelling allowance.	We would continue the conveyance allowance, but abolish the special pay which we do not consider to be necessary.
		25	Conveyance allowance.		
10	Waterlogging Assistant to the Financial Commissioners, Punjab.	100	Special pay..	This was sanctioned originally at Rs. 200 per mensem, but has been decreased to Rs. 100 per mensem from the 8th April 1931.	It is understood that a separate waterlogging establishment is being employed. If so, allowance

	Secretary to Financial Commission.	900	Ditto ..	
13	Examiner, Local Fund Accounts.	150	Ditto ..	An allowance of Rs. 150 is still drawn and is paid by the Local Government who pay the whole cost of this department.
13	3 Assistants in the Punjab Civil Secretariat.	10 each	Ditto ..	These allowances were proposed in the general revision of pay scheme for Assistants in the Civil Secretariat to make up for the officiating allowances which the new time-scale abolished. They were, however, not allotted to the Assistants concerned when the revision was sanctioned. Some time back the 2nd-in-command in the various branches represented that they had responsible and important work to do and were also in-charge of the branches and for these responsible and additional duties they should either be given duty allowances or else a selection grade be created for them. As a result of this representation and also for other reasons the question of allotting these allowances was re-opened recently and the six allowances have now been allotted on the following principle :— Ordinarily the allowance will be allotted by seniority to the 2nd-in-command of a branch. But where there are two Senior Assistants in the same branch and it is found that the junior is in every respect better than the senior and would become eligible for the allowance were he to be transferred to another branch a selection should be made between these two Assistants as to which should be the 2nd-in-command and the allowance granted to him. Again if there are two Senior Assistants in the same branch and each is fit for the post of 2nd-in-command and the transfer of one or the other to another branch is not feasible on administrative grounds, "the second of these two men may be given the allowance in the same branch irrespective of the fact that he is not 2nd-in-command of the branch." It is probable that the 2nd-in-command are generally the Assistants who have suffered in the matter of officiating allowances, so that the new principle laid down gives to some extent effect to the object for which these allowances were originally sanctioned. The special pay of Rs. 20 per mensem for six Assistants has recently been reconsidered. The amount has been reduced to Rs. 10 per mensem, but the number has been increased to 12 with effect from 1st April, 1931.

As for other Under-Secretaries, we recommend that this special pay be reduced to Rs. 150. We think this allowance should be abolished. There is no justification for its grant. If any such allowances are still in existence we recommend that they should now disappear.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

GENERAL ADMINISTRATION—CONCLUDED.

14	Senior clerks in the Punjab Civil Secretariat.	20—10—50	Special pay	Seven special allowances up to a maximum of Rs. 50 were sanctioned for Senior Clerks in the Punjab Civil Secretariat in the general revision of pay scheme. Four of these which have been given on the incremental scale of Rs. 20—10—50, were intended for Head Circulating Clerk, Head Assistant, Issue, Accountant and Librarian for the additional responsibility attached to their posts. Only one such allowance is now in existence, that for the Librarian.	Are being abolished as existing grantees retire.
15	3 Senior clerks in the Punjab Civil Secretariat.	20—10—50	Personal pay			The other three allowances are intended to be given in the form of personal pays to clerks who have reached the maximum (150) of their grade of Rs. 75—5—150 and are considered efficient, but have no chance of promotion to the Assistant's grade. None of these personal pays are now in existence.	These allowances will cease for future incumbents.
16	Naib-Tahsildar, Dalhousie.	30	Compensatory allowance.	This allowance has been sanctioned with effect from 15th October, 1919. Allowances for establishments at Dalhousie (though in this case the percentage, somewhat higher, have been sanctioned for all Departments. These allowances have been sanctioned for Government servants not provided with free quarters or a house allowance in lieu thereof. The Naib-Tahsildar, Dalhousie, draws the allowance in addition to free quarters.	Has apparently ceased.

17	Najib-Tahsil d a r, Simla.	20 per cent of pay.	Ditto ..	On account of the extra expensiveness of these localities.	These will be governed by our recommendations on hill allowances generally.
18	Najib-Tahsil d a r, Kotkhal.	Rs. 15 per men- sem.	Ditto ..		
19	Tahsilidar, Kulu ..	Rs. 20 per men- sem for five months.	Winter allow- ance.		
20	Najib-Tahsil d a r s, Kulu and Seraj.	Rs. 15 per men- sem each.	Compensatory allowance.		
21	Najib-Tahsil d a r, Dalhousie.	20 per cent of pay.	Ditto		
22	Najib-Tahsil d s r, Murree.	Ditto	Ditto		
23	Reader and two Judicial Mubaz- rir attached to the Court of Pol- tical Assistant, Dera Ghazi Khan.	20 per cent. of their pay.	Ditto ..		There is no other such al- lowance in Dera Ghazi Khan. We see no reason for its conti- nuance.
24	Head Treasury Clerk, Hoshiar- pur.	25	Personal pay	These pays are personal to the present incumbents and will cease to be drawn for new incumbents.	We see no justification for these personal pays. It has been decided that these will cease for new incumbents. This shows that they are not essen- tial for the posts and they should therefore be abolished.
25	Head Treasury Clerk, Amritsar.	50	Ditto		
26	Head Treasury Clerk, Sialkot.	25	Ditto		
27	Head Treasury Clerk, Attock.	25	Ditto		
28	Head Treasury Clerk, Mont- gomery.	25	Ditto		

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
Rs.					
CRIMINAL TRIBES DEPARTMENT.					
1	General Assistant to the Deputy Commissioner for Criminal Tribes, Punjab.	50	Special pay ..	See Punjab Government letter No. 65, dated 18th October, 1916, addressed to the Government of India and Punjab Government, No. 896-S. Judl., dated 20th June, 1925. This allowance (now called special pay) was originally sanctioned at the rate of Rs. 60, but with the abolition of the post of 2nd Assistant (Deputy Superintendent of Police) to Deputy Commissioner, Criminal Tribes, from April, 1923, the allowance was increased to Rs. 100. It was subsequently reduced to Rs. 50 per mensem as a result of the general retrenchment. The allowance was meant to attract a good officer and to compensate him for the income nature of the duties involved.	We see no justification for this allowance and are of the same opinion as in the case of P. C. S. Superintendents of Jails—see item 1 under Jail Department. If P. C. S. men are unwilling to go, direct appointments can be made without the allowance.
2	Superintendent, Reformatory Settlement, Amritsar.	75	Ditto ..	In view of the specially arduous and responsible nature of the work and the unhealthiness of the locality in which it is performed the P. C. S. officer placed in charge of the Amritsar Reformatory was granted an allowance of Rs. 50 per mensem—vide Punjab Government letter No. 19450-Judl., dated 18th of April, 1926. Owing to the difficult and responsible nature of the charge the allowance was raised to Rs. 100 per mensem—vide Punjab Government letter No. 2888-Judl., dated 22nd January, 1929. It has since been reduced to Rs. 75.	See remarks against item 1 above which apply here also. We would abolish this special pay.
3	Superintendent, Industrial Settlement, Moga.	Ra. 20 per mensem.	Ditto ..	..	We see no reason for this special pay and it should be abolished.

Sub-Assistant Surgeons attached to Criminal Tribes Settlements at—				
Amritsar ..	20	Compensatory allowance.	This compensatory allowance was sanctioned by Government to compensate the Sub-Assistant Surgeons concerned for the loss of private practice and for the arduous nature of their duties. The allowances are given on the analogy of similar allowances admissible in the Jail Department.	See remarks against similar allowances of the Medical Department. We would abolish these allowances.
Moghalpura ..	20	Ditto		
Kacha Khuh..	20	Ditto		
Kussamsar ..	8	Bicycle allowance.		
5 Dispensers attached to dispensaries of Criminal Tribes Settlements at—	Rs. 8 per mensem.	Special pay..	For added responsibility. To compensate for the loss of income from treating private cases and for the hard work and constant attendance at the institutions.	We would discontinue this special pay. Dispensers have no private practice.
Moghalpura. Shahpur Jand (also for Chhanga Manga) Amritsar (two), Kot Adhian. Chak No. 109/ S.L. Kasowal. Lyallpur. Kacha Khuh. Kussamsar.				

595

RECLAMATION DEPARTMENT.

1 Sub-Assistant Surgeon attached to Reformatories Farms, Burewala.	15	Special pay..	For added responsibility. The special pay was granted to the Sub-Assistant Surgeon in charge of the Burewala Farm Dispensary, to compensate him for the loss of private practice from which he is debarred.	If it is for loss of private practice it should be classified as a compensatory allowance.
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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS.—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

RECLAMATION DEPARTMENT—CONCLUDED.

2	Dispenser, Reformatory Farms Dispensary, Burewala.	3	Special pay..		We see no reason for this special pay and would abolish it.
3	Sub-Assistant Surgeon, Delhi Jail, for working for Reformatory School, Delhi.	15	Ditto ..	This special pay is granted to the Sub-Assistant Surgeon, Delhi Jail, for rendering medical aid to the inmates of the Delhi Reformatory School.	See item 4 below. This should be discontinued of the allowance at item 4 remains.
4	Civil Surgeon, Delhi.	50	Ditto ..	This special pay is being drawn by the Civil Surgeon of Delhi for medical attendance on the Reformatory School.	We would reduce the amount to Rs. 30 and leave it to Inspector-General of Civil Hospitals to give this to the Assistant Surgeon or other Assistant to the Civil Surgeon. It is admitted that the duties are not heavy and that for the ordinary medical and public health needs of the institution a Sub-Assistant Surgeon is just as good as the Surgeon.

630

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

ADMINISTRATION OF JUSTICE—CONCLUDED.

4	Superior non-gazetted establishment working under the Sub-ordinate Judge at Marree.	20 per cent. of pay subject to a maximum of Rs. 50 and minimum of Rs. 10 per mensem.	Compensatory (hill) allowance.	For the period 15th April to 15th October.	} Our recommendations on hill allowances generally will apply here.
	Inferior establishment working under the Sub-ordinate Judge at Marree.	25 per cent. of pay plus Re. 1 per mensem if free quarters are not provided.	Ditto	Ditto ditto.	

80

JAILS AND CONVICT SETTLEMENTS.

1	Superintendents of District Jails from the P.C.S.	100	Special pay	Given apparently for increased work and responsibility	.. We consider this allowance of Rs. 100 is not justified as these officers get in addition rent-free accommodation or a house allowance of Rs. 60 per mensem.
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2	Non-Medical Superintendents other than members of the P. O. S.	100	Ditto		We understand there is no prescribed grade of pay for such Superintendents? We think one should be prescribed. No allowance should be given in such cases.
3	Medical Officers of District Jails where P. O. S. and non-Medical Superintendents are holding charge.	1st and 2nd class Jails Rs. 100 per mensem. 3rd class Jails Rs. 75 per mensem.	Ditto	Non-voted if Medical Officer is of the I. M. S.	We would allow, but reduce for 1st and 2nd class Jails to Rs. 75 and for 3rd and 4th class to Rs. 50.
4	Assistant Surgeon, in charge of Camp Jail, Khewra.	25 per mensem.	Ditto	Punjab Government endorsement dated 22nd September, 1917, for holding the additional charge of the Camp Jail at Khewra.	We understand that there is no Camp Jail at Khewra and this allowance is not drawn.
5	Assistant Surgeon employed as Medical Officer, Borstal Institution, Lahore.	100 per mensem.	Ditto	For added responsibility.	We see no reason for this. It is his only work. We would discontinue.
6	Assistant Surgeon in charge of Civil Dispensary, Shahpur.	100 per mensem.	Ditto	For holding charge of the District Jail.	We would reduce the amount to Rs. 50, as the present allowance of Rs. 100 is, we consider, excessive.
7	Sub-Assistant Surgeons attached to Central and District Jails for whole-time duty.	40	Ditto	To compensate for the following disadvantages :— (a) Loss of private practice. (b) Conduct of work in jails under a certain amount of discipline. (c) Not being able to leave jail precincts without permission.	We would reduce the allowance of Rs. 40 to Rs. 30, as the present allowance seems excessive.
	For collateral or part-time charge.	15	Ditto		
8	Sub-Assistant Surgeons attached to Sub-Jails.	15	Ditto		

329

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
9	Dispensers attached to Sub-Jails at— (1) Sargodha. (2) Dharmasala. (3) Sheikhupura. (4) Muzaffargarh. (5) Karnal.	Rs. 5 per mensem each.	Special pay.	JAILS AND CONVICT SETTLEMENTS—CONTINUED. For additional duties in the Sub-Jails	We understand that no special pay is granted to the Dispensers appointed by the Jail Department to Sheikhupura, Karnal and Sargodha nor to the Police Dispensers at Dharmasala and Muzaffargarh who attend the Jail patients. This special pay was abolished in 1923.
10	(i) Accounts and (ii) Accounts Clerks at Central Jails and the Bental Institution at Lahore.	(i) Accounts, Rs. 30, per mensem. (ii) Accounts Clerks, Rs. 30 per mensem.	House-rent allowance.		We understand that this is a house rent allowance given to old hands on the ground that Jail employees get free quarters. But these officials are not required to reside on the premises and so their case is different to the Jail executive staff. If this concession was laid down in the terms of their appointment it may continue, but if given subsequently, it should be stopped.

11	Store-keepers at Central Jails and the Borstal Institution, Lahore, except Jails at Multan.	20	Compensatory allowance.	House-rent in lieu of rent-free quarters	..	The same remarks as against item 10.
12	Head Warders and Warders trained as Males and appointed as Warden gardeners.	5 to 3 per mensem.	Garden allowances.	Garden allowance as follows:—	Per mensem.	We see no real necessity for these allowances and would discontinue them.
					Rs.	
				1. Central Jails and Mianwali	5	
				2. District Jails, 2nd Class and Kasur and Hissar	3	
				3. District Jails, 3rd Class except Kasur and Hissar.	3	
				4. Sub-Jails at Hoshiarpur, Sargodha, Karnal and Sheikhpura.	2	
				5. District Jail, Multan	4	
13	Assistant Superintendent at Dharmasala sub-jail.	15	Compensatory (hill) allowance.	..		Will be governed by our recommendations on hill allowances generally.
14	All Head Warders and Warders at Dharmasala.	Head Warders, Rs. 7 Warders, Rs. 3.	Ditto ..	..	
15	All Warders and Head Warders at the Female Jail, in the Lahore (three Jails) both male and female, and Amritsar and Rawalpindi Jails.	5 per mensem at Lahore and Amritsar, and Rs. 4 at Rawalpindi.	Compensatory allowance.	These allowances have been sanctioned for Jail Warders with effect from 1st December 1921, on the analogy of Police Constables to compensate them for the extra expensiveness of living at these stations.		We have proposed that these plains allowances be abolished. These should follow suit.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

JAILS AND CONVICT SETTLEMENTS—CONCLUDED.

16	All Warders and Head Warders in the Jail at Ambala and the Multan Old and New Central Jails.	2	Special pay		We see no reason for this special pay and it should disappear.
17	All Warders and Head Warders at Montgomery Central Jail.	5	Ditto		Ditto.
18	All Head Warders and Warders at Dera Ghazi Khan and Rajanpur.	Head Warders Rs. 5, Warders, Rs. 4.	Compensatory (Trans-India) allowance.		We think this should be stopped as advised in the case of the Police Department. Inspector-General of Prisons should arrange to send men by turns to these places.

19	Darwa, Inspector-General of Prisons' office.	\$ per menssem.	Compensatory allowance.
20	Peons, Inspector-General of Prisons' office.	1 per menssem	Compensatory (House-rent) allowance.

posed that should disappear.

May continue if rent-free quarters are not provided for these peons.

POLICE DEPARTMENT.

DISTRICT EXECUTIVE FORCE.

1	7 Cantonment Inspectors at Ambala, Jullundur, Lahore, Sialkot, Ferozepore, Multan and Rawalpindi.	25	Special pay...	These allowances have been sanctioned from 1st April, 1920. The Cantonment, Reserve and Traffic Inspectors are all Europeans living in expensive stations. Their duties are extremely onerous. Apart from maintenance of discipline, etc., Cantonment Inspectors have a tremendous amount of miscellaneous work, often of a very important character, connected with slaughter-houses, prostitution and supervision of liquor shops. They all need to be men of education and considerable tact. The same applies to Reserve Inspectors who are in charge of big bodies of men and in fact perform the duties of Quarter-masters of regiments. The responsibilities of Reserve Inspectors at times of unrest and on the occasions of religious, political and other gatherings are great and the maintenance of a proper standard of discipline in the large bodies of men whom they have to train, control and lead throws on them a heavy burden of work.	We see no reason for these allowances and they should all be abolished.
	5 Reserve Inspectors at Ambala, Amritsar, Lahore, Multan, and Rawalpindi.	25			
2	7 City Inspectors at Lahore, Anarkali, Nauakha, Civil Lines, Amritsar, Rawalpindi, Multan.	25	Ditto	The inspectors in charge of cities are mostly Indians. Their duties are extremely onerous and are accentuated by the political atmosphere which now permeates all big centres of population. To exert an influence and keep themselves informed of what is going on they must maintain a position of social equality with the leading citizens and be prepared to extend hospitality when such a position demands. To attract suitable men for this purpose it is found necessary to give these allowances which have been sanctioned from 1st April, 1920.	We see no reason for these allowances. Character is needed, not the power to extend hospitality.

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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

POLICE DEPARTMENT—CONTINUED.

DISTRICT EXECUTIVE FORCE—continued.

3	17 Sergeants serving in the District Police.	15	Special Pay..	These allowances have been sanctioned from 1st April, 1920, on the analogy of Railway allowances. The European Sergeants are all stationed at expensive places, and they claim that they cannot live cheaper than their brothers in the Railway Police. They also claim that their duty which is chiefly the regulation of traffic is more onerous and their hours of duty longer than in the case of Railway Sergeants who are merely required to maintain order on station platforms.	We see no reason for these allowances and would recommend their abolition.
4	1 Confidential Inspector at Lahore.	25	Ditto ..	This allowance has been sanctioned from 1st April 1920 and is given on account of increased work and responsibility.	Should be abolished. There is no good ground for any special pay.
5	1 Headquarter Inspector at Amritsar.	25	Ditto ..	This has been sanctioned from the same date and for the same reasons as above.—Serial No. 4.	Ditto.

7831

<p>The clerical staff of all English offices of Superintendents of Police, the Police Training School, Phillaur, and the Finger Print Bureau—</p> <p>Head Clerk .. 30 Pay Officer .. 30 Assistant Clerk 20 Typist .. 20 Assistant Pay Officer 10 Bill Clerk .. 10 Head Proficient Finger Prints. 10</p>	<p>30 30 20 20 10 10 10</p>	<p>Ditto ..</p>	<p>The clerical staff in the English offices of Superintendents of Police consists of executive police subordinates, i.e., Sub-Inspectors, Head Constables and Constables. At the figures of pay sanctioned for these officials in the regular line it is difficult to find and retain suitable men in these clerical appointments particularly as there are not as good chances of qualifying for promotion as in the Executive line. All these men have to work in English and some of them, for instance, the Head Clerk, Pay Officer, and Bill Clerk are in positions of considerable responsibility. For these various reasons these allowances have been sanctioned from 1st April, 1922. The need for these allowances will disappear with the introduction of the clerical cadre.</p>	<p>If these allowances have not yet been clericalised, they should be, and the allowances should go. Better clerks can be obtained than police executive officers and on lower rates of pay.</p>
<p>7 Special armed guard at Makhad in the Campbellpur district—</p> <p>1 Sub-Inspector or 4 Head Constables. 3 Constables ..</p>	<p>10 4 3</p>	<p>Compensatory (Local) allowance.</p>	<p>This was given in 1921 on account of the expensiveness of the locality. They are not now being drawn.</p>	<p>Should be abolished if still drawn. There is now no good reason for these allowances.</p>
<p>8 Head Constables and Constables of the Mirwalli district serving trans-Indus—</p> <p>Head Constables 5 Constables .. 4</p>	<p>5 4</p>	<p>Special Pay</p>	<p>These allowances have been sanctioned from 1st July, 1921, and are given for work in an unseasonal locality (Ira Khal Tahsil). The country is a difficult one; operations there involve great hardships not only in regard to the physical efforts demanded, but in regard to food and water; and the danger connected with duty is far greater than in any other part of the Province. For these reasons it was found necessary to sanction these allowances.</p>	<p>Should be abolished.</p>

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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

POLICE DEPARTMENT—CONTINUED.

District Executive Force—continued.

9	Head Constables and Constables of the Dera Ghazi Khan district serving trans-Indus— Head Constables. Constables	5 4	Compensatory allowance.	These allowances are given to Head Constables and Constables who are not residents of the Dera Ghazi Khan district. Efficiency demands that there shall be a lessening of Cis-Indus enrolments in the Police force of the Dera Ghazi Khan district, but the physical hardships of the district are such, and the expenses incurred by journeys to and from the Punjab when on leave are so heavy, that no Punjabi of the accepted standard for enlistment is prepared to enlist in the Dera Ghazi Khan district unless offered special terms.	No other Departments give allowances of this kind and it is a bad precedent. We would abolish.
10	Sub-Inspector attached to His Excellency the Governor's guard.	25	Ditto	This allowance has been sanctioned from 1st April 1913, and is given to compensate for the dearness of living at Lahore and Simla.	At Lahore the allowance should go, as proposed elsewhere. At Simla the general orders applicable to hill allowances should apply.

	Head Constables and	8 per mensem each.			
	7 Constables of the Simla district attached to His Excellency the Viceroy's Guard at Viceroyal Lodge, Simla.	5 per mensem each.			
	1 Sub-Inspector attached to His Excellency the Viceroy's Guard.	20		Ditto	These allowances (called Lodge allowances) have been sanctioned since 1909 for the Head Constables and Constables attached to His Excellency the Viceroy's Guard at Simla. They are drawn by the Sub-Inspector, Head Constables, and Constables in addition to the Simla compensatory allowances of Rs. 10 and Rs. 6 per mensem each drawn by the Police stationed in Simla. These allowances are granted for the multifarious duties which the men of the guard are called upon to perform and for the unpopularity of the duty with the guard.
2	Inspector attached to His Excellency the Viceroy's Guard.	75	Special pay..		This allowance is sanctioned in view of increased responsibility and arduous nature of duty.
13	Traffic Inspector, Lahore.	25		Ditto	This allowance has been sanctioned from 1929 and is known as the traffic duty allowance, given on account of arduous nature of the duty.
14	Traffic Inspector, Lahore.	25			
	Officers not below the rank of Sub-Inspector employed at Lahore to assist the Traffic Inspector in testing applicants for driving licenses.	10			
	Traffic Inspector or Sergeant at Rawalpindi.	25		Ditto ..	These allowances are sanctioned for the additional work performed in respect of the examination of applicants for licenses for motor driving.
					We consider that this establishment should get the usual hill allowance only. There is no difference between these men and ordinary Constables. The Lodge allowance should disappear. See remarks against item 11 above. This Inspector should get the usual hill allowance only and nothing more. We do not agree to this allowance. The duties are not so arduous as that of Traffic Constables add Head Constables. We understand, however, that this special pay has since disappeared. In the duty of these officials as noted here in addition to their ordinary duties? If not, there is no ground for a special pay.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

POLICE DEPARTMENT—CONTINUED.

DISTRICT EXECUTIVE FORCES—CONTINUED.

15	City Inspector at Multan.	25	Special pay	These allowances have been sanctioned from 1930 for additional work in respect of the inspection of motor vehicles and the test of motor drivers.	We do not agree to these allowances. See remarks against item 14 above.
	Cantonment Inspector at Multan.	25			
16	Inspector acting during the summer as Cantonment Inspector at Dalhousie.	25	Di to	European Inspectors are ordinarily deputed to Dalhousie. They are all in receipt of an allowance of Rs. 25 per mensem and the Inspector deputed to Dalhousie during the summer continue to draw this allowance.	We agree to this Inspector getting the usual bill allowance for Dalhousie at the rate now proposed, but not a special pay.
17	Head Clerks of the offices of the Range Deputy Inspectors-General of Police and the Assistant Inspector-General, Government Railway Police.	25	Ditt.	This allowance has been sanctioned from 1929 and is given on account of increased responsibility as Head Clerks.	We consider there is no justification for these allowances and they should be abolished.

18	Accountant (Senior Clerk), office of the Assistant Inspector-General, Govt. Railway Police, Punjab.	25	Ditto	Given on account of increased responsibility.	We consider there is no justification for this special pay and it should be abolished.
19	All Constables and Head Constables stationed at the Headquarters of Amritsar and Lahore.	5	Compensatory allowance.	These allowances have been sanctioned from 1st April 1920, and are given to compensate for the dearness of living at Lahore and Amritsar.	We would abolish this allowance. Prices have fallen. There is now no justification for the allowance. In the same year other pays were raised which have since been reduced.
20	All Constables and Head Constables of C. I. D. at Lahore.	5	Ditto		
21	Menials and inferior servants serving at Rawalpindi, Sarogdha, Lyallpur, Lahore and Amritsar on pay of Rs. 20 and above.	2	Ditto	This allowance has been sanctioned from 1920 and is given to compensate for the dearness of living at these places.	Should be abolished, but may continue for those on pay less than Rs. 20 in cases where rent-free quarters are not given.
		Ditto on pay less than Rs. 20.				1
22	Deputy Superintendents of Police in charge Lahore Headquarters.	50	Ditto	This allowance has been sanctioned from time immemorial and is given to compensate for expensive living at Lahore.	Should be discontinued. There is no reason for this allowance in the Police Department alone. It is not given in other departments.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendations of Committee.
1	2	3	4	5	6

Rs.

POLICE DEPARTMENT—CONTINUED.

DISTRICT EXECUTIVE FORCE—CONTINUED.

23	Police staff employed in the Simla district, including the staff deputed from other districts in the Punjab, from Delhi and the Railway Police for duty during the summer season—				
	Inspector ..	50	} Compensatory allowance.	These allowances have been sanctioned from time to time since the year 1916 and are given to compensate for the dearness of living at Simla.	These are hill allowances. They may be retained at the rates proposed by us in the separate statement (Part II) of hill allowances.
	Sergeant ..	35			
	Sub-Inspector ..	30			
	Assistant Sub-Inspector ..	15			
	Head Constable ..	10			
	Constables ..	6			

340

24	<p>Police staff employed permanently or temporarily at Murree, Kasauli and Dalhousie Hill Stations—</p> <p>Inspector .. 45 Sergeant .. 35 Sub-Inspector .. 25 Assistant Sub-Inspector .. 12 Head Constable .. 8 Constable .. 5</p>	Ditto	<p>These allowances have been sanctioned from 1923 and are given to compensate for the dearness of living at these places.</p>	<p>These are hill allowances. They may be retained at the rates proposed by us in the separate statement (Part II) of hill allowances.</p>
25	<p>Police staff employed permanently or temporarily at Kulu and Dharmasala Hill Stations—</p> <p>Inspector .. 25 Sergeant .. 20 Sub-Inspector .. 15 Assistant Sub-Inspector .. 8 Head Constable .. 7 Foot Constable .. 3</p>	Ditto	<p>These allowances have been sanctioned from 1923 and are given to compensate for the dearness of living at these places.</p>	<p>These are hill allowances. They may be retained at the rates proposed by us in the separate statement (Part II) of hill allowances.</p>
26	<p>Police staff employed at Kotli Police Station and Karor Police Post in the Rawalpindi district—</p> <p>Sub-Inspector .. 25 Head Constable .. 8 Foot Constable .. 5</p>	Ditto	<p>The jurisdiction of the Kotli Police Station and of the Karor Police Post is hilly and these allowances are given to compensate for the dearness of living at these places. These allowances were sanctioned from 1929.</p>	<p>It is understood these areas are within the Murree tahsil. If so, the allowance may continue as a hill allowance, but at the rates proposed by us for Murree.</p>

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

POLICE DEPARTMENT—CONTINUED.

DISTRICT EXECUTIVE FORCE—continued.

27	Head Constables and Constables stationed at the headquarters of Rawalpindi.		4	Compensatory allowance.	This allowance has been sanctioned from 1922 and is given to compensate for the dearth of living at Rawalpindi.	Should be discontinued. See remarks against item 19 <i>supra</i> .
28	Police staff posted at Balun, Dunera and Chakki in the Gurdaspur district to control traffic on the Dalhousie-Peshankot Road during summer— Head Constables, Constables			Ditto ..	These allowances have been sanctioned from 1923 and are given to compensate for the dearth of living at these places.	May continue for Balun and Dunera as a hill allowance at the rates proposed by us for Dalhousie, but not for Chakki which is not in the hills.
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						5

342

	Probationers of Police undergoing instruction at Training School.	25	House-rent allowance.	These allowances have been sanctioned since 1908, but are now in abeyance.	It is understood these allowances have disappeared? In any case, we would not have supported them.
	Probationary Deputy Superintendents of Police while at a Police Training School.	To be fixed by the local Government, but not exceeding Rs. 25.	Ditto	Sanctioned in 1908, but is in abeyance	
31	All Prosecuting Deputy Superintendents.	75	Special pay	These allowances have been sanctioned from 1st April 1920, and are given on account of increased work and responsibility. A Prosecuting Inspector or a Prosecuting Sub-Inspector has to pass through a special training at Phillaur, and he must have the ability to represent Crown cases adequately where the accused are represented by legal advisers. So is the case with the Prosecuting Deputy Superintendents which appointments have been created since 1924. In order to attract suitable men for this service it has been found necessary to sanction these allowances.	The duties of these officials are not more arduous than those of ordinary Police officers. Their hours of work are limited to court hours. Their special training at Phillaur appears to be the same as given to other Police officers. They enjoy all court holidays. We see no reason for these allowances.
	All Prosecuting Inspectors.	50			
	All Prosecuting Sub-Inspectors.	30			
	POLICE TRAINING SCHOOL.				
32	Accountant, Police Training School, Phillaur.	20	Special pay..		In the absence of any reasons for its grant we think this special pay should cease.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
Ra. POLICE DEPARTMENT—CONTINUED.					
33	4 Deputy Superintendents of the Railway Police.	50	Special pay..	These allowances (now called special pay) were sanctioned from 8th July, 1918, in connection with the reorganization of Railway Police. The Deputy Superintendents of Railway Police must be men of tact in their relation with the European and Indian Railway staffs and capable of efficiently administering their subdivisions without the detailed intervention of the Assistant Inspector-General. To attract such officers and to compensate them for the loss of the amenities of district life an allowance of Rs. 50 per mensem in each case is given.	The public expects all Deputy Superintendents of Police, whether in the Railway Police or the Districts, to be men of tact in their relations with the public, whether European or Indian, and whether belonging to the Railway staff or not, and capable of efficiently administering their respective charges. We do not consider there is any loss of amenities. We are strongly against this special pay.
34	7 Railway Police Inspectors.	25	Ditto ..	These allowances (now called special pay) were sanctioned in the first instance at the rate of Rs. 30 per mensem from 8th July, 1918. With the revision of pay of the Police Subordinate Service, sanctioned from 1st April, 1920, this allowance was reduced to Rs. 25. These allowances are given on account of the arduous duties of the Railway Inspectors, involving much night work.	The same remarks as above apply here. We see no reason for this special pay.
35	21 Sergeants serving in the Railway Police.	15	Ditto ..	These allowances were also sanctioned in the general reorganization of the Railway Police from 8th July, 1918, and are given for the same reasons as above.	Ditto.

4 Sub-Inspectors, Railway Police.	20	Ditto	These allowances were also sanctioned in the reorganisation of the Railway Police and are given to the 4 Sub-Inspectors employed in Central Investigation Agency where it is necessary to have picked men.	Ditto.
2 Assistant Sub-Inspectors.	10	Ditto	These allowances are given to the 2 Assistant Sub-Inspectors employed in the Central Investigation Agency.	Ditto.
35 Head Constables of the Railway Police.	5	Ditto	These allowances were sanctioned from 8th July, 1918, in the re-organization of the Railway Police, and are given to encourage "the acquisition and maintenance of a workable knowledge of English"—Railway Police correspondence being almost entirely conducted in English. The recipients of these allowances are Head Clerks at Police Stations and Sub-Divisional Officers' Readers who qualify by acquiring a working knowledge of English.	This is not an allowance for irksome duties, but for having a knowledge of English. Graduates are now forthcoming for the appointments not only of Head Constables, but also of Constables. There is no necessity for Government to have to encourage the acquisition and maintenance of a workable knowledge of English. We consider these special pays should be abolished as soon as possible.
39 200 Constables of the Railway Police.	3	Ditto	These allowances are also given to encourage knowledge of English, as it is considered desirable that every Railway Police officer of whatever rank should know some English and possess a knowledge of the rudiments of simple law and procedure. They have been sanctioned from the same date as above.	See remarks against item 38 above. A knowledge of English is not necessary. We would abolish this special pay.
40 All Constables of the Railway Police.	1 sub.	Compensatory allowance.	These allowances are given to compensate for the dearness of living at Railway Stations.	We see no necessity for this allowance and would abolish it.
41 Railway Police Post at Jogindar Nagar—				
1 Head Constable.	7	Ditto	These allowances have been sanctioned from 1931 and are given to compensate for the dearness of living at Jogindar Nagar which is a hilly place.	This may continue but for the Head Constable at the rate proposed by us for the Kulu Sub-Division
3 Foot Constables.	3	}		

843

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Grade pay of the Government servant in receipt of the allowance.	Amount of allowance.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6	7

Rs.

EDUCATION DEPARTMENT.

1	Deputy Directress of Public Instruction, Punjab.	In the Provincial Educational Service (Class I) (Women's Branch).	250 per mensem.	Special pay..	For added responsibility and arduous duty ..	We see no need for a special pay as high as Rs. 250 and would reduce this to Rs. 150 as drawn by the Assistant Director of Public Instruction.
2	Principal, Government College, Lyallpur.	In the Provincial Educational Service (Class I) (Men's Branch).	100 per mensem.	Ditto ..	Ditto ..	We understand that all Principals of Colleges get rent-free accommodation. They should get either rent-free accommodation or a special pay, but not both. We would retain the rent-free house concession but abolish the special pay.

3	Principal, Lady Macleagan Training College for Women, Lahore.	In the Provincial Educational Service (Class I), (Women's Branch).	Ditto	Ditto ..	Ditto ..	Ditto.
4	Principal, Lahore College for Women, Lahore.	Ditto	Ditto	Ditto ..	Ditto ..	Ditto.
5	Principal, Emerson College, Multan.	In the Provincial Educational Service (Class I), (Men's Branch).	Ditto	Ditto ..	For added responsibility and arduous duty. These posts have since been transferred to P. E. S. class I and the special pay has been raised to Rs. 100 per mensem from 1st May 1937.	Ditto.
6	Principal, deMontmorency College, Shabpur.	In the Provincial Educational Service (Class II), (Men's Branch).	Ditto	Ditto ..	Ditto ..	Ditto.
7	Superintendent, Boarding House, Central Training College, Lahore.	Provincial Educational Service, scale Rs. 250—25/500—25—600.	60	Ditto ..	This special pay is given to any member of the staff of the College belonging to the Provincial Educational Service who is selected to perform the duties of Superintendent in addition to his other duties, and is given in addition to free quarters. The special pay is justified on the ground of increased work and responsibility.	We see no reason for this special pay being given in addition to rent free quarters and would apply to this case the principle adopted in other cases of Superintendents of hostels or boarding houses, that is to say, allow rent free accommodation, but no special pay.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Grade pay of the Government servant in receipt of the allowance.	Amount of allowance.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6	7

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EDUCATION DEPARTMENT—CONCLUDED.

3	Superintendent of the boarding house attached to the Intermediate College at Lyallpur.	Ra. 250—25—500— 25—500.	30	Special pay	Given for the same reasons as No. 7. The Superintendent of the boarding house attached to the Ludhiana College is provided with free quarters at Government expense, and does not get any special pay.	It is understood a house rent allowance or rent free quarters are now given and no special pay is allowed. We agree with this arrangement.
4	Cashier, Office of the Director of Public Instruction.	Ra. 75—5—100/5— 150.	20	Ditto	This special pay has been sanctioned from 1st October, 1921, and is given in addition to grade pay. It is given on account of increased work and responsibility consequent on handling money.	We see no ground for this special pay. It should be abolished.

Persons employed locally for performing the clerical work of Normal Schools for girls at—					
(1) Multan	Rs. 100-6-160/8 -200	} each.	10	Special pay if the work is done by a Government servant, otherwise it is a pay.	These allowances (special pay) have been granted from 10th January, 1922, to relieve the Head Mistresses of the schools of the clerical work which they could not continue to undertake in addition to their supervision and teaching duties, and which could not be entrusted to the other teachers of the schools as they do not know English.
(2) Rawalpindi	Rs. 40-2-50/2-90				
(3) Jullundur	Rs. 100-6-160/8 -200.				
(4) Ludhiana	..				
(5) Lyallpur	Rs. 40-2-50/2-90				
11 Government servant who does the clerical work of the Hindu Widows Normal and Industrial School, Lahore.	Rs. 75-6-100/5-125.		~ 10	Special pay.	This special pay has been sanctioned from 1st October, 1922, for the clerical work of the school which cannot be trusted to the staff as none of the teachers know English. It is done by the Head Clerk of the office of the Deputy Director of Public Instruction, Lahore, in addition to his own duties.
12 Sub-Assistant Surgeon, City Branch Dispensary, Jhelum.	..		80 per mensem.	Miscellaneous allowance.	For medical charge of the Government High School, Jhelum.
					It is understood no special pay is now given. Honoraria are given to persons who actually do the work. We agree to this arrangement.
					Ditto ditto.
					We understand this allowance is not now given.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—continued.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
MEDICAL DEPARTMENT.					
(i) SUPERINTENDENCE—OFFICE OF INSPECTOR-GENERAL OF CIVIL HOSPITALS.					
1	Assistant Inspector-General of Civil Hospitals, Punjab.	150	Special pay ..	For added responsibility.	We would reduce the compensatory allowance to Rs. 100.
		150	Compensatory (non-practising) allowance.	The pay, special pay and compensatory allowance should in no case exceed Rs. 1,500.	
2	Record-keeper, Office of the Inspector-General of Civil Hospitals, Punjab.	30 per month	Special pay ..	For specially arduous nature of his duties	We consider this should be discontinued.
(ii) DISTRICT MEDICAL OFFICERS—CIVIL SURGEONS.					
3	Civil Surgeon, Lahore.	32 per lecture	Honorarium	For delivering a course of 84 lectures in Toxicology and Forensic Medicine to students of the King Edward Medical College, Lahore	See our remarks against item 3 under Medical Department of the list of non-voted allowances (Part I). We would reduce the rate per lecture to Rs. 18.
4	Civil Surgeon, Amritsar.	Ditto	Ditto	For delivering a course of 80 lectures in Midwifery and Forensic Medicine to students of the Medical School, Amritsar.	See remarks against item 4 under Medical Department of the list of non-voted allowances (Part I). We would reduce the rate per

	Lead Clerk, Office, of the Civil Surgeon, Simla West.	10 per mensem.	Special pay..	For carrying on the clerical work of the Civil Surgeon East.	pector Hospitals funds result to justify the allowances under present conditions. May be abolished.
ASSISTANT SURGEONS.					
	Assistant Surgeons for holding additional charge of Police Hospitals at— Pind Dadan Khan	10 per mensem	Special pay..	Punjab Government letter No. 778 (M. & S.), dated 20th October, 1908. For specific addition to work and for increased responsibility.	It has been recommended by Inspector-General of Civil Hospitals, that Police hospitals as such should be closed down. If this is carried out, these allowances will <i>ipso facto</i> be abolished.
	Montgomery ..	Ditto ..	Ditto ..	Government of India, Finance Department, letter No. 604-Ex., dated 5th February, 1904. For specific addition to work and for increased responsibility.	
	Rajampur ..	Ditto ..	Ditto ..	Punjab Government letter No. 200, dated 20th June, 1896. For specific addition to work and for increased responsibility.	
	Muzaffargarh ..	Ditto ..	Ditto ..	Punjab Government letter No. 480, dated 19th April 1901. For specific addition to work and for increased responsibility.	
	Karnal ..	Ditto ..	Ditto ..	Punjab Government letter No. 250 (H.—Jaila), dated 6th August 1911. For specific addition to work and for increased responsibility.	
7	Assistant Surgeon at Fort Munro.	25 per mensem (during the summer months.)	Compensatory allowance.	In consideration of the expensiveness of the place and the little scope for private practice.	May continue as a hill allowance only.
8	House Surgeon, Walker Hospital, Simla.	50 per mensem	Ditto		May be allowed hill allowance at the rates proposed by us for Simla, but no other allowance.
9	Assistant Surgeon, in charge Jubilee Hospital, Murree.	80 per mensem	Ditto		See item 8 above. May draw hill allowance at the rate proposed by us for Murree.

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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of committee.
1	2	3	4	5	6

Rs.

MEDICAL DEPARTMENT—CONTINUED.

(ii) DISTRICT MEDICAL OFFICERS—ASSISTANT SURGEONS—concluded.

10	Assistant Surgeons in Medical charge of the Boarding House attached to the Government and Central Training Colleges and other Government institutions at Lahore.	50	Compensatory allowance.	For loss of private practice from which he is debarred	We consider that this Assistant Surgeon should be allowed private practice and have no allowance.
		22-9-0	Conveyance Allowance.	For keeping a conveyance.	
11	Military Assistant Surgeon at Kulu.	Local allowance Rs. 40 per mensem. District Board allowance Rs. 20 per mensem.	Compensatory allowance.	For the high cost of living in Kulu and dearth of private practice	May continue as a hill allowance but at rates proposed by us for other establishments at Kulu.
SUB-ASSISTANT SURGEONS.					
13	Sub-Assistant Surgeons for holding additional charge	10 per mensem each.	Special pay..	Paragraph 198 of Punjab Medical Manual. For specific addition to work and for increased responsibility.	See remarks against item No. 6 above which apply here also.

13	Sub-Assistent Surgeons at— 1. Kotgarh (Simla). *2. Sakessar (Shahpur). *For summer months only.	10 per mensem.	Compensatory allowance.	Punjab Government letters No. 3582 (Medl.) dated 3rd February, 1921, No. 4197-Medl. of 9th February, 1923 and No. 10623-Medl. of 31st March, 1932. To compensate for the loss of social amenities and dearth of private practice.	May continue as allowance only.
14	Sub-Assistent Surgeon in charge of Police Hospital, Hissar.	10 per mensem.	Special pay..	For work of the Police Hospital	See remark against item 12 above which applies here also.
15	Sub-Assistent Surgeon, Lalgarh (Dera Ghazi Khan).	15 per mensem.	Compensatory allowance.	Isolation and expensiveness of the locality	This should be discontinued.
16	Sub-Assistent Surgeon, Police Hospital, Dharmasala.	12½ per cent. of pay. Minimum, Rs. 10 per mensem. Maximum, Rs. 25 per mensem.	Hill allowance.		May continue at rates proposed by us for Dharmasala.
17	Sub-Assistent Surgeon serving at Kotkhai (Simla).	30 per cent. of pay with a minimum of Rs. 25.	Compensatory allowance.	Punjab Government letter No. 4497-M.—37/39388, dated 17th November, 1937. To compensate to some extent for the loss of social amenities and dearth of private practice.	Should be given hill allowance at rates proposed for Simla and nothing more. There is no loss of social amenities or dearth of private practice. Officers should be posted here by turns.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

MEDICAL DEPARTMENT—CONTINUED.

(ii) DISTRICT MEDICAL OFFICERS—SUB-ASSISTANT SURGEONS—concluded.

18	Sub-Assistant Surgeon at Banjar (Kangra).	10 per mensem.	Compensatory allowance.	To compensate for the loss of social amenities and dearth of private practice.	Should be given hill allowance at rates proposed for Kangra.
19	Sub-Assistant Surgeon in charge of Jail Hospital, Rohtak.	Ditto ..	Special pay ..	For collateral charge of Police Hospital	— May continue unless and until police hospitals disappear.

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DISPENSERS.

20	Dispensers attached to Fort Munro and Baluch Levy Hospitals.	3 per mensem each.	Compensatory allowance.	For dearness of provisions in these places	.. May continue as a hill allowance only.
21	Two Dispensers attached to the Lawrence School, Ghoragali.	5 per mensem each.	Special pay ..	For unpopularity of the appointments and to obviate frequent changes of dispensers, which are detrimental to the efficient working of a hospital.	May continue as a compensatory (hill) allowance.

22	Dispenser in the Phillaur Police Training School Hospital.	5	per mensem.	Compensatory allowance.	To compensate for the loss of private practice
23	Dispenser, Civil Hospital, Gurgaon.	10	per mensem.	Special pay..	..

.. It is stated that the justification for granting this allowance was that no efficient dispenser would be willing to stay on in this post if this allowance were abolished. Inspector-General of Civil Hospitals states that this is not the case now and the allowance might be abolished for future incumbents. We do not see any reason to continue the allowance and it may be abolished at once.

No reason has been given for this special pay and in the absence of any reason, we consider the special pay should be discontinued.

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(III) KING EDWARD MEDICAL COLLEGE, LAHORE.

24	Superintendent of Medical College Hostel at Lahore.	100	per mensem.	Special Pay..	He gets this allowance in addition to rent-free quarters
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.. In the present case the allowance can only be justified on personal grounds as the present incumbent was practically given a promise of its grant. The question should be re-examined when the present incumbent vacates the post. The allowance should then be abolished.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowances.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

MEDICAL DEPARTMENT—CONTINUED.

(iv) MEDICAL SCHOOL, AMRITSAR.

25	Superintendent, Medical School, Amritsar.	50 mensm.	per Special pay..	For holding charge of the Boarding House in addition to his own duties as a Lecturer.	We would allow rent-free quarters or house rent allowance in lieu thereof, but no special pay.
26	The Medical Officer of Health, Amritsar.	39 lecture or clinic.	per or Honorarium..	For delivering lectures and demonstrations in Hygiene to students of the Medical School, Amritsar. For performing additional duties.	We would reduce the rate of honorarium to Rs. 16 per lecture which is the maximum allowance given in other Provinces.

(v) MAYO HOSPITAL, LAHORE.

27	Military Assistant Surgeon in charge of X-Ray and Electrical Departments, Mayo Hospital, Lahore.	100 mensm. 75 mensm.	per per Special pay.. House rent allowance.	On account of the onerous and important nature of duties	We would reduce the rate of special pay to Rs. 75. We understand no house-rent allowance is now drawn as this officer occupies rent free quarters.
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<p>Sub-Assistant Surgeon employed as Junior House Surgeon in the Private and Family Wards of the Mayo Hospital, Lahore.</p> <p>Store-keeper, Mayo Hospital, Lahore.</p>	<p>20 per mensem.</p> <p>5 per mensem.</p>	<p>Special pay</p> <p>Ditto ..</p>	<p>The appointment is a residential one and the allowance is given for the loss of private practice.</p>	<p>May continue, ... be described as a compensatory allowance.</p> <p>We see no reason for this special pay. It should be discontinued.</p>
<p>(vi) PUNJAB MENTAL HOSPITAL, LAHORE.</p>				
<p>30 Military or Civil Assistant Surgeons when appointed as Deputy Superintendent, Punjab Mental Hospital.</p> <p>Scale—</p> <p>For 1—3 years' service in the Punjab Mental Hospital.</p> <p>For 4—6 years' service in the Punjab Mental Hospital.</p> <p>For 7—9 years' service in the Punjab Mental Hospital.</p> <p>For 10—12 years' service in the Punjab Mental Hospital.</p> <p>For 13 years' service or over</p>	<p>75 per mensem.</p> <p>100 per mensem.</p> <p>125 per mensem.</p> <p>150 per mensem.</p> <p>200 per mensem.</p>	<p>Special pay..</p>	<p>For arduous nature of duties and loss of private practice</p>	<p>We would limit the allowance to Rs. 75. The extent of work does not vary with years of service.</p>

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

Rs.

MEDICAL DEPARTMENT—CONCLUDED.

(vi) PUNJAB MENTAL HOSPITAL, LAHORE—concluded.

21	Military Assistant Surgeon appointed as Assistant Deputy Superintendent of Punjab Mental Hospital.		Special pay..	For arduous nature of duties and loss of private practice	We would limit the special pay to one fixed rate of Rs. 50. See remarks against item 30 above.
	Scale—				
	For 1—3 years' service in the Punjab Mental Hospital.	50			
	For 4—6 years' service.	75			
	For 7—9 years' service.	100			
	For 10—13 years' service.	125			
	13 years' and over.	150			

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2	Woman Assistant Surgeon, Punjab Mental Hospital, Lahore.	1-3 years' service Rs. 80 per mensem. 4-6 years' service Rs. 75 per mensem. 7-9 years' service Rs. 100 per mensem. 10-12 years' service Rs. 125 per mensem. 13 and over 12 years' service Rs. 150 per mensem.	Ditto	Arduous nature of duties	See remarks serial No. 31 above. We would limit the special pay to Rs. 50.
33	Sub-Assistant Surgeons attached to Punjab Mental Hospital.	40 per mensem	Ditto	On the analogy of similar allowances given to Sub-Assistant Surgeons attached to jails. For specially arduous nature of the duties performed.	May continue, but the amount should be reduced to Rs. 30.

PUBLIC HEALTH DEPARTMENT.

1	Director of Public Health, Punjab.	22 per lecture.	Honorarium	For delivering a course of lectures in Hygiene and Public Health to students of the King Edward Medical College, Lahore.	See remarks against item 3 above under Medical Department. We would reduce the rate of honorarium to Rs. 16 per lecture.
2	Superintendent, Punjab Vaccine Institute.	30 per mensem (for 5 months in each year).	Special pay	This allowance which was sanctioned in 1920 is given for a course of lectures on the technique of vaccination, preparation of vaccine lymphs, etc., to members of the District Vaccination staff. The extra work being outside the regular duties of the Superintendent, the allowance seems to be justified.	May continue, but should be described as honorarium.

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RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1.	2	3	4	5	6
Ra. PUBLIC HEALTH DEPARTMENT—CONCLUDED.					
3	Epidemiologist to Government, Punjab.	100 per mensem.	Special pay..	This allowance, which has been sanctioned from April 1929 is given to the Epidemiologist for holding independent charge of the Punjab Epidemiological Bureau, involving additional responsibility.	This allowance has, we understand, been discontinued as this separate post has disappeared.
4	Daftries (5) in the offices of Director of Public Health and Assistant Directors of Public Health.	2 per mensem each.	Compen satory allow-ance.	These allowances have been sanctioned from 1st of April 1921 on the analogy of local allowances admissible to clerks and menials of all departments in Lahore.	This allowance should be discontinued as proposed elsewhere for similar allowances.
5	Vaccinator, Dera Ghazi Khan.	3 per mensem.	Ditto	This allowance which has been sanctioned from 1st August 1921 is given in view of the hill area in which the work of vaccination is to be performed.	Should be abolished.
DEPARTMENT OF AGRICULTURE.					
1	Agricultural Assis-tant, A class.	(a) 100, sub ject to the condi-tion that total pay and special pay do not exceed Ra. 350.	Special pay	These allowances (one of Ra. 100 and two of Ra. 75) are still given to the Agricultural Assistants and are in lieu of the three	We see no good reason to continue these special

0963

	Ditto	(b)75, subject to the condition that total pay and special pay do not exceed Rs. 325.	Ditto	selection grade posts which previously carried the rates of pay of Rs. 250 and Rs. 325, respectively.	posts and they should be abolished.
2	Punjab Agricultural Service, Class II, officers holding posts reserved for All-India Service.	50	Special pay	Officiating promotions from the Punjab Agricultural Service to the Indian Agricultural Service were stopped in 1924, and it was decided that pending the formation of the Superior Provincial Service the existing Punjab Agricultural Service officers who were entrusted with the duties of Indian Agricultural Service posts should be given their own grade pay in the Punjab Agricultural Service plus Rs. 50 per mensem. Two Punjab Agricultural Service officers, who are, respectively, in charge of the duties of a Deputy Director of Agriculture and Associate Professor of Agriculture, are thus in receipt of a special pay of Rs. 50 per mensem each at present. The Superior Provincial Service (Punjab Agricultural Service, Class I) has since been created, and these posts included in it. The question of filling these posts is under consideration.	We understand that this arrangement is not adopted now. Such posts go to the Class I Provincial Service men whose pay is fixed under the ordinary rules in the Fundamental Rules.
3	Sub-Assistant Surgeon at Punjab Agricultural College Dispensary, Lyallpur.	30	Compensatory allowance.	This allowance has been sanctioned with effect from 1st September 1921. It is given in order to compensate for the loss of private practice on account of the Sub-Assistant Surgeon's presence at all times in the Punjab Agricultural College, Lyallpur.	Colonel Mackenzie, a former Inspector General of Civil Hospitals, agreed to the abolition of this appointment. He thought that the staff and students could go to the Civil Hospital at Lyallpur. The appointment should therefore be abolished.
4	Veterinary Lecturer, Punjab Agricultural College, Lyallpur.	10	House rent allowance.	This allowance was sanctioned in 1921 in view of the fact that the Lecturer could not be given the privilege of rent-free quarters enjoyed by the Veterinary Assistant attached to the Veterinary Hospital, Lyallpur.	We understand this is given because Veterinary Assistants or Veterinary Assistant Surgeons in practice occupy rent-free quarters. If so, it may continue.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
DEPARTMENT OF AGRICULTURE—CONCLUDED.					
5	Clerk	Rs. 3 per mensem.	Compensatory allowance.	This allowance was granted to clerks at Lahore, Amritsar, Lyallpur, Sargodha and Rawalpindi whose pay is less than Rs. 100 per mensem. The grant of the allowance is subject to the condition that the total pay plus compensatory allowance does not exceed Rs. 100 per mensem, and that Government quarters are not provided. The allowance was sanctioned in the general revision of 1920 on account of the expensiveness of the localities concerned. The maximum allowance is now Rs. 3.	Cost of living has gone down. We would abolish this allowance. There is no reason for giving these five places special treatment.
6	Mukaddams	Up to Rs. 5 per mensem.	Compensatory (House-rent) allowance.	The Mukaddams are provided with rent-free quarters,—vide Subsidiary Rule 4-39 (6). In cases where Government quarters are not available and the Mukaddam takes a building on rent, a house-rent allowance not exceeding Rs. 5 per mensem or the actual rent paid by him, whichever is less, is granted under Serial No. 14 of paragraph 304 of Book of Financial Powers.	We would reduce the maximum limit again to Rs. 3. This seems reasonable, considering the status of Mukaddams.
7	Daftries at Lyallpur and Lahore.	2 per mensem.	Compensatory allowance.	If free quarters are not provided	We have proposed elsewhere that this allowance should disappear. It should also be abolished here.
8	Inferior and menial Government servants.	1 per mensem.	Compensatory allowance.	This allowance was sanctioned in 1921 for all inferior and menial Government servants at Lahore, and a similar allowance was granted in 1922 to those stationed at Lyallpur, Amritsar, Sargodha and Rawalpindi, who are not provided with rent-free quarters. Those provided with rent-free quarters at Lahore also get it.	May be continued for all departments in cases where rent-free quarters are not provided. It is understood that it has been discontinued in Lahore and elsewhere for any one who receives rent-free quarters.

VETERINARY DEPARTMENT.

1	Farm Overseer In-charge of the Home Farm, Government Cattle Farm, Hissar.	5 mensem. per	Special pay..		No reasons are given for this special pay. We think it should be stopped.
2	Superintendent, Punjab Veterinary College Hostel.	50	Ditto	This allowance was sanctioned from 4th June, 1920, and given to an Assistant Professor of the College who acted as Superintendent in addition to his other duties. It was given for additional work and responsibility. The special pay was discontinued and the Superintendent now receives, under general orders applicable to all departments, rent-free accommodation or an allowance in lieu thereof.	We agree with this arrangement.
3	Head Clerk, Office of Principal, Punjab Veterinary College, Lahore.	25	Ditto	This allowance was sanctioned from 1st April 1922 and is given to the Head Clerk in addition to his grade pay of Rs. 75-5-125 for increased work and responsibility due to abnormal expansion in the College.	There is no justification for this allowance and it should be abolished forthwith.
4	Compounder at the Punjab Veterinary College, Lahore.	10	Compensatory allowance.	This allowance is being given to a part-time Compounder working in the Punjab Veterinary College Hostel to provide medical aid to the resident students.	Ditto ditto.
5	Veterinary Inspectors.	5 per mensem each.	Ditto		No reasons are given for this allowance and it should be abolished.
6	Veterinary Assistants, Subathu and Kotgarh, Simla District.	10 (Subathu). 15 (Kotgarh).	Ditto	Two allowances of Rs. 10 per mensem each were sanctioned with effect from 1st April, 1912, to compensate for the extra expense of living at these places. But the allowance sanctioned for the Veterinary Assistant, in charge Veterinary Hospital, Kotgarh, was raised to Rs. 15 per mensem with effect from 1st April, 1930. This latter allowance has since been raised to 30 per cent of pay subject to a minimum of Rs. 25 and a maximum of Rs. 75.	Is a hill allowance, so may continue at the rates proposed by us for Simla.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
Rs. VETERINARY DEPARTMENT—CONCLUDED.					
7	Veterinary Assistants or Veterinary Assistant Surgeons, in charge of Veterinary Hospitals, Kulu, Banjar and Nar-naund in the Kulu Sub-Division of the Kangra District.	10 per mensem each.	Compensatory allowance.	This allowance was sanctioned for Veterinary Assistant, Kulu, for 5 winter months each year. It was granted in order to compensate the Veterinary Assistant for the additional expense he is required to incur at this station. This concession was extended to such other Veterinary Assistants who may be posted to Kulu on reserve duty during the winter season. The winter allowance was later replaced by a compensatory allowance which is drawn all the year round.	May continue as a hill allowance at the rates proposed by us for this area.
8	Veterinary Assistant Surgeon, in charge Veterinary Hospital, Simla.	80 per cent. of pay subject to a minimum of Rs. 25 and a maximum of Rs. 75 per mensem.	Compensatory (hill) allowance.	These allowances were sanctioned from 1st October, 1922, in consideration of the high cost of living at Simla. The allowances are still being drawn by the officials.	May continue at the rates proposed by us for Simla.
9	Reserve Veterinary Assistant Surgeon, Veterinary Hospital, Simla (for summer season).				
10	1 Compounder, Veterinary Hospital, Simla.	10			

	Menials attached to Veterinary Hospital, Simla.	5 each	Compensatory (III) allowance.	These allowances are sanctioned for all non-gazetted establishments working in all departments of the Punjab Government at Simla.	May continue at the rate proposed by us for Simla.
	1 Menial (for six months) for Simla Veterinary Hospital.	5			
	Veterinary Assistant or Veterinary Assistant Surgeon, in charge Veterinary Hospital, Dharamsala, District Kangra.	12½ per cent. of pay subject to a minimum of Rs. 10 and a maximum of Rs. 50 per mensem.	Ditto		May continue at the rates proposed by us for Dharamsala.
14	Daftri, office of Director of Veterinary Services, Punjab, Lahore.	2	Compensatory allowance.		As proposed elsewhere, this allowance should disappear.

DEPARTMENT OF CO-OPERATIVE SOCIETIES.

1	Deputy Registrar, Co-operative Societies.	150	Special pay ..	This allowance was sanctioned by the Secretary of State on 26th June, 1922. The same allowances (non-voted) are enjoyed by the Registrar and Deputy Registrar who are members of the I. C. S. It is drawn in addition to the grade pay in the P. C. S., and is on account of extra work and responsibility. The Executive Council in 1931 decided that this special pay will be reduced to Rs. 100 for future incumbents. This has not been done so far.	The Retrenchment Committee of 1931 recommended that these allowances should be abolished. We agree with that Committee's view and strongly urge abolition of these allowances. It should further be noted that in the case of the Personal Assistant the present incumbent is not a Provincial Service Officer, but is drawing a rate of pay specifically sanctioned for him. In his case there is no ground whatever for a special pay.
2	Personal Assistant to the Registrar, Co-operative Societies.	50	Ditto ..	This allowance was sanctioned by the Finance Department in their letter No. 893-D, dated the 16th February, 1927. It is on account of the specially arduous nature of the duties of the post and has been sanctioned under Rule 9 (25) (c) of the Fundamental Rules. Its retention is considered essential, for otherwise it will be difficult, if not impossible, to get a man of the right type from the P. C. S. The recruitment of an officer from this Service has been an unqualified success and a great improvement upon the former system of appointing an Assistant Registrar. The Registrar has very heavy work, and it is essential that he should have as his Personal Assistant a man both capable and reliable to whom he can delegate duties with confidence. The allowance was reduced to Rs. 50 for future incumbents.	

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

DEPARTMENT OF INDUSTRIES.

1	Staff of the Government Industrial School, Kulu.	Superior Establishment—12½ per cent. of pay subject to a maximum of Rs. 25 and a minimum of Rs. 10. Inferior Establishment—12½ per cent of pay.	Compensatory allowance.	This allowance is granted under Fundamental Rule 44 to the staff employed in the Government Industrial School, Kulu.	May continue at rates proposed by us for Kulu.
2	Carpenter Master, Government Wood Working Institute, Jullundur.	10 per mensem.	Special pay..	For doing polishing work	We see no justification for this special pay. Polishing is really a part of a carpenter's work in furniture making. The special pay should be discontinued.

98

Superintendents of boarding houses attached to Government Industrial Schools and Institutes—

When the number of boarders is less than 50
From 50 to 90
Over 90

10
20
30

Ditto

These allowances are given to teachers or clerks of schools or Institutes who are selected to perform the duties of superintendents of boarding houses in addition to their own duties and are granted in addition to free quarters. These allowances are paid according to the number of boarders residing in a hostel as shown in columns 2 and 3.

We would apply same principle as the Executive Council decided in 1931 to apply to all cases of Superintendents of boarding houses or hostels of educational institutions, that is to say, they get rent-free quarters or a house rent allowance in lieu thereof not exceeding 10 per cent. of pay, but no special pay.

DEPARTMENT OF FISHERIES.

1	Sub-Inspectors of Fisheries.	15 per mensem each.
2	Sub-Inspector of Fisheries at Kulu.	15
3	1 Keeper at Kulu	2-2-0 per mensem.
4	1 Peon at Kulu	1-12-0 per mensem.
5	3 Watchers at Kulu.	2-4-0 per mensem (Rs. 1-10-0 each).

Fisheries Allowance.

Compensatory allowance.

Ditto

Ditto

Ditto

This allowance was sanctioned originally for the Naib-Tahsildars who were to be sanctioned in the Fisheries Department for work as Sub-Inspectors. This allowance is now allowed in lieu of carriage of records and peons' bedding, etc., which these officers would be entitled to charge for if they did not get the allowance.

This allowance was sanctioned with effect from 1st April, 1921, for permanent non-gazetted establishment stationed at Dharamsala and Kulu Sub-Division (Kangra district) at the rate of 12½ per cent. of pay subject to a maximum of Rs. 25 and a minimum of Rs. 10 per mensem to meet the extra expenses incurred by living at these places plus Rs. 1 per mensem if free quarters are not provided.

Ditto ditto
Ditto ditto
Ditto ditto

We doubt if these officials have any heavy records to carry about on tour. The peons should carry their own bedding and this allowance be abolished at once.

May continue at rates proposed by us for Kulu.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—continued.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

DEPARTMENT OF FISHERIES—concluded.

Re.					
6	1 Peon at Lahore	1 per mensem	Compensatory allowance.	This allowance was sanctioned in Punjab Government, Finance Department, No. 12318 (Finl.), dated the 19th April, 1921, in view of the expense of living in the city.	} If these are cost of living allowances, they should disappear as proposed by us elsewhere.
7	1 Peon at Rawalpindi.	Ditto	Ditto	Ditto ditto	
8	2 Chankidars at Rawalpindi.	1 per mensem each.	Ditto	Ditto ditto	

808

PUBLIC WORKS DEPARTMENT, BUILDINGS AND ROADS BRANCH.

(i) RASUL SCHOOL OF ENGINEERING.

1	Lecturer in Surveying and Drawing.	50	Personal pay		We see no good ground for continuing this personal pay and it should disappear.
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2	Lecturer in Reinforced Concrete, Rasul School.	100	Special pay ..	The special pay sanctioned for this post was in consideration of the isolation and lack of amenities at a place like Rasul and also to make the post more attractive. This allowance is to cease on change of incumbency.	There is no lack of amenities at Rasul as alleged. Apart from this we do not recognise the lack of amenities as a ground for an allowance. There is no justification for continuing this allowance to the present incumbent and it should cease forthwith.
2	Assistant Drawing Instructor, Rasul School.	25	Ditto ..	This allowance was sanctioned by the Finance Department on 17th December, 1920. It is given to a member of the Subordinate Engineering Service to make the post attractive and also to compensate him for his being debarred from the possibility of drawing a sub-divisional allowance when placed in charge of a Sub-Division in the regular line. This allowance will cease on change of incumbency.	Ditto ditto.
4	Workshop Overseer.	40	Special pay ..		No reason is given for this special pay. Consequently we see no reason for its grant and would abolish it.
5	Head Tester ..	25	Ditto ..		Ditto ditto.
6	Assistant Clerk, Rasul School.	30	Ditto ..	The allowance sanctioned for this post is for carrying out the duties of a stenographer in addition to those of an Assistant Clerk. The Executive Council in 1931 directed that the pay plus allowance should not exceed the pay of a Stenographer in a Deputy Commissioner's office. The Department points out that the pay plus allowance is less than this limit, so no reduction is necessary.	The Principal of Rasul School is not entitled to and does not need a stenographer. Other officials of similar standing are not given stenographers. The allowance of Rs. 30 should cease forthwith.
7	Assistant Surgeon, Rasul School.	30	Ditto ..	This is given to an Assistant Surgeon attached whole time to the school.	The Committee understand this special pay has now ceased as an Assistant Surgeon is no longer attached to the school, a Sub-Assistant Surgeon having been appointed, without any allowance.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONTINUED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6

PUBLIC WORKS DEPARTMENT, BUILDINGS AND ROADS BRANCH—CONCLUDED.

(ii) PUBLIC WORKS DEPARTMENT SECRETARIAT.

		Rs.			
8	Cashier, General Record-keeper and Head Routine Section.	25 each	Special pay..	These allowances (now called special pay) were sanctioned in the general revision of pay scheme for 3 Senior Clerks in the grade of Rs. 75—5—150 for the extra responsibility attached to their posts. Those for the General Record-keeper and Head Routine Section have ceased. The Cashier is drawing an allowance until he vacates the post.	We see no reason why this allowance should go on. The allowance should cease forthwith.
9	1 Assistant Engineer at Murree.	50	Compensatory allowance.	This allowance is paid to an Assistant Engineer stationed at Murree only when his pay does not exceed Rs. 500 per mensem.	Should be discontinued for the reasons recorded against item 8 under General Administration of Part III.
10	1 Overseer 1 Clerk 1 Peon	20 per cent. of pay subject to a maximum of Rs. 50 and minimum of Rs. 10.	Compensatory (Hill) allowance.	This allowance is paid owing to the dearness of the locality.	
	} working at Murree.				

11	1 Accountant 4 Subordinates 11 Clerks 3 Draftsmen 7 Menials	working at Simla 12½ per cent. of pay, subject to a minimum of Rs. 10 per mensem and a maximum of Rs. 25 per mensem in the case of superior establishment.	Ditto	Ditto	ditto	May continue at rates proposed by us for these respective areas.
12	1 Assistant Engineer. 1 Sub-Engineer 1 Upper Subordinate. 1 Subordinate 1 Subordinate 1 Head Clerk 1 Accountant 1 Head Draftsman. 9 Clerks 1 Draftsman 1 Tracer 6 Peons at Rs. 4-11-0 each. 1 Ferro Khalasi 1 Office Chowkidar. 1 Office Sweeper. 1 Mail 3 Store Godown Chowkidars at Rs. 4-5-0 per mensem each.	employed at Simla. 30 or 33½ per cent. of pay subject of a minimum of Rs. 25 and maximum of Rs. 75.	Compensatory (Hill) allowance.			In the case of the Assistant Engineer and Sub-Engineer see remarks against serial Nos. 7 and 8 under "General Administration" of Part III. These should be discontinued. For others the allowance may continue at the rates proposed by us for Simla.

RECOMMENDATIONS OF THE COMMITTEE IN REGARD TO ALLOWANCES (VOTED) DRAWN IN THE VARIOUS DEPARTMENTS—CONCLUDED.

Serial No.	Designation of Government servant.	Amount.	Classification.	Remarks explanatory of the allowance.	Recommendation of Committee.
1	2	3	4	5	6
Rs. STATIONERY AND PRINTING.					
1	Works Manager, Central Jail Press, Lahore.	100	House rent allowance.		In the case of the Central Jail Press, unlike other Government Printing Presses, it is not necessary nor is it possible for the Superintendent to reside on the premises of the Press. For future incumbents this concession of a house rent allowance should be abolished.
2	Sardar Harnam Singh, Chadda, Assistant General Foreman.	90	House rent allowance.	In lieu of house-rent and other privileges that he enjoyed while at the Central Jail Press. Personal to the present incumbent.	The remarks against item 1 above apply here to a great extent. We see no reason for this allowance.
3	S. Hashmat Ali Shah, Forme Store Supervisor, Central Jail Press.	20	Compensatory allowance.	Sanctioned in Punjab Government Memo. No. 1903-I and L/37-18175, dated 27th April, 1937.	Ditto.

APPENDIX D.
The Punjab Resources and Retrenchment Committee.

QUESTIONNAIRE ON RESOURCES.

I.—PRINCIPAL HEADS OF REVENUE.

Water rates.

1. Water rates are at present determined at some point between the cost of supplying water, and the value of the water supplied, according to the principles—

- (a) that the rates levied should be sufficient to repay the interest on the capital expenditure incurred in constructing irrigation works and the cost of maintaining those works ;
- (b) that Government as the owner of the water is also entitled to a share of the increased production of the land due to the application of water to it. (Letter No. 0166-I, dated Simla, the 10th July, 1924, from the Chief Engineer, Irrigation Works, Punjab, to the Secretary to Government, Punjab, Finance Department.)

Would you suggest any change in the present basis of the water charge so as to increase Government receipts ?

2. Would you advocate as alternatives to the present system of charging for water, the sale of water by volume with a view to increasing the revenues of the State ?

3. When land newly brought under irrigation, or guaranteed a supply of water for the first time increases largely in value, do you consider it proper that the State should take a part of such increase in value ? If so, what proportion ? In what form should the State appropriate such proportion to itself, in a lump sum, or betterment tax ?

Stamps.

4. The stamp duties are a means of collection of taxes upon transactions, which may be grouped into the following classes :—

<i>Nature of transactions.</i>	<i>Items of Schedule of the Indian Stamp Act.</i>
Free distribution of property ..	83, 53.
Transfer or lease of property ..	6, 7, 19, 22, 23, 31, 32, 35, 40, 41, 45, 54, 55, 57, 61, 62, 63, 64.
Inheritance ..	2, 3.
Legal transactions ..	4, 5, 7, 12, 24, 25, 26, 28, 29, 42, 44, 48, 50, 51, 52.
Commercial transactions ..	1, 8, 10, 13, 14, 15, 16, 18, 20, 21, 34, 36, 37, 38, 39, 43, 46, 47, 49, 53, 56, 59, 60, 65.
Entry into a profession or apprenticeship.	9, 11, 30.

Have you any suggestions to make for increasing the receipts from stamp duties generally or from any special class of them ?

5. Do you think that the fees for processes in court should be made to yield more than the cost of service rendered by the Courts? If so, on what principle should the additional charge be based?

6. Would you suggest any enhancement of the fees for (a) civil processes, (b) criminal processes?

7. In what types of transactions is evasion of payment of stamp duty more common? What means would you suggest for preventing such evasion?

Registration.

8. Could you suggest some acceptable means of increasing the receipts from registration?

Excise.

9. The general excise policy of the Punjab Government in relation to liquors is that of the Government of India, and has been stated as follows:—

“The Government have no desire to interfere with the habits of those who use alcohol in moderation, this is regarded by them as outside the duty of Government, and it is necessary in their opinion to make due provision (in their excise policy) for the needs of such persons. Their settled policy, however, is to minimise temptation to those who do not drink, and discourage excess among those who do, and to the furtherance of this policy all considerations of revenue must be absolutely subordinated.”

(*Punjab Excise Manual,*
Vol. III, page 2.)

“Moreover, though it has not been laid down by the Government of India in this connection, it is a principle of excise policy, applicable to opium as well as to liquor, to obtain the greatest possible revenue from the least possible consumption.”

(*Punjab Excise Manual, Vol. III,*
Chapter 14, page 1.)

Consistently with maintaining consumption at a minimum level, what means can be adopted to maximise the revenue from excise?

10. Do you think that illicit production of spirits has in the recent past varied with changes in the rates of tax?

11. With a view to increasing revenue, would you recommend the (a) raising or (b) lowering of the rates of direct duty on the following excise articles:—

- (a) Country liquor.
- (b) Opium—
 - (i) acreage tax;
 - (ii) transport duty;
 - (iii) duty on excise opium.
- (c) Charas.
- (d) Bhang?

Note.—It is understood that the total (licit and illicit) consumption of these articles is not to increase as a result of any change or changes in duty recommended.

12. Can you suggest more effective measures than are adopted at present to keep down illicit consumption of—

- (a) spirits,
- (b) opium,
- (c) charas,
- (d) bhang?

With that end—

- (i) is it necessary to strengthen the existing excise establishment? If so, what part or parts of the establishment?
- (ii) is it desirable to suppress the production of opium in the Punjab Hill States?

13. Should the Indian made foreign spirits (*vis.*, whisky, brandy, gin, rum, etc., manufactured in the Punjab) be taxed at the rate of customs duty on imported foreign liquor?

14. Section 26 of the Excise Act (Act I of 1914) requires that no liquor shall be sold, except under a licence. The same section provides, however, that liquor lawfully procured by any person for his private use is exempt from this restriction. Under this latter provision, *bona fide* clubs and messes, which supply liquor for the private use of members who pay for it indirectly through membership subscriptions, and military canteens run regimentally on the club system, are exempted from taking out a licence. Would you advocate the removal of such exemption?

15. From the point of view of taxation, is the system of disposal of licenses for vend satisfactory, in the case of—

- (a) country liquor,
- (b) Indian made or imported foreign spirits,
- (c) opium,
- (d) charas,
- (e) bhang?

16. Have you any other criticism to make of the existing excise policy and practice on fiscal grounds?

Forests.

17. Can you suggest any means of increasing the revenue from State forests in the Punjab?

In particular, have you any comments to make on the fiscal aspect of the present agency and methods of extraction of timber?

18. Have you any suggestions to make for the better exploitation of the commercial and industrial possibilities of forest resources in the Punjab?

19. In view of the heavy Kashmir tariff on imported articles, would you recommend the taxation of timber floated down the rivers from the forests of Kashmir?

II.—RECENT SOURCES OF REVENUE.

Motor Vehicles Taxation.

20. Would you suggest any change in the rates of motor vehicles taxation with a view to increasing receipts?

Entertainments Tax.

21. As a means of increasing the receipts from the entertainment duty recently introduced, would you favour—

- (i) the removal of the exemption limit and taxation of tickets of four annas and less for admission to places of entertainment; if so, at what rate;
- (ii) the lowering of the exemption limit;
- (iii) the increase of rates of entertainment duty;
- (iv) the extension of the scope of application of the duty to any organised and conveniently taxable form of entertainment not subjected to duty at present?

Tobacco Taxation.

22. What comments have you to make on the statement of fact and opinion (respectively) contained in the following two quotations:—

“The suitability of distilled and malt liquors and tobacco for taxation is recognised by nearly every civilised country, and it is the uniform practice of European Governments to derive from them the largest possible revenue consistent with efficiency of administration.”

(D. A. Wells quoted in Bullock: *Selected Readings in Public Finance*, page 786.)

“As an object of taxation tobacco is, from a fiscal point of view, even more desirable than salt. It is widely used, and the amount used by any one person is never very large, yet the aggregate revenue is large. There is in favour of taxing tobacco the argument that it is not a necessity, and that if the tax leads to curtailment of consumption, so much the better from the social point of view.”

(J. P. Jensen: *Problems of Public Finance*, pages 304-05.)

23. The possible methods for taxing tobacco are:—

- (1) Prohibition of cultivation as so to secure that all tobacco consumed pays the import duty.
- (2) A monopoly of production, manufacture or vend or a combination of these.
- (3) An acreage duty on cultivation.
- (4) An excise duty on local production, or sales in stamped packages.
- (5) A licence fee for sale.

Further as regards regulation of wholesale and retail sale the following methods might be adopted:—

- (a) to give contracts for monopoly of retail vend for fixed areas;
- (b) to limit the number of licences and sell them by auction;
- (c) to issue licences to all applicants on payment of a moderate fixed fee.

The last of these methods is at present followed in the Punjab. Which of the possible alternatives given above would you suggest for the Punjab as a means of increasing the revenue from tobacco taxation?

Note.—In this connection it may be remembered that resort to alternatives (3) and (4) is precluded by the Government of India Act, and that the cultivation of tobacco in the Punjab is widely scattered.

24. Whatever the system adopted, should the cultivator be permitted to grow a fixed maximum quantity for his personal and domestic use ?

25. Do you think that the system adopted at various stages for regulation of the sale of intoxicant liquors may suitably be followed in the case of the sale of tobacco ? The various stages in the development of Indian Excise policy in respect of control of sales were :—

- (i) wholesale farming of monopoly of vend in fixed areas ;
- (ii) wholesale farming of monopoly of vend in fixed areas steadily diminishing in size ;
- (iii) sale by auction of wholesale and retail vend at fixed places ;
- (iv) regulation of times of sale, and quantity of sale to individual purchasers, and the limits of individual private possession.

26. Would the adoption of a system of sale by auction of the monopoly of vend be injurious to the interests of the cultivator ?

27. How far would the institution of such a system affect the consumer adversely ?

28. Are there prospects of raising an appreciable revenue by this means ?

29. In the event of a system involving more elaborate and complete control of sales than exists at present, being adopted, would you suggest any distinction in taxation of semi-manufactured country tobacco, manufactured indigenous tobacco (*biris*, cigarettes, cigars, snuff, etc., manufactured from Indian tobacco) and the various forms of foreign manufactured tobacco ?

III.—INCIDENTAL SOURCES OF REVENUE.

Receipts from Civil Administration.

30. Could you suggest suitable means of increasing the receipts from the Administration of Justice, Jails and Police without incidentally entailing equivalent additional expenditure ?

31. What changes, if any, in the present system of appointment and remuneration of Official Receivers and Government auctioneers in the Punjab would you suggest as a means of increasing revenue ?

Receipts from Beneficent Departments.

32. Can you think of any methods for enlarging the revenue incidental to expenditure, derived from the beneficent departments, viz., education, agriculture, medical, public health and industries ?

33. Have you any suggestions to make for increasing the receipts from Government Civil Works, in particular the Mandi Hydro-Electric Scheme ?

IV.—FRESH SOURCES OF REVENUE.

Taxation of electricity.

34. The taxation of consumption of electricity is common in many western countries. In India it is found in Bombay and Bengal. Would such a tax be a suitable means of increasing the resources of Government in the Punjab ?

35. What should be the scope of application of the tax? May it be levied only—

- (i) on consumers of energy for domestic purposes in residences, or also,
- (ii) on traders, and whether (a) all traders, large and small, or (b) only large traders, or (c) only small traders,
- (iii) on manufacturers, however they may be defined,
- (iv) on persons using it for large scale agricultural operations,
- (v) on any other class of users, except Government and local authorities, and probably all public utility concerns, including transport and communication services like railway, telephone, and telegraph administrations?

36. What should be the rate of the electricity tax for—

- (i) metered consumption,
- (ii) unmetered consumption?

37. What should be the limit of exemption, if any, for ordinary consumers?

38. Should there be exemption for small generating plants? If so, of what capacity?

39. Should there be exemption for newly-formed undertakings for some period of time? If so, for what period?

40. Should the electricity tax be levied on the consumption of energy supplied by the Mandi Hydro-Electric Scheme?

What would be the reactions of such imposition on the financial prospects of that scheme?

Sales Tax.

41. Do you consider a sales tax a feasible method of raising revenue in the Province? What objections, if any, have you against such a tax?

42. What scope would you prescribe for a sales tax? In particular, should the tax be limited to sales of material commodities, or should it extend to services as well?

43. If it should extend to services, should it be imposed on the sale of the services of—

- (i) private individuals, like doctors, lawyers, etc.,
- (ii) public utility concerns, like water and electric supply, etc.,
- (iii) commercial corporations, like transport companies, besides concerns providing amusement, sport, entertainment, etc.,
- (iv) State monopoly services, such as telegraph, and railways?

44. If it should not extend to services and should be limited to sales of material commodities, should it be imposed on—

- (i) wholesale sales,
- (ii) retail sales,
- (iii) both,
- (iv) each and every sale, i.e., turnover?

45. Should the tax be imposed on sales of—

- (i) all commodities,
- (ii) specified commodities,
- (iii) all commodities except those specifically exempt?

46. Would you include all sales in the provinces? Or would you include only sales in the towns and exclude sales in the villages from the operation of the tax? How would you define a 'village' or a 'town'?

47. If the tax should be levied on retail sales, would you extend it to all retailers, large and small, inside a given area? Or, would you exempt from taxation sales by retailers with an aggregate retail turnover below a certain minimum?

48. In some western countries which have a sales tax, statutory accountancy is a great help for obtaining accurate returns. Is it practicable and desirable to make returns of—

- (a) all transactions,
 - (b) total daily takings or sales,
- compulsory for—

- (i) large retailers,
- (ii) small retailers?

49. The small retailer generally keeps no accounts. There are two possible methods of assessing him—

- (i) accepting the retailer's declaration about aggregate sales, as in France,
- (ii) making an official estimate of total turnover based on such general indices as may be available.

Which would you prefer?

Taxation of betting and gambling.

50. Do you agree generally that betting and gambling are suitable objects of taxation?

51. What would be the best form of levying a tax on betting and gambling in this province? In particular do you favour taxation of race-course betting in the Punjab? In what form? At what rate? Could you give some idea as to the probable yield of such a tax?

Do you think the taxation of lottery tickets is (a) desirable, (b) practicable? Which of the other forms of organised betting could suitably be included within the scope of betting taxation? Newspaper competitions? Gaming at carnivals? Any other?

52. Public gambling (except lotteries and race-course betting) is prohibited under existing law. Illicit gambling is, however, probably rife. Would you advocate the removal of prohibition and a system of licensing of gambling by means of a heavy licence fee, as a means of adding to Government revenues?

53. Would you favour the running of a public lottery by the Government to replace the numerous private lotteries, in order to finance its programme of beneficent nation-building activity?

Taxation of Inheritance or succession.

54. Taxation of property transferred at death is a feature of tax systems in most modern communities. Would you favour the adoption of some system of death duties in the Punjab at the present moment?

55. Do you anticipate that the operation of death duties in the Punjab would seriously affect savings?

56. Taxes of this kind may be graduated on any of three principles; they may vary with the size of the estate left, with the degree of relationship of those who inherit the property to the testator or with the amount inherited by each individual heir. Would any or all these methods be practicable in this province? If not, could you suggest any other method?

57. The following ways have been suggested for meeting the difficulties arising out of the joint family system:—

- (a) to apply the tax to the share of the deceased;
- (b) to tax the whole property of the family on the demise of each managing member;
- (c) to make an annual or periodical levy similar to that made in Europe, in the case of continuing corporations, *e.g.*, by the English Corporation Duty, or the now repealed Increment Value Duty.

Do you consider any of these to be appropriate, or can you suggest any other?

Note.—The Indian Taxation Enquiry Commission favoured the first method.

58. In England the duty is levied on all estates in excess of £100. Where would you fix the exemption limit in the case of the Punjab?

59. What difficulties in practical working of the tax do you anticipate from the fixation of an exemption limit?

60. Would you collect a succession duty by making the grant of probate conditional upon the payment of the succession duty, and at the time of such grant; or would you collect such duty without reference to the procedure for probate?

61. Under the Government of India Act duties on succession to agricultural land are assigned to, and shall be levied and collected by, the Provincial Governments, while duties on succession to property other than agricultural land, also assigned to the provinces, shall be levied and collected by the Federation. In view of the latter provision, would you have the taxation of succession to agricultural land by the Provincial Government postponed until such time as the Government of India decide, either of their own will or on request by provincial Governments, to impose a tax on succession to non-agricultural property?

Taxation of increment of land values.

62. Would you advocate a provincial tax on the increment of land values in urban areas? In view of the opinion of the Taxation Enquiry Committee that such a tax could not be made retrospective, *i. e.*, could not equitably be imposed on past increments of value, which past and not present owners may have enjoyed, would you favour a tax on future increments of value?

Registration of marriages.

63. Would you favour the institution of a system of compulsory registration of marriages on payment of a fee ?

64. Would you levy the fee at a flat rate or on some roughly graduated scale ? What fee or scale of fees would you suggest ?

Taxation of professions.

65. Would you recommend the levy of a tax on any trade, occupation, calling, or profession by the Provincial Government ?

Taxation of consumption.

66. In case a general sales tax were not imposed, would you recommend the levy of a consumption tax on any of the following articles :—

Aerated waters.	Ice.
Bicycles and Tricycles.	Jewellery.
Cartridges, firearms or gun-powder.	Patent medicines.
Cigarettes.	Perfumery.
Chocolates.	Photographic apparatus.
Coffee.	Playing cards.
Cotton goods, mill-made ; all or above a certain price per yard.	Radio equipment.
Crude oil.	Soap.
Electric power.	Silk goods.
Electric goods.	Sports goods.
Gramophone records.	Tea.
	Toilet articles.
	Vegetable ghee.

Miscellaneous.

67. What other suggestions for improving the resources of the province have you to offer ?

APPENDIX E.

APPEN

Ex

STATEMENT SHOWING THE RATES OF EXCISE DUTY ON V.

Name of province.	Beer per gallon.	Country spirit per L. P. gallon.
1	2	3
	Rs. A. P.	Rs. A. P.
Punjab	0 12 0	6 4 0
Madras	0 10 0	Country 0-5-0 to 12-14-0 per proof gallon. Spiced; 0-18-0 to 12-14-0 per proof gallon.
Bombay	0 10 0	2-4-0 to 8-7-0 per 25° U. P. .. 2-8-0 to 7-14-0 per 30° U. P. .. 1-11-0 to 7-12-0 per 40° U. P. .. 1-0-0 to 5-0-0 per 60° U. P. ..
Sind	0 10 0	6-4-0 per 40° U. P. .. 8-0-0 per 25° U. P. .. 9-0-0 per 15° U. P. ..
Bengal	0 12 0 to 1 0 0	0-3-3 to 10-9-3 per Imperial gallon ..
United Provinces	0 12 0	Spiced spirit 11-4-0 per 28° U. P. .. 1-8-0 to 8-13-0 per 36° U. P. .. 2-7-0 to 5-12-0 per 50° U. P. ..
Bihar	0 8 0	..
Orissa	0 8 0	1-4-0 to 8-0-0 ..
Central Provinces	0 12 0 to 1 0 0	1-6-0 to 7-3-6 per 45° U. P. .. 1-6-0 to 5-4-0 per 60° U. P. ..
Assam .. .. .	..	4-8-0 ..
North-West Frontier Province	0 12 0	Nct manufactured in the province, the duty is levied at the rates prevailing in the province.

(a) Issue

(b) Duty.

(c) Cost (throughout)

Duty.

DUS ARTICLES IN THE DIFFERENT PROVINCES.

Indian made Foreign spirit per L. P. gallon.	Opium per seer.	Charea per seer.	Bhang per seer.	Ganja per seer.
4	5	6.	7	8
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
17 8 0	(a)80 0 0 (b)60 12 0 (c)19 4 0	40 0 0	10 0 0 per maund.	--
21 14 0	(a)85 0 0 (b)65 12 0	55 0 0	13 8 0	27 8 0
25 10 0	(a)75 0 0 (b)55 12 0	45 0 0	4 0 0	30 0 0
--	(a)79 4 0 (b)59 4 0 (c)40 0 0	40 0 0	1 8 0	25 0 0
21 14 0	(a)91 0 0 (b)71 13 0	62 0 0 and 63 0 0	3 8 0	42 10 0
21 14 0	(a)110 0 0 (b) 90 13 0	76 8 0 to 77 13 0	3 0 0 to 3 4 0	55 0 0 to 55 4 0
21 14 0	(a)90 0 0 (b)70 13 0	..	2 0 0 to 3 0 0	30 0 0 to 40 0 0
21 14 0	(a)80 0 0 (b)70 13 0	..	3 0 0 to 13 8 0	39 0 0 to 40 0 0
..	(a)90 0 0 (b)70 13 0 62	56 0 0	(b)7 0 0 (c) 3 0 0	(b)37 8 0 (c) 2 8 0 33 3
24 6 0	(a)85 5 0 (b)76 1 0	Not in use	0 8 0	22 6 10
..	(a)70 0 0 (b)59 13 0	40 0 0	10 0 0 per maund.	..

Price.

APPENDIX F.

APPENDIX F.

Stamp Duties.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
3	Adoption-deed, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	20 0 0	20 0 0	15 0 0	20 0 0	20 0 0	20 0 0	20 0 0	In the rest of British India, except Assam, the duty is Rs. 10.
4	Affidavit, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	In the rest of British India, except Assam, the duty is Rs. 1.
5	Agreement or memorandum of an agreement—								

CCS

(a) if relating to the sale of a bill of exchange.	0 4 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 4 0	In the rest of British India, except Assam, the duty is Re. 0-2-0.
(b) if relating to the sale of Government security or share in an incorporated company or other body corporate.	Subject to a maximum of Rs. 20, two annas for every 10,000 or part thereof of the value of the security or share.	Subject to a maximum of Rs. 15, one and a half annas for every Re. 10,000 or part thereof of the value of the security or share.					Subject to a maximum of Rs. 15, two annas for every 10,000 or part thereof of the value of the security or share.	In the rest of British India, except Assam, the duty is subject to a maximum of ten rupees, one anna for every 10,000 or part thereof of the value of the security or share.
(c) Not otherwise provided for.	1 0 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	1 0 0	In the rest of British India, except Assam, the duty is Re. 0-8-0.
6 Agreement relating to deposit of title deeds, pawn or pledge, that is to say, any instrument evidencing an agreement relating to—								
(1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security); or	--	--	--	--	--	--	--	

APPENDIX F—CONTINUED.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.	
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.		
1	2	3							4	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
6— contd.	(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the payment of money advanced or to be advanced by way of loan or an existing or future debt— (a) if such loan or debt is repayable on demand or more than 3 months from the date of the instrument evidencing the agreement:—	The same duty as a bill of exchange No. 13 (b) for the amount secured.	If drawn singly. Each part of set of two.	Each part of set of three.	If drawn singly. Each part of set of two.	Each part of set of three.	The same duty as a bill of exchange No. 13 (b) for the amount secured.	..	The same duty as in Bengal and Madras.	In the rest of British India, except Assam, the same duty as a bill of exchange (No. 13) (b) for the amount secured.

(i) When the amount of the loan or debt does not exceed Rs. 200.	..	0	4	6	0	3	0	0	1	6	0	3	0	0	2	0	0	1	0	When the amount does not exceed Rs. 100	..	
																				0-3-0	0-2-0	0-1-0
																				for the rest the same as in Bengal, Madras and Punjab,	..	
(ii) When it exceeds Rs. 200 but does not exceed Rs. 400.	..	0	9	0	0	4	6	0	3	0	0	8	0	0	4	0	0	2	6	..	..
When it exceeds Rs. 400 but does not exceed Rs. 600.	..	0	13	6	0	7	6	0	4	6	0	12	0	0	6	0	0	4	0	..	..
When it exceeds Rs. 600 but does not exceed Rs. 800.	..	1	2	0	0	9	0	0	6	0	1	0	0	0	8	0	0	5	0	..	..
When it exceeds Rs. 800 but does not exceed Rs. 1,000.	..	1	6	6	0	12	0	0	7	6	1	4	0	0	10	0	0	7	0	..	..
When it exceeds Rs. 1,000 but does not exceed Rs. 1,200.	..	1	11	0	0	13	6	0	6	0	1	8	0	0	12	0	0	8	0	..	..
When it exceeds Rs. 1,200 but does not exceed Rs. 1,600.	..	2	4	0	1	2	0	0	12	0	2	0	0	1	0	0	0	10	0	..	..
When it exceeds Rs. 1,600 but does not exceed Rs. 2,500.	..	3	6	0	1	11	0	1	2	0	3	0	0	1	8	0	1	0	0	..	..
When it exceeds Rs. 2,500 but does not exceed Rs. 5,000.	..	6	12	0	3	6	0	2	4	0	6	0	0	3	0	0	2	0	0	..	..
When it exceeds Rs. 5,000 but does not exceed Rs. 7,500.	..	10	0	0	5	1	0	3	6	0	9	0	0	4	8	0	3	0	0	..	..

Bengal.

in

As

*Rs. 10-2-0 in Punjab and Madras.

APPENDIX F—CONTINUED.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.		
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.			
1	2	3							4		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			
4— concl'd.	When it exceeds Ra. 7,500 but does not exceed Ra. 10,000.	..	13 8 0	6 12 0	4 8 0	12 0 0	6 0 0	4 0 0	Bengal.	..	..
	When it exceeds Ra. 10,000 but does not exceed Ra. 15,000.	..	20 4 0	10 2 0	6 12 0	18 0 0	9 0 0	6 0 0	Bengal.	..	..
	When it exceeds Ra. 15,000 but does not exceed Ra. 20,000.	..	27 0 0	13 8 0	9 0 0	24 0 0	12 0 0	8 0 0	in	..	..
	When it exceeds Ra. 20,000 but does not exceed Ra. 25,000.	..	33 12 0	18 14 0	11 4 0	30 0 0	15 0 0	10 0 0	As	..	..
	When it exceeds Ra. 25,000 but does not exceed Ra. 30,000.	..	40 8 0	20 4 0	13 8 0	36 0 0	18 0 0	12 0 0	As	..	..

for every additional Rs. 10,000 or part thereof in excess of Rs. 20,000.	13	8	0	6	12	0	4	8	0	12	0	0	6	0	0	4	0	0	0						
(b) If such loan or debt is re-payable not more than 3 months from the date of such instrument.	Half the duty on a loan or debt under clause (a) (i) or (a) (ii) for the whole amount secured.																								
Apprenticeship deed, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being articles of clerkship (No. 11).	10	7 8 0				7 8 0				7 8 0				7 8 0				7 8 0				5 0 0			
Articles of Association of a Company.	(c) Where the company has no share capital or the nominal share capital does not exceed Rs. 2,500, Rs. 25.																								
		50 0 0				50 0 0				50 0 0				50 0 0				50 0 0				(c) Where the authorised share capital does not exceed Rs. 1,00,000, Rs. 25.			
		In the rest of the British India, except Assam, half the duty payable on a bill of exchange No. 13 (a) for the amount secured.																							
		In the rest of British India, except Assam, Rs. 5.																							
		In the rest of British India, except Assam, Rs. 25.																							

APPENDIX F—CONTINUED.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.						REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.		Punjab.
1	2	3						4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
10— contd.		(b) Where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 1,00,000, Rs. 50. (c) Where the nominal share capital exceeds Rs. 1,00,000, Rs. 100.						(5) In any other case, Rs. 50.
12	Award, that is to say, any decision in writing by an arbitrator or umpire not being an award directing a partition, on a refer-							

<p>once made otherwise than by an order of the court in the course of a suit—</p> <p>(a) when the amount or value of the property to which the award relates as set forth in such award does not exceed Ra. 1,000.</p>	<p>(a) and (b) The same duty as a bond (No. 18) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of Ra. 20.</p>	<p>The same duty as a bond (No. 16) for such amount.</p>	<p>The same duty as a Bottomry Bond (No. 16) for such amount.</p>	<p>The same duty as a bond (No. 16) for such amount.</p>				<p>In the rest of British India the same duty as a Bond (No. 16) for such amount.</p>
<p>(b) in any other case</p>		<p>If it exceeds Ra. 1,000 but does not exceed Ra. 5,000, Ra. 0-7-8. And for every additional Ra. 1,000 or part thereof in excess of Ra. 5,000, 8 annas, subject to a maximum of Ra. 50.</p>	<p>If it exceeds Ra. 1,000 but does not exceed Ra. 5,000, Ra. 10. And for every additional Ra. 1,000 or part thereof in excess of Ra. 5,000, 8 annas, subject to a maximum of Ra. 50.</p>	<p>If it exceeds Ra. 1,000 but does not exceed Ra. 5,000, Ra. 6-7-8. In any other case Ra. 10.</p>	<p>7 8 0 and for every additional Ra. 1,000 or part thereof in excess of Ra. 5,000, Ra. 0-8-0 subject to a maximum of Ra. 50-2-0.</p>	<p>As in Punjab.</p>	<p>If it exceeds Ra. 1,000 but does not exceed Ra. 5,000, Ra. 7-8-0. And for every additional Ra. 1,000 or part thereof in excess of Ra. 5,000, Ra. 0-8-0 subject to a maximum of Ra. 50.</p>	<p>In rest of British India, except Assam, Ra. 5.</p>

APPENDIX F—continued.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
12— concl.	(c) if it exceeds Ra. 5,000 for every additional Ra. 1,000 or part thereof in excess of Ra. 5,000.	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. 0 8 0	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	
16	Bond as defined by section 2 (5) not being a debenture No. (27) and not being otherwise provided for by this Act, or by the Court Fees Act, 1870— When the amount or value secured does not exceed Ra. 10	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	In rest of British India— Rs. A. P. 0 2 0 0 4 0
	When it exceeds Ra. 10 but does not exceed Ra. 50.	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	
	When it exceeds Ra. 50 but does not exceed Ra. 100.	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 10 0	0 8 0	

When it exceeds Ra. 100 but does not exceed Ra. 200.	1 0 0	1 0 0	1 4 0	1 10 0	1 4 0	1 4 0	1 0 0	1 0 0
When it exceeds Ra. 200 but does not exceed Ra. 300.	2 4 0	1 14 0	1 14 0	2 14 0	2 4 0	2 4 0	1 14 0	In rest of British India, except Assam— Rs. A. P. 1 8 0
When it exceeds Ra. 300 but does not exceed Ra. 400.	3 0 0	2 8 0	2 8 0	2 14 0	3 0 0	3 0 0	2 8 0	2 0 0
When it exceeds Ra. 400 but does not exceed Ra. 500.	3 1 0	3 2 0	3 2 0	4 8 0	3 12 0	3 12 0	3 2 0	2 8 0
When it exceeds Ra. 500 but does not exceed Ra. 600.	4 8 0	4 8 0	4 8 0	5 4 0	4 8 0	4 8 0	4 8 0	3 0 0
When it exceeds Ra. 600 but does not exceed Ra. 700.	5 4 0	5 4 0	5 4 0	6 0 0	5 4 0	5 4 0	5 4 0	3 8 0
When it exceeds Ra. 700 but does not exceed Ra. 800.	6 0 0	6 0 0	6 0 0	6 12 0	6 0 0	6 0 0	6 0 0	4 0 0
When it exceeds Ra. 800 but does not exceed Ra. 900.	6 12 0	6 12 0	6 12 0	7 8 0	6 12 0	6 12 0	6 12 0	4 8 0
When it exceeds Ra. 900 but does not exceed Ra. 1,000.	7 8 0	7 8 0	7 8 0	7 8 0	7 8 0	7 8 0	7 8 0	5 0 0
and for every Ra. 500 or part thereof in excess of Ra. 1,000.	8 12 0	3 12 0	3 12 0	3 4 0	3 12 0	3 12 0	3 12 0	2 8 0

APPENDIX F—continued.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—continued.

Serial No. of act, as according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.						REMARKS.	
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.		Punjab.
1	2	3						4	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
16	Bottomry Bond, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a bond (No. 15) for the same amount.	When the amount value secured does not exceed Rs. 10.	0 3 0	The same duty as a Bond No. (15) for the same amount.			The same duty as in Bengal and Madras.	In the rest of British India except Assam, the same duty as on a bond (No. 15) for the same amount.
			Where it exceeds Rs. 10	0 6 0					
			and does not exceed Rs. 50.						
			Where it exceeds Rs. 50	0 12 0					
			and does not exceed Rs. 100.						
			Where it exceeds Rs. 100	1 8 0					
			and does not exceed Rs. 200.						
			Where it exceeds Rs. 200	2 4 0					
			and does not exceed Rs. 300.						
			Where it exceeds Rs. 300	3 0 0					
			and does not exceed Rs. 400.						

18 Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a civil or revenue court, or Collector or other Revenue Officer :—

- (a) Where the purchase money does not exceed Rs. 10.
 (b) Where the purchase money exceeds Rs. 10 but does not exceed Rs. 25.
 (c) In any other case

The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase money.

Where it exceeds Rs. 400 3 12 0
 and does not exceed
 Rs. 500.
 Where it exceeds Rs. 500 4 8 0
 and does not exceed
 Rs. 600.
 Where it exceeds Rs. 600 5 4 0
 and does not exceed
 Rs. 700.
 Where it exceeds Rs. 700 6 0 0
 and does not exceed
 Rs. 800.
 Where it exceeds Rs. 800 6 12 0
 and does not exceed
 Rs. 900.
 Where it exceeds Rs. 900 7 8 0
 and does not exceed
 Rs. 1,000.
 And for every Rs. 500 3 12 0
 or part thereof in excess
 of Rs. 1,000.

0 4 0	0 8 0	0 3 0	0 2 0	0 3 0	0 3 0	0 3 0	0 3 0
0 8 0	0 6 0	0 6 0	0 4 0	0 6 0	0 6 0	0 6 0	0 6 0

In the rest of
 British India
 except Assam.—

Rs. A. P.

0 2 0

0 4 0

APPENDIX F—continued.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Ponjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
22	Composition-Deed, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a Composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of license, for the benefit of his creditors.	20 0 0.	12 8 0	15 0 0	12 8 0	15 0 0	15 0 0	12 8 0	In the rest of British India except Assam.— Rs. A. P. 10 0 0

Conveyance, as defined by section 2 (10), not being a transfer charged or exempted under No. 62—									In the rest of British India—
									except Assam—
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	0 8 0	0 12 0	0 12 0	0 8 0	0 12 0	0 12 0	0 12 0	0 12 0	Rs. A. P. 0 8 0
Where it exceeds Rs. 50 but does not exceed Rs. 100.	1 0 0	1 8 0	1 8 0	1 0 0	1 8 0	1 8 0	1 8 0	1 8 0	1 0 0
Where it exceeds Rs. 100 but does not exceed Rs. 200.	2 0 0	3 0 0	3 0 0	3 4 0	3 0 0	3 0 0	3 0 0	3 0 0	2 0 0
Where it exceeds Rs. 200 but does not exceed Rs. 300.	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	3 0 0
Where it exceeds Rs. 300 but does not exceed Rs. 400.	6 0 0	6 0 0	6 0 0	5 12 0	6 0 0	6 0 0	6 0 0	6 0 0	4 0 0
Where it exceeds Rs. 400 but does not exceed Rs. 500.	7 8 0	7 8 0	7 8 0	9 0 0	7 8 0	7 8 0	7 8 0	7 8 0	5 0 0
Where it exceeds Rs. 500 but does not exceed Rs. 600.	9 0 0	9 0 0	9 0 0	10 8 0	9 0 0	9 0 0	9 0 0	9 0 0	6 0 0
Where it exceeds Rs. 600 but does not exceed Rs. 700.	10 8 0	10 8 0	10 8 0	12 0 0	10 8 0	10 8 0	10 8 0	10 8 0	7 0 0
Where it exceeds Rs. 700 but does not exceed Rs. 800.	12 0 0	12 0 0	12 0 0	13 8 0	12 0 0	12 0 0	12 0 0	12 0 0	8 0 0
Where it exceeds Rs. 800 but does not exceed Rs. 900.	13 8 0	13 8 0	13 8 0	15 0 0	13 8 0	13 8 0	13 8 0	13 8 0	9 0 0
Where it exceeds Rs. 900 but does not exceed Rs. 1,000.	15 0 0	15 0 0	15 0 0	15 0 0	..	15 0 0	15 0 0	15 0 0	10 0 0
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	7 8 0	7 8 0	7 8 0	6 8 0	7 8 0	7 8 0	7 8 0	7 8 0	5 0 0

APPENDIX F—continued.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
25	Counter-part or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid— (a) if the duty with which the original instrument is chargeable does not exceed one rupee. (b) in any other case not falling within the provisions of section 8-A.								
		The same duty as is payable on the original.							
32	Further charge—instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	2 0 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	1 8 0	In the rest of British India, except Assam, Rs. 1.

(a) When the original mortgage is one of the description referred to in clause (a) of the Article No. 40 (that is, with possession);

The same duty as a conveyance (No. 23) for a consideration equal to the amount of the mortgage by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument.

The same duty as a conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given.

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

The same duty as a Bottomry Bond (No. 16) for the amount of the further charge secured by such instrument.

The same duty as a Bond (No. 15) for the amount of further charge secured by such instrument.

of con- was raised by the Punjab Stamp Act, VIII of 1922, the duty on further charge (Article 32) is still charged at the old rates given in Schedule I of the Stamp Act.

In the rest of British India the same duty as given in the previous column opposite.

APPENDIX F—continued.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
35	<p>Lease, including an under lease or sub-lease and any agreement to let or sub-let—</p> <p>(a) whereby such lease the rent is fixed and no premium is paid or delivered—</p> <p>(i) where the lease purports to be for a term of less than one year.</p>	<p>The same duty as a bond (No. 15) for the whole amount payable or deliverable under such lease.</p>	<p>The same duty as a Bottomry Bond No. 16 for the whole amount deliverable under such case.</p>		<p>The duty same as in Bombay shown in column 3 opposite.</p>		<p>The same duty as in Bombay.</p>	<p>The same as in Bengal and Madras shown in column 4 opposite.</p>	<p>In the rest of British India, except Assam, the same as in Bombay shown in column 3 opposite.</p>

(ii) where the lease purports to be for a term of not less than one year, but not more than three years.	The same duty as a bond (No. 15) for the amount or value of the average annual rent reserved.	..	..	..	The same duty as in Bombay shown in column 3.	..	..	In the rest of India the same duty as in Bombay shown in column 3.
(iii) where the lease purports to be for a term of not less than one year, but not more than five years.	..	The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.	..	The same duty as a Bond (No. 15) for the amount or value of average annual rent reserved.	..	The same duty as in the United Provinces.	The same duty as in Bengal and Madras.	
(iv) where the lease purports to be for the term in excess of three years.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.	..	..	..	The same duty as in Bombay shown in column 3.	..	..	In the rest of India the same duty as in Bombay shown in column 3.
(v) where the lease purports to be for a term exceeding five and not exceeding ten years.	..	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.			..	The same duty as in conveyance (23) for a consideration equal to the amount or value of one and a half times the average annual rent reserved.	The same duty as in Bengal, Madras and United Provinces.	

APPENDIX F—continued.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
35— contd.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	(vi) Where the lease purports to be for a term exceeding ten years but not exceeding 20 years.	..	The same duty as a conveyance (No. 23) for consideration equal to twice the amount or value of the average annual rent reserved.			..	The same duty as a conveyance (No. 23) for consideration equal to three times the amount or value of the average annual rent reserved.	The same duty as in Bengal, Madras and United Provinces.	
	(vii) Where the lease purports to be for a term exceeding 20 years but not 30 years.	..	The same duty as a conveyance (No. 23) for consideration equal to three times the amount or value of the average annual rent reserved.			..	The same duty as a conveyance (No. 23) for consideration equal to five times the	Ditto.	

<p>(viii) Where the lease purports to be for a term exceeding 80 years but not exceeding 100 years.</p>	<p>..</p>	<p>The same duty as a conveyance (No. 23) for consideration equal to four times the amount or value of the average annual rent reserved.</p>	<p>..</p>	<p>..</p>	<p>..</p>	<p>amount or value of the average annual rent reserved.</p>	<p>Ditto.</p>
<p>(ix) Where the lease purports to be for a term exceeding 100 years or in perpetuity.</p>	<p>..</p>	<p>The same duty as a conveyance No. 23 for a consideration equal in the case of a lease granted only for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of the rents which would be paid or delivered in respect of the first fifty years of the lease.</p>	<p>The same duty as a conveyance No. 23 for a consideration equal to one-sixth of the whole amount of the rents, which would be paid or delivered in respect of the first fifty years of the lease.</p>	<p>The same duty as in Bengal.</p>	<p>..</p>	<p>The same as a conveyance (No. 23) for a consideration equal to one-fourth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.</p>	<p>The same duty as in Bengal.</p>

APPENDIX F—CONTINUED.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
38— contd.	(z) Where the lease does not purport to be for any definite term.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or the value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.	The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average rent which would be paid or delivered for the first ten years if the lease continued so long.			The same duty as in Bombay.	The same duty as in Madras, Bengal, United Provinces, and Punjab.	The same duty as in Bengal, Madras and United Provinces.	In the rest of British India, except Assam, the same duty as in Bombay.

<p>(r) Where the lease purports to be in perpetuity.</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease.</p>				<p>The same duty as in Bombay.</p>		<p>In the rest of British India, except Assam, the same duty as in Bombay.</p>
<p>(b) Where the lease is granted for a fine or premium or for money advanced and where no rent is reserved.</p>	<p>The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.</p>	<p>The same duty as in Bombay shown in column opposite.</p>					<p>Ditto.</p>

APPENDIX F—CONTINUED.

Stamp Duties—continued.

**COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.**

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.	
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.		
1	2	3							4	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
35— condid.	(c) Where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease in addition to the duty which would have been payable on such lease, if no fine or premium or advance has been paid or delivered: Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed the duty on such lease shall not exceed twelve annas.							
						The same duty as in Bombay substituted eight annas for the words one rupee in the last line of the proviso thereunder.	The same duty as in Bombay.	The same duty as in Bengal, Madras and United Provinces.	In the rest of British India, except Assam, North-West Frontier and Delhi Provinces, the same duty as in Bombay substituted eight annas for the words 'one rupee' in the last line of the proviso thereunder.	

	or - advance had been paid or delivered: Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee.									
29	Memorandum of association of company— (a) If accompanied by articles of association under section 37 of the Indian Companies Act, 1882 (now Act VII of 1913).	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	In rest of British India, except Assam, North-West Frontier and Delhi Provinces, Rs. 15.
	(b) If not so accompanied.	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	30 0 0	In rest of British India, except Assam, North-West Frontier and Delhi Provinces, Rs. 40.

APPENDIX F—CONTINUED.

Stamp Duties—continued.

**COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS.
IN DIFFERENT PROVINCES OF INDIA.**

Serial No. of article according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
40	<p>Mortgage deed, not being an agreement relating to deposits of title-deeds, pawn or Pledge (No. 6) Bottomry Bond (No. 16), mortgage of a crop (No. 41), Respondentia Bond (No. 50), or Security Bond (No. 57)—</p> <p>(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.</p>								<p>Though in the Punjab the duty on deeds of conveyance was raised by the Punjab Stamp Act, VIII of 1922, the duty on mortgage-</p>
		The same duty as a conveyance (No. 23) for a consideration equal to the amount secured by such deed.							

deeds (Article 40 (a)) is still charged at the old rates given in Schedule I of the Stamp Act. The question of raising duty on the mortgage-deeds (Article 40 (a)) is being considered separately.

(b) When possession is not given and agreed to be given as aforesaid.	The same duty as a Bond (No. 15) for the amount secured by such deed.		The same duty as a Bottomry Bond (No. 16) for the amount secured by such deed.	The same duty as a Bond (No. 15) for the amount secured by such deed.				In the rest of British India, except Assam, the same duty as in United Provinces, Central Provinces and Punjab.
(c) When a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped:								In the rest of British India, except Assam, the same duty as in United Provinces, Central Provinces and Punjab, Re. 0-8-0.
For every sum secured not exceeding Rs. 1,000.	1 0 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 0	
And for every 1,000 or part thereof secured in excess of Rs. 1,000.	1 0 0 (subject to a maximum of Rs. 20).	0 12 0 (subject to a maximum of Rs. 10).	0 12 0 (subject to a maximum of Rs. 15).	0 12 0	0 12 0	0 12 0	0 12 0 (subject to a maximum of Rs. 15).	In the rest of British India, except Assam, 8 annas.
46 Partnership—								
A—Instrument of—								
(a) Where the capital of the partnership does not exceed Rs. 500.	5 0 0	5 0 0	5 0 0	3 12 0	5 0 0	5 0 0	2 8 0	In the rest of British India, except Assam, Rs. 2-8-0

APPENDIX F—CONTINUED.
Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
46— contd.	(b) In any other case	20 0 0	20 0 0	20 0 0	(b) Where the capital exceeds Rs. 500, but does not exceed Rs. 1,000, Rs. 7-8-0. (c) In any other case, Rs. 15.	20 0 0	20 0 0	10 0 0	In the rest of British India, except Assam, Rs. 10.
48	Power of Attorney (as defined by section 2 (21)), not being a proxy (No. 52)— (a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more	1 0 0	0 12 0	0 12 0	0 8 0	0 12 0	0 12 0	1 0 0	In the rest of British India, except Assam, Rs. 0-8-0.

(b) When required in suits or proceedings under the Presidency Small Causes Courts Act, 1882.	1 0 0	1 0 0	0 12 0	0 8 0	0 12 0	0 12 0	1 0 0	In the rest of British India, except Assam, Re. 0-8-0
(c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a).	2 0 0	1 8 0	1 8 0	1 0 0	1 8 0	1 8 0	2 0 0	In the rest of British India, except Assam, Re. 1.
(d) When authorising not more than five persons to act jointly and severally in more than one transaction or generally.	10 0 0	7 8 0	7 8 0	5 0 0	7 8 0	7 8 0	10 0 0	In the rest of British India, except Assam, Rs. 5.
(e) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.	20 0 0	15 0 0	15 0 0	10 0 0	15 0 0	15 0 0	20 0 0	In the rest of British India, except Assam, Re. 10.
(f) When given for consideration and authorising the attorney to sell any immovable property.	The same duty as a conveyance (No. 23) for the amount of the consideration conveyance.							
(g) In any other case	2 0 0 for each person authorised.	1 8 0 for each person authorised.	1 8 0 for each person authorised.	1 0 0 for each person authorised.	1 8 0 for each person authorised.	1 8 0	2 0 0 for each person authorised.	Re. 1 for each person authorised.

APPENDIX F—CONTINUED.

Stamp Duties—continued.

COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA—CONTINUED.

Serial No. of act, as according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
58	Settlement— A—Instrument of— (including a deed of dower).	The same duty as a bond (No. 16) for a sum equal to the amount or value of the prop- erty set- tled as set forth in such settle- ment. Provided that, where an agree- ment to settle is stamped with the	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settle- ment: <i>Proviso</i> —The same as in the pre- vious sub-column opposite, sub- stituting "Rs. 0-8-0" for "Re. 1."		The same duty as in Bombay substituting Rs. 0-12-0 for Re. 1 in the last line of the pro- viso.	The same duty as in Bombay substitu- ting 8 annas for one rupee in the last line of the proviso.		The same duty as in Bom- bay substituting 12 an- nas for one rupee in the last line of the proviso.	In the rest of British India, except As- sam, the same duty as in Central Pro- vinces.

<p>B--Revocation of--</p>	<p>stamp required for an instrument of settlement and an instrument in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed Rs. 1.</p>			<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the Instrument of Revocation, but not exceeding Rs. 15.</p>	<p>The same duty as in Bombay.</p>	<p>The same duty as in United Provinces.</p>	<p>The same duty as in Bengal and Madras.</p>	<p>In the rest of British India, except Assam, the same duty as in Bombay.</p>
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APPENDIX F--CONCLUDED.

Stamp Duties--concluded.

**COMPARATIVE STATEMENT SHOWING RATES OF STAMP DUTIES LEVIED ON VARIOUS KINDS OF INSTRUMENTS
IN DIFFERENT PROVINCES OF INDIA--CONCLUDED.**

Serial No. of articles according to Schedule I of the Stamp Act.	Description of instrument.	RATES OF DUTIES.							REMARKS.
		Bombay.	Bengal.	Madras.	United Provinces.	Central Provinces.	Bihar.	Punjab.	
1	2	3							4
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
64	Trust-- A--Declaration of -- of, or concerning, any property when made by any writing not being a Will.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding Rs. 15.	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding Rs. 22-8-0.		The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding Rs. 22-8-0.	Ditto ..	Ditto ..	Ditto ..	Ditto.

-Revocation of — of, or concerning, any property.	As in A above, substitut- ing Rs. 10 for Rs. 15.	As in A above, substituting Rs. 15 for Rs. 22-8-0.	As in A above, substituting Rs. 15 for Rs. 22-8-0.	The same duty as in Bombay.	The same duties as in United Provinces.	The same duty as in Bengal and Madras.	British Assam, except Assam, the same duty as in Bombay.
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Note.—The Governments of Sind and Orissa have effected no change in the rates in force before their separation from Bombay and Bihar. The rates of duty contained in the above statement are based on the Indian Stamp Act, 1899, as modified in its application to the various provinces by the Acts noted below:—

(i) passed before 1936 —

- (a) The Indian Stamp (Madras Amendment) Act, 1922.
- (b) The Indian Stamp (Bombay Amendment) Acts, 1922, 1926 and 1932.
- (c) The Indian Stamp (Bengal Amendment) Acts, 1922 and 1935.
- (d) The Indian Stamp (United Provinces Amendment) Acts, 1923 and 1932.
- (e) The Indian Stamp (Punjab Amendment) Acts, 1922, 1924 and 1935.
- (f) The Indian Stamp (Bihar and Orissa Amendment) Act, 1921.
- (g) The Indian Stamp (Central Provinces Amendment) Act, 1923.
- (h) The Indian Stamp (Assam Amendment) Acts, 1922 and 1935.
- (i) The Indian Stamp (North-West Frontier Province Amendment) Acts, 1923 and 1932.

(ii) passed in 1936 or since—

- (a) The Bombay Finance Amendment Act, 1935.
- (b) The United Provinces Stamp (Amendment) Acts, 1936 and 1938.
- (c) The Central Provinces and Berar Indian Stamp (Amendment) Act, 1939.
- (d) The Bihar Stamp (Amendment) Act, 1937.
- (e) The Assam Stamp (Amendment) Act, 1937.

APPENDIX G.

APPEND.

SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

No. of article according to Subordinate I of Court-fees Act.	Description of instrument.	Rates		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross objection presented to any civil or revenue court except those mentioned in Section 3—			
	When the amount or value of the subject-matter in dispute does not exceed five rupees.	0 6 0	0 6 0	0 8 0
	When such amount or value does not exceed Rs. 75, for every five rupees or part of such amount or value.	..	0 6 0	..
	When such amount or value exceeds five rupees but does not exceed Rs. 100 for every five rupees or part thereof, in excess of five rupees up to one hundred rupees.	0 6 0	..	0 9 0
	When such amount or value exceeds seventy-five rupees, for every five rupees, or part thereof, in excess of seventy-five rupees up to one hundred rupees.	..	0 8 0	..
	When the amount or value of the subject-matter in dispute does not exceed Rs. 100.	..	..	..
	When such amount or value exceeds Rs. 100 but does not exceed Rs. 500, for every ten rupees or part thereof in excess of Rs. 100 up to Rs. 500.	..	..	..

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

DUTIES.				REMARKS.
United Provinces.	Bihar (and Orissa.)	Central Provinces.	Punjab	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
0 6 0	0 6 0	0 6 0	0 6 0	In the rest of British India, Rs. 0-6-0.
..	
0 6 0	..	0 6 0	0 6 0	In the rest of British India, Rs. 0-6-0.
..	
..	
1 0 0	0 12 0	

APPENDIX
SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

No. of article according to Schedule I of Court-fees Act.	Description of instrument.	RATES		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1 <i>contd.</i>	Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross objection presented to any civil or revenue court except those mentioned in Section 3— <i>contd.</i>			
	When such amount or value exceeds Rs. 100, for every ten rupees or part thereof, in excess of Rs. 100 up to Rs. 150.	..	1 10 0	..
	When amount or value exceeds Rs. 100, for every ten rupees or part thereof, up to Rs. 200.	..	..	..
	When such amount or value exceeds Rs. 100, for every ten rupees or part thereof, in excess of Rs. 100 up to one thousand rupees.	0 12 0	..	1 2 0
	When such amount or value exceeds Rs. 150, for every ten rupees or part thereof, up to one thousand rupees.	..	1 2 0	..
	When such amount or value exceeds Rs. 500, for every ten rupees or part thereof, up to one thousand rupees.	..	..	..
	When such amount or value exceeds one thousand rupees, for every one hundred rupees or part thereof in excess of one thousand rupees, up to five thousand rupees.	5 0 0	7 8 0	7 8 0

CONTINUED.

continued.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	
0 12 0	..	..	..
..	1 0 0	0 12 0	..	
..	
1 4 0	..	..	1 2 0	
6 4 0	7 8 0	8 0 0	7 8 0	In the rest of British India, or except Assam, &c.

**APPEAL
SCHEDULE**

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIED.

No. of articles according to Schedule I of Court-fees Act.	Description of instrument.	Rs.		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1— <i>contd.</i>	Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross objection presented to any civil or revenue court except those mentioned in Section 5— <i>contd.</i>			
	When such amount or value exceeds Rs. 1,000 for every one hundred rupees or part thereof, in excess of Rs. 1,000 up to Rs. 7,500.	..	7 8 0	..
	When such amount or value exceeds Rs. 5,000, for every two hundred rupees or part thereof, in excess of Rs. 5,000 up to Rs. 10,000.	..	..	..
	When such amount or value exceeds Rs. 5,000, for every two hundred and fifty rupees or part thereof in excess of Rs. 5,000, up to Rs. 10,000.	15 0 0	..	15 0 0
	When such amount or value exceeds Rs. 7,500, for every Rs. 250 or part thereof, up to Rs. 10,000.	..	15 0 0	..
	When such amount or value exceeds Rs. 10,000, for every five hundred rupees or part thereof in excess of Rs. 10,000, up to Rs. 20,000.	22 8 0	22 8 0	22 8 0
	When such amount or value exceeds Rs. 20,000, for every one thousand rupees or part thereof in excess of twenty thousand rupees, up to thirty thousand rupees.	30 0 0	..	30 0 0

CONTINUED.

continued.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	
..	..	10 0 0	..	
12 8 0	15 0 0	..	15 0 0	
..	
18 12 0	22 8 0	20 0 0	22 8 0	
25 0 0	30 0 0	30 0 0	30 0 0	

APPENDIX
SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

No. of articles according to Schedule I of Court-fees Act.	Description of instrument.	Rates		
		Bombay.	Bengal.	Madras.
1— <i>concl'd.</i>	<p>Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross objection presented to any civil or revenue court except those mentioned in Section 3—<i>concl'd.</i></p> <p>When such amount or value exceeds Rs. 20,000, for every one thousand rupees or part thereof in excess of Rs. 20,000, up to Rs. 50,000.</p> <p>When such amount or value exceeds Rs. 30,000, for every two thousand rupees or part thereof, in excess of thirty thousand rupees up to Rs. 60,000.</p> <p>When such amount or value exceeds Rs. 50,000, for every five thousand rupees or part thereof, in excess of Rs. 50,000.</p> <p>When such amount or value exceeds Rs. 50,000 but does not exceed Rs. 1 lakh.</p> <p>When such amount or value exceeds Rs. one lakh.</p>	<p>Rs. A. P.</p> <p>..</p> <p>30 0 0</p> <p>30 0 0</p> <p>30 0 0</p> <p>..</p> <p>..</p>	<p>Rs. A. P.</p> <p>30 0 0</p> <p>..</p> <p>37 8 0</p> <p>(Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees).</p> <p>..</p> <p>..</p>	<p>Rs. A. P.</p> <p>..</p> <p>30 0 0</p> <p>30 0 0</p> <p>..</p> <p>..</p>
2	Plaint in a suit for possession under the Special Relief Act, 1877, section 9.	The fee is one-half the amount p		

CONTINUED.

continued.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	
25 0 0	30 0 0	30 0 0	30 0 0	
31 4 0 (Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be four thousand and five hundred rupees).	37 8 0	30 0 0	30 0 0	
..	..	Rs. 2,050 plus 2 per cent of the amount or value in excess of Rs. 50,000.	..	
..	..	Rs. 3,050 plus 1 per cent of the amount or value in excess of Rs. one lakh subject to the maximum of Rs. 5,000.	..	

in the scale under Art. I, Schedule I.

**APPEN
SCHEDU**

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIAB

No. of article according to Schedule I of Court-fee Act.	Description of instrument.	Rs.		
		Bombay.	Bengal.	Madras.
2— <i>concl.</i>	<p>(Madras)—<i>concl.</i></p> <p>Plaint or written statements pleading a set-off or counter-claim, presented to a Court outside the Presidency Town in any suit of the nature cognizable by courts of small causes when the amount or value of the subject-matter does not exceed Rs. 500—</p> <p>When the amount or value of the subject-matter in dispute does not exceed Rs. 5.</p> <p>When such amount or value exceeds Rs. 5, for every Rs. 5 or part thereof in excess of Rs. 5, up to Rs. 100.</p> <p>When such amount or value exceeds Rs. 100, for every ten rupees, or part thereof in excess of Rs. 100, up to Rs. 500.</p> <p>Application or written statement by a defendant in a suit for partition praying for partition of his share in the property sought to be partitioned.</p>	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Repealed by Act VIII of 1871.			
4	Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.		The fee leviable on the plaint	
5	Application for review of judgment, if presented before the ninetieth day from the day of the decree.		One-half of the fee leviable on the	

G—CONTINUED.

I—continued.

ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

OF DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	There is no such article in the schedule applicable to other provinces.
..	
..	
..	
The same for which would have been payable on a plaint if such defendant instituted a suit for partition.				

memorandum of appeal.

or memorandum of appeal.

APPEN
SCHEDI

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

No. of article according to schedule I of Court-fees Act.	Description of instrument.	Rate		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
6	Copy or translation of a judgment or order not being or having the force of a decree :— (i) When such judgment or order is passed by any Civil Court, other than a High Court, or by the presiding officer of any Revenue Court or office or by any other Judicial or Executive authority— (a) If the amount or value of the subject matter is fifty or less than fifty rupees. (b) If such amount or value exceeds fifty rupees. (ii) When such judgment or order is passed by a High Court.			
		0 4 0	0 6 0	0 8 0
		0 8 0	0 12 0	0 12 0
		1 0 0	1 8 0	1 8 0
7	Copy of a decree or order having the force of a decree :— When such decree or order is made by any Civil Court other than a High Court or by any Revenue Court— (a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees. (b) If such amount or value exceeds fifty rupees. When such decree or order is made by a High Court.			
		0 8 0	0 8 0	0 8 0
		1 0 0	1 0 0	1 0 0
		4 0 0	4 0 0	4 0 0

-CONTINUED.

-continued.

ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
0 6 0	0 6 0	0 6 0	0 4 0	
0 12 0	0 12 0	0 12 0	0 8 0	
1 8 0	1 8 0	1 8 0	1 0 0	
0 12 0	0 12 0	0 8 0	0 8 0	
1 8 0	1 8 0	1 0 0	1 0 0	
	6 0 0	4 0 0	4 0 0	

APPEL
SCHED

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVEL

No. of articles according to Schedule I of Court-fees Act.	Description of instrument.	Rs.		
		Bombay.	Bengal.	Madras.
8	Copy of any document liable to stamp duty under the Indian Stamp Act, 1879, when left by any party to a suit or proceeding in place of the original withdrawn --- (a) When the stamp duty chargeable on the original does not exceed eight annas. (b) In any other case ..	Rs. A. P.	Rs. A. P.	Rs. A. P.
			The amount of the duty chargeable-	
		1 0 0	0 8 0	0 8 0
9	Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or of the like taken out by any Civil or Criminal or Revenue Court or office, or from the office of any chief officer, charged with the executive administration of a Division--- For every three hundred and sixty words or fraction of three hundred and sixty words.	0 8 0	0 8 0	0 8 0
10	Repealed by the Guardians and Wards Act (VIII of 1890).	..	..	-
11	Probate of a will or letters of administration with or without will annexed--- When such amount or value of the property in respect of which the grant of a probate or letter is made, exceeds one thousand, but does not exceed five thousand rupees.	..	-	2%

-CONTINUED.

-continued.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
on the original.	(One and-a-half times the amount of the duty chargeable on the original).	The amount of duty chargeable on the original.	..	
0 12 0	0 12 0	0 8 0	0 8 0	
..	0 12 0	0 8 0	0 8 0	
..	
..	..	2%	..	

APPENDIX
SCHEDULE I

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

No. of articles according to Schedule I of Court-fees Act.	Description of instrument.	RATE		
		Bombay.	Bengal.	Madras.
11- contd.	Probate of a will or letters of administration with or without will annexed—contd.			
	When such amount or value exceeds one thousand rupees but does not exceed ten thousand rupees, on the part of the amount or value in excess of one thousand rupees.	2%	2%	..
	When such amount or value exceeds five thousand rupees but does not exceed ten thousand rupees.	..	..	..
	When such amount or value exceeds five thousand rupees.	..	..	3%
	When such amount or value exceeds ten thousand rupees.	..	..	..
	When such amount or value exceeds ten thousand rupees but does not exceed fifty thousand rupees, on the part of the amount or value in excess of ten thousand rupees.	3%	3%	..
	When such amount or value exceeds fifty thousand rupees, but does not exceed one lakh, on the part which exceeds rupees fifty thousand.	4%	4%	..
	When such amount or value exceeds 1 lakh but does not exceed 2 lakhs, on the part which exceeds 1 lakh.	4%	..	..

CONTINUED.

continued.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA-

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
2%	2%	--	2%	
..	..	Rs. 100 plus 2½% of the amount or value in excess of Rs. 5,000.	..	
..	
..	..	Rs. 250 plus 3% of the amount or value in excess of Rs. 10,000.	..	
2½% on the whole of such amount.	2%	..	2½%	
3% On the whole of such amount.	4%	..	3%	
..	

APPENDIX

SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

No. of of ording to Schedule 1 of Court-fees Act.	Description of instrument.	Rates		
		Bombay.	Bengal.	Madras.
11.	Probate of a will or letters of administration with or without will annexed— <i>consolid.</i>			
	When such amount or value exceeds one lakh but does not exceed 2½ lakhs on the part which exceeds one lakh.	..	5%	..
	When such amount or value exceeds 2 lakhs but does not exceed 2½ lakhs, on the part which exceeds 2 lakhs.	5%	..	..
	When such amount or value exceeds 2½ lakhs but does not exceed 3 lakhs, on the part which exceeds 2½ lakhs.	5½%	5½%	..
	When such amount or value exceeds 3 lakhs but does not exceed 4 lakhs, on the part which exceeds 3 lakhs.	6%	6%	..
	When such amount or value exceeds 4 lakhs but does not exceed 5 lakhs, on the part which exceeds 4 lakhs.	6½%	6½%	..
	When such amount or value exceeds 5 lakhs, on the part which exceeds 5 lakhs.	7%	7%	..
	When such amount or value exceeds one lakh (for the portion of such amount which is in excess of one lakh).	..	5%	..
12	Certificate under the Indian Succession Act, 1925.	The fee leviable is generally the same as in the case of a Section 374 of the Act, and one and-a-half times under Section 376 of the Act.		

-CONTINUED.

-concluded.

N VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

OF DUTIES.

United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	REMARKS.
..	
..	
..	
..	
..	
..	
..	
4%	5%	..	3%	

probate (Article 11) on the amount or value of any debt or security specified in the certificate this fee on the amount or value of any debt or security to which the certificate is

**APPEAL
SCHEDULE**

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIED

No. of articles according to Schedule II of Court-fees Act.	Description of instrument.	Rs.		
		Bombay.	Bengal.	Madras.
1	Application or petition—	Rs. A. P.	Rs. A. P.	Rs. A. P.
	(a) (i) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings.	0 2 0	0 2 0	0 1 0
	(ii) When presented to any officer of land revenue by any person holding temporarily-settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement.	0 2 0	0 2 0	0 2 0
	(iii) When presented to any Municipal Commissioner, under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement.	0 2 0	0 2 0	0 1 0
	(iv) When presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under Act No. XI of 1865 or under Act No. XVI of 1869, Section 20, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees.	0 2 0	0 2 0	0 2 0

G—CONTINUED.

II.

ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA.

OF DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P. 0 2 0	Rs. A. P. 0 2 0	Rs. A. P. 0 2 0	Rs. A. P. 0 2 0	
0 2 0	0 2 0	0 2 0	0 2 0	
0 2 0	0 2 0	0 2 0	0 2 0	*Duty remitted in the Punjab,—vide Punjab Government notification No. 26425 F.—G., dated 11th September, 1930.
0 2 0	0 2 0	0 2 0	0 2 0	

APPENDIX
SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of articles according to schedule II of Court-fees Act.	Description of instrument.	RATES		
		Bombay.	Bengal.	Madras.
1— contd.	Application or petition— <i>contd.</i>	Rs. A. P.	Rs. A. P.	Rs. A. P.
	(v) When presented to any Civil, Criminal or Revenue Court, or to any Board or executive officers for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office.	0 2 0	0 2 0	0 2 0
	(vi) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879.	0 4 0	..	..
	(b) (i) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code, arrest without warrant, and presented to any Criminal Court.	0 8 0	1 0 0 Complaint or charge of an offence presented to a Criminal Court— 1 0 0 In other cases— 0 12 0 0 12 0	Criminal complaint— 1 0 0 In other cases— 0 12 0
	(ii) When presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act.	0 8 0	0 12 0 0 12 0	0 12 0
	(iii) To deposit in Court revenue or rent ...			
	(iv) For determination by a Court of the amount of compensation to be paid by landlord to his tenant.	0 8 0	0 12 0	0 8

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-CONTINUED.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA--contd.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab	
Rs. A. P. 0 2 0	Rs. A. P. 0 2 0	Rs. A. P. 0 2 0	Rs. A. P. 0 2 0	
0 12 0	0 12 0	Criminal complaint-- 1 0 0 In other cases-- 0 12 0		
0 12 0	0 12 0	0 12 0	1 0 0	
0 12 0	0 12 0	0 12 0	1 0 0	

**APPENDIX
SCHEDULE**

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of articles according to schedule II of Court-fees Act.	Description of instrument.	RATES		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1— <i>concl'd</i>	Application or petition— <i>concl'd</i> .			
	(c) When presented to a Chief Commissioner, or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any Chief Officer charged with the executive administration of a division and not otherwise provided for by this Act.	2 0 0	1 8 0	1 8 0
	(d) When presented to the Board of Revenue for revision of a judgment or order.	..	..	..
	When presented to the High Court—			
	(i) under the Indian Companies Act, 1913, for winding up a company.	4 0 0	..	..
	(ii) under the same Act for taking some other judicial action.	..	..	..
	(iii) in all other cases ..	..	..	..
	Under Section 115, Criminal Procedure Code, 1908, for revision of an order—			
	When the value of the suit to which the order relates does not exceed Rs. 1,000.	..	5 0 0	5 0
	When the value of the suit exceeds Rs. 1,000.	..	10 0 0	10 0
	When presented to the High Court otherwise than under that section.	..	2 0 0	2 0

-CONTINUED.

-CONTINUED.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTD.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	*Rupees 2 when presented to a Chief Controlling Revenue authority or Executive authority and not otherwise provided for by this Act.
1 8 0	1 8 0	*1 8 0	1 0 0	
..	3 0 0	..	..
50 0 0	3 0 0	..	100 0 0	
4 0 0	..	..	5 0 0
3 0 0	..	..	2 0 0
..	
..	
..	
..	

**APPEL
SCHED**

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIA

Number of articles according to schedule II of Court-fees Act.	Description of instrument.	B.		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1.A	Application to any Civil Court that records may be called for from another Court—When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	0 12 0*	0 12 0*	0 12 0*
2	Application for leave to sue as a pauper.	0 8 0	0 8 0	0 8 0
3	Application for leave to appeal as a pauper—			
	(a) When presented to a District Court or a Sub-Court in the case of Bombay.	1 0 0	1 0 0	1 0 0
	(b) When presented to a Commissioner or a High Court.	2 0 0	2 0 0	2 0 0
4	Plaint or memorandum of appeal in a suit to obtain possession under Act No. XVI of 1838, or the Mamlatdara Court Act, 1876.	0 8 0	0 8 0	..
5	Plaint or memorandum of appeal in suit to establish or disprove a right of occupancy.	0 8 0	0 8 0	0 8 0
6	Bail bond or other instrument or obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1882 (now Act V of 1898) or the Code of Civil Procedure (now Act V of 1908).	1 0 0	0 8 0	0 8 0

CONTINUED.

CONTINUED.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTD.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	*In addition to any fee levied on the application under clause (a), (b) or (d) of Article 1 of this Schedule.
1 2 0*	1 0 0*	0 12 0*	0 12 0*	
0 8 0	0 8 0	0 8 0	0 8 0	
1 0 0	1 0 0	1 0 0	1 0 0	
2 0 0	2 0 0	2 0 0	2 0 0	
..	0 8 0	0 8 0	1 0 0	
0 12 0	0 8 0	0 8 0	1 0 0	
0 12 0	0 8 0	0 8 0	0 8 0	

APPENDIX
SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of article according to schedule II of Court-fees Act.	Description of instrument.	RATES		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Undertaking under Section 49 of the Indian Divorce Act, 1869.	1 0 0	0 8 0	0 8 0
8	Repealed by Act XII of 1891 ..	..	..	..
9	Ditto ..	..	..	..
10	Mukhtarnama or Wakalatnama when presented for the conduct of any one case—			
	(a) To any Civil or Criminal Court other than a High Court, or to any Revenue Court or to any Collector or Magistrate, or other Executive Officer, except such as are mentioned in clauses (b) and (c) of the number.	0 8 0	1 0 0	1 0 0
	(b) To a Commissioner of Revenue, Circuit, or Customs, or to any officer charged with the executive administration of a division, not being the Chief Controlling Revenue or Executive Authority.	1 0 0	1 8 0	1 8 0
	(c) to a High Court, Chief Commissioner, Board of Revenue, or other Chief Controlling Revenue or Executive Authority.	2 0 0	2 0 0	3 0 0

CONTINUED.

CONTINUED.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTD.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
0 12 0	0 8 0	0 8 0	1 0 0	
..	
..	
0 12 0	1 0 0	0 12 0	1 0 0	
1 8 0	2 0 0	1 8 0	1 0 0	
3 0 0	3 0 0	2 8 0	2 0 0	

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COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVI

Number of article according to sub-section II of Court-fees Act.	Description of instrument.	R		
		Bombay.	Bengal.	Madras.
11	Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented—	Rs. A. P.	Rs. A. P.	Rs. A. P.
	(a) To any Civil Court other than a High Court or to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority.	0 8 0	(i) 8 annas when presented to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority. (ii) Rupee 1 when presented to any Court other than a High Court. (iii) Rupees 2 when presented to a Chief Controlling Executive or Revenue Authority.	1 0 0
	(b) To a Commissioner of a division.	..	..	..
	(c) To a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.	2 0 0	Rupees 5 when to a High Court.	2 0 0

—CONTINUED.

—CONTINUED.

N VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—contd.

OF DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
0 12 0	1 0 0	1 0 0	1 0 0	
2 0 0	..	4 0 0	..	
3 0 0	4 0 0	4 0 0	4 0 0	

**APPENDIX
SCHEDULE**

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of articles according to subclause II of Court-fees Act.	Description of instrument.	RATES		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
12	Caveat	When the amount or value of the property does not exceed Rs. 2,000 = Rs. 5, When the amount or value of the property involved exceeds Rs. 2,000 = Rs. 10.	10 0 0	10 0 0
13	Application under Act No. X of 1859, section 26, or Bengal Act No. VI of 1862, section 9, or Bengal Act No. VIII of 1869, section 37.	5 0 0	5 0 0	Omitted.
14	Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866.	10 0 0	5 0 0	5 0 0
15	(Repealed by Act V of 1908) ..	..	..	--
16	(Repealed by Act VI of 1889, section 18 (1)).	..	..	--
17	Plaint or memorandum of appeal in each of the following suits :- (i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court. (ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates.	When the amount or value of the property involved does not exceed Rs. 500. 10 0 0 When the amount or value of the property involved exceeds Rs. 500. 15 0 0	15 0 0	15 0 0 (Provided that in a suit filed before a High Court under its original jurisdiction the fee under this article shall be one hundred rupees). 15 0 0

I--CONTINUED.

II--CONTINUED.

ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA--CONTD.

OF DUTIES.

United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	REMARKS.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
When the amount or value of the property--	10 0 0	5 0 0	5 0 0	
(i) does not exceed 5 thousand rupees. 5 0 0				
(ii) exceeds 5 thousand rupees. 10 0 0				
5 0 0	5 0 0	5 0 0	5 0 0	
7 8 0	10 0 0	5 0 0	5 0 0	
..	--	--	--	
..	--	--	--	
15 0 0	15 0 0	15 0 0	10 0 0	
15 0 0	15 0 0	15 0 0	10 0 0	

APPENDIX
SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of articles according to schedule II of Court-fees Act.	Description of instrument.	RATES		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
17— <i>cond.</i>	<p>Plaint or memorandum of appeal in each of the following suits—<i>condid</i>—</p> <p>(iii) to obtain a declaratory decree when no consequential relief is prayed.</p> <p>(iv) for relief under section 14 of the Religious Endowments Act, 1863, or under section 91 or section 92 of the Code of Civil Procedure, 1908, in Madras.</p>	<p>15 0 0</p> <p>..</p>	<p>20 0 0</p> <p>..</p>	<p>15 0 0</p> <p>50 0 0</p>
17-A.	<p>Plaint or memorandum of appeal in a suit—</p> <p>(i) to obtain a declaratory decree when no consequential relief is prayed.</p> <p>(ii) to set aside an award.</p> <p>(iii) to obtain a declaration that an alleged adoption is invalid or never in fact took place or to obtain a declaration that an adoption is valid in Madras.</p>	<p>..</p>	<p>..</p>	<p>15 0 0</p> <p>Rupces 100 if value for purposes jurisdiction less than thousand pces ; Ra. such val ten the rupces 0</p>

G—CONTINUED.

II—CONTINUED.

ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CON

OF DUTIES.

United Provinces.	Bihar and Orissa.	Central Provinces.	Panjab.	REMARKS.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
15 0 0	15 0 0	15 0 0	10 0 0	
..	
..	
..	
..	

APPENDI

SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of articles set out in schedule II of Court-fees Act.	Description of instrument.	RAT.		
		Bombay.	Bengal.	Madras.
17-A. concl'd.	Plaint or memorandum of appeal in a suit— <i>concl'd.</i> —	Rs. A. P.	Rs. A. P.	Rs. A. P.
	(iv) to set aside an award ..	..	15 0 0	..
	(v) to set aside alienation ..	15 0 0	..	..
	(vi) to set aside a decree or award—			
	when the amount or value of the property does not exceed Rs. 500.	10 0 0	..	..
	when the amount or value of the property exceeds Rs. 500.	15 0 0	..	..
	(vii) to set aside an adoption ..	15 0 0	20 0 0	..
	(viii) any other suit where it is not possible to estimate at a money value the sub- ject-matter in dispute, and which is not otherwise provided for by this Act.	15 0 0	15 0 0	..
	When the plaint is presented to a—			
	(a) Revenue Court ..	..	..	10 0 0
	(b) District Munsiff's Court or the City Civil Court.	..	..	15 0 0
	(c) District Court or a Sub- Court.	..	..	100 0 0
18	Application— (a) under schedule II, para- graph 17 or 20 of the Code of Civil Procedure, 1908.	10 0 0	10 0 0 (under paragraph 17).	Rs. 15 when pre- sented to a District Mun- siff's Court or the City Civil Court, Rs. 100 when presented to a District Court or a Sub- Court.

C—CONTINUED.

II—CONTINUED.

ON VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTD.

OF DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
15 0 0	15 0 0	15 0 0	10 0 0	
..	
..	
..	
25 0 0	15 0 0	10 0 0	10 0 0	
15 0 0	15 0 0	15 0 0	10 0 0	
..	
..	
..	
15 0 0	15 0 0	11 0 0	10 0 0	

APPENDIX
SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of article according to schedule II of Court-fees Act.	Description of instrument.	RATES.		
		Bombay.	Bengal.	Madras.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
18— <i>concl.</i>	Application— <i>concl.</i> (b) for probate or letters of administration or for revocation thereof under the Indian Succession Act, 1925.	..	..	..
	(c) for a certificate under Part X of the Indian Succession Act, 1925, or Bombay Regulation VIII of 1927— when the amount or value of the estate does not exceed two thousand rupees.	2 0 0	..	..
	when it exceeds Rs. 2,000 but does not exceed Rs. 5,000.	5 0 0	..	..
	(d) for opinion or advice or for discharge from a trust, or for appointment of new Trustees, under sections 34, 72, 73 or 74 of the Indian Trusts Act, 1882.	10 0 0	..	..
	(e) for the winding up of a company under section 168 of the Indian Companies Act, 1913.	10 0 0	..	..
	(f) for the appointment or declaration of a person as guardian of the person or property, or both, of minors under the Guardians and Wards Act, 1890.	..	..	..
	(g) Under rule 58 of order XXI of the Code of Civil Procedure, 1908, regarding a claim to attached property when the amount or value of the property exceeds Rs. 500.	10 0 0	..	..

CONTINUED.

CONTINUED.

VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—CONTD.

DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	
..	
..	
..	..	10 0 0	..	
..	..	10 0 0	..	
..	..	2 0 0	..	
..	

APPENDIX

SCHEDULE

COMPARATIVE STATEMENT SHOWING RATES OF COURT-FEES LEVIABLE

Number of article according to schedule II of Court-fees Act.	Description of instrument.	RATES		
		Bombay.	Bengal.	Madras.
A.	Application under paragraph 20 of the Second Schedule to the Civil Procedure Code, 1908 to file an arbitration award, and memorandum of appeal from a decree passed under paragraph 21 of the Second Schedule.	Rs. A. P. ..	Rs. A. P. 15 0 0	Rs. A. P. ..
19	Agreement in writing stating a question for opinion of the Court under the Code of Civil Procedure, 1908.	20 0 0	10 0 0	Rs. 100 when presented to District Court or a Sub-Court, Rs. 15 when presented to a District Munsif's Court or the City Civil Court.
	Every petition under the Indian Divorce Act, except petitions under section 44 of the same Act, and every memorandum of appeal under section 55 of the same Act.	30 0 0	20 0 0	20 0 0
21	Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865.	30 0 0	20 0 0	20 0 0
22	Plaint or memorandum of appeal in a suit by a reversioner under the Punjab Customary Law for a declaration in respect of an alienation of ancestral land.	20 0 0	20 0 0	20 0 0

NOTE.—The Governments of Sind and Orissa have effected no change in the rates in force before the same as those in force in the Punjab. The rates of fees contained in this statement are as follow

- (a) The Indian Court-fees (Madras Amendment) Act, 1922.
- (b) The Indian Court-fees (Bombay Amendment) Act, 1922.
- (c) The Indian Court-fees (Bengal Amendment) Act, 1922.
- (d) The Indian Court-fees (Punjab Amendment) Act,
- (e) The Indian Court-fees (Bihar and Orissa) Act, 1922.
- (f) The Indian Court-fees (Central Provinces Amendment)
- (g) The Indian Court-fees (Assam Amendment) Act, 19
- (h) The Indian Court-fees (United Provinces Amendment)
- (i) Government of Bihar, Judicial Department, notification and notification No. 1435-J., dated 25th May, 1938.
- (j) The Court-fees (Bengal Second Amendment) Act, 1935

--CONCLUDED.

--CONCLUDED.

N VARIOUS KINDS OF INSTRUMENTS IN DIFFERENT PROVINCES OF INDIA—continued

OF DUTIES.				REMARKS.
United Provinces.	Bihar and Orissa.	Central Provinces.	Punjab.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	
15 0 0	15 0 0	15 0 0	10 0 0	
30 0 0	30 0 0	20 0 0	20 0 0	
20 0 0	30 0 0	20 0 0	20 0 0	
30 0 0	20 0 0	20 0 0	20 0 0	

their separation from Bombay and Bihar. The rates of court-fee in the North-West Frontier Provi on the Indian Court-fee Act, 1870, as modified in its application to the various provinces by Act:—

and 1933.
and 1933.
and 1935.
and 1936.

1923, 1926, 1933, 1935 and the Central Provinces and Berar Court-fee (Amendment) Act, 193 1936.

1934, 1933, 1936 and the United Provinces Court-fee (Amendment) Act, 1933.

1703-J., dated the 25th August, 1937 as amended by notification No. 2318-J., dated 7th Octob of Court-fee for certain applications under the Bihar Tenancy Act.

APPENDIX H.

APPENDIX

Description of the deed.	SCALE OF REGISTRATION		
	Punjab.	Bombay.	Bengal.
	RS. A. P.	RS. A. P.	RS. A. P.
ARTICLE II.			
(1) For inspection or searches of a single entry or document:—			
(a) For the first year in the books of which search is made for each entry or document.	1 0 0	2 0 0	1 0 0
(b) For every other year in the books of which search is continued for each entry or document.	0 4 0	0 8 0	0 8 0
(2) General search for or inspection of any number of entries or documents relating to one and the same property or executed by or in favour of one and the same individual:—			
(a) For the first year in the books of which search is made.	2 0 0	2 0 0	1 0 0 for inspection of copy of each document in Register Book 1, 3 or 4, or for inspection of any other Book or Register or of a document or paper in a file relating to one year.
(b) For every other year in the books of which search is continued.	0 8 0	0 8 0	..
ARTICLE III.			
<i>Copying fees—</i>			
one Rs. 1 of granting copies of reasons, of entries, or of documents, before, on or after registration.	0 8 0 when the number of words does not exceed 400.	0 3 0 for every 100 words.	0 2 0 for every 100 words in Vernacular.

IN THE PROVINCES OF—

Madras.	Central Provinces and Berar.	Assam.	United Provinces.	Bihar.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1 0 0	1 0 0 for the first entry or document for the first year.	1 0 0	1 0 0	1 0 0
0 4 0	0 6 0 for each of every other entry or document, whether in the first or a subsequent year.	0 8 0	0 8 0	0 8 0
2 0 0	..	1 0 0 for each Register Book I and II and for each index to book I, inspected.	1 4 0	1 0 0 for inspection of copy of each document in Register Book, I, S, or 4 or for inspection of any other Book or Register or of a document or paper in a file relating to one year.
0 8 0 (in addition a fixed fee of 2 annas for every application to make a search, a copy, or extract.)	..	..	0 10 0	..
(a) 0 3 0 for every 100 words in English or in the Vernacular of the sub-district.	..	0 2 0 for every 100 words in Vernacular.	0 12 0 where the number of words in Vernacular does not exceed 500.	0 2 0 for every 100 words in Vernacular.
(b) 0 1 0 in any other vernacular except English or Ver-	0 2 6 for every 100 words.	0 4 0 for every 100 words in English.	0 15 0 where the number of words in English does not exceed 500.	0 4 0 for every words in English.

APPEN

Description of the deed.	SCALE OF REGISTRA		
	Punjab.	Bombay.	Bengal.
<p>ARTICLE III—<i>concl.</i></p> <p><i>Copying fees—concl.</i></p> <p>For making or granting copies of reasons, of entries, or of documents, before, on or after registration—<i>concl.</i></p> <p><i>Expedition fee.</i>—If the applicant requires copies to be furnished on the day of application, or in preference to other applications on which ordinary copying fee has been paid.</p> <p>ARTICLE IV.</p> <p>For discretionary registration under section 30—</p> <p>(1) By the Registrar of the District under clause (1), an extra fee.</p> <p>(2) By the Registrar of the Capital district of the province.</p>	<p>Rs. A. P. 0 2 0 for every 100 words or part thereof in excess of 400.</p> <p>..</p> <p>4 0 0</p> <p>10 0 0</p>	<p>Rs. A. P. ..</p> <p>..</p> <p>4 0 0</p> <p>In addition to the ordinary fee—</p> <p>(a) If the document relates to property wholly situated in the Bombay Presidency but beyond the limits of the Bombay Registration District, Ra. 5-0-0.</p> <p>(b) If the document relates to property wholly or partly situated beyond the limits of the Bombay Presidency— Ra. 10-0-0.</p>	<p>Rs. A. P. 0 4 0 for every 100 words in English.</p> <p>2 0 0 or if the copies exceed four pages of 300 words 0 8 0 for each page of copy.</p> <p>10 0 0</p> <p>20 0 0</p>

H—CONTINUED.

FEES IN THE PROVINCES OF—

Madras.	Central Provinces and Berar.	Assam.	United Provinces.	Bihar.
Rs. A. P.	Rs. A. P. 0 4 0 for each folio or fraction of a folio of 100 words.	Rs. A. P.	Rs. A. P. 0 6 0 for every 300 words in Vernacular or part thereof in excess of 300. 0 7 6 for every 300 words in English or part thereof in excess of 300.	Rs. A. P. 0 8 0 for every 300 or part of 300 words in excess of the first 600 words if the copy is of a document relating to immovable property situated in more than one district. 2 0 0 or if the copies exceed four pages of 300 words 0 8 0 for each page of copy.
..	..	1 8 0 or if the copies exceed four pages of 300 words 0 6 0 for each page of copy.	...	
5 0 0				
10 0 0				
	4 0 0	7 8 0 or equal to ordinary registration fee whichever is less.	6 12 0	10 0 0 or ordinary fee whichever is less.

APPENDI

Description of the deed.	SCALE OF REGISTRATION FEES		
	Punjab.	Bombay.	Bengal.
ARTICLE V.	Rs. A. P.	Rs. A. P.	Rs. A. P.
In the issue of Commissions and for attending at private residence—			
(1) When a satisfactory certificate is produced as to sickness or infirmity or when the person to be examined is in Jail.	5 0 0	5 0 0	5 0 0
(2) When the person to be examined is exempted from personal appearance.	..	..	..
(3) in all other cases - ..	10 0 0	25 0 0 in the district of Bombay; 20 0 0 in the City of Ahmedabad; 15 0 0 in all other district headquarter towns; 10 0 0 at all other places.	20 0 0
ARTICLE VI.			
For filing translations	1 0 0	2 0 0	..
ARTICLE VII.			
For deposit, withdrawal and opening of sealed wills—			
(1) when deposited in sealed cover under section 42;	4 0 0	2 0 0	4 0 0
(2) when withdrawn under section 44;	2 0 0	2 0 0	4 0 0
(3) when opened under section 45;	4 0 0	2 0 0	4 0 0
(4) registration of wills .. ..	..	2 0 0	8 0 0
ARTICLE VIII.			
For the authentication of a power of attorney under section 33—			
(a) if such power is general	3 0 0	2 0 0	4 0 0
(b) if special	2 0 0	1 0 0	2 0 0

CONTINUED.

PROVINCE OF—

Madras.	Central Provinces and Berar.	Assam.	United Provinces.	Bihar.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5 0 0	when in Jail = 5 0 0 when physically unable to attend = 7 8 0	5 0 0	5 10 0	10 0 0
..	..	..	13 0 0	20 0 0
15 0 0 if the executant is Male ; 10 0 0 if the executant is female.	15 0 0	15 0 0	11 4 0	20 0 0
..	2 0 0	..	1 2 0	..
2 0 0	4 0 0	3 0 0	4 8 0	4 0 0
2 0 0	3 0 0	3 0 0	4 8 0	4 0 0
2 0 0	3 0 0	3 0 0	4 8 0	4 0 0
10 0 0	5 0 0	4 0 0	4 8 0	3 0 0
1 0 0	2 0 0	4 0 0	3 6 0	4 0 0
	1 0 0	3 0 0	2 4 0	2 0 0

APPEL

Description of the deed.	SCALE OF REGISTRATION FEE		
	Punjab.	Bombay.	Bengal.
	RS. A. P.	RS. A. P.	RS. A. P.
ARTICLE IX. For issue of summons	Civil Court Rules	Civil Court Rules	Revenue Court Rules.
ARTICLE X. For the safe custody of documents remaining unclaimed after completion or refusal of registration—			
	0 4 0 for more than one week but not more than 2 weeks.	0 1 0 for every day in the second month.	0 8 0 for every month or part thereof beyond the first month.
	0 4 0 for each week or fraction beyond two weeks.	0 2 0 for every day in the 3rd month.	
Maximum	5 0 0	5 0 0	10 0 0

H—CONCLUDED.

THE PROVINCE OF—

Madras.	Central Provinces and Berar.	Assam.	United Provinces.	Bihar.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Civil Court Rules	Civil Court Rules	Revenue Court Rules.	Civil Court Rules	
0 4 0 for every 15 days or part thereof after the first 15 days.	2 0 0 for one month or part thereof after the first month, from the date on which it was en- dorsed registra- ed or registra- tion refused.	0 8 0 for every month or part of a month beyond the first month.	0 9 0 for every 15 days or part thereof.	0 8 0 for every month or part thereof beyond the first month.
2 0 0	7 8 0	10 0 0 (in case of refusal of registration).	5 10 0	10 0 0

APPENDIX I

Appendix I.

MOTOR VEHICLES TAX.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	BOMBAY. MAXIMUM ANNUAL RATE OF TAX.		MADRAS. MAXIMUM QUARTERLY TAX.		BENGAL. RATE OF TAX PAYABLE FOR THE YEAR.		Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.	BINAR. ANNUAL TAX.		SIND. ANNUAL TAX.	
		A.	B.	A.	B.	A.	B.			A.	B.	A.	B.
		Vehicles fitted solely with pneumatic tyres.	Other Vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.			Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—BICYCLES AND TRICYCLES													
Cycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight unladen—													
(a) Cycles:—													
(i) Not exceeding 200 lbs. in weight unladen.	15	18	50 per cent. in addition.	..	..	15	..	5	9	15	..	10	..
(ii) Exceeding 200 lbs. in weight unladen.	30	24	Ditto	..	..	30	..	10	18	20	..	15	..

(44) If used for drawing a trailer or side-car, in addition to the tax payable under (4) and (41).	10	3	Ditto	..	..	10	5	3	5	..	3
(45) Bicycles below 3½ horse-power if not used for drawing a trailer or side-car.	..	..	..	7½	10	..	..	..	..	..	..
(46) Bicycles below 3½ horse-power if used for drawing a trailer or side-car and bicycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not.	..	..	..	10	12½	..	..	..	..	..	..
(47) Tricycles	40	24	50 per cent. in addition.	10	12½	30	..	21	25	..	15
(48) Vehicles not exceeding 3 cwt. in weight unladen adapted and used for invalids.	5	5	Ditto	7	10	..	..	..	5	5	5
II—VEHICLES USED FOR TRANSPORT OF GOODS.											
(49) Electrically propelled, but not exceeding 25 cwt. in weight unladen.	35	..	..	..	..	..	..	..	..	..	..
(50) Other than 49 electrically propelled, not exceeding 12 cwt. in weight unladen.	25	..	..	..	..	50	75	..	..	100	125

The rates shown in class A plus 50 per cent.

MOTOR VEHICLES TAX—CONTINUED.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	BOMBAY. MAXIMUM ANNUAL RATE OF TAX.		MADRAS. MAXIMUM QUARTERLY TAX.		BENGAL. RATE OF TAX PAYABLE FOR THE YEAR.		Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.	BIHAR. ANNUAL TAX.		SIND. ANNUAL TAX.	
		A.	B.	A.	B.	A.	B.			A.	B.	A.	B.
		Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.			Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II—VEHICLES USED FOR TRANSPORT OF GOODS—contd.													
(c) Exceeding 12 cwt. but not exceeding one ton in weight unladen.	37½	..	..	..	..	100	160	..	..	125	17	..	..
(d) Exceeding one ton but not exceeding 2 tons in weight unladen.	75	..	..	..	..	125	175	..	..	250	35	..	..
(e) Exceeding 2 tons but not exceeding 3 tons in weight unladen.	200	..	..	..	..	150	200	..	..	300	400	..	..

	300					200	250			400	600	
eeding 3 tons but not ceeding 4 tons in weight laden.
r vehicles including tri- cles used for the transport hauling of goods or mate- als weighing more than 3 wt. unladen—												
Vehicles of registered laden weight not exceed- ing 2,500 lbs.	60
b) Vehicles of registered laden weight exceeding 2,500 lbs. but not exceeding 5,000 lbs.	70
c) Vehicles of registered laden weight exceeding 5,000 lbs. but not exceeding 9,500 lbs.	80
d) Vehicles of registered laden weight exceeding 9,500 lbs. but not exceeding 12,500 lbs.	95
e) Vehicles of registered laden weight exceeding 12,500 lbs.	160
f) Additional tax payable in respect of such vehicles used for drawing trailers—												
(i) for each trailer of re- gistered laden weight not exceeding 2,500 lbs.	60
(ii) for each trailer of regis- tered laden weight ex-	120

The rates shown in class A plus 60 per cent.

MOTOR VEHICLES TAX—CONTINUED.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	BOMBAY. MAXIMUM ANNUAL RATE OF TAX.		MADRAS. MAXIMUM QUARTERLY TAX.		BENGAL. RATE OF TAX PAYABLE FOR THE YEAR.		Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.	BIHAR. ANNUAL TAX.		Sind. Annual rate of tax.
		A.	B.	A.	B.	A.	B.			A.	B.	
		Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.			Vehicles fitted solely with pneumatic tyres.	Other vehicles.	
1	2	3	4	5	6	7	8	9	10	11	12	13
II—VEHICLES USED FOR TRANSPORT OF GOODS— <i>concl'd.</i>												
(f) Exceeding 4 tons in weight and under—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i) Exceeding 4 tons but not exceeding 5 tons.	400	..	..	..	..	300	350	..	..	500	700	..
(ii) Exceeding 5 tons	..	..	..	..	..	400	500	..	..	..	..	..
Exceeding five tons but not exceeding six tons.	..	..	..	..	..	..	..	..	..	..	..	..
Exceeding six tons for every additional ton (including fractions of a ton) an additional.	..	..	..	..	..	..	..	..	..	..	..	..
(a) Not exceeding 15 cwt...	25	150	50 per cent. in addition.	7.	110	..	..	..	..	..	..	..

b) Exceeding 15 cwt. but not exceeding 30 cwt.	87½	300	Ditto	125	185	..	..	..	..	..	..	..	..
(c) Exceeding 30 cwt. but not exceeding 50 cwt.	75	400	Ditto	200	300	..	..	..	..	..	..	..	..
(d) Exceeding 50 cwt. but not exceeding 70 cwt.	200	450	Ditto	225	335	..	..	..	..	..	..	..	..
(e) Exceeding 70 cwt. ..	300	500	Ditto	..	..	..	..	..	..	..	..	..	..
(i) Exceeding 70 cwt. but not exceeding 100 cwt.	..	..	..	250	375	..	..	..	..	..	..	..	..
(#) Exceeding 100 cwt...	..	..	..	275	425	..	..	..	..	..	..	..	..
III—MOTOR VEHICLES PLACING FOR HIRE AND USED FOR TRANSPORT OF PASSENGERS.													
BOMBAY.													
(a) Vehicles licensed to carry in all not more than two persons (including the driver of the vehicle).	..	88											
(b) Vehicles licensed to carry more than two persons (excluding the driver of the vehicle)—for every additional person which the vehicle is so licensed to carry.	..	10											
MADRAS.													
(a) Vehicles licensed under the Madras Motor Vehicles Rules, 1923, to carry in all not more than four persons.				40	60								
(b) Vehicles licensed under the Madras Motor Vehicles Rules 1923, to carry more than four persons—for every person which the vehicle is so licensed to carry.				10	15								

MOTOR VEHICLE TAX--CONTINUED.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	BOMBAY. MAXIMUM ANNUAL RATE OF TAX.		MADRAS. MAXIMUM QUARTERLY TAX.		BENGAL. RATE OF TAX PAYABLE FOR THE YEAR.		Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.	BIHAR. ANNUAL TAX.		Sind. Annual rate of tax.
		A.	B.	A.	B.	A.	B.			A.	B.	
		Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.			Vehicles fitted solely with pneumatic tyres.	Other vehicles.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
III—MOTOR VEHICLES FLYING FOR HIRE AND USED FOR TRANSPORT OF PASSENGERS.— <i>contd.</i> BENGAL.												
(a) Seating not more than eight persons.						75	100					
(b) Seating more than eight persons in addition to the tax payable under (a), for every additional person that can thus be seated up to thirty.						3	4					
(c) Seating more than thirty persons, in addition to the tax payable under (a) and (b) for every additional person that can thus be seated.					2	2	4					

BIHAR.

- (i) Seating not more than seven persons.
- (ii) Seating more than seven but not more than nine.
- (iii) Seating more than nine persons, for every additional person that can thus be seated up to 19, in addition.
- (iv) Seating more than 19 persons, for every additional person that can thus be seated up to 22, in addition.
- (v) Seating more than 22 persons, for every additional person that can thus be seated up to 26, in addition.
- (vi) Seating more than 26 persons, for every additional person that can thus be seated.

SIND.

- (a) Seating not more than two persons excluding driver.
- (b) Seating more than two but not more than four excluding driver—

For every additional person which the vehicle is so licensed to carry.

- (c) Seating more than four persons excluding driver—

For every additional person which the vehicle is so licensed to carry.

A
A
A

130	170
206	250
12	15
16	20
26	32
36	45

40

3

4

481

MOTOR VEHICLES TAX—CONTINUED.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	Bombay. Maximum annual rate of tax.	Madras. Maximum quarterly tax.	Bengal. Rate of tax payable for the year.	Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.
1	2	3	4	5	6	7
UNJAB.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i) <i>Vehicles plying for hire within the limits of a municipality or cantonment—</i>						
(a) Trams	15					
(b) Other vehicles seating not more than four persons.	50					
(c) Other vehicles seating more than four persons but not more than six persons.	75					
(d) Other vehicles seating more than six persons, for every additional person, that can thus be seated up to 32 in addition.	6					
(e) Other vehicles seating more than 32 persons.	700					
(ii) <i>Vehicles plying for hire outside or across the limits of a municipality or cantonment—</i>						
(a) Trams	15					

per vehicles seating of more than 4 per- sons.	30					
Other vehicles seating more than four persons but not more than six persons.	40					
Other vehicles seating more than six persons but not more than 20 persons.	50					
(d) Other vehicles seating more than 20 persons for every additional person that can thus be seated up to 32 in addi- tion.	6					
(f) Other vehicles seating more than 32 persons.	700					
IV.—VEHICLES FOR CARRYING PASSENGERS NOT FLYING FOR HIRE.						
BENGAL.						
(a) Vehicles not measuring more than fifty square feet over-all.				40		
(b) Vehicles measuring more than fifty square feet but not measuring eighty square feet over-all.				50		
(c) Vehicles measuring eighty square feet and more than eighty square feet over-all.				75		
(Area to be measured by wheel track).						

MOTOR VEHICLES TAX—CONTINUED.

Name of Province, and class of Motor Vehicle.	Punjab. Annual rate of tax.	BOMBAY. MAXIMUM ANNUAL RATE OF TAX.		MADRAS. MAXIMUM QUARTERLY TAX.		BENGAL. RATE OF TAX PAYABLE FOR THE YEAR.		Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.	Bihar. ANNUAL TAX.		Sind. Annual rate of tax.
		A.	B.	A.	B.	A.	B.			A.	B.	
		Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.			Vehicles fitted solely with pneumatic tyres.	Other vehicles.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Motor-vehicles other than those liable to tax under the foregoing provisions of this schedule.</i>												
(a) Seating not more than 1 person.	40									15	15	
(b) Seating not more than 3 persons.	60									30	30	
(c) Seating not more than four persons.	80									50	65	

(d) Seating more than ^{four} seven persons, for every additional person that can be seated.

BOMBAY.

(a) Vehicles not exceeding 15 cwt. in weight, unladen.

40 50 per cent. in addition.

(b) Vehicles exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen.

60 Ditto.

(c) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen.

80 Ditto.

(d) Vehicles exceeding 45 cwt. in weight, unladen.

110 Ditto.

(e) Additional tax payable in respect of such vehicles used for drawing trailers—

(1) for each trailer not exceeding 1 ton in weight, unladen.

25 Ditto.

(2) for each trailer, exceeding 1 ton in weight, unladen.

50 Ditto.

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20

21

MOTOR VEHICLES TAX—CONTINUED.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	BOMBAY. MAXIMUM ANNUAL RATE OF TAX.		MADRAS. MAXIMUM QUARTERLY TAX.		BENGAL. RATE OF TAX PAYABLE FOR THE YEAR.		Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.	BIHAR. ANNUAL TAX.		Sind. Annual rate of tax.
		A.	B.	A.	B.	A.	B.			A.	B.	
		Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.	Vehicles fitted solely with pneumatic tyres.	Other vehicles.			Vehicles fitted solely with pneumatic tyres.	Other vehicles.	
1	2	3	4	5	6	7	8	9	10	11	12	13
MADRAS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Weighing not more than 15 cwt., unladen.				17½	25							
(b) Weighing more than 15 cwt., but not more than 30 cwt., unladen.				25	37½							
(c) Weighing more than 30 cwt., but not more than 45 cwt., unladen.				32½	50							
(d) Weighing more than 45 cwt., but not more than 60 cwt., unladen.				40	60							
(e) Weighing more than 60 cwt., unladen.				50	75							

(f) Additional tax payable in respect of such vehicles used for drawing trailers—

- (i) for each trailer not exceeding 1 ton in weight, unladen.
- (ii) for each trailer exceeding 1 ton in weight, unladen.

10	15
20	30

SIND.

- (a) Vehicles not exceeding 15 cwt. in weight, unladen.
- (b) Vehicles exceeding 15 cwt., but not exceeding 30 cwt. in weight, unladen.
- (c) Vehicles exceeding 30 cwt., but not exceeding 45 cwt. in weight unladen.
- (d) Vehicles exceeding 45 cwt. in weight, unladen.
- (e) Additional tax payable in respect of such vehicle used for drawing trailers—
 - (1) for each trailer not exceeding 1 ton in weight, unladen.
 - (2) for each trailer exceeding 1 ton in weight, unladen.

40
42
60
80
90
30
40

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

MOTOR VEHICLES TAX—CONTINUED.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	Bombay. Maximum annual rate of tax.	Madras. Maximum quarterly tax.	Bengal. Rate of tax payable for the year.	CENTRAL PROVINCES. ANNUAL RATES OF TAX.		United Provinces. Annual rate of tax.
					A. Vehicles fitted solely with pneumatic tyres.	B. Other vehicles.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL PROVINCES.							
<i>Private Vehicles.</i>							
Motor Cycles—							
Not exceeding 200 lbs. in weight, unladen.					5	50 % in addition.	
Exceeding 200 lbs. in weight, unladen.					10	Ditto.	
Additional tax for side-car or trailer.					5	Ditto.	
Other motor vehicles, excepting lorries—							
Not exceeding 15 cwt. in weight, unladen.					15	Ditto.	
Exceeding 15 cwt., but not exceeding 1½ tons in weight, unladen.					25	Ditto.	
Exceeding 1½ tons but not exceeding 2 tons in weight, unladen.					35	Ditto.	
Exceeding 2 tons but not exceeding 3 tons in weight, unladen.					100	Ditto.	
Additional tax for each trailer.					10	Ditto.	

**V.—MOTOR VEHICLES TAXATION
IN CENTRAL PROVINCES.**

Motor Vehicles for hire.

Motor Cycles—

Not exceeding 200 lbs. in weight, unladen.

Exceeding 200 lbs. in weight, unladen.

Additional tax for side-car or trailer.

Motor cabs and Motor omnibuses—

Seating capacity for passengers not more than 25.

And thereafter for each additional seat.

Additional tax for each trailer.

Motor Lorries, whether private or for hire—

Not exceeding 15 cwt. in weight, unladen.

Exceeding 15 cwt. but not exceeding 1½ tons in weight, unladen.

Exceeding 1½ tons but not exceeding 2 tons in weight, unladen.

Exceeding 2 tons but not exceeding 3 tons in weight, unladen.

Exceeding 3 tons but not exceeding 4 tons in weight, unladen.

Additional tax for each trailer.

133

15	50% in addition.
30	Ditto.
10	Ditto.
8 per seat.	50% in addition.
50	Ditto.
20	Ditto.
50	50% in addition.
100	Ditto.
150	Ditto.
250	Ditto.
350	Ditto.
50	Ditto.

MOTOR VEHICLES TAX--CONTINUED.

Name of Province and class of Motor Vehicle.	Punjab. Annual rate of tax.	Bombay. Maximum annual rate of tax.	Madras. Maximum quarterly tax.	Bengal. Rate of tax payable for the year.	CENTRAL PROVINCES. ANNUAL RATE OF TAX.		United Provinces. Annual rate of tax.	Sind.
					A. Vehicles fitted solely with pneumatic tyres.	B. Other vehicles.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VI.—DEALERS IN OR MANUFACTURERS OF MOTOR VEHICLES.								
<i>For a general licence—</i>								
(1) In respect of any seven or less number of motor vehicles.		300						250
(2) In respect of any additional seven or less number of motor vehicles.		300						250
VII.—MOTOR VEHICLES TAXATION IN THE UNITED PROVINCES.								
VEHICLES OTHER THAN PUBLIC SERVICE VEHICLES.								
<i>I.—Cycles.</i>								
<i>II.—Vehicles constructed and used solely for the conveyance of passengers and light personal luggage with seating accommodation for not more than six persons exclusive of the driver (including cycles and tricycles)</i>							SEE ABOVE I.—BICYCLES AND TRICYCLES.	

<i>weighing more than 8 cwt., unladen—</i>						
(i)	(a) not exceeding 20 cwt. in weight, unladen.					30
	(b) exceeding 20 cwt., but not exceeding 35 cwt., in weight unladen.					45
	(c) exceeding 35 cwt., but not exceeding 40 cwt. in weight unladen.					60
(ii)	trailer drawn by vehicles covered by this article.					12
(iii)	in the case of vehicles specified in (i), where two or more are owned by the same person—					
	(a) for that one of such vehicles on which the highest tax is leviable.					
	(b) for each other of such vehicles.					
III.	<i>Other vehicles, including cycles and tricycles weighing more than 8 cwt., unladen, and all vehicles constructed or adapted for use for the transport of goods or for the conveyance of more than 8 persons (exclusive of the driver)—</i>					
	(i) <i>If fitted wholly with pneumatic tyres, and—</i>					
	(a) not exceeding 20 cwt. in weight, unladen.					60
	(b) exceeding 20 cwt., but not exceeding 35 cwt. in weight, unladen.					100
	(c) exceeding 35 cwt., but not exceeding 50 cwt. in weight, unladen.					132
	(d) exceeding 50 cwt., but not exceeding 70 cwt. in weight, unladen.					195
					The full tax.	
					Three quarters of the tax leviable on such vehicles.	

MOTOR VEHICLES TAX—CONTINUED.

Class of Motor Vehicle.	Punjab. Annual rate of tax.	Bombay. Maximum annual rate of tax.	Madras. Maximum quarter- ly tax.	Bengal. Rate of tax pay- able for the year.	Central Provinces. Annual rate of tax.	United Province Annual rate of tax.
1	2	3	4	5	6	7
<p>(e) exceeding 70 cwt. but not exceeding 5 tons in weight, unladen.</p> <p>(f) exceeding 5 tons in weight unladen for every ton or part of a ton in excess of five tons.</p> <p>(g) trailers drawn by vehicles covered by this Article—</p> <p>(a) to carry load not exceeding one ton.</p> <p>(b) to carry load exceeding one ton.</p> <p>(ii) if fitted with resilient tyres.</p> <p>(iii) if fitted with non-resilient tyres.</p>	<p>Rs.</p>	<p>Rs.</p>	<p>Rs.</p>	<p>Rs.</p>	<p>Rs.</p>	<p>Rs. 250</p> <p>105</p> <p>70</p> <p>132</p> <p>The appropriate tax payable for a vehicle of the same unladen weight with pneumatic tyres together with an addition of 33½ per cent. thereon.</p> <p>The appropriate tax payable for a vehicle of the same unladen weight with pneumatic tyres together with --</p>

**PUBLIC SERVICE
VEHICLES.**

*IV.—Vehicles plying for hire
for the convenience of passen-
gers and light personal lug-
gage of passengers—*

- (1) with seating capacity for not more than three persons (exclusive of the driver).
- (2) with seating capacity for four persons, exclusive of the driver.
- (3) with seating capacity for more than four but not more than six persons, exclusive of the driver.
- (4) with seating capacity for more than six persons but not more than 20 persons, exclusive of the driver, for the first six seats.

With an addition for every seat in excess of six and up to 20, of—

- (a) If intended for use on an A Class route.
- (b) If intended for use on a B Class route.
- (c) If intended for use on a C Class route.

45

75

115

115

.9

64

4

MOTOR VEHICLES TAX—CONTINUED.

Class of Motor Vehicle.	Punjab. Annual rate of tax.	Bombay. Maximum annual rate of tax.	Madras. Maximum quarter- ly tax.	Bengal. Rate of tax pay- able for the year.	Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.	
1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(b) With seating capacity for more than 20 but not more than 32 persons, exclusive of the driver— (a) if intended for use on an A Class route— for the first 20 seats .. for every additional seat. (b) if intended for use on a B Class route— for the first 20 seats .. for every additional seat. (c) if intended for use on a C Class route— for the first 20 seats .. for every additional seat.							
						255	
							10½
							210
							9
							180
						6½	

th seating capacity for
ore than 32 persons,
clusive of the driver—

tax payable under the
foregoing clause for the
first 32 seats with an
addition, for every seat
in excess of 32—

- (a) if intended for use on
an A Class route.
- (b) if intended for use on
a B Class route.
- (c) if intended for use on
a C Class route.

*1.—Vehicles plying for hire for
the conveyance of a limited
number of passengers and the
transport of a limited quantity
of goods—*

The tax payable under Arti-
cle 4 in respect of the
authorised number of
passenger seats, together
with an additional tax for
every hundredweight of
authorised load of goods—

- (a) if intended for use on
an A Class route.
- (b) if intended for use on a
B Class route.
- (c) if intended for use on a
C Class route.

21
18
10

6½
4
2½

43

MOTOR VEHICLES TAX—CONTINUED.

Class of Motor Vehicle.	Punjab. Annual rate of tax.	Bombay. Maximum annual rate of tax.	[Madras. Maximum quar- terly tax.	Bengal. Rate of tax pay- able for the year.	Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<p><i>VI.—Vehicles plying for hire for the transport of goods only—</i></p> <p>(A) if fitted entirely with pneu- matic tyres, and—</p> <p>(a) if intended for use on an A Class route—</p> <p>(i) for the first 15 cwt. of authorized load.</p> <p>for every additional cwt. of au-</p>						<p>100</p> <p>5½</p>

(b) if intended for use on a B Class route—						
(i) for the first 15 cwt. of authorized load.						144
(ii) for every additional hundredweight of authorized load.						4
(c) if intended for use on a C Class route—						
(i) for the first 15 cwt. of authorized load.						129
(ii) for every additional hundredweight of authorized load.						3
(B) if fitted with resilient tyres.						<p>The tax payable under this Article for a vehicle of the same authorized load capacity, if fitted with pneumatic tyres, together with an addition of 33½ per cent. thereon.</p>
(C) if fitted with non-resilient tyres.						<p>The tax payable under this Article for a vehicle of the same authorized load capacity, if fitted with pneumatic tyres, together with an addition of 66½ per cent. thereon.</p>

MOTOR VEHICLES TAX--CONCLUDED.

Class of Motor Vehicle.	Punjab. Annual rate of tax.	Bombay. Maximum annual rate of tax.	Madras. Maximum quar- terly tax.	Bengal. Rate of tax pay- able for the year.	Central Provinces. Annual rate of tax.	United Provinces. Annual rate of tax.
1	2	3	4	5	6	7
<p><i>VII.—Vehicles plying for hire and intended for use on a special route.</i></p>	<p>Rs.</p>	<p>Rs.</p>	<p>Rs.</p>	<p>Rs.</p>	<p>Rs.</p>	<p>The appropriate tax payable under Articles 4, 5 or 6 in respect of an A Class route, together with such additional tax not exceeding 50 per cent. of such appropriate tax as may be prescribed by the Local Government.</p> <p>In addition to any tax paid under any of the foregoing Articles, a tax at such weekly rate not exceeding Rs. 23 as the Local Government may prescribe for every week or part of a week during which it is intended to use any such vehicles on special</p>

VIII.—Vehicles plying for hire in respect of which a tax has been paid under either of Articles 4, 5, 6 or 7 when intended for use in special or temporary circumstances and for a limited period on a route or routes other than those over which they otherwise ply.

Provided that nothing in this Article shall apply to a motor vehicle which is temporarily the subject of a private hiring agreement for the purpose of a specific journey :

Provided further that no additional tax shall be payable if a motor vehicle does not use the road or roads for which it is permanently licensed during the period it is temporarily allowed to ply on a route or routes other than those in respect of which it is permanently licensed.

498

Note.—The rates of tax contained in the above statement are based on the Acts noted below :—

- (a) The Bengal Motor Vehicles Tax Act, 1932, as amended by the Bengal Motor Vehicles Tax (Amendment) Act, 1932.
- (b) The Madras Motor Vehicles Taxation Act, 1931, as amended by Madras Acts, X of 1931, V of 1932, and XXIV of 1933.
- (c) The United Provinces Motor Vehicles Taxation Act, 1935.
- (d) The Central Provinces and Berar Motor Vehicles Fees Act, 1938, as amended by the Central Provinces and Berar Motor Vehicles Fees (Amendment) Act, 1939.
- (e) The North-West Frontier Province Motor Vehicles Taxation Act, 1936.
- (f) The Assam Motor Vehicles Taxation Act, 1936.
- (g) The Punjab Motor Vehicles Taxation Act, 1924, as amended by the Punjab Motor Vehicles Taxation (Amendment and Co-ordination) Act, 1937.

APPENDIX J.

Schedules of rates of entertainment duty.

are brought together the schedules of rates of entertainment duty in various provinces for facility of comparison.

Province.	Name of Act.	Schedule of rates of tax.
Punjab	Punjab Entertainments Duty Act, 1936, as amended by the Punjab Entertainment Duty (Amendment) Act, 1939.	<p style="text-align: right;">Rs. A. P.</p> <p>Where the payment, excluding the amount of the duty—</p> <p>exceeds Rs. 0-4-0 but does not exceed Rs. 0-8-0 0 1 0</p> <p>exceeds Rs. 0-8-0 but does not exceed Rs. 1 0 2 0</p> <p>exceeds Rs. 1 but does not exceed Rs. 2 0 4 0</p> <p>exceeds Rs. 2 but does not exceed Rs. 3 0 6 0</p> <p>exceeds Rs. 3 but does not exceed Rs. 4 0 8 0</p> <p>exceeds Rs. 4 but does not exceed Rs. 5 0 12 0</p> <p>exceeds Rs. 5 but does not exceed Rs. 7-8-0 1 0 0</p> <p>exceeds Rs. 7-8-0 but does not exceed Rs. 10 1 8 0</p> <p>for every Rs. 5 or part thereof in excess of the first Rs. 10, in addition to the payment on the first Rs. 10 .. 1 0 0</p>
North-West Frontier Province.	The North-West Frontier Province Entertainments Duty Act, 1937.	Same as in the Punjab.
Bombay	Bombay Entertainments Duty Act, 1923.	Same as in the Punjab.
Sind	The Bombay Entertainments Duty (Sind Amendment) Act, 1939.	Where the payment, excluding the amount of duty, does not exceed four annas, Rs. 0-0-4. Otherwise 25 per cent. higher than in the Punjab for the same categories.
United Provinces..	The United Provinces Entertainments and Betting Tax Act, 1937.	<p>Where the payment, excluding the amount of the tax is not—</p> <p>less than Rs. 0-2-0 but does not exceed Rs. 0-3-0 0 0 3</p> <p>exceeds Rs. 0-3-0 but does not exceed Rs. 0-4-0 0 0 6</p> <p>The rest—same as in the Punjab except where the payment—</p> <p>exceeds Rs. 5 but not Rs. 6-8-0 .. 1 0</p> <p>exceeds Rs. 6-8-0 but not Rs. 10 .. 1 8</p>

APPENDIX J—CONTINUED.

Province.	Name of Act.	Schedule of rates of tax.
Bengal	The Bengal Amusements Tax Act, 1922, as amended in 1935.	<p style="text-align: right;">Rs. A. P.</p> <p>Where the payment, excluding the amount of tax is—</p> <p>more than Re. 0-3-0 but not more than Re. 0-4-0 0 0 6</p> <p>more than Re. 0-4-0 but is less than Re. 0-12-0 0 1 0</p> <p>more than Re. 0-12-0 or more but is less than Re. 1-8-0 0 2 0</p> <p>more than Re. 1-8-0 or more but is less than Re. 2-8-0 0 4 0</p> <p>more than Re. 2-8-0 or more but is less than Re. 3-8-0 0 8 0</p> <p>more than Re. 3-8-0 or more but is less than Re. 4-8-0 0 12 0</p> <p>more than Re. 4-8-0 or more but is less than Re. 6-8-0 1 0 0</p> <p>more than Re. 6-8-0 or more but is less than Re. 9-8-0 1 8 0</p> <p>more than Re. 9-8-0 or more but is less than Re. 10 2 0 0</p> <p>more than Re. 10 for the first Rs. 10 and for every Rs. 10 or part of Rs. 10 over Rs. 10 2 0 0</p>
Assam	The Assam Amusements and Betting Tax Bill, 1939.	<p>Where the payment, excluding the amount of the tax—</p> <p>is less than Re. 0-8-0 0 0 6</p> <p>is Re. 0-8-0 or more but less than Re. 1 0 1 6</p> <p>is Re. 1 or more but less than Re. 2 .. 0 4 0</p> <p>is Re. 2 0 6 0</p> <p>is more than Re. 2, for every rupee or part in excess of the first two rupees, in addition to the payment on the first two rupees 0 8 0</p>

APPENDIX J—CONCLUDED.

Province.	Name of Act.	Schedule of rates of tax.	Rs. A. P.
Madras	Entertainments Tax Act, 1939.	Where the payment, excluding the amount of the tax—	
		is not more than Rs. 0-2-0	.. 0 0 3
		is more than Rs. 0-2-0 but not more than Rs. 0-4-0	.. 0 0 6
		is more than Rs. 0-4-0 but not more than Rs. 0-6-0	.. 0 0 9
		is more than Rs. 0-6-0 but not more than Rs. 0-8-0	.. 0 1 0
		is more than Rs. 0-8-0 but not more than Rs. 0-12-0	.. 0 1 6
		is more than Rs. 0-12-0 but not more than Rs. 1 ..	.. 0 2 0
		is more than Rs. 1 but not more than Rs. 2 ..	.. 0 4 0
		is more than Rs. 2 but not more than Rs. 3 ..	.. 0 6 0
		is more than Rs. 3 but not more than Rs. 4 ..	.. 0 8 0
		is more than Rs. 4 but not more than Rs. 5 ..	.. 0 12 0
		is more than Rs. 5 ..	.. 0 12 0
			in respect of the first Rs. 5 and Rs. 0-4-0 for every rupee or portion thereof in excess of the first Rs. 5.
Bihar	The Bihar Entertainments Duty Act, 1937.	When the amount of payments for admission—	
		is more than Rs. 0-2-0 but is less than Rs. 0-4-0 ..	.. 0 0
		is Rs. 0-4-0 or more but less than Rs. 0-8-0 ..	.. 0
		is Rs. 0-8-0 or more but less than Rs. 1 ..	.. 6
		is Rs. 1 or more but less than Rs. 2 0
		is Rs. 2 or more but not more than Rs. 3 0
		is in excess of Rs. 3 1

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