

**ANNUAL RETURNS**  
OF THE  
**INCOME-TAX DEPARTMENT,**

**BOMBAY PRESIDENCY, PROVINCES OF  
SIND, BALUCHISTAN, AJMER-MERWARA  
AND THE NON-RESIDENTS' REFUND  
CIRCLE, BOMBAY**

FOR THE YEAR

**1939-40**



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**RETURNS Nos. I to XI.**  
**Pertaining to the Bombay Presidency for the year 1939-40.**

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## RETURN No. I.

### Classification of the Income-tax Demand in the Province of Bombay (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) in the year ending 31st March, 1940.

Serial No.	Classification.	Assessment for 1939-40.
1	2	3
	<b>A.—INCOME ACCRUING, ARISING OR RECEIVED IN BRITISH INDIA.</b>	Rs.
1	Salaries—	
	Paid by or due from—	
	(a) Central Government . . . . .	6,64,021
	(b) Provincial Government . . . . .	10,14,146
	(c) Local Authorities . . . . .	2,13,941
	(d) Companies, Other public bodies and associations . . . . .	33,19,294
	(e) Private employers . . . . .	6,64,763
2	Interest on securities of Central Government or of a—	
	Provincial Government . . . . .	*43,47,180
	Other interest . . . . .	19,59,872
3	Income from property . . . . .	39,25,780
4	Profits and gains of business, profession or vocation . . . . .	3,23,43,375
5	Income from other sources—	
	(a) Dividend . . . . .	1,18,820
	(b) Interest or other sum received under deduction of tax . . . . .	2,40,563
	(c) Others . . . . .	17,19,559
	<b>B.—INCOME ARISING ABROAD.</b>	
6	Assessed on remittances basis . . . . .	1,26,918
7	Assessed on arising basis, being—	
	(a) Profits and gains of business, profession or vocation . . . . .	61,763
	(b) Others . . . . .	1,60,312
8	<b>TOTAL OF ITEMS 1 TO 7</b>	<b>5,08,80,716</b>
9	Amount to be deducted on account of Sections 7(1), 15, 58-F and 58-R . . . . .	4,30,735
9-A	Amount to be deducted on account of Section 17 . . . . .	37,158
10	Resultant Demand . . . . .	5,04,12,823
11	† Arrears . . . . .	(A) 20,23,089
12	Penalties under Section—	
	(a) 25 (2) . . . . .	..
	(b) 28 . . . . .	17,451
	(c) 44-E . . . . .	..
	(d) 44-F . . . . .	..
	(e) 46 (1) . . . . .	20,744
	(f) Other penalties and fines . . . . .	6,044
13	<b>TOTAL OF ITEMS 10 TO 12</b>	<b>5,24,89,151</b>
14	Refund or rebate of tax on salaries paid by—	
	(a) Central Government . . . . .	22,405
	(b) On interest on Securities . . . . .	7,35,663
	(c) On Dividends . . . . .	18,97,911
	(d) To companies . . . . .	(B) 31,22,533
	Other description of Refunds—	
	(e) Under Section 48 . . . . .	1,85,995
	(f) Under Section 49 . . . . .	2,47,192
	(g) Under arrangement with Indian States . . . . .	4,666
	(h) Under arrangement with Ceylon, Burma and Aden Governments . . . . .	22,344
	(i) Other Refunds . . . . .	(C) 3,39,321†
15	<b>TOTAL REFUNDS</b>	<b>65,78,030</b>
16	Net demand (item 13 <i>minus</i> item 15) . . . . .	4,59,11,121
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates . . . . .	31,00,506
18	Add—Excess collections and advance payments . . . . .	6,651
19	Add—Unpaid Refunds of the year under review . . . . .	1,49,326
20	Deduct—Paid Refunds out of unpaid refunds for the previous year . . . . .	1,74,628
21	Net collections . . . . .	4,27,91,964
22	Miscellaneous . . . . .	18,879

\* Includes Rs. 64,734 on account of tax deducted at source on interest on Securities held in Postal Custody.  
† If this figure differs from that in the relative item in the return of the preceding year, corresponding to item 17 of the present return, an explanation should be given how much has been written off as irrecoverable and how much has been reduced in appeal or revision.  
‡ So far as reductions of tax on appeal are concerned, this item only includes refund on account of the reduction on appeal of the assessments made in the previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under Section 35. If an arrear demand is collected and refunded, the refund should be shown as a reduction of demand and not here.

Composition fees under Section 53 (2) already included in the appropriate sub-heads to which they pertain Rs. 4,42,486

(A) Amount of arrears shown in 1938-39 return . . . . .	Rs. 23,88,105
Add—Arrears brought back on the Register in Central Division . . . . .	275
	23,88,380
Less—	
Amount written off . . . . .	72,015
Amount remitted . . . . .	2,93,276
	<u>3,65,291</u>

Amount of arrears for the previous year shown in item 11 of this return . . . . . 20,23,089

(B) Includes Rs. 7,38,426 on account of interest on Securities, Rs. 1,21,584 on account of dividends, Rs. 11,94,154 on account of other refunds, Rs. 3,12,452 on account of Section 49, Rs. 32,023 on account of arrangement with Indian States, Rs. 6,76,220 on account of arrangement with Burma, Ceylon and Aden.

(C) Includes Rs. 3,969 on account of interest paid under Section 66 (7) of the Act.

## RETURN No. II.

Classification of the Super-tax Demand in the Province of Bombay (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) in the year ending 31st March, 1940.

Serial No.	Classification.	ASSESSMENT FOR 1939-40.			
		Corporation tax.	Super-tax on Federal emoluments.	All other super-tax.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . . .	94,66,318	28,306	1,02,63,024	1,97,57,648
2	* Arrears . . . . .	2,06,643	396	4,28,465	(A)6,35,504
3	Miscellaneous including penalties . . . . .	8	10	2,191	2,209
4	TOTAL OF ITEMS 1 TO 3 . . . . .	96,72,969	28,712	1,06,93,680	2,03,95,361
5	Refunds† . . . . .	2,70,178	..	1,64,533	4,34,711
6	Net demand (item 4 minus item 5) . . . . .	94,02,791	28,712	1,05,29,147	1,99,60,650
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,53,916	4,602	30,96,364	32,54,882
8	Add—Excess collections and advance payments . . . . .	5,16,045	..	..	5,16,045
8-A	Add—Unpaid refunds of the year under review . . . . .	62	..	15,628	15,690
8-B	Deduct—Paid refunds out of unpaid refunds of the previous year.	1,192	..	—122	1,314
9	Net collections . . . . .	97,63,790	24,110	78,48,289	1,72,36,189
10	Miscellaneous . . . . .	..	..	32	32

\* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.  
 † Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessment, etc., when the assessee is assessed both to income-tax and super-tax.

(A) Arrears as on 1st April 1939 . . . . .	Rs.	7,79,769
Less—		
(1) Amounts written off . . . . .	Nil	
(2) Remitted in appeal . . . . .	1,44,285	
		1,44,285
Net arrears as shown in item 2 of this return . . . . .		6,35,504

(B) Includes super-tax collected under section 18 (3) (c) and (E) Rs. 12,157 and Rs. 5,03,668 respectively = Rs. 5,16,045.

## RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Province (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) in the year ending 31st March 1940.

## A.—UNDER SECTION 48.

Serial No.	Grade of Income.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		INTEREST OR OTHER SUM RECEIVED UNDER DEDUCTION OF TAX.		TOTAL.		REMARKS.
		Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
1	Below 2,000 .	5,881	11,11,203	10,182	8,30,755	..	..	16,068	19,41,958	
2	2,000 to 4,999 .	1,920	1,10,812	4,249	3,72,801	..	..	6,169	4,83,613	
3	5,000 „ 9,999 .	1,128	97,797	2,342	3,21,705	..	..	3,470	4,19,502	
4	10,000 „ 14,999 .	480	47,551	978	2,02,578	..	..	1,458	2,50,129	
5	15,000 „ 19,999 .	242	28,484	491	93,923	..	..	733	1,22,857	
6	20,000 „ 24,999 .	151	19,451	349	59,243	..	..	500	78,694	
7	25,000 „ 29,999 .	87	18,398	247	52,753	..	..	334	66,151	
8	30,000 „ 39,999 .	108	16,169	247	33,978	..	..	355	50,147	
9	40,000 „ 49,999 .	67	9,185	187	18,294	..	..	204	22,419	
10	50,000 „ 99,999 .	76	16,070	145	87,849	..	..	221	55,719	
11	1,00,000 and upwards.	8	19	7	876	..	..	10	895	
	TOTAL	10,143	14,72,089	19,374	20,19,495	..	..	29,517	34,91,584	

## B.—UNDER SECTION 49 AND UNDER VARIOUS NOTIFICATIONS.

	Rs.
Refunds to companies . . . . .	10,20,694
Refunds to other assesses . . . . .	2,74,203
TOTAL	12,94,897

## C.—DOUBLE INCOME-TAX RELIEF.

	Rs.	Rs.
Under arrangement with the—		
United Kingdom . . . . .	19,264	5,59,644
Ceylon . . . . .	6,78,757	6,98,564
Burma . . . . .	543	
Aden . . . . .		
Indian States . . . . .		36,639
TOTAL		12,94,897

NOTE.—The figures in this return should include refunds and adjustments under sections 48 and 49.

## ACCOMPANIMENT TO RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922,  
granted in the Province of Bombay in the year ending 31st March 1940.

UNDER SECTION 48.

Serial No.	Grade of Income.	TO PARTNERS OF REGISTERED FIRMS.	
		Number of applicants.	Amount.
1	2	3	4
			Rs.
1	Below 2,000 . . . . .	129	47,674
2	2,000 to 4,999 . . . . .	144	33,861
3	5,000 ,, 9,999 . . . . .	92	38,023
4	10,000 ,, 14,999 . . . . .	34	16,739
5	15,000 ,, 19,999 . . . . .	26	14,585
6	20,000 ,, 24,999 . . . . .	20	8,620
7	25,000 ,, 29,999 . . . . .	26	7,450
8	30,000 ,, 39,999 . . . . .	32	10,207
9	40,000 ,, 49,999 . . . . .	9	1,368
10	50,000 ,, 99,999 . . . . .	25	7,448
11	1,00,000 and upwards . . . . .	..	..
	TOTAL .	537	1,85,995

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**RETURN No. IV.**

**Classification of Grades of Income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) in the year ending 31st March 1940.**

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**Classification of grades of Income-tax collected in the Bombay Presidency (excluding the No. in the year ending**

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which the during the year on account of excess allowances origin.									
		Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
		Income.	Tax collected.	Tax collected.		Central Government.		Provincial Government.		Local authorities and companies.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	Below 2,000 . . . . .	2,61,809	6,807	5	..	..	..	..	..	..	
II	2,000 to 4,000 . . . . .	4,20,33,484	10,38,928	18,802	..	..	..	..	..	..	
III	5,000 ,, 9,999 . . . . .	2,22,30,720	11,00,471	25,488	..	..	..	..	..	..	
IV	10,000 ,, 14,999 . . . . .	1,28,80,720	9,07,205	14,859	..	..	..	..	..	..	
V	15,000 ,, 19,999 . . . . .	72,09,172	6,50,740	23,288	..	..	..	..	..	..	
VI	20,000 ,, 24,999 . . . . .	48,93,894	5,28,015	12,712	..	..	..	..	..	..	
VII	25,000 ,, 29,999 . . . . .	34,13,125	4,06,346	7,987	..	..	..	..	..	..	
VIII	30,000 ,, 39,999 . . . . .	30,85,870	3,85,440	10,950	..	..	..	..	..	..	
IX	40,000 ,, 49,999 . . . . .	16,87,001	2,30,553	9,037	..	..	..	..	..	..	
X	50,000 ,, 99,999 . . . . .	14,81,930	2,11,027	20,584	..	..	..	..	..	..	
XI	1,00,000 and over . . . . .	7,34,050	1,51,724	850	..	..	..	..	..	..	
XII	Unclassified income :—										
	(a) taxed at source at the maximum rate.	25,312	3,782	..	1,10,13,803	45,53,061	51,700	6,502	1,25,55,027	19,59,50	
	(b) covered by anticipatory certificates.	..	..	..					5,14,500	67,02	
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..					..	..	
	<b>TOTAL</b>	<b>9,99,80,076</b>	<b>59,21,744</b>	<b>1,50,568</b>	<b>1,10,13,803</b>	<b>45,53,061</b>	<b>51,700</b>	<b>6,502</b>	<b>1,30,49,587</b>	<b>20,26,58</b>	

NOTES.—(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 23 and 27.  
 (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVI and need not be classified and shown against grades I to X.  
 (c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. All total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.  
 (d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.



## No. IV.

Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara)  
31st March 1940.

or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of persons.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	3,772	87	..	..	7,837	1,225	25,461	1,487
..	..	..	..	1,27,49,759	3,12,838	25,12,534	64,082	5,53,500	17,896	3,56,53,108	9,57,598
..	..	..	..	81,53,860	3,54,311	18,68,559	84,012	5,57,932	29,675	2,88,03,921	12,91,120
..	..	..	..	36,28,405	2,33,192	7,76,635	47,510	4,30,650	26,184	1,72,33,053	10,77,362
..	..	..	..	19,52,026	1,55,737	7,80,756	66,110	1,98,032	16,013	1,25,13,091	9,87,256
..	..	..	..	13,13,354	1,19,762	4,40,702	39,309	1,79,841	19,022	92,96,899	8,99,654
..	..	..	..	10,78,273	1,10,751	2,24,822	19,508	1,07,040	10,230	78,57,185	7,40,482
..	..	..	..	14,47,372	1,48,963	2,28,510	25,301	2,81,624	24,254	1,07,12,337	10,48,083
..	..	..	..	8,99,061	96,608	4,42,672	45,480	2,96,202	39,479	64,98,117	7,44,986
..	..	..	..	27,85,985	2,84,560	6,02,813	91,250	7,85,071	75,893	1,80,67,206	18,49,957
..	..	..	..	46,93,053	5,54,416	7,73,285	33,130	8,18,458	1,16,995	2,69,33,093	23,77,589
13,07,07,541	2,13,18,904	53,29,006	6,96,158	..	..	..	..	11,748	1,756	33,326	4,560
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
13,07,07,541	2,13,18,904	53,29,006	6,96,158	3,87,14,920	23,76,225	87,11,288	5,16,281	42,36,935	3,73,581	17,36,28,677	1,10,80,134

Interest on Tax-free Securities . . . . . Rs. 56,46,371

## RETURN No. IV—contd.

Classification of Grades of Income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) in the year ending 31st March 1940—contd.

Serial No.	Grade of income.	Gross total of collections and deduction at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(c) On account of cash refunds—		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Income (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	
				(1) due to refund of tax paid after collection,	(2) due through sections 27, 30, 32, 33 or 35,					
1	2	24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	Below 2,000 . . . . .	2,98,879	9,611	13,408	7,184	..	8,228	2,65,471	—5,801	331
II	2,000 to 4,999 . . . . .	9,35,02,335	24,10,712	11,10,079	34,477	15,013	22,769	9,23,91,656	23,38,433	39,059
III	5,000 ,, 9,999 . . . . .	6,16,20,001	28,85,077	7,06,058	33,894	5,803	9,660	6,09,13,943	28,35,451	10,327
IV	10,000 ,, 14,999 . . . . .	3,49,39,063	23,11,402	3,22,064	21,419	4,638	6,269	3,46,16,999	22,77,076	3,292
V	15,000 ,, 19,999 . . . . .	2,27,13,667	18,99,157	2,00,613	18,794	5,030	6,209	2,25,13,054	18,69,124	1,531
VI	20,000 ,, 24,999 . . . . .	1,61,24,690	16,18,474	2,65,762	26,683	2,675	8,049	1,58,58,928	15,86,067	684
VII	25,000 ,, 29,999 . . . . .	1,26,80,445	12,95,304	1,65,338	16,250	..	2,767	1,25,16,107	12,76,237	531
VIII	30,000 ,, 39,999 . . . . .	1,57,55,713	16,52,000	2,32,971	29,339	4,699	2,057	1,55,22,742	16,15,905	593
IX	40,000 ,, 49,999 . . . . .	98,23,053	11,66,143	1,35,230	19,500	707	1,211	96,87,823	11,44,725	254
X	50,000 ,, 99,999 . . . . .	2,37,83,104	25,39,871	2,01,973	27,179	631	1,874	2,35,81,131	25,10,187	409
XI	1,00,000 and over . . . . .	3,39,52,439	32,84,680	5,81,680	76,254	..	..	3,33,76,759	31,68,426	244
XII	Unclassified income :—									
	(a) taxed at source at the maximum rate.									
	(b) covered by anticipatory certificates.	16,92,25,122	2,86,11,909	3,40,84,814	34,35,585	..	1,871	13,51,40,308	2,51,74,453	785*
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	<b>TOTAL</b>	<b>49,44,24,511</b>	<b>4,96,84,340</b>	<b>3,80,20,690</b>	<b>37,46,558</b>	<b>39,256</b>	<b>68,193</b>	<b>45,04,03,921</b>	<b>4,57,80,333</b>	<b>55,185</b>

	Rs.	Rs.
	TOTAL (COLUMN 31)	4,57,80,333
Add—Local Authorities		
Excess collection and Miscellaneous from :—		
(a) Companies	Rs. 17	
(b) Other assesses	Rs. 9,672	
Add—Penalties (actual collections) from :—		9,690
(a) Companies		
(b) Other assesses 23,785		23,785
Add—High Court Reference Fees		15,841
Add—Unpaid Refunds for the year under review		1,49,326
		1,98,041
	TOTAL	4,59,78,974
Deduct—Refunds and Rebates at various rates except at the maximum rate on account of incomes shown in columns 6 to 15		16,87,725
Deduct—Amount paid as money order commission for sending refunds		112
Deduct—Refunds for 1938-39 paid in 1939-40		1,74,628
Deduct—Refunds of High Court Reference fees		7,100
Deduct—Interest paid under Section 66 (7) of the Act		8,609
Deduct—Refunds under Section 49		5,59,644
Deduct—Refunds as per arrangements with Indian States		36,089
Deduct—Refunds as per arrangements with Ceylon, Burma and Aden Governments		6,93,564
		81,63,131
	NET TOTAL	4,23,10,843

\* Excludes No. of Assesses taxed at Source in respect of Interest on Government Securities alone as the Public Debt Office is unable to supply the information.

**Statement showing Collection of Super-tax in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) in the year ending 31st March 1940.**

Class.	Amount of income.	Number of asses-sees.	COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSO-CIATIONS OF PERSONS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.			Net collection.	
			*Income.	Amount of tax.		Number of asses-sees.	*Income.	Amount of tax.	Number of asses-sees.	*Income.	Amount of tax.	Number of asses-sees.	*Income.	Amount of tax.	Number of asses-sees.	*Income.	Amount of tax.	Number of asses-sees.	*Income.	Amount of tax.		Companies.	Federal emolu-ments.		Others.
				Federal emolu-ments.	All other Super-tax.															Federal emolu-ments.	All other Super-tax.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Up to 25,000	..	..	..	..	..	..	..	220	18,73,686	1,07,090	..	..	..	..	..	..	220	18,73,686	..	1,07,090	71,410	..	..	35,680
II	25,001 ,, 35,000	556	1,25,50,014	10,262	1,50,550	8	2,29,168	1,107	23	6,52,301	40,763	8	2,13,723	1,399	49	14,22,800	14,764	643	1,50,68,076	10,262	2,08,583	..	..	1,933	2,16,012
III	35,001 ,, 55,000	460	1,81,14,188	11,522	5,58,690	10	4,35,620	13,038	44	10,90,296	1,11,217	11	4,08,200	10,097	30	11,17,434	88,987	555	2,20,65,738	11,522	7,32,029	241	..	1,862	7,41,448
IV	55,001 ,, 1,25,000	388	3,10,16,838	2,316	20,88,797	10	9,89,380	55,504	89	79,41,593	4,67,959	6	4,04,472	41,901	33	28,04,148	2,09,675	526	4,32,16,481	2,316	28,63,926	6,035	..	12,013	28,48,194
V	1,25,001 ,, 2,00,000	78	1,32,30,822	..	12,53,948	2	2,75,431	30,085	34	53,06,070	3,27,945	3	4,74,692	42,638	14	22,56,353	2,05,084	131	2,16,33,368	..	18,59,700	26,093	..	6,640	18,26,067
VI	2,00,001 ,, 3,50,000	41	1,04,78,817	..	14,54,044	..	..	..	27	76,41,666	4,85,411	1	2,26,763	577	3	11,36,369	1,55,294	72	1,94,83,615	..	20,95,326	25,336	..	1,42,085	19,27,905
VII	3,50,001 ,, 5,00,000	7	29,04,117	..	4,80,033	1	2,88,083	26,479	10	91,34,688	5,56,962	..	..	..	3	10,94,306	1,91,437	30	1,34,21,194	..	12,63,911	10,002	..	..	12,53,909
VIII	5,00,000 and over	3	18,06,936	..	3,51,047	..	..	..	42	12,10,58,062	74,57,010	..	..	..	1	5,85,539	1,75,548	46	12,84,50,537	..	79,83,605	1,30,315	..	..	78,53,290
	<b>TOTAL</b>	<b>1,532</b>	<b>9,01,01,742</b>	<b>24,100</b>	<b>63,46,100</b>	<b>31</b>	<b>22,17,682</b>	<b>1,26,303</b>	<b>498</b>	<b>15,56,88,362</b>	<b>95,54,357</b>	<b>29</b>	<b>17,87,850</b>	<b>96,612</b>	<b>133</b>	<b>1,04,17,009</b>	<b>9,00,789</b>	<b>2,223</b>	<b>26,02,12,645</b>	<b>24,100</b>	<b>1,71,14,170</b>	<b>2,69,432</b>	<b>..</b>	<b>1,64,533</b>	<b>1,67,04,305</b>

\* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.  
(A).—Includes Super-Tax collected under Section 18 (3) (c) and (E) Rs. 12,157 and Rs. 5,03,888 respectively.

	<b>TOTAL COLUMN 22</b>	Rs.	Rs.
			1,67,04,305
<i>Add—Local Authorities</i>			Nil
(A) <i>Add—Excess Collections and Miscellaneous from :—</i>			
(a) Companies	5,16,045	}	
(b) Other Assessecs	32		5,16,077
	<b>TOTAL</b>		1,72,20,382
<i>Add—Penalties (Actual Collections) from :—</i>			
(a) Companies	32	}	
(b) Other Assessecs	2,201		2,233
	<b>TOTAL</b>		1,72,25,591
<i>Add—Uncashed refunds for 1939-40</i>			15,690
	<b>TOTAL</b>		1,72,38,281
<i>Deduct—Paid refunds out of unpaid refunds for the previous year</i>			1,314
<i>Interest paid under Section 66 (7) of the Act</i>			746
	<b>NET TOTAL</b>		1,72,36,221

## RETURN No. VL

**Classified Statement of Receipts of Super-tax in the Province of Bombay  
(excluding the Non-Residents' Refund Circle and the Provinces of Sind,  
Baluchistan and Ajmer-Merwara) in the year ending 31st March 1940.**

Serial No.	Sources of income.	COMPANIES.		OTHER ASSEESSES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	31	9,07,712	8	86,798	39	9,94,507
2	Buildings and land . . . . .	15	67,764	..	..	15	67,764
3	Chemical . . . . .	16	1,24,240	..	..	16	1,24,240
4	Cotton spinning and weaving . . . . .	60	6,01,389	..	..	60	6,01,389
5	Cotton pressing, ginning and cleaning . . . . .	15	7,348	..	..	15	7,348
6	Engineering . . . . .	1	450	..	..	1	450
7	Flour mills . . . . .	1	6,788	..	..	1	6,788
8	Insurance—Fire, Marine and Life . . . . .	6	39,886	1	599	7	40,485
9	Iron and steel works . . . . .	7	22,25,817	..	..	7	22,25,817
10	Jute spinning and weaving . . . . .	1	88	..	..	1	88
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	3	22,106	..	..	3	22,106
13	Mining, coal . . . . .	3	7,360	..	..	3	7,360
14	Mining, other minerals including petroleum . . . . .	2	26,881	..	..	2	26,881
16	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	9	78,834	2	2,632	11	75,966
17	Steam navigation—Ocean . . . . .	5	1,54,803	..	..	5	1,54,803
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	10	72,028	..	..	10	72,028
20	Railway . . . . .	11	3,20,736	..	..	11	3,20,736
21	Tanneries and leather work . . . . .	1	1,507	..	..	1	1,507
22	Tramways . . . . .	1	4,09,832	..	..	1	4,09,832
23	Woolen mills . . . . .	..	..	..	..	..	..
24	Others . . . . .	800	44,86,690	1,715	74,94,004	2,015	1,19,80,694
	<b>TOTAL</b>	<b>498</b>	<b>95,54,327</b>	<b>1,726</b>	<b>75,94,080</b>	<b>2,224</b>	<b>1,71,38,407</b>

## RETURN No. VI-A.

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No. of Assessee.	Amount of Tax.	No. of Assessee.	Amount of Tax.	No. of Assessee.	Amount of Tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Accountants and Auditors . . . . .	..	..	16	46,884	16	46,884
2	Agents and Brokers . . . . .	94	9,39,354	257	14,12,037	351	22,51,391
3	Brick Manufacturers . . . . .	..	..	3	4,916	3	4,916
4	Books and Stationery Sellers . . . . .	..	..	2	2,401	2	2,401
5	Boots and Shoes . . . . .	..	..	1	474	1	474
6	Building Material Sellers . . . . .	2	3,860	..	..	2	3,860
7	Contractors . . . . .	6	23,895	12	27,108	18	61,003
8	Cotton Merchants . . . . .	11	1,23,162	23	1,42,875	34	2,66,037
9	Coal Merchants . . . . .	..	..	2	3,307	2	3,307
10	Colour Merchants . . . . .	1	2,023	..	..	1	2,023
11	Cloth Merchants . . . . .	2	820	12	10,061	14	10,401
12	Confectionery . . . . .	..	..	1	25	1	25
13	Chemists and Druggists . . . . .	4	88,648	1	991	5	87,639
14	Cement Manufacturers . . . . .	3	6,61,756	..	..	3	6,61,756
15	Cap Merchants . . . . .	..	..	..	..	..	..
16	Cigarette and Bidi Manufacturers . . . . .	2	5,863	4	8,478	6	14,341
17	Cinemas . . . . .	..	..	..	..	..	..
18	Dividends . . . . .	3	85,704	223	13,68,598	226	14,54,302
19	Dyeing and Bleaching . . . . .	1	5,573	..	..	1	5,573
20	Dairy . . . . .	1	3	..	..	1	3
21	Dramatic Shows . . . . .	..	..	1	2,077	1	2,077
22	Engineers and Architects . . . . .	1	772	20	87,437	21	88,259
23	Electric Companies . . . . .	9	4,092	1	875	10	4,967
24	Embroidery . . . . .	..	..	2	717	2	717
25	Film Hire . . . . .	..	..	..	..	..	..
26	Film Producers . . . . .	5	10,915	..	..	5	10,915
27	Grain Dealers . . . . .	..	..	15	22,331	15	22,331
28	Gas Companies . . . . .	4	48,920	..	..	4	48,920
29	Gold and Silver . . . . .	..	..	9	22,529	9	22,529
30	General Stores . . . . .	..	..	1	5,492	1	5,492
31	Gymkhana and Sports . . . . .	2	475	..	..	2	475
32	Ground Rent . . . . .	..	..	3	7,321	3	7,321
33	Hardware Merchants . . . . .	..	..	9	20,499	9	20,499
34	Hosery Business . . . . .	..	..	2	726	2	726
35	Hotel-Keepers . . . . .	1	1,928	1	217	2	2,145
36	Hydraulic Works . . . . .	..	..	..	..	..	..
37	Importers and Exporters . . . . .	5	25,180	3	6,952	8	32,132
38	Interest . . . . .	..	..	4	33,611	4	33,611
39	Interest on Securities . . . . .	1	2,465	51	3,50,937	52	3,52,502
40	Insurance Agency . . . . .	..	..	1	599	1	599
41	Investments . . . . .	14	1,85,253	32	1,49,659	46	2,35,092
42	Jewellers . . . . .	..	..	3	3,207	3	3,207
43	Kerosene Dealers . . . . .	..	..	..	..	..	..
44	Knitting . . . . .	1	6,251	..	..	1	6,251

## RETURN No. VI-A—contd.

Serial No.	Source of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No. of Assessors.	Amount of tax.	No. of Assessors.	Amount of tax.	No. of Assessors.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
45	Legal Practitioners . . . . .	..	..	50	2,09,922	50	2,09,922
46	Lime . . . . .	..	..	2	678	2	678
47	Medical Practitioners . . . . .	..	..	24	47,990	24	47,990
48	Marbles and Tiles . . . . .	..	..	1	2,578	1	2,578
49	Motor Car and Cycle Business . . . . .	6	4,490	5	9,716	11	14,215
50	Money Lenders . . . . .	6	3,86,701	30	99,619	36	3,86,320
51	Mill Machinery Dealers . . . . .	12	65,002	3	33,197	15	1,23,259
52	Metal Markets . . . . .	..	..	12	36,803	12	36,803
53	Makadani . . . . .	..	..	5	22,274	5	22,274
54	Motor Plying . . . . .	2	9,083	..	..	2	9,083
55	Mill Housing Society . . . . .	1	282	..	..	1	282
56	Match Factory . . . . .	2	58,091	..	..	2	58,091
57	Oil Mills . . . . .	6	2,07,507	9	6,918	15	2,14,425
58	Opticians . . . . .	..	..	1	524	1	524
59	Property Owners . . . . .	6	8,711	348	14,30,036	354	14,38,747
60	Piece Goods (Cotton, Woolen, Silk, etc.) Business . . . . .	..	..	37	73,930	37	73,930
61	Provision Sellers . . . . .	10	30,777	25	34,001	35	64,778
62	Photographers . . . . .	2	44,841	..	..	2	44,841
63	Paints and Varnish . . . . .	..	..	2	4,507	2	4,507
64	Pipes and Fittings . . . . .	..	..	3	1,521	3	1,521
65	Profession . . . . .	..	..	1	380	1	380
66	Pharmaceutical Works . . . . .	1	2,061	..	..	1	2,061
67	Rice Merchants . . . . .	..	..	2	4,148	2	4,148
68	Radio Dealers . . . . .	..	..	1	743	1	743
69	Racing . . . . .	..	..	4	2,312	4	2,312
70	Stevedors . . . . .	1	16,694	3	19,173	4	35,867
71	Speculators . . . . .	1	60,107	50	8,20,221	51	8,80,419
72	Sandal Wood Dealers . . . . .	..	..	2	1,132	2	1,132
73	Shares and Securities . . . . .	..	..	11	66,775	11	66,775
74	Salary . . . . .	..	..	318	5,46,597	318	5,46,597
75	Steamships—Coastal . . . . .	..	..	..	..	..	..
76	Shipping Business . . . . .	..	..	4	50,538	4	50,538
77	Salt Works . . . . .	..	..	1	2,610	1	2,610
78	Sewing Machine Traders . . . . .	1	44,138	..	..	1	44,138
79	Telegraph Companies . . . . .	1	1,33,952	..	..	1	1,33,952
80	Timber Sellers . . . . .	2	2,18,200	7	57,280	9	2,75,480
81	Wines and Spirits Sellers . . . . .	..	..	3	1,645	3	1,645
82	Watch Makers . . . . .	1	5,950	3	27,610	4	33,760
83	Others . . . . .	64	11,45,532	33	1,21,740	97	12,67,272
	TOTAL	300	44,86,690	1,715	74,94,004	2,015	1,19,80,694

**List of Important Sources of Income, most of the Recipients of which are liable to Income-tax and not to Super-tax.**

- |                                     |                                       |
|-------------------------------------|---------------------------------------|
| 1. Accountants and Auditors.        | 42. Furniture merchants.              |
| 2. Advertisers.                     | 43. Flour Mills.                      |
| 3. Aerated Water Factories.         | 44. Film Producers and Distributors.  |
| 4. Agents and Brokers.              | 45. Ghee Merchants.                   |
| 5. Arms and Ammunition.             | 46. Glass works.                      |
| 6. Agricultural implements.         | 47. Grain sellers.                    |
| 7. Aluminium Wares.                 | 48. Grass Dealers.                    |
| 8. Bangle Merchants.                | 49. Hosiery Merchants.                |
| 9. Swimming Baths.                  | 50. Hardware dealers.                 |
| 10. Bardan (Hessian) Merchants.     | 51. Hotels.                           |
| 11. Bhang, Ganja and Opium Sellers. | 52. Ice Factories.                    |
| 12. "Bidi" Manufacturers.           | 53. Import, Export.                   |
| 13. Books and Stationery Sellers.   | 54. Insurance, Life, Marine and Fire. |
| 14. Boots and Shoes.                | 55. Investments.                      |
| 15. Brass Factories.                | 56. Jewellers.                        |
| 16. Brick Manufacturers.            | 57. Jockeys and Trainers.             |
| 17. Bakeries.                       | 58. Legal Practitioners.              |
| 18. Building material sellers.      | 59. Liquor Sellers.                   |
| 19. Cement Manufacturers.           | 60. Medical Practitioners.            |
| 20. Charcoal and Coal dealers.      | 61. Mill Stores suppliers.            |
| 21. Chemicals.                      | 62. Milk Vendors.                     |
| 22. Chemists and Druggists.         | 63. Money-lenders.                    |
| 23. Cinemas.                        | 64. Motor-car dealers.                |
| 24. Cloth Dealers.                  | 65. Newspapers.                       |
| 25. Colour and Paint Merchants.     | 66. Oil-seeds business.               |
| 26. Contractors.                    | 67. Paddy and Rice Dealers.           |
| 27. Cotton Pressing and Ginning.    | 68. Piece-goods.                      |
| 28. Cotton Spinning and Weaving.    | 69. Printing.                         |
| 29. Cotton business.                | 70. Property owners.                  |
| 30. Clubs.                          | 71. Provision Dealers.                |
| 31. Commission.                     | 72. Photography.                      |
| 32. Cutlery.                        | 73. Radio.                            |
| 33. Clocks and Watches.             | 74. Restaurant Keepers.               |
| 34. Cap Merchants.                  | 75. Rice Mills.                       |
| 35. Dealers in Gold and Silver.     | 76. Salt Traders and Manufacturers.   |
| 36. Dry fish merchants.             | 77. Sandalwood Dealers.               |
| 37. Dubashes.                       | 78. Shipping.                         |
| 38. Dyeing and Bleaching.           | 79. Tanneries and Leather Works.      |
| 39. Electric Suppliers.             | 80. Thread Merchants.                 |
| 40. Embroidery business.            | 81. Timber Merchants.                 |
| 41. Engineers and Architects.       | 82. Tobacco Dealers.                  |

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**RETURN No. VII.**

**Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara), 1939-40.**

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## Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the

District of Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.		
			Number filed during year.	Number disposed of (including arrears of last year).	*Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	*Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.
1	2	3	4	5	6	7	8	9	10	11	12
"A" Division Bombay . . . . .	28,535	29,481	825	800	381	1	1	..	185	181	35
"B" Division Bombay . . . . .	43,157	44,490	892	901	400	1	1	..	230	234	66
Central Circle Bombay . . . . .	1,464	1,034	130	86	46	..	..	..	18	13	3
Total Bombay City (excluding Non-Resident's Refund Circle).	73,156	75,005	1,847	1,787	827	2	2	..	433	428	94
Abmedabad . . . . .	12,113	12,414	272	271	114	..	..	..	88	81	29
Katra . . . . .	1,933	2,003	60	62	35	..	..	..	12	12	3
Panch Mahals . . . . .	1,019	1,032	23	22	6	..	..	..	7	5	..
Broach . . . . .	1,420	1,320	35	38	18	..	..	..	10	9	..
Surat . . . . .	6,358	6,375	119	126	52	..	..	..	36	39	7
Thana . . . . .	1,623	1,571	144	142	82	..	..	..	21	13	3
Bombay Suburban District . . . . .	2,417	2,535	98	97	17	..	..	..	26	22	1
Total Northern Division . . . . .	26,883	27,259	751	758	324	..	..	..	195	180	43
Ahmednagar . . . . .	1,745	1,467	102	114	73	1	1	1	11	14	4
East Khandesh . . . . .	3,132	2,975	195	191	110	..	..	..	20	19	5
West Khandesh . . . . .	1,824	1,640	58	79	34	..	..	..	20	24	5
Nasik . . . . .	2,217	2,208	126	121	78	..	..	..	19	23	4
Poona . . . . .	9,427	8,761	219	211	88	1	..	..	39	50	17
Satara . . . . .	1,258	1,290	87	88	33	..	..	..	17	21	6
Sholapur . . . . .	2,451	2,170	22	45	17	..	..	..	16	15	2
Total Central Division . . . . .	22,054	20,511	809	849	438	2	1	1	142	166	43
Belgaum . . . . .	1,618	1,545	95	109	57	1	..	..	33	26	3
Bijapur . . . . .	1,281	1,135	48	63	13	..	..	..	16	17	3
Dharwar . . . . .	1,998	1,630	107	96	25	..	..	..	7	7	2
Kanara A. G. and B. G. . . . .	546	465	51	32	11	..	..	..	1	4	2
Kolaba . . . . .	1,100	1,041	66	67	41	..	..	..	4	2	..
Ratnagiri . . . . .	829	762	29	30	18	..	..	..	..	..	..
Total Southern Division . . . . .	7,372	6,578	396	397	165	1	..	..	61	66	10
Sabarkantha . . . . .	34	32	..	..	..	..	..	..	..	..	..
Western and Eastern Kathiawar Agency . . . . .	76	77	..	..	..	..	..	..	..	..	..
GRAND TOTAL . . . . .	1,29,575	1,29,453	8,603	8,791	1,754	5	3	1	831	830	194

\* Include partially successful cases also.

## No. VII.

## Provinces of Sind, Baluchistan and Ajmer-Merwara), 1939-40.

REFERENCES TO HIGH COURT UNDER SECTION 60.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION.					Number of cases in which recovery was made under Section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under Section 63 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of Interest allowed under Section 66 (7).
Number.	*Number successful.	Increase.	Decrease.	25.	Sec. 28.	Sec. 44E	Sec. 44F	46(1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
		Rs.	Rs.										Rs.	Rs.	Rs.
1	..	7,148	I.T. 2,60,322	..	3	..	..	617	289	..	..	19	9,017	377	..
1	3*	593	I.T. 7,63,921 S.T. 2,71,403	..	9	..	..	691	260	..	..	11	59,955	41	145
..	..	I.T. 839 S.T. 387	I.T. 65,440 S.T. 40,388	..	1	..	..	7	..	1‡	..	1	..	..	..
2	3†	I.T. 8,580 S.T. 387	I.T. 10,89,683 S.T. 3,11,893	..	13	..	..	1,315	549	1‡	..	25	68,972	418	145
..	..	39	I.T. 77,875 S.T. 20,351	..	1	..	..	53	11	..	..	2	..	..	4,270
..	..	..	2,538	..	..	..	..	3	1	..	..	..	..	..	..
..	..	..	160	..	2	..	..	..	..	..	..	..	..	..	..
..	..	..	349	..	8	..	..	1	..	..	..	1	..	..	..
..	..	..	9,175	..	..	..	..	32	..	..	..	1	..	..	..
..	..	..	I.T. 13,283 S.T. 4,602	..	..	..	..	31	18	..	..	..	155	..	..
..	..	17	1,709	..	..	..	..	35	13	..	..	..	235	..	..
..	..	56	I.T. 1,05,089 S.T. 24,953	..	11	..	..	155	38	..	..	4	390	..	4,270
..	..	..	4,626	..	4	..	..	36	10	..	..	1	..	..	..
..	..	1,718	9,094	..	8	..	..	23	10	1	1	3	665	..	..
..	..	..	6,502	..	..	..	..	58	8	..	..	..	942	..	..
..	..	..	6,482	..	..	..	..	21	10	..	..	2	168	..	..
..	..	124	5,122	..	6	..	..	203	39	..	..	11	480	..	..
..	..	..	7,208	..	3	..	..	11	2	1	..	2	185	..	..
..	..	..	5,737	..	1	..	..	13	13	..	..	..	97	..	..
..	..	1,842	44,771	..	22	..	..	365	92	2	1	19	2,537	..	..
..	..	913	16,405	..	1	..	..	10	6	..	..	..	..	..	..
..	..	1,889	5,767	..	..	..	..	2	2	..	..	2	116	..	..
..	..	..	5,558	..	13	..	..	18	5	..	..	2	..	..	..
..	..	..	684	..	4	..	..	5	3	..	..	..	..	..	..
..	..	80	2,177	..	..	..	..	6	4	..	..	2	..	..	..
..	..	..	1,026	..	..	..	..	6	3	..	..	..	..	..	..
..	..	2,282	31,617	..	18	..	..	47	23	..	..	6	116	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	3	I.T. 12,760 S.T. 387	I.T. 12,71,160 S.T. 3,36,846	..	64	..	..	1,882	702	3	1	64	72,015	418	4,415

† Pertain to previous year.

‡ Pending.

**RETURN No. VIII.**

**Statement showing the Number of Returns of Income filed and the Number of Returns accepted, etc., in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) during 1939-40.**

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
"A" Division, Bombay City . . . . .	29,285		11,731		13,206	24,937	971	134	41	14,908	13,561	11,555		8,746
"B" Division, Bombay City . . . . .	41,816	15,790	9,265	1,200	10,583	30,485	1,497	208	74	16,884	16,451	14,521	17,042	7,236
Central Circle, Bombay . . . . .	1,020	48	74	8	73	803	166	18	1	239	133	123	43	373
<b>Total Bombay City (excluding the Non-Residents' Refund Circle).</b>	<b>71,927</b>	<b>15,838</b>	<b>21,070</b>	<b>1,208</b>	<b>24,462</b>	<b>62,225</b>	<b>2,624</b>	<b>360</b>	<b>116</b>	<b>32,121</b>	<b>30,145</b>	<b>26,199</b>	<b>17,085</b>	<b>16,365</b>
Ahmedabad . . . . .	11,909	1,128	6,023	166	3,920	11,237	80	50	17	6,773	3,657	3,208	1,141	3,586
Kaira . . . . .	1,948	103	1,135	2	617	1,857	66	7	1	1,188	536	657	156	618
Panch-Mahals . . . . .	989	49	302	1	512	854	..	2	..	685	395	143	67	268
Broach . . . . .	1,273	95	578	6	566	1,245	1	8	..	854	593	258	122	378
Surat . . . . .	4,368	225	3,340	9	2,123	5,711	17	12	2	1,885	1,015	463	291	1,171
Thana . . . . .	1,568	161	482	3	600	1,500	32	10	8	1,102	1,074	255	129	819
Bombay Suburban District . . . . .	2,522	233	1,067	7	1,060	2,367	81	3	..	1,709	1,564	716	194	921
<b>Total Northern Division</b>	<b>20,486</b>	<b>1,994</b>	<b>13,026</b>	<b>194</b>	<b>7,063</b>	<b>24,877</b>	<b>277</b>	<b>92</b>	<b>23</b>	<b>14,287</b>	<b>9,134</b>	<b>5,695</b>	<b>2,100</b>	<b>7,759</b>
Ahmednagar . . . . .	1,449	187	316	5	574	1,082	98	26	8	978	886	265	264	613
East Khandesh . . . . .	2,957	160	1,501	8	1,100	2,859	26	37	13	2,071	1,815	446	56	839
West Khandesh . . . . .	1,611	114	727	4	577	1,422	80	2	1	1,225	1,053	143	110	496
Nasik . . . . .	2,202	379	1,044	6	749	2,178	14	5	4	1,619	1,609	245	339	694
Poona . . . . .	6,723	2,917	905	38	2,494	5,454	23	8	..	3,120	2,768	2,017	2,017	1,917
Solara . . . . .	1,267	177	399	12	634	1,392	22	7	2	733	647	95	241	420
Sholapur . . . . .	2,119	225	926	17	888	2,056	20	6	2	1,517	1,092	898	93	618
<b>Total Central Division</b>	<b>20,328</b>	<b>3,259</b>	<b>5,878</b>	<b>90</b>	<b>7,016</b>	<b>16,243</b>	<b>294</b>	<b>91</b>	<b>30</b>	<b>11,263</b>	<b>9,364</b>	<b>2,370</b>	<b>3,120</b>	<b>5,487</b>
Belgaum . . . . .	1,530	246	703	7	549	1,505	1	12	6	888	834	327	226	555
Bijapur . . . . .	1,124	120	528	11	454	1,122	21	1	..	987	968	383	101	462
Bharswar . . . . .	1,601	322	546	27	666	1,561	6	5	3	1,204	1,017	537	245	659
Kanara A. G., and B. G. . . . .	465	119	176	..	176	442	1	4	2	295	278	122	94	181
Kolaba . . . . .	1,039	139	508	2	377	1,020	5	2	..	855	819	215	127	387
Katnagdi . . . . .	761	116	346	1	288	751	1	8	1	509	525	21	109	293
<b>Total Southern Division</b>	<b>6,526</b>	<b>1,071</b>	<b>2,778</b>	<b>48</b>	<b>2,510</b>	<b>6,407</b>	<b>35</b>	<b>32</b>	<b>12</b>	<b>4,879</b>	<b>4,441</b>	<b>1,605</b>	<b>897</b>	<b>2,537</b>
Sabarkantha . . . . .	21	21	..	..	..	21	..	..	..	..	..	..	21	..
Western and Eastern Kathiawar Agencies . . . . .	59	59	..	..	3	62	3	..	..	..	..	..	59	3
<b>GRAND TOTAL</b>	<b>1,23,347</b>	<b>22,242</b>	<b>42,752</b>	<b>1,540</b>	<b>41,954</b>	<b>1,09,835</b>	<b>3,233</b>	<b>575</b>	<b>186</b>	<b>62,550</b>	<b>53,084</b>	<b>35,809</b>	<b>23,282</b>	<b>32,151</b>

RETURN No. IX.

Statement showing the Number of Assesseees for each grade of income and for each class separately in the Province of Bombay (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) during the year ending 31st March 1940.

Serial No.	Grades of Income.	Salaries.	Companies.	Local authorities.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of persons.	Individuals.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11
	Rs.									
1	Below 2,000 . . . . .	273	109	..	2	1	6	0	42	442
2	2,000 to 4,999 . . . . .	11,077	57	..	20	815	3,576	173	20,448	36,166
3	5,000 ,, 9,999 . . . . .	2,890	47	..	21	280	1,278	88	5,791	10,395
4	10,000 ,, 14,999 . . . . .	1,041	52	..	14	73	308	40	1,830	3,358
5	15,000 ,, 19,999 . . . . .	420	34	..	8	45	118	14	934	1,573
6	20,000 ,, 24,999 . . . . .	221	34	..	9	23	67	12	561	927
7	25,000 ,, 29,999 . . . . .	105	17	..	5	9	48	4	365	553
8	30,000 ,, 39,999 . . . . .	68	28	..	2	9	47	9	375	538
9	40,000 ,, 49,999 . . . . .	29	26	..	3	13	28	7	177	283
10	50,000 ,, 99,999 . . . . .	21	83	..	17	7	47	12	322	509
11	1,00,000 and over . . . . .	5	170	..	27	11	25	11	192	441
	TOTAL	16,150	657	..	128	1,286	5,548	379	31,037	55,185

RETURN No. X.

Statement showing the Number of Assesseees, etc., in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind, Baluchistan and Ajmer-Merwara) (excluding Assesseees whose main source of income is from salaries) for the year 1939-40.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	TAX ON INCOMES IN COLUMNS 6 & 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS 9 & 10.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-Tax.	Super-Tax.	Income-Tax.	Super-Tax.	Income-Tax.	Super-Tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
"A" Division, Bombay City	..	20,285	..	24,030	..	7,170	8,357	37,16,704	23,68,892	5,10,16,038	33,70,796	13,90,244	10,01,904	..
"B" Division, Bombay City	1,200	21,848	847	19,795	411	6,252	7,186	1,99,57,447	81,03,668	2,27,80,804	1,04,99,029	28,29,357	23,92,961	1,200
Central Circle, Bombay	8	756	8	554	3	216	230	4,72,277	5,83,441	7,07,998	9,01,024	2,35,721	8,17,583	8
<b>Total Bombay City (excluding the Non-Residents' Refund Circle).</b>	<b>1,208</b>	<b>51,889</b>	<b>855</b>	<b>45,279</b>	<b>414</b>	<b>13,638</b>	<b>15,782</b>	<b>2,41,46,518</b>	<b>1,10,56,001</b>	<b>2,86,10,840</b>	<b>1,47,68,449</b>	<b>44,64,322</b>	<b>37,12,448</b>	<b>1,208</b>
Ahmedabad	169	10,509	166	9,943	70	1,039	3,574	18,82,371	7,46,109	24,40,925	9,50,902	5,58,554	2,84,793	169
Kaira	2	1,845	2	1,762	1	363	612	45,463	..	1,15,387	2,128	69,924	2,128	2
Panch Mahals	1	950	1	904	..	171	292	12,010	..	25,116	..	13,106	..	1
Broach	6	1,183	6	1,144	2	257	370	16,718	1,240	63,057	7,615	36,339	6,375	6
Surat	9	6,013	9	5,477	5	709	1,149	1,70,179	32,034	8,29,639	64,573	1,59,460	32,531	9
Thana	3	1,415	3	1,342	1	329	806	37,014	710	1,24,358	4,916	87,344	4,296	3
Bombay Suburban Districts	10	2,523	7	2,127	1	499	919	1,44,474	81,234	1,96,150	42,930	51,676	11,696	10
<b>Total Northern Division</b>	<b>200</b>	<b>24,738</b>	<b>194</b>	<b>22,689</b>	<b>80</b>	<b>4,267</b>	<b>7,692</b>	<b>23,08,229</b>	<b>8,11,327</b>	<b>32,84,632</b>	<b>10,73,064</b>	<b>9,76,408</b>	<b>2,61,737</b>	<b>200</b>
Ahmednagar	5	1,214	5	890	5	161	493	76,727	46,855	1,25,975	51,720	40,248	4,805	5
East Khandesh	10	2,784	8	2,691	1	309	772	64,648	7,385	1,18,802	34,196	54,244	26,411	10
West Khandesh	4	1,499	4	1,304	1	371	492	81,238	10,886	1,20,753	16,688	39,515	6,802	4
Nasik	6	1,815	6	1,793	3	314	685	59,029	10,161	1,14,556	18,156	55,527	7,995	6
Poona	98	8,673	98	3,399	10	853	1,898	2,27,627	29,712	4,95,541	1,02,257	2,67,914	72,545	38
Satara	12	1,053	12	1,008	5	230	412	32,775	2,321	79,137	5,900	46,362	3,579	12
Sholapur	19	1,821	17	1,814	5	387	612	2,61,469	63,870	3,29,194	98,385	67,725	34,515	19
<b>Total Central Division</b>	<b>94</b>	<b>13,829</b>	<b>90</b>	<b>12,894</b>	<b>30</b>	<b>2,625</b>	<b>5,204</b>	<b>8,03,513</b>	<b>1,71,190</b>	<b>18,84,048</b>	<b>3,27,392</b>	<b>5,80,535</b>	<b>1,56,112</b>	<b>94</b>
Belgaum	9	1,270	7	1,252	1	232	540	45,441	13,002	98,756	15,631	53,315	2,439	9
Bijapur	11	995	11	982	6	203	461	37,782	652	54,226	..	..	..	..
Biharwar	29	1,254	27	1,212	10	188	634	42,671	7,895	97,628	11,970	54,957	4,165	29
Kanara A. G., and B. G.	..	323	..	323	..	47	176	7,370	..	24,479	92	17,109	92	..
Kolaba	2	898	2	885	1	141	378	20,239	..	49,966	5,144	29,727	5,144	2
Ratnagiri	1	645	1	634	..	92	288	11,581	..	43,146	1,525	81,565	1,525	1
<b>Total Southern Division</b>	<b>62</b>	<b>5,405</b>	<b>48</b>	<b>5,288</b>	<b>18</b>	<b>993</b>	<b>2,486</b>	<b>1,65,084</b>	<b>21,549</b>	<b>3,72,201</b>	<b>35,847</b>	<b>2,07,117</b>	<b>14,298</b>	<b>61</b>
Salarkantha Western and Eastern Kathiawar Agencies.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>GRAND TOTAL</b>	<b>1,554</b>	<b>95,864</b>	<b>1,187</b>	<b>86,153</b>	<b>542</b>	<b>21,436</b>	<b>31,227</b>	<b>2,74,23,374</b>	<b>1,20,60,067</b>	<b>3,36,51,751</b>	<b>1,62,04,062</b>	<b>62,28,377</b>	<b>41,44,595</b>	<b>1,548</b>

## RETURN No. XI.

Statement showing the Amount of Income-tax paid by the Staple Industries in the Province of Bombay (excluding the Non-Residents' Refund Circle and the Provinces of Sind, Baluchistan and Ajmer-Merwara) during the year ending 31st March 1940.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing . . . . .	38,031
2	Cotton, spinning and weaving (mills) . . . . .	17,64,406
3	Cotton, spinning and weaving (hand looms) . . . . .	22,111
4	Dyeing . . . . .	21,585
5	Flour milling . . . . .	20,420
6	Foundries . . . . .	54,21,429
7	Jute . . . . .	..
8	Medicines . . . . .	2,63,046
9	Mining, coal . . . . .	18,785
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others . . . . .	11,154
14	Oil mills . . . . .	5,90,884
15	Potteries, bricks, stones, etc., and building materials manufacture . . . . .	16,58,085
16	Rice mills . . . . .	10,259
17	Salt . . . . .	7,764
18	Silk manufacture . . . . .	47,079
19	Soap manufacture . . . . .	15,168
20	Sports . . . . .	..
21	Sugar . . . . .	1,67,686
22	Tanneries . . . . .	6,011
23	Tea . . . . .	..
24	Timber (including saw mills) . . . . .	6,18,782
25	Tobacco manufacturing . . . . .	66,082
26	Jari and Embroidery . . . . .	22,638

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**RETURN No. I.**

**Showing Collections by Districts in the Bombay Presidency for the year 1939-40.**

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## RETURN

## Showing Collections by Districts in the

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1940.	Bombay City (excluding N. R. R. Circle and including Central Circle).	Ahmedabad.	Kaira.	Broach.	Panch-Mahals.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
(A)	<b>INCOME ACCRUING, ARISING OR RECEIVED IN BRITISH INDIA.</b>					
1	Salaries—					
	Paid by or due from—					
	(a) Central Government . . . . .	5,31,808	7,417	446	755	3,406
	(b) Provincial Government . . . . .	4,76,860	66,983	11,473	11,257	190
	(c) Local authorities . . . . .	1,94,207	1,559	2,063	485	..
	(d) Companies, other public bodies and associations.	30,68,893	1,53,653	4,370	2,207	2,809
	(e) Private employers . . . . .	5,60,186	30,228	3,905	1,300	454
2	Interest on Securities of Central Government or of a Provincial Government.	41,18,478	45,205	6,802	18,001	1,177
	Other interest . . . . .	19,08,371	17,895	..	..	..
3	Income from property . . . . .	33,30,947	2,23,516	5,782	6,604	1,651
4	Profits and gains of business, profession or vocation.	2,79,93,666	21,96,665	82,948	45,847	21,600
5	Income from other sources—					
	(a) Dividend . . . . .	1,14,907	2,942	..	..	..
	(b) Interest or other sum received under deduction of tax.	1,99,769	35,320	241	352	698
	(c) Others . . . . .	13,96,135	1,45,396	2,028	4,979	2,429
	(B)—INCOME ARISING ABROAD.					
6	Assessed on remittance basis . . . . .	67,353	10,160	271	..	..
7	Assessed on arising basis, being—					
	(a) Profits and gains of business, profession or vocation.	35,191	8,258	513	..	..
	(b) Others . . . . .	1,54,891	940	..	..	..
8	<b>TOTAL OF ITEMS 1 TO 7 . . . . .</b>	<b>4,41,52,038</b>	<b>29,46,137</b>	<b>1,20,842</b>	<b>91,787</b>	<b>34,414</b>
9	Amount to be deducted on account of Section 7(1), 15, 58F and 58R.	3,00,600	64,926	3,204	3,110	1,251
9A	Amount to be deducted on account of Section 17.	25,711	2,722	917	..	80
10	Resultant demand . . . . .	4,38,25,727	28,78,489	1,16,721	88,677	33,083
11	Arrears . . . . .	17,73,802	1,13,186	3,002	..	260
12	Penalties under section—					
	(a) 25(2) . . . . .	..	..	..	..	..
	(b) 28 . . . . .	7,142	6,000	..	495	75
	(c) 44E . . . . .	..	..	..	..	..
	(d) 44F . . . . .	..	..	..	..	..
	(e) 46(1) . . . . .	24,199	422	77	..	..
	(f) Other penalties and fines . . . . .	6,044	..	..	..	..
13	<b>TOTAL OF ITEMS 10 TO 12 . . . . .</b>	<b>4,56,36,914</b>	<b>29,98,097</b>	<b>1,19,800</b>	<b>89,172</b>	<b>33,418</b>
14	Refund or rebate of tax on salaries paid by—					
	(a) Central Government . . . . .	12,269	74	..	..	..
	(b) On interest on securities . . . . .	5,90,861	22,662	2,715	12,153	609
	(c) On dividends . . . . .	13,69,475	1,85,671	11,091	14,395	1,160
	(d) To Companies . . . . .	30,59,457	50,867	..	..	..
	Other description of refunds—					
	(e) Under section 48 . . . . .	2,14,241	7,305	3,340	..	..
	(f) Under section 49 . . . . .	1,95,115	161	2	..	..
	(g) Under arrangement with Indian States.	935	178	..	11	..
	(h) Under arrangement with Ceylon, Burma and Aden Governments.	7,314	..	..	..	..
	(i) Other Refunds . . . . .	1,91,923	20,388	3,968	96	946
15	<b>TOTAL REFUNDS . . . . .</b>	<b>56,41,690</b>	<b>2,87,304</b>	<b>21,116</b>	<b>26,655</b>	<b>2,716</b>
16	Net demand (item 13 minus item 15) . . . . .	3,09,94,824	27,10,793	98,684	62,517	30,703
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	27,53,223	59,491	4,236	249	2,115
18	Add—Excess collections and advance payments.	6,516	3	..	..	..
19	Add—Unpaid refunds of the year under review.	91,642	18,042	1,118	2,700	707
20	Deduct—Paid refunds out of unpaid refunds for previous year.	92,822	25,337	6,435	364	1,135
21	Net collections . . . . .	3,72,47,437	26,44,010	89,131	64,604	28,160
22	Miscellaneous . . . . .	16,828	798	15	115	..
	Composition fees under section 53(2) already included in the appropriate sub-heads to which they pertain.	4,22,256	500	..	500	..



## No. I.

## Bombay Presidency for the year 1939-40.

Surat.	Thana.	Bombay suburban District.	Total— Northern Division.	Ahmed- nagar.	East Khandesh.	West Khandesh	Nasik.	Poona.
8	9	10	11	12	13	14	15	16
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
10,344	1,090	2,679	22,731	1,261	657	245	15,970	31,115
19,168	18,545	3,516	1,34,348	17,547	12,557	12,743	32,694	1,67,362
895	535	2,516	8,243	901	700	621	1,236	2,485
8,716	3,910	14,976	1,90,641	..	6,191	1,746	5,233	10,572
5,733	630	6,168	48,416	11,608	976	529	1,088	29,191
32,355	2,064	94	1,05,698	3,722	4,594	4,037	5,050	44,877
38	..	4,363	22,296	80	3,783	833	..	11,730
40,642	24,566	72,492	3,75,253	9,797	19,841	10,843	19,625	89,222
3,05,082	98,235	1,15,244	28,65,621	1,16,963	1,14,700	89,810	92,099	4,19,590
..	..	..	2,942	..	8	..	13	777
2,464	..	118	39,193	47	4	..	31	552
27,714	5,132	19,757	2,07,435	2,667	3,444	21,202	5,798	42,549
28,739	2,918	4,108	46,196	..	88	245	..	1,775
32	330	..	9,133	..	..	39	..	..
3,646	..	..	4,586	..	..	53	99	10,344
4,85,568	1,57,955	2,46,029	40,82,732	1,64,593	1,67,543	1,42,946	1,78,936	8,62,141
10,116	3,408	4,468	90,483	2,170	3,746	1,162	2,079	13,234
1,569	634	463	6,385	247	355	286	289	2,564
4,73,883	1,53,913	2,41,098	39,85,864	1,62,176	1,63,442	1,41,498	1,76,568	8,46,343
13,938	5,365	3,422	1,39,173	3,568	13,099	7,259	2,382	62,537
..	..	..	6,570	109	907	..	109	281
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
323	367	219	1,408	266	446	641	194	1,865
..	..	..	..	..	..	..	..	..
4,88,144	1,59,645	2,44,739	41,33,015	1,66,119	1,77,894	1,49,398	1,79,253	9,11,026
1,042	4	15	1,135	86	..	..	217	8,079
19,907	3,765	16,731	78,542	3,575	3,917	3,020	5,597	22,818
1,30,188	9,721	60,954	4,13,180	4,363	3,629	2,557	10,067	49,851
..	..	..	50,867	..	2,142	..	..	..
2,688	..	..	13,333	74	2,638	593	..	5,544
..	..	..	163	..	..	..	..	..
..	..	29	216	..	..	..	..	52
15,015	..	..	15,015	..	..	..	..	..
5,692	2,761	3,914	37,765	4,163	3,630	5,481	1,746	12,266
1,74,532	16,251	81,643	6,10,216	12,261	15,956	11,651	17,627	98,610
3,13,612	1,43,394	1,63,096	35,22,799	1,53,858	1,61,938	1,37,747	1,61,626	8,12,416
60,885	9,557	8,043	1,44,576	3,343	12,866	4,229	3,041	1,29,450
..	..	..	3	..	1	..	10	..
10,760	240	2,487	36,054	649	4,745	526	1,588	3,778
12,868	444	3,688	50,271	393	6,221	582	435	7,277
2,50,619	1,33,633	1,53,852	33,64,009	1,50,771	1,47,597	1,33,462	1,59,748	6,79,467
335	41	6	1,309	40	..	35	..	120
500	..	..	1,500	600	500	..	1,000	8,630

## RETURN

## Showing Collections by Districts in the

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1940.	Satara.	Sholapur.	Total—Central Division.	Belgaum.	Bijapur.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
	(A) INCOME ARISING, ARISING OR RECEIVED IN BRITISH INDIA.					
1	Salaries—					
	Paid by or due from—					
	(a) Central Government . . . . .	4,212	577	54,037	10,363	183
	(b) Provincial Government . . . . .	22,369	16,356	2,81,628	43,445	12,100
	(c) Local authorities . . . . .	763	1,756	8,462	648	646
	(d) Companies, other public bodies and associations.	4,439	17,103	45,284	1,917	319
	(e) Private employers . . . . .	394	9,871	53,657	1,664	127
2	Interest on Securities of Central Government or of a Provincial Government.	7,889	5,976	76,145	7,040	1,640
	Other interest . . . . .	1,723	9,876	28,025	..	575
3	Income from property . . . . .	4,895	35,259	1,89,482	7,897	4,745
4	Profits and gains of business, profession or vocation.	69,876	2,16,833	11,19,871	85,039	58,926
5	Income from other sources—					
	(a) Dividend . . . . .	..	..	798	110	..
	(b) Interest or other sum received under deduction of tax.	24	53	711	390	174
	(c) Others . . . . .	8,004	20,994	1,04,658	4,430	999
	(B)—INCOME ARISING ABROAD.					
6	Assessed on remittance basis . . . . .	5,018	908	8,034	662	796
7	Assessed on arising basis, being—					
	(a) Profits and gains of business, profession or vocation.	201	6,325	16,909	..	..
	(b) Others . . . . .	..	..	152	21	..
8	TOTAL OF ITEMS 1 TO 7 . . . . .	1,29,807	3,41,887	19,87,853	1,63,626	79,230
9	Amount to be deducted on account of Section 7(1), 15, 58F and 58R.	2,079	6,560	31,050	2,314	1,319
9A	Amount to be deducted on account of Section 17.	139	148	4,028	404	221
10	Resultant demand . . . . .	1,27,589	3,35,159	19,52,775	1,60,908	77,690
11	Arrears* . . . . .	2,223	2,597	93,665	11,573	866
12	Penalties under section—					
	(a) 25(2) . . . . .	..	..	..	..	..
	(b) 28 . . . . .	1,126	..	2,532	240	..
	(c) 44E . . . . .	..	..	..	..	..
	(d) 44F . . . . .	..	..	..	..	..
	(e) 46(1) . . . . .	119	117	3,648	105	23
	(f) Other penalties and fines . . . . .	..	..	..	..	..
13	TOTAL OF ITEMS 10 TO 12 . . . . .	1,31,057	3,37,873	20,52,620	1,72,826	78,579
14	Refund or rebate of tax on salaries paid by—					
	(a) Central Government . . . . .	..	..	8,382	269	..
	(b) On interest on securities . . . . .	5,546	4,986	49,459	3,388	1,477
	(c) On dividends . . . . .	4,833	12,545	87,845	10,092	1,167
	(d) To Companies . . . . .	8,573	205	10,920	..	1,289
	Other description of refunds—					
	(a) Under section 48 . . . . .	517	373	9,739	309	3,270
	(f) Under section 49 . . . . .	..	51,914	51,914	..	..
	(g) Under arrangement with Indian States.	1,668	74	1,794	938	189
	(h) Under arrangement with Ceylon, Burma and Aden Governments.	..	..	..	..	..
	(i) Other Refunds . . . . .	2,298	5,355	34,939	6,143	4,735
15	TOTAL REFUNDS . . . . .	23,435	75,452	2,54,992	21,139	12,127
16	Net demand (item 13 minus item 15) . . . . .	1,07,622	2,62,421	17,97,628	1,51,687	66,452
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	7,023	3,083	1,63,035	13,305	1,166
18	Add—Excess collections and advance payments.	..	..	11	..	..
19	Add—Unpaid refunds of the year under review.	1,052	1,201	13,539	2,875	446
20	Deduct—Paid refunds out of unpaid refunds for previous year.	2,332	6,432	23,672	799	2,683
21	Net collections . . . . .	99,319	2,54,107	16,24,471	1,40,458	62,849
22	Miscellaneous . . . . .	124	32	351	229	120
	Composition fees under section 53(2) already included in the appropriate sub-heads to which they pertain.	100	..	10,830	..	1,050

No. I—contd.

## Bombay Presidency for the year 1939-40—contd.

Dharwar.	Kanara A. G. Talukas.	Kanara B. G. Talukas.	Kolaba.	Ratnagiri.	Total— Southern Division.	Sabar Kantha.	Western and Eastern Kathia- war Agencies.
22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
547	1,441	1,092	929	546	15,101	4,030	36,914
35,773	954	9,531	6,294	10,666	1,18,763	..	2,547
1,260	5	..	119	351	3,029	..	..
2,230	..	84	9,519	407	14,476	..	..
639	..	74	..	..	2,504	..	..
12,520	11	1,796	928	3,419	27,354	379	19,126
..	..	..	29	..	604	..	..
8,821	480	2,140	4,179	1,756	30,018	80	..
1,06,329	8,289	15,107	49,940	42,587	3,64,217	..	..
..	..	24	28	20	182	..	..
326	..	..	..	..	890	..	..
4,553	110	355	372	512	11,331	..	..
2,035	35	..	..	1,807	5,335	..	..
472	..	..	58	..	530	..	..
39	113	..	480	..	653	..	30
1,75,544	11,438	30,203	72,875	62,071	5,94,987	4,489	58,617
2,248	276	558	895	992	8,602	..	..
264	49	96	..	..	1,034	..	..
1,73,032	11,113	29,549	71,980	61,079	5,85,351	4,489	58,617
799	..	962	1,942	307	16,449	..	..
..	..	..	..	..	..	..	..
635	332	..	..	..	1,207	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
172	22	26	85	56	489	..	..
..	..	..	..	..	..	..	..
1,74,638	11,467	30,537	74,007	61,442	6,03,496	4,489	58,617
..	..	21	27	35	187	..	432
8,484	299	873	827	1,453	16,801	..	..
6,018	141	1,061	2,788	5,970	27,237	69	105
..	..	..	..	..	1,289	..	..
..	..	..	381	955	4,915	..	..
44	..	..	385	..	1,721	..	..
..	..	..	..	..	..	..	..
..	..	13	2	..	15	..	..
4,041	174	746	1,699	902	18,440	21	..
18,587	614	2,714	6,109	9,315	70,805	90	537
1,56,051	10,853	27,823	67,898	52,127	5,32,891	4,399	58,080
4,679	2,070	1,178	3,245	14,029	39,672	..	..
49	72	..	..	..	121	..	..
532	80	1,047	1,118	1,993	8,091	..	..
346	7	460	1,444	1,924	7,863	..	..
1,51,607	8,928	27,232	64,327	38,167	4,93,568	4,399	58,080
21	3	..	14	4	391	..	..
6,000	..	..	850	..	7,900	..	..

## Showing Collections by Districts in

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1940.	Satara.	Sholapur.	Total—Central Division.	Belgaum.	Bijapur.
1	2	17	18	19	20	21
		Ra.	Ra.	Ra.	Ra.	Ra.
	(A) INCOME ACCRUING, ARISING OR RECEIVED IN BRITISH INDIA.					
1	Salaries—					
	Paid by or due from—					
	(a) Central Government . . . . .	4,212	577	54,037	10,363	
	(b) Provincial Government . . . . .	22,369	16,356	2,81,628	43,445	12,
	(c) Local authorities . . . . .	763	1,756	8,462	648	:
	(d) Companies, other public bodies and associations.	4,439	17,103	45,284	1,917	:
	(e) Private employers . . . . .	394	9,871	53,657	1,664	:
2	Interest on Securities of Central Government or of a Provincial Government.	7,889	5,976	76,145	7,040	1,
	Other interest . . . . .	1,723	9,876	28,025	..	4
3	Income from property . . . . .	4,895	35,259	1,89,482	7,897	4,
4	Profits and gains of business, profession or vocation.	69,876	2,16,833	11,19,871	85,039	56,
5	Income from other sources—					
	(a) Dividend . . . . .	..	..	798	110	..
	(b) Interest or other sum received under deduction of tax.	24	53	711	390	1
	(c) Others . . . . .	8,004	20,994	1,04,658	4,430	9
	(B)—INCOME ARISING ABROAD.					
6	Assessed on remittance basis . . . . .	5,018	908	8,034	662	7
7	Assessed on arising basis, being—					
	(a) Profits and gains of business, profession or vocation.	201	6,325	16,909	..	..
	(b) Others . . . . .	..	..	152	21	..
8	TOTAL OF ITEMS 1 TO 7 . . . . .	1,29,807	3,41,887	19,87,853	1,63,626	79,21
9	Amount to be deducted on account of Section 7(1), 15, 58F and 58R.	2,079	6,580	31,050	2,314	1,31
9A	Amount to be deducted on account of Section 17.	139	148	4,028	404	21
10	Resultant demand . . . . .	1,27,589	3,35,159	19,52,775	1,60,908	77,65
11	Arrears* . . . . .	2,223	2,597	93,665	11,573	86
12	Penalties under section—					
	(a) 25(2) . . . . .	..	..	..	..	..
	(b) 28 . . . . .	1,126	..	2,532	240	..
	(c) 44E . . . . .	..	..	..	..	..
	(d) 44F . . . . .	..	..	..	..	..
	(e) 46(1) . . . . .	119	117	3,648	105	2
	(f) Other penalties and fines . . . . .	..	..	..	..	..
13	TOTAL OF ITEMS 10 TO 12 . . . . .	1,31,057	3,37,873	20,52,620	1,72,826	78,57
14	Refund or rebate of tax on salaries paid by—					
	(a) Central Government . . . . .	..	..	8,382	269	..
	(b) On interest on securities . . . . .	5,546	4,986	49,459	3,388	1,47
	(c) On dividends . . . . .	4,833	12,545	87,845	10,092	1,16
	(d) To Companies . . . . .	8,573	205	10,920	..	1,281
	Other description of refunds—					
	(a) Under section 48 . . . . .	517	373	9,739	309	3,27
	(f) Under section 49 . . . . .	..	51,914	51,914	..	..
	(g) Under arrangement with Indian States.	1,668	74	1,794	938	18
	(h) Under arrangement with Ceylon, Burma and Aden Governments.	..	..	..	..	..
	(i) Other Refunds . . . . .	2,298	5,355	34,939	6,143	4,735
15	TOTAL REFUNDS . . . . .	23,435	75,452	2,54,992	21,139	12,127
16	Net demand (item 13 minus item 15) . . . . .	1,07,622	2,62,421	17,97,828	1,51,687	66,452
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	7,023	3,083	1,63,035	13,305	1,166
18	Add—Excess collections and advance payments.	..	..	11	..	..
19	Add—Unpaid refunds of the year under review.	1,052	1,201	13,539	2,875	446
20	Deduct—Paid refunds out of unpaid refunds for previous year.	2,332	6,432	23,672	799	2,883
21	Net collections . . . . .	99,319	2,54,107	16,24,471	1,40,458	62,649
22	Miscellaneous . . . . .	124	32	351	229	120
	Composition fees under section 53(2) already included in the appropriate sub-heads to which they pertain.	100	..	10,830	..	1,050







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**RETURNS Nos. I to XI.**  
**Pertaining to the Sind Province for the year 1939-40.**

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## RETURN No. I.

## Classification of the Income-tax Demand in the Sind Province in the year ending 31st March 1940.

Serial No.	Classification.	Assessment for 1939-40.
1	2	3
	<b>A.—INCOME ACCRUING, ARISING OR RECEIVED IN BRITISH INDIA.</b>	Rs.
1	Salaries—	
	Paid or due from—	
	(a) Central Government . . . . .	53,250
	(b) Provincial Government . . . . .	2,79,779
	(c) Local authorities . . . . .	60,161
	(d) Companies, other public bodies and associations . . . . .	2,45,018
	(e) Private employers . . . . .	92,288
2	Interest on securities of Central Government or of a—	
	Provincial Government . . . . .	(a) 1,62,051
	Other interest . . . . .	78,840
3	Income from property . . . . .	3,25,967
4	Profits and gains of Business, Profession or Vocation . . . . .	14,48,579
5	Income from other Sources—	
	(a) Dividends . . . . .	1,514
	(b) Interest or other sum received under deduction of tax . . . . .	4,782
	(c) Others . . . . .	1,33,916
	<b>B.—INCOME ARISING ABROAD.</b>	
6	Assessed on remittance basis . . . . .	2,34,226
7	Assessed on arising basis, being—	
	(a) Profits and gains of business, profession or vocation . . . . .	3,20,328
	(b) Others . . . . .	31,609
8	<b>TOTAL OF ITEMS 1 TO 7</b>	34,72,208
9	Amount to be deducted on account of Section 7(1), 15, 58F and 58R . . . . .	1,07,024
9A	Amount to be deducted due through section 17 . . . . .	1,974
10	Resultant Demand . . . . .	33,63,210
11	Arrears . . . . .	(b) 2,06,361
12	Penalties under section—	
	(a) 25 (2) . . . . .	....
	(b) 28 . . . . .	300
	(c) 44E . . . . .	....
	(d) 44F . . . . .	....
	(e) 46 (1) . . . . .	3,845
	(f) Other penalties and fines . . . . .	....
13	<b>TOTAL OF ITEMS 10 TO 12</b>	35,73,716
14	Refund or rebate of tax on salaries paid by—	
	(a) Central Government . . . . .	441
	(b) On interest on securities . . . . .	26,667
	(c) On Dividends . . . . .	56,702
	(d) To Companies . . . . .	(c) 36,129
	Other description of refunds—	
	(e) Under section 48 (Refund to Partners of Registered Firms) . . . . .	30,980
	(f) Under section 49 . . . . .	620
	(g) Under arrangement with Indian states . . . . .	....
	(h) Under arrangement with Ceylon, Burma and Aden Governments . . . . .	3,411
	(i) Other Refunds . . . . .	(d) 71,751
15	<b>TOTAL REFUNDS</b>	2,26,701
16	Net demand (item 13 minus item 15) . . . . .	33,47,015
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates . . . . .	2,62,679
18	Add—Excess collections and advance payments . . . . .	3,126
19	Add—Unpaid refunds of the year under review . . . . .	4,451
20	Deduct—Paid refunds out of unpaid refunds for the previous year . . . . .	(e) 3,630
21	Net collections . . . . .	30,88,283
22	Miscellaneous . . . . .	783
	<b>TOTAL COLLECTIONS</b>	30,89,066

	Rs.	Rs.
1. Composition fees under section 53(2) already included in the appropriate Sub-head to which they pertain		1,30,084
<b>NOTES—</b>		
(a) Interest on securities—		
This includes tax deducted on interest on securities held under postal custody . . . . .		16,080
(b) Arrears as stood on 1st April 1939		2,83,389
Add—Not accounted for by I. T. O., Sum in last year's return . . . . .		123
Less deductions—		
In appeals . . . . .	24,389	
Written off . . . . .	2,201	
Others . . . . .	561	
Net arrears shown at Item 11 . . . . .		2,99,612
(c) Rebate of Rs. 36,129 granted to Companies as shown against item 14(d) pertains—entirely to refund granted under section 49.		
(d) Other refunds include Rs. 311 on account of interest paid under section 66(7).		
(e) Unpaid refunds on 1st April 1939		5,857
Less cancelled . . . . .		2,227
Net paid out of unpaid of previous year (Item 20)		3,630
Collections from Non-Civil Departments excluded—		
Military . . . . .		1,869
Posts and Telegraphs . . . . .		593
		<u>2,462</u>

## RETURN No. II.

## Classification of the Super-tax Demand in the Sind Province in the year ending 31st March 1940.

Serial No.	Classification.	ASSESSMENT FOR 1939-40.			
		Corporation Tax.	Super-tax on Federal emoluments.	Other Super-Tax.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . . .	1,91,608	230	7,43,552	9,35,390
2	*Arrears . . . . .	44,117	..	22,992	67,109*
3	Miscellaneous including Penalties . . . . .	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 . . . . .	2,35,725	230	7,66,544	10,02,499
5	Refunds . . . . .	10	..	333	343
6	Net demand (item 4 minus item 5) . . . . .	2,35,715	230	7,66,211	10,02,156
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	1,377	..	3,50,097	3,51,474
8	<i>Add</i> —Excess collections and Advance payments . . . . .	..	..	..	..
8A	<i>Add</i> —Unpaid refunds of the year under review . . . . .	..	..	..	..
8B	<i>Deduct</i> —Paid refunds out of the unpaid refunds of the previous year.	..	..	..	..
9	Net collections . . . . .	2,34,338	230	4,16,114	6,50,682

	Rs.
* Arrears as stood on 1st April 1939 . . . . .	71,203
Less Reductions in Revision petitions . . . . .	4,099
Net arrears as per Item No. 2 . . . . .	<u>67,109</u>

## RETURN No. III.

Refunds and Adjustments under Sections 43 and 49 of the Indian Income-tax Act, 1922, granted in the Sind Province in the year ended 31st March 1940.

## A.—UNDER SECTION 43.

Serial No.	Grade of Income.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		INTEREST OR OTHER SUMS RECEIVED UNDER DEDUCTION OF TAX.		TOTAL.		REMARKS.
		Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.		Rs.		Rs.		Rs.		Rs.	
1	Below 2,000 .	192	7,564	369	26,729	..	..	561	34,293	
2	2,000 to 4,999 .	80	2,884	132	6,656	..	..	212	11,740	
3	5,000 ,, 9,999 .	71	9,755	127	9,794	..	..	198	19,549	
4	10,000 ,, 14,999 .	16	1,766	49	3,200	..	..	65	4,966	
5	15,000 ,, 19,999 .	15	876	21	4,089	..	..	36	4,965	
6	20,000 ,, 24,999 .	8	361	6	2,250	..	..	9	2,611	
7	25,000 ,, 29,999 .	8	358	10	966	..	..	18	1,219	
8	30,000 ,, 39,999 .	2	2,185	9	134	..	..	11	2,269	
9	40,000 ,, 49,999 .	2	963	6	342	..	..	8	1,305	
10	50,000 ,, 99,999 .	6	110	8	342	..	..	14	452	
	TOTAL	390	26,667	737	56,702	..	..	1,127	83,369	

## B.—UNDER SECTION 49.

	Rs.
Refunds to companies . . . . .	36,129
Refunds to other assesses . . . . .	4,031
TOTAL	40,160

## C.—DOUBLE INCOME-TAX BELIEF.

	Rs.
Under arrangements with the United Kingdom . . . . .	36,749
Under arrangements with Ceylon . . . . .	2,741
Under arrangements with Burma . . . . .	670
TOTAL	40,160

## ACCOMPANIMENT TO RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922,  
granted in the Province of Sind in the year ending 31st March 1940.

UNDER SECTION 48.

Serial No.	Grade of Income.	TO PARTNERS OF REGISTERED FIRMS.	
		Number of applicants.	Amount.
1	2	3	4
	Rs.		Rs.
1	Below 2,000 . . . . .	34	4,397
2	2,000 to 4,999 . . . . .	38	11,318
3	5,000 „ 9,999 . . . . .	10	5,290
4	10,000 „ 14,999 . . . . .	13	8,123
5	15,000 „ 19,999 . . . . .	2	1,422
6	20,000 „ 24,999 . . . . .	..	..
7	25,000 „ 29,999 . . . . .	1	430
8	30,000 „ 39,999 . . . . .	..	..
9	40,000 „ 49,999 . . . . .	..	..
10	50,000 „ 99,999 . . . . .	..	..
11	1,00,000 and upwards . . . . .	..	..
	TOTAL . . . . .	107	30,980

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**RETURN No. IV.**

**Classification of Grades of Income-tax collected in the Sind Province in the year ending 31st  
March 1940.**

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## ACCOMPANIMENT TO RETURN No. III

Refunds and Adjustments under Sections 49 and 49 of the Indian Income-tax Act, 1922,  
granted in the Province of Sind in the year ending 31st March 1940.

UNDER SECTION 48.

Serial No.	Grade of Income.	TO PARTNERS OF REGISTERED FIRMS.	
		Number of applicants.	Amount.
1	2	3	4
	Rs.		Rs.
1	Below 2,000 . . . . .	34	4,307
2	2,000 to 4,999 . . . . .	38	11,318
3	5,000 „ 9,999 . . . . .	19	5,290
4	10,000 „ 14,999 . . . . .	13	8,123
5	15,000 „ 19,999 . . . . .	2	1,422
6	20,000 „ 24,999 . . . . .	..	..
7	25,000 „ 29,999 . . . . .	1	430
8	30,000 „ 39,999 . . . . .	..	..
9	40,000 „ 49,999 . . . . .	..	..
10	50,000 „ 99,999 . . . . .	..	..
11	1,00,000 and upwards . . . . .	..	..
	TOTAL . . . . .	107	30,980

## Classification of Grades of Income-tax collected in

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which during the year on account of excess allowances of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.)									
		Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
		Income.	Tax collected.	Tax collected.		Central Government.		Provincial Government.		Local authorities and companies.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	Below 2,000 . . . . .	..	..	..	..	..	..	..	..	..	
II	2,000 to 4,999 . . . . .	53,67,451	1,23,925	12,984	..	..	..	..	..	..	
III	5,000 „ 9,999 . . . . .	36,91,896	1,26,174	6,747	..	..	..	..	2,000	70	
IV	10,000 „ 14,999 . . . . .	13,75,411	90,729	4,773	..	..	..	..	..	..	
V	15,000 „ 19,999 . . . . .	11,27,043	90,452	4,647	..	..	..	..	..	..	
VI	20,000 „ 24,999 . . . . .	10,89,514	74,705	337	..	..	..	..	..	..	
VII	25,000 „ 29,999 . . . . .	2,39,106	30,615	1,567	..	..	..	..	..	..	
VIII	30,000 „ 39,999 . . . . .	5,21,316	49,455	2,123	..	..	..	..	..	..	
IX	40,000 „ 49,999 . . . . .	1,40,860	17,853	1,974	..	..	..	..	..	..	
X	50,000 „ 99,999 . . . . .	87,440	13,782	..	..	..	..	..	..	..	
XI	1,00,000 and upwards . . . . .	..	..	202	..	..	..	..	..	..	
XII	Unclassified income—										
	(a) taxed at source at the maximum rate.	..	..	..	8,90,891	1,01,382	..	..	4,78,034	75,701	
	(b) covered by anticipatory certificates.	..	..	..	1,67,645	37,642	..	..	26,307	4,701	
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..	
	<b>TOTAL</b>	<b>1,86,40,037</b>	<b>6,17,600</b>	<b>35,054</b>	<b>10,84,536</b>	<b>1,99,024</b>	<b>..</b>	<b>..</b>	<b>5,06,401</b>	<b>83,101</b>	

NOTES.—(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3 and 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.  
(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVI and need not be classified and shown against grade I to XX.  
(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. The total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.  
(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

## No. IV.

## the Sind Province in the year ending 31st March 1940.

of tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of persons.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	24,12,007	54,588	13,10,051	30,462	36,300	970	65,33,007	1,53,105
..	..	..	..	10,00,785	39,868	11,59,849	37,061	96,616	3,013	73,86,697	1,82,308
..	..	..	..	5,03,170	26,455	5,25,274	28,081	80,184	3,162	32,37,289	1,79,884
..	..	..	..	3,23,322	18,780	2,23,601	14,148	69,090	4,047	18,29,594	1,31,303
..	..	..	..	1,72,185	16,261	48,305	5,028	63,740	335	12,05,657	1,21,457
..	..	..	..	46,333	4,280	1,23,365	13,150	25,836	8	9,41,023	1,01,133
..	..	..	..	98,620	8,051	1,68,666	18,036	62,404	4,704	9,14,046	91,468
..	..	..	..	1,73,939	15,670	86,168	11,135	85,984	7,224	8,00,946	84,553
..	..	..	..	1,89,531	14,301	1,06,171	23,203	..	..	12,13,205	1,26,357
..	..	..	..	8,80,725	58,049	2,36,328	26,999	..	..	11,81,020	1,70,072
23,57,265	4,14,208	3,05,986	30,455	..	..	..	..	..	..	5,006	923
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
23,57,265	4,14,208	3,05,986	30,455	53,09,626	2,56,386	40,77,808	2,07,308	5,20,154	23,553	2,52,54,300	13,48,582

Interest on tax-free securities . . . . . Ra. 2,01,357



## RETURN No. IV—contd.

## Classification of Grades of Income-tax collected in the Sind Province in the year ending 31st March 1940—contd.

Serial No.	Grade of income.	DEDUCTIONS.						Net income and tax collected.		Number of assesses.
		Gross total of collections and deduction at source.		(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.			Tax abated.	Tax.	
1	2	24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Below 2,000 . . . . .	..	..	..	..	..	..	..	..	..
II	2,000 to 4,999 . . . . .	1,56,58,816	3,76,029	3,23,576	11,054	1,111	1,822	1,53,35,240	3,62,042	2,142
III	5,000 ,, 9,999 . . . . .	1,33,37,843	3,95,250	1,74,293	7,853	633	1,673	1,31,63,550	3,65,391	1,475
IV	10,000 ,, 14,999 . . . . .	57,21,323	3,33,084	1,80,460	9,320	383	2,914	55,40,868	3,30,467	459
V	15,000 ,, 19,999 . . . . .	35,72,740	2,63,385	1,05,143	5,280	..	1,074	34,67,597	2,57,031	219
VI	20,000 ,, 24,999 . . . . .	25,79,401	2,18,123	63,806	5,571	..	..	25,15,595	2,12,552	97
VII	25,000 ,, 29,999 . . . . .	13,75,663	1,50,762	56,435	2,681	..	2,074	13,19,223	1,46,007	41
VIII	30,000 ,, 39,999 . . . . .	17,65,061	1,73,927	85,584	7,223	..	296	16,79,477	1,66,408	41
IX	40,000 ,, 49,999 . . . . .	12,93,897	1,38,109	86,718	4,296	..	669	12,07,179	1,33,124	21
X	50,000 ,, 99,999 . . . . .	16,86,347	1,77,733	88,305	4,714	..	90	15,98,042	1,72,929	3
XI	1,00,000 and upwards . . . . .	18,07,073	2,61,322	27,272	3,140	..	..	17,79,801	2,58,182	1
XII	Unclassified income—									
	(a) taxed at source at the maximum rate.	40,44,142	6,85,729	2,06,716	59,181	..	124	38,37,426	6,46,424	4
	(b) covered by anticipatory certificates.	2,13,052	42,398	2,13,052	42,398	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	<b>TOTAL</b>	<b>5,30,56,263</b>	<b>32,15,851</b>	<b>16,12,260</b>	<b>1,42,211</b>	<b>2,327</b>	<b>10,756</b>	<b>5,14,44,003</b>	<b>30,60,557</b>	<b>1</b>

<b>NET COLLECTIONS AS PER COLUMN 31</b>	Rs.	Rs.
Add—Local authorities		30,60,557
Add—Excess collections		3,126
Add—Penalties (Actual Collections)		4,143
Add—Composition fees under Section 53(2)		1,30,784
Add—Collections on account of tax deducted under Section 18 (3A)		4,772
Add—Unpaid refunds for the year under review		4,451
		<u>32,09,045</u>
Deduct—Refunds and Rebates except at maximum rate	75,659	
Deduct—Paid refunds out of unpaid refunds of previous year	3,699	
Deduct—Interest paid under Section 66(7)	311	
Deduct—Refunds under Section 49	39,749	
Deduct—Refunds as per arrangement with Indian States	3,411	
Deduct—Refunds as per arrangements with Ceylon, Burma and Aden Governments	2	
Deduct—Money order charges		2
		<u>1,19,762</u>
Add—Miscellaneous collections		30,89,283
		<u>783</u>
		<u>30,90,066</u>
<b>GRAND TOTAL</b>		<b>30,90,066</b>
<b>Collections from Non-Civil Departments—</b>		
Military		1,669
Roads and Telegraphs		593
		<u>2,262</u>

RETURN No. V.

Statement showing Collection of Super-tax in the Sind Province in the year ending 31st March 1940.

Class.	Amount of income.	COLLECTION FROM INDIVIDUALS.				COLLECTION FROM ASSOCIATIONS OF PERSONS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.				Refunds.			Net collection.
		Number of assess-ees.	*Income.	Amount of tax.		Number of assess-ees.	*Income.	Amount of tax.	Number of assess-ees.	*Income.	Amount of tax.	Number of assess-ees.	*Income.	Amount of tax.	Number of assess-ees.	*Income.	Amount of tax.	Number of assess-ees.	*Income.	Federal Emolu-ments.	Amount of tax.	Corpora-tion tax.	Federal Emolu-ments.	Other Super-tax.	
				Federal Emolu-ments.	All other Super-tax.																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Up to 25,000	..	..	..	..	..	..	..	49	8,97,865	24,835	..	..	..	..	..	..	49	8,97,865	..	24,835	10	..	..	24,825
II	25,001 .. 35,000	44	12,67,780	230	9,106	2	57,636	185	2	55,882	9,493	3	92,483	738	1	32,068	107	52	15,06,049	230	13,789	..	..	336	13,686
III	35,001 .. 55,000	37	10,54,623	..	45,805	3	1,22,789	1,364	4	1,82,097	11,199	3	1,61,038	4,577	5	2,06,535	4,911	52	23,27,084	..	67,956	..	..	..	67,956
IV	55,001 .. 1,25,000	28	22,91,575	..	1,41,820	1	55,439	3,206	5	5,20,066	32,504	1	1,45,500	7,620	..	..	..	35	30,12,571	..	1,84,650	..	..	..	1,84,650
V	1,25,001 .. 2,00,000	3	4,73,609	..	70,523	..	..	..	2	3,81,768	20,726	1	1,36,328	9,552	..	..	..	6	9,40,765	..	1,00,801	..	..	..	1,00,801
VI	2,00,001 .. 3,50,000	1	3,95,073	..	73,993	..	..	..	4	9,23,923	26,248	..	..	..	1	2,28,079	5,768	6	14,47,980	..	70,009	..	..	..	70,009
VII	3,50,001 .. 5,00,000	1	4,20,279	..	72,707	..	..	..	..	..	..	..	..	..	..	..	..	1	4,20,279	..	72,707	..	..	..	72,707
VIII	Over 5,00,000	..	..	..	..	..	..	..	3	19,56,768	1,16,048	..	..	..	..	..	..	3	19,56,768	..	1,16,048	..	..	..	1,16,048
	TOTAL	114	64,01,976	230	8,77,614	6	3,38,065	4,655	69	43,67,869	2,35,068	3	5,35,349	22,487	7	4,67,612	10,786	204	1,20,08,861	230	6,50,795	10	..	333	6,50,682

\* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.

Add—Local authorities : . . . . .  
 Add—Excess collection and miscellaneous : . . . . .  
 Add—Penalties (actual collections) : . . . . .  
 TOTAL . . . . . 6,50,682

## RETURN No. VI.

## Classified Statement of Receipts of Super-tax in the Sind Province in the year ending 31st March 1940.

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	4	4,678	4	1,774	8	6,452
2	Buildings and land . . . . .	1	343	22	76,581	23	76,924
3	Chemical . . . . .	..	..	2	1,787	2	1,787
4	Cotton spinning and weaving . . . . .	1	2,834	..	..	1	2,834
5	Cotton pressing, ginning and cleaning . . . . .	2	1,096	..	..	2	1,096
6	Engineering . . . . .	1	333	..	..	1	333
7	Flour mills . . . . .	3	22,213	..	..	3	22,213
8	Insurance—Fire, Marine and Life . . . . .	1	32,406	..	..	1	32,406
9	Iron and steel works . . . . .	2	56,240	..	..	2	56,240
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	1	60	..	..	1	60
13	Mining, coal . . . . .	..	..	..	..	..	..
14	Mining, other minerals including petroleum . . . . .	..	..	..	..	..	..
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	2	712	..	..	2	712
17	Steam navigation—Ocean, Tramp Steamers . . . . .	29	10,969	..	..	29	10,969
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway . . . . .	2	14,982	..	..	2	14,982
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	3	12,079	..	..	3	12,079
23	Woolen mills . . . . .	..	..	..	..	..	..
24	Others . . . . .	17	76,018	107	3,35,830	124	4,11,849
	<b>TOTAL</b>	<b>69</b>	<b>2,35,053</b>	<b>185</b>	<b>4,15,972</b>	<b>204</b>	<b>6,51,025</b>

## ACCOMPANIMENT TO RETURN No. VI

## Details of "Others (24)".

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSERS.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Commission . . . . .	1	169	7	34,207	8	34,376
2	Contractors . . . . .	4	3,653	8	17,437	7	21,090
3	Cloth merchants . . . . .	1	91	1	2,369	2	2,460
4	Cigarettes . . . . .	..	..	2	6,003	2	6,003
5	Cinemas . . . . .	1	2,244	..	..	1	2,244
6	Electricity . . . . .	8	66,459	..	..	8	66,459
7	Hotel keepers . . . . .	..	..	1	409	1	409
8	Hardware merchants . . . . .	..	..	4	3,252	4	3,252
9	Interest . . . . .	1	166	2	4,056	3	4,222
10	Investments . . . . .	..	..	1	2,725	1	2,725
11	Mill stores . . . . .	..	..	1	404	1	404
12	Motor Business . . . . .	..	..	1	5,000	1	5,000
13	Oil Mills (Khopra) . . . . .	..	..	1	57	1	57
14	Professionalists . . . . .	..	..	1	56	1	56
15	Races . . . . .	1	3,206	..	..	1	3,206
16	Remittances . . . . .	..	..	2	66,660	2	66,660
17	Stevedores and Dubashes . . . . .	..	..	3	10,338	3	10,338
18	Shares and Securities business . . . . .	..	..	3	26,047	3	26,047
19	Salary . . . . .	..	..	37	24,661	37	24,661
20	Sewing machines . . . . .	..	..	1	369	1	369
21	Sugar dealers . . . . .	..	..	2	7,340	2	7,340
22	Sind work . . . . .	..	..	31	1,01,605	31	1,01,605
23	Others . . . . .	..	..	3	602	3	602
	<b>TOTAL</b>	<b>17</b>	<b>76,618</b>	<b>107</b>	<b>3,55,630</b>	<b>124</b>	<b>4,11,248</b>

**Additional List showing the Important Sources of Income, most of the recipients of which are liable to Income-tax and not Super-tax.**

- |                                  |                              |
|----------------------------------|------------------------------|
| 1. Arms and Ammunitions.         | 28. Ice Factories.           |
| 2. Banking.                      | 29. Jewellers.               |
| 3. Buildings and land dealers.   | 30. Liquor dealers.          |
| 4. Brick kilns.                  | 31. Legal Practitioners.     |
| 5. Chemists and Druggists.       | 32. Medical Practitioners.   |
| 6. Cloth Merchants.              | 33. Medicines.               |
| 7. Cotton, Ginning and Pressing. | 34. Motor Cars and Lorries.  |
| 8. Cotton, Spinning and Weaving. | 35. Oil Mills.               |
| 9. Cotton dealers.               | 36. Oilmams Stores.          |
| 10. Commission.                  | 37. Printing and Publishing. |
| 11. Contractors.                 | 38. Provisions.              |
| 12. Cigarettes Merchants.        | 39. Property.                |
| 13. Cinemas.                     | 40. Races.                   |
| 14. Dividends.                   | 41. Remittances.             |
| 15. Dubashes and Stevedores.     | 42. Rice Husking Factories.  |
| 16. Electricity.                 | 43. Silver and gold.         |
| 17. Engineering works.           | 44. Shoes and Boots.         |
| 18. Flour Mills.                 | 45. Sind work.               |
| 19. Grain dealers.               | 46. Seeds.                   |
| 20. Ghee Merchants.              | 47. Salt manufacture.        |
| 21. Hotel Keepers.               | 48. Shipping.                |
| 22. Hardware Merchants.          | 49. Sugar dealers.           |
| 23. Hides and Skins.             | 50. Shares and Securities.   |
| 24. Iron and Steel works.        | 51. Sewing Machines.         |
| 25. Interest.                    | 52. Railways.                |
| 26. Interest on Securities.      | 53. Tramways.                |
| 27. Investments.                 | 54. Timber dealers.          |

RETURN No. VII.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.			NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION.			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 60 (7).		
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.		25.	28.	46 (1).		Number.	Number successful.		24.	Out of arrears.		Out of demand of year under review.	27.
															Income-tax.	Super-tax.												
Karachi	9,381	7,248	313	270	129	..	..	..	49	40	15	..	1	11	Rs. 28,125	Rs. 5,023	..	..	31	6	..	..	1	Rs. 2,058	..	Rs. 311		
Hyderabad (Sind)	1,855	1,828	151	82	26	..	..	..	8	9	2	..	..	..	8,913	1,521	..	..	9	..	2	71	..	..	..			
Sukkur	1,717	1,708	161	135	22	..	..	..	46	40	7	..	..	..	9,561	2,661	..	..	1	..	4	..	..	..	..			
Shikarpur	1,074	1,155	74	61	14	..	..	..	25	20	6	..	..	..	14,573	3,903	..	..	4	1	..	..	..	71	..			
Larkana	977	847	42	31	10	..	..	..	14	12	1	..	..	..	4,719	..	..	..	1	..	1†	..	1	..	..			
Dadu	553	522	38	44	8	..	..	..	14	14	..	..	..	..	848	..	..	..	1	6	1	..	..	..	..			
Nawabshah	847	650	84	79	28	..	..	..	10	10	..	..	..	..	6,791	..	..	..	1	13	1	..	..	1	..			
Tharparkar	1,035	980	112	94	38	..	..	..	21	21	2	..	..	..	2,774	79	..	..	1	25	3	..	..	1	..			
TOTAL	17,439	14,933	975	802	275	..	..	..	187	175	33	..	1*	11	76,280	13,787	..	..	3	90	12	1†	..	9	2,201	..	811	

\* Pertains to previous year.

† Pending.

IV-12-69

RETURN No. VIII.

Statement showing the Number of Returns of Income filed and Number of Returns accepted, etc., in the Sind Province during 1939-40.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessors.	Number of cases in which accounts were produced by assessors.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Karachi . . . . .	6,000	1,372	2,163	90	2,302	5,023	1,133	33	8	3,003	3,320	1,309	665	1,010
Hyderabad . . . . .	1,820	301	622	8	673	1,564	214	20	..	1,540	1,180	876	300	711
Sukkur . . . . .	1,703	210	652	..	500	1,601	274	30	8	1,420	1,292	413	98	928
Shikarpur . . . . .	1,149	63	517	2	548	1,130	467	16	3	599	502	66	47	571
Larkana . . . . .	823	116	332	..	341	789	49	1	..	602	459	434	129	240
Dadu . . . . .	510	79	229	..	188	496	12	4	1	423	324	300	60	148
Kawabshah . . . . .	628	114	253	1	240	617	65	30	1	467	328	128	40	230
Tharparkar . . . . .	944	122	462	4	260	848	120	30	8	674	560	222	79	350
TOTAL . . . . .	14,183	2,449	5,320	111	5,151	13,028	2,343	147	20	9,508	7,915	3,707	1,526	3,004

RETURN No. IX.

Statement showing the Number of Assesseees for each grade of Income and for each class separately in the Sind Province during the year ended on 31st March 1940.

Serial No.	Grade of Income.	Salaries.	Local authorities.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided families.	Association of persons.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10	11
1	Rs. Below 2,000 . . . . .	..	..	10	1	..	..	..	..	11
2	2,000 to 4,000 . . . . .	2,286	..	5	3	416	751	13	1,777	5,251
3	5,000 ,, 9,999 . . . . .	565	..	5	4	137	147	9	620	1,487
4	10,000 ,, 14,999 . . . . .	168	..	3	2	39	43	10	199	464
5	15,000 ,, 19,999 . . . . .	60	..	3	..	14	20	4	515	222
6	20,000 ,, 24,999 . . . . .	30	..	2	3	1	9	3	48	102
7	25,000 ,, 29,999 . . . . .	10	..	1	..	5	2	1	24	43
8	30,000 ,, 39,999 . . . . .	12	..	1	1	4	2	2	21	43
9	40,000 ,, 49,999 . . . . .	3	..	2	..	2	1	1	15	24
10	50,000 ,, 99,999 . . . . .	1	..	2	..	3	2	..	31	39
11	1,00,000 and upwards. . . . .	..	..	0	1	1	2	..	11	24
	TOTAL	3,147	..	43	15	622	979	43	2,861	7,710



## RETURN No. X.

**Statement showing the Number of Assesseees, etc., in the Sind Province (excluding Assesseees whose main source of income is from salaries) for the year 1939-40.**

District or Circle. 1	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax. 8	TAX ON INCOMES IN COLUMNS 9 AND 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS 9 AND 10.		Total number of companies. 15
	Companies. 2	Others. 3	Companies. 4	Others. 5	Companies. 6	Others. 7		Income-tax. 9	Super-tax. 10	Income-tax. 11	Super-tax. 12	Income-tax. 13	Super-tax. 14	
Karachi . . . . .	106	4,575	06	4,465	76	1,582	1,714	Rs. 9,41,247	Rs. 1,82,143	Rs. 14,80,308	Rs. 6,43,608	Rs. 4,89,121	Rs. 4,61,465	102
Hyderabad . . . . .	8	1,428	8	1,105	7	469	610	3,73,970	1,57,187	5,45,871	2,46,584	1,71,802	80,897	7
Sukkur . . . . .	..	1,484	..	1,442	..	316	800	56,861	..	1,30,613	802	79,752	802	..
Shikarpur . . . . .	2	1,086	2	1,005	1	426	550	89,088	1,532	1,29,726	6,127	39,738	4,565	2
Larkana . . . . .	..	705	..	673	..	158	237	39,368	9,552	48,941	9,552	18,573	..	..
Dadu . . . . .	..	429	..	417	..	40	145	3,445	..	12,972	..	9,487	..	..
Nawabshah . . . . .	1	514	1	502	1	71	194	11,714	1,099	31,670	1,116	19,062	17	1
Tharparkur . . . . .	4	816	4	722	2	119	361	10,683	573	51,745	1,170	41,002	606	8
<b>TOTAL</b>	121	11,637	111	10,471	87	3,199	4,500	15,18,325	3,52,046	23,87,612	9,08,608	8,69,587	5,56,882	116

## RETURN No. XI.

Statement showing the Amount of Income-tax paid by the Staple Industries in the Sind Province during the year 1939-40.

Serial No.	Name of industry.	Rs.
1	Cotton, ginning and pressing . . . . .	20,540
2	Cotton, spinning and weaving (mills) . . . . .	..
3	Cotton, spinning and weaving (hand looms) . . . . .	..
4	Dyeing . . . . .	..
5	Flour milling . . . . .	65,862
6	Foundries . . . . .	235
7	Jute . . . . .	..
8	Medicines . . . . .	8,985
9	Mining, coal. . . . .	..
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others . . . . .	398
14	Oil mills . . . . .	9,864
15	Potteries, bricks, stones, etc., and building materials manufacture . . . . .	3,903
16	Rice mills . . . . .	3,648
17	Salt . . . . .	225
18	Silk manufacture . . . . .	1,117
19	Soap manufacture . . . . .	70
20	Sports . . . . .	..
21	Sugar . . . . .	23,666
22	Tanneries . . . . .	..
23	Tea . . . . .	..
24	Timber (including saw mills) . . . . .	19
25	Tobacco manufacturing . . . . .	520

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**RETURN No. I.**

**Showing Collections by Districts in the Sind Province for the year 1939-40.**

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## RETURN

## Showing Collections by Districts in the

Serial No.	Classification of the Income-tax demand for the Districts of the Sind Province for the year ending 31st March 1940.	Karachi.	Hyderabad.	Sukkur.
1	2	3	4	5
		Rs.	Rs.	Rs.
	<b>A.—INCOME ACCRUING, ARISING OR RECEIVED IN BRITISH INDIA.</b>			
1	Salaries— Paid by or due from—			
	(a) Central Government . . . . .	42,610	5,011	3,749
	(b) Provincial Government . . . . .	1,66,028	39,081	26,928
	(c) Local authorities . . . . .	51,963	2,193	2,237
	(d) Companies, other public bodies and associations.	2,32,565	5,107	3,978
	(e) Private employers . . . . .	80,169	6,114	3,211
2	Interest on Securities of Central Government or of a Provincial Government,	1,36,711	22,073	2,220
	Other interest . . . . .	76,417	....	....
3	Income from property . . . . .	2,55,888	37,839	13,989
4	Profits and gains of business, profession or vocation . . . . .	10,05,594	95,712	1,10,138
5	Income from other sources—			
	(a) Dividend . . . . .	1,387	12	115
	(b) Interest or other sum received under deduction of tax.	4,654	128	....
	(c) Others . . . . .	82,158	19,119	12,460
	<b>B.—INCOME ARISING ABROAD.</b>			
6	Assessed on remittance basis . . . . .	1,39,578	87,792	....
7	Assessed on arising basis, being—			
	(a) Profits and gains of business, profession or vocation.	....	3,19,213	28
	(b) Others . . . . .	....	31,426	....
8	<b>TOTAL OF ITEMS 1 TO 7</b> . . . . .	22,75,722	6,70,820	1,79,051
9	Amount to be deducted on account of sections 7(1), 15, 58F and 58R.	81,298	14,162	845
9A	Amount to be deducted on account of section 17 . . . . .	....	384	1,045
10	Resultant demand . . . . .	21,94,424	6,56,274	1,77,161
11	Arrears . . . . .	1,06,360	26,720	26,658
12	Penalties under section—			
	(a) 25 (2) . . . . .	....	....	....
	(b) 28 . . . . .	....	....	....
	(c) 44E . . . . .	....	....	....
	(d) 44F . . . . .	....	....	....
	(e) 46 (1) . . . . .	654	253	7
	(f) Other penalties and fines . . . . .	....	....	....
13	<b>TOTAL OF ITEMS 10 TO 12</b> . . . . .	23,01,438	6,83,247	2,02,826
14	Refund or rebate of tax on salaries paid by—			
	a) Central Government . . . . .	354	87	....
	(b) On interest on securities . . . . .	16,669	6,649	1,530
	(c) On dividends . . . . .	40,320	5,565	3,288
	(d) To Companies . . . . .	36,129	....	....
	Other description of refunds—			
	(e) Under section 48 . . . . .	14,173	4,235	....
	(f) Under section 49 . . . . .	620	....	....
	(g) Under arrangement with Indian States . . . . .	....	....	....
	(h) Under arrangement with Ceylon, Burma and Aden Governments.	....	2,741	....
	(i) Other Refunds . . . . .	49,352	1,490	8,935
15	<b>TOTAL REFUNDS</b> . . . . .	1,57,617	20,767	13,753
16	Net demand (item 13 minus item 15) . . . . .	21,43,821	6,62,480	1,69,073
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,68,501	22,195	39,970
18	Add—Excess collections and advance payments . . . . .	432	2,060	25
19	Add—Unpaid refunds of the year under review . . . . .	2,722	308	557
20	Deduct—Paid refunds out of unpaid refunds for previous year.	2,168	176	428
21	Net collections . . . . .	19,76,306	6,42,477	1,49,257
22	Miscellaneous . . . . .	636	31	40
	Composition fees under section 53(2) already included in the appropriate sub-heads to which they pertain.	1,26,460	210	714

No. I.

## Sind Province for the year 1939-40.

Shikarpur.	Larkana.	Dadu.	Nawabshah.	Tharparkar.	TOTAL.
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
208	216	....	437	1,019	53,250
2,612	12,649	6,876	11,642	13,965	2,79,779
638	1,137	193	1,056	746	60,161
267	618	....	573	1,910	2,45,018
1,164	37	310	117	1,166	92,288
59	509	....	119	360	1,62,051
2,423	....	....	....	....	78,840
7,442	3,256	1,212	2,531	3,810	3,25,987
1,13,701	42,948	9,840	27,714	42,932	14,48,579
....	....	....	....	....	1,514
....	....	....	....	....	4,782
7,129	3,131	1,357	1,945	6,617	1,33,916
4,040	....	2,022	....	794	2,34,226
1,087	....	....	....	....	3,20,328
....	....	....	....	83	31,509
1,40,768	64,501	21,810	46,134	73,402	34,72,208
2,962	2,257	663	1,905	2,932	1,07,024
166	....	....	59	320	1,974
1,37,640	62,244	21,147	44,170	70,150	33,63,210
12,526	14,778	3,453	5,799	11,067	2,06,361
....	....	....	....	....	....
....	....	33	264	3	300
....	....	....	....	....	....
....	....	....	....	....	....
197	8	306	412	2,008	3,845
....	....	....	....	....	....
1,50,363	77,030	24,939	50,645	83,228	35,73,716
....	....	....	....	....	441
1,290	68	41	362	58	26,667
6,723	366	58	292	90	56,702
....	....	....	....	....	36,129
5,221	1,230	779	4,459	883	30,980
....	....	....	....	....	620
....	....	....	....	....	....
670	....	....	....	....	3,411
4,483	2,234	1,577	876	2,804	71,751
18,387	3,898	2,455	5,989	3,835	2,26,701
1,31,976	73,132	22,484	44,656	79,393	33,47,015
11,498	2,788	6,008	2,608	8,511	2,62,679
39	80	119	135	236	3,126
540	5	3	....	316	4,451
19	234	9	78	518	3,630
1,21,038	70,195	15,989	42,105	70,916	30,88,283
32	1	13	14	16	783
....	200	400	2,500	500	1,30,984



## RETURN No. II—contd.

## Showing Collections by Districts in the Sind Province for the year 1939-40—contd.

Serial No.	Classification of the Super-tax demand in the Province of Sind for the year ending 31st March 1940.	NAWABSHAH.				THARPARKER.			
		Corporation Tax.	Super-tax on Federal Emoluments.	All other super-tax.	TOTAL.	Corporation Tax.	Super-tax on Federal Emoluments.	All other super-tax.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . .	1,116	..	..	1,116	1,096	..	83	1,179
2	Arrears . . . . .	..	..	..	..	..	..	..	..
3	Penalties . . . . .	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 to 3 . . . .	1,116	..	..	1,116	1,096	..	83	1,179
5	Refunds . . . . .	..	..	..	..	..	..	79	79
6	Net demand (Item 4 minus Item 5)	1,116	..	..	1,116	1,096	..	4	1,100
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	..	..	..	..	..	..	..	..
8	Add—Excess collections and advance payments.	..	..	..	..	..	..	..	..
8A	Add—Unpaid refunds of the year under review.	..	..	..	..	..	..	..	..
8B	Deduct—Paid refund out of unpaid refunds of previous year.	..	..	..	..	..	..	..	..
9	NET COLLECTIONS . . . . .	1,116	..	..	1,116	1,096	..	4	1,100
10	Miscellaneous . . . . .	..	..	..	..	..	..	..	..

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**RETURNS Nos. I to XL**  
**Pertaining to the Baluchistan Province for the year 1939-40.**

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## RETURN No. I.

## Classification of the Income-tax Demand in the Baluchistan Province in the year ending 31st March 1940.

Serial No.	Classification.	Assessment for 1939-40.
		Rs.
	<b>A.—INCOME ACCRUING, ARISING OR RECEIVED IN BRITISH INDIA.</b>	
1	Salaries paid by or due from—	
	(a) Central Government . . . . .	2,812
	(b) Provincial Government . . . . .	96
	(c) Local authorities . . . . .	12,821
	(d) Companies, other Public bodies and associations . . . . .	850
	(e) Private employees . . . . .	6,572
2	Interest on securities of Central Government or of a Provincial Government . . . . .	
	Other interest . . . . .	15,138
3	Income from property . . . . .	1,06,377
4	Profits and gains of business, profession or vocation . . . . .	
5	Interest from other sources—	
	(a) Dividends . . . . .	4,467
	(b) Interest on other sums received under deduction of tax . . . . .	
	(c) Others . . . . .	
	<b>B.—INCOME ARISING ABROAD.</b>	
6	Assessed on remittance basis . . . . .	....
7	Assessed on arising basis, being—	
	(a) Profits and Gains of business, profession or vocation . . . . .	....
	(b) Others . . . . .	....
8	<b>TOTAL ITEMS 1 TO 7</b>	<b>1,49,133</b>
9(a)	Amount to be deducted on account of sections 7(1), 15, 58F, and 58R . . . . .	687
9A	Relief under section 17 . . . . .	....
10	Resultant demand . . . . .	1,48,446
11	*Arrears . . . . .	62,058
12	Penalties under section—	
	(a) 25 (2) . . . . .	....
	(b) 28 . . . . .	225
	(c) 44 E . . . . .	....
	(d) 44 F . . . . .	....
	(e) 48 (1) . . . . .	315
	(f) Other penalties . . . . .	....
13	<b>TOTAL OF ITEMS 10 TO 12</b>	<b>2,11,044</b>
14	Refund or rebates of tax on salaries paid by—	
	(a) Central Government . . . . .	3,734
	(b) On interest on securities . . . . .	3,811
	(c) On dividends . . . . .	2,938
	(d) To Companies . . . . .	....
	Other description of Refunds:—	
	(e) Under section 48 . . . . .	1,174
	(f) Under section 49 . . . . .	12,438
	(g) Under arrangement with Indian States . . . . .	....
	(h) Under arrangement with Ceylon, Burma and Aden Governments . . . . .	....
	(i) Other refunds† . . . . .	8,691
15	<b>TOTAL REFUNDS</b>	<b>32,786</b>
16	Net demand (Item 13 minus item 15) . . . . .	1,78,258
17	Deduct—Arrears outstanding on 31st March of the year to which the assessment relates.	60,272
18	Add—Excess collections and advance payments . . . . .	4,122
19	Add—Unpaid refunds of the year under review . . . . .	969
20	Deduct—Paid refunds out of the unpaid refunds of previous year . . . . .	13
21	Net collections . . . . .	1,23,064
22	Miscellaneous . . . . .	61

\* If this figure differs from that in the relative item in the return of the preceding year, corresponding to item 17 of the present return, an explanation should be given how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned, this item only includes refunds on account of the reduction on appeal of the assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded, the refund should be shown as a reduction of demand and not here.

	Rs.	Rs.
Composition fees under section 53(2) already included in the appropriate sub-heads to which they pertain		1,400
(i) Arrears as stood on 1st April 1939 . . . . .		67,832
<i>Less reduction—</i>		
Appeals and revisions . . . . .	1,459	
Others . . . . .	765	
Refunds after collection . . . . .	3,550	
		<u>5,774</u>
(ii) Uncashed refunds of previous year . . . . .	113	<u>62,058</u>
Less—Cancelled this year . . . . .	100	
Net paid as per item 20 . . . . .	13	

NOTE.—The figures exclude Rs. 18,02,829 on account of collections at source from Military employees as communicated by the Comptroller of Military Accounts and Pensions, Lahore, in his letter No. A. 7132, dated 11th May 1940. (Copy attached.)

## RETURN No. II.

## Classification of the Super-tax Demand in the Baluchistan Province in the year ending 31st March 1940.

Serial No.	Classification.	ASSESSMENT FOR 1939-40.			
		Corporation tax.	On Federal Emoluments.	All other super-tax.	TOTAL.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . . .	18,988	188	1,591	20,767
2	*Arrears . . . . .	..	..	9,710	9,710
3	Miscellaneous including penalties . . . . .	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 . . . . .	18,988	188	11,301	30,477
5	Refunds† . . . . .	..	..	..	..
6	Net demand (item 4 minus item 5) . . . . .	18,988	188	11,301	30,477
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	..	..	9,710	9,710
8	<i>Add</i> —Excess collections and advance payments . . . . .	..	..	..	..
9	Net collections . . . . .	18,988	188	1,591	20,767
10	Miscellaneous . . . . .	Nil.	Nil.	..	Nil.

\* If this figure differs from that in Item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessment, etc., when the assessee is assessed both to income-tax and super-tax.

## RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Baluchistan Province in the year ending 31st March 1940.

## A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Interest on other sums received under deduction of tax.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		INTEREST ON OTHER SUMS RECEIVED UNDER DEDUCTION OF TAX.		TOTAL.		REMARKS.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.				Rs.		Rs.		Rs.		Rs.	
1	Below 2,000 .	..	..	11	1,282	14	722	..	..	25	2,004	
2	2,000—4,999 .	..	..	9	1,503	8	943	..	..	17	2,506	
3	5,000—9,999 .	..	..	7	900	3	66	..	..	10	1,032	
4	10,000—14,999 .	..	..	..	..	1	34	..	..	1	34	
5	15,000—19,999 .	..	..	..	..	2	465	..	..	2	465	
6	20,000—24,999 .	..	..	..	..	1	708	..	..	1	708	
7	25,000—29,999 .	..	..	..	..	..	..	..	..	..	..	
8	30,000—39,999 .	..	..	..	..	..	..	..	..	..	..	
9	40,000—49,999 .	..	..	..	..	..	..	..	..	..	..	
10	50,000—99,999 .	..	..	..	..	..	..	..	..	..	..	
11	1,00,000 and upwards.	..	..	..	..	..	..	..	..	..	..	
	TOTAL .	..	..	27	3,811	29	2,938	..	..	56	6,749	

NOTE.—Refunds shown in this Return should not be only cash refunds but they should include set off refunds.

## B.—UNDER SECTION 49.

Refunds to companies, under arrangements with United Kingdom . . . . .	Rs.
Refunds to other assesses . . . . .	12,433
	NJ.

NOTE.—The figures in this return should include refunds and adjustments, under sections 48 and 49.

## ACCOMPANIMENT TO RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922,  
granted in the Baluchistan Province in the year ending 31st March 1940.

## UNDER SECTION 48.

Serial No.	Grade of Income.	TO PARTNERS OF REGISTERED FIRMS.	
		Number of applicants.	Amount.
	Rs.		Rs.
1	Below 2,000 . . . . .	4	1,174
2	2,000 to 4,999 . . . . .	..	..
3	5,000 ,, 9,999 . . . . .	..	..
4	10,000 ,, 14,999 . . . . .	..	..
5	15,000 ,, 19,999 . . . . .	..	..
6	20,000 ,, 24,999 . . . . .	..	..
7	25,000 ,, 29,999 . . . . .	..	..
8	30,000 ,, 39,999 . . . . .	..	..
9	40,000 ,, 49,999 . . . . .	..	..
10	50,000 ,, 99,999 . . . . .	..	..
11	1,00,000 and upwards . . . . .	..	..
	TOTAL . . . . .	4	1,174

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**RETURN No. IV.**

**Classification of Grades of Income-tax collected in the Baluchistan Province in the year  
ending 31st March 1940.**

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## Classification of Grades of Income-tax collected in the Baluchistan Province in the year end

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which there are extra collections of tax during the year on account of excess allowances or interest on securities of									
		Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
		Income.	Tax collected.	Tax collected.		Central Government.		Provincial Government.		Local authorities and companies.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	Below 2,000 . . . . .	..	..	..	..	..	..	..	..	..	
II	2,000 to 4,999 . . . . .	2,64,764	5,270	1,279	..	..	..	..	..	..	
III	5,000 ,, 9,999 . . . . .	81,786	4,012	985	..	..	..	..	..	..	
IV	10,000 ,, 14,999 . . . . .	50,830	3,664	1	..	..	..	..	..	..	
V	15,000 ,, 19,999 . . . . .	15,180	1,805	..	..	..	..	..	..	..	
VI	20,000 ,, 24,999 . . . . .	..	..	..	..	..	..	..	..	..	
VII	25,000 ,, 29,999 . . . . .	..	..	..	..	..	..	..	..	..	
VIII	30,000 ,, 39,999 . . . . .	..	..	..	..	..	..	..	..	..	
IX	40,000 ,, 49,999 . . . . .	..	..	..	..	..	..	..	..	..	
X	50,000 ,, 99,999 . . . . .	..	..	..	..	..	..	..	..	..	
XI	1,00,000 and upwards . . . . .	..	..	..	..	..	..	..	..	..	
XII	Unclassified income—										
	(a) taxed at source at the maximum rate.	..	..	79*	41,555	6,493	..	..	..	..	
	(b) covered by anticipatory certificates.	..	..	..	16,448	2,570	..	..	..	..	
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..	
	TOTAL	4,12,560	14,251	2,294	58,003	9,063	..	..	..	..	

NOTES.—(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.  
 (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVI and need not be classified and shown against grades I to XI.  
 (c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27.  
 (d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

## No. IV.

31st March 1940.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of persons.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	2,63,348	4,816	2,24,671	7,252	..	..	5,33,413	13,689
..	..	..	..	1,37,694	5,285	1,49,791	5,827	..	..	2,49,256	8,703
..	..	..	..	45,063	1,659	1,23,712	5,531	..	..	47,433	2,999
..	..	..	..	16,541	951	63,035	5,193	..	..	48,495	2,731
..	..	..	..	24,607	1,823	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	55,056	6,034
..	..	..	..	..	..	34,000	4,147	..	..	35,439	1,496
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	57,000	987	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
3,03,801	47,469	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
3,03,801	47,469	..	..	5,44,253	15,621	5,95,209	27,752	..	..	9,69,092	35,052

\* Rs. 79 shown in col. 5 pertain to direct assessment.

## RETURN No. IV—contd.

## Classification of Grades of Income-tax collected in the Baluchistan Province in the year ending 31st March 1940—contd.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of Associates.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21, and 23).	(c) On account of cash refunds—		Marginal Relief due in respect of section 84 cases.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Income (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	
				(1) due to refund of tax paid after collection.	(2) due through section 27, 30, 32, 33 or 35.					
1	2	24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Below 2,000 . . . . .	..	..	..	..	..	..	..	..	..
II	2,000 to 4,999 . . . . .	12,56,196	31,706	30,153	902	..	449	12,56,043	30,355	437
III	5,000 „ 9,999 . . . . .	6,18,527	24,562	25,415	1,448	..	..	5,93,112	23,114	112
IV	10,000 „ 14,999 . . . . .	2,67,038	13,854	72,539	7,929	..	..	1,94,499	5,925	23
V	15,000 „ 19,999 . . . . .	1,43,251	10,180	..	..	..	..	1,43,251	10,180	22
VI	20,000 „ 24,999 . . . . .	24,607	1,823	..	..	..	748	24,607	1,075	1
VII	25,000 „ 29,999 . . . . .	55,056	6,034	..	..	..	..	55,056	6,034	2
VIII	30,000 „ 39,999 . . . . .	69,439	5,645	..	..	..	949	69,439	4,696	2
IX	40,000 „ 49,999 . . . . .	..	..	..	..	..	..	..	..	..
X	50,000 „ 99,999 . . . . .	57,000	957	..	..	..	..	57,000	957	1
XI	1,00,000 and upwards . . . . .	..	..	..	..	..	..	..	..	..
XII	Unclassified income—									
	(a) taxed at source at the maximum rate,	3,45,356	54,041	19,268	3,178	..	..	3,26,088	50,863	2
	(b) covered by anticipatory certificates,	16,448	2,570	16,448	2,570	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers,	..	..	..	..	..	..	..	..	..
	<b>TOTAL</b>	<b>23,52,918</b>	<b>1,51,402</b>	<b>1,63,823</b>	<b>16,027</b>	<b>..</b>	<b>2,146</b>	<b>27,19,095</b>	<b>1,33,229</b>	<b>612</b>

Interest on tax-free securities . . . . .	Rs.	Rs.
	..	5074
<b>TOTAL COLLECTIONS COLUMN 31</b> . . . . .	<b>4,122</b>	<b>1,33,229</b>
Add—Excess collections . . . . .	..	..
Add—Penalties (actual collections) . . . . .	..	..
Add—Composition fees under section 53 (2) . . . . .	..	..
Add—Unpaid refunds for year under review . . . . .	..	..
	..	7,031
	..	1,40,260
Deduct—Refunds and relates except at the maximum rate . . . . .	..	..
Deduct—Refunds under section 49 . . . . .	..	..
Deduct—Paid refunds out of unpaid refunds of previous year . . . . .	..	..
	..	17,196
	..	1,23,064
Add—Miscellaneous collections . . . . .	..	..
<b>TOTAL COLLECTIONS</b> . . . . .	<b>1,23,159</b>	<b>1,23,159</b>



RETURN No. V.

Statement showing Collection of Super-tax in the Baluchistan Province in the year ending 31st March 1940.

IV-12-60

Class.	Amount of Income.	COLLECTION FROM INDIVIDUALS.				COLLECTION FROM ASSOCIATION OF PERSONS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.			Net collection.	
		Number of assesses.	Income.	Amount of tax.		Number of assesses.	Income.	Amount of tax.	Number of assesses.	Income.	Amount of tax.	Number of assesses.	Income.	Amount of tax.	Number of assesses.	Income.	Amount of tax.	Number of assesses.	Income.	Amount of tax.		Companies.	Federal emoluments.		Others.
				Super-tax on Federal emoluments.	All other super-tax.															Federal emoluments.	All other super-tax.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Up to 25,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	25,001 ,, 35,000	3	88,767	188	316	..	..	..	..	..	..	1	34,000	563	1	25,732	46	5	1,48,470	188	025	..	..	..	1,113
III	35,001 ,, 55,000	1	35,439	..	667	..	..	..	..	..	..	..	..	..	..	..	..	1	35,439	..	667	..	..	..	667
IV	55,001 ,, 1,25,000	..	..	..	..	..	..	..	1	1,21,570	7,598	..	..	..	..	..	..	1	1,21,570	..	7,598	..	..	..	7,598
V	1,25,001 ,, 2,00,000	..	..	..	..	..	..	..	1	1,82,231	11,380	..	..	..	..	..	..	1	1,82,231	..	11,380	..	..	..	11,380
VI	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	Over 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	<b>TOTAL</b>	<b>4</b>	<b>1,24,100</b>	<b>188</b>	<b>983</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2</b>	<b>3,03,801</b>	<b>18,987</b>	<b>1</b>	<b>34,000</b>	<b>563</b>	<b>1</b>	<b>25,732</b>	<b>46</b>	<b>8</b>	<b>4,87,710</b>	<b>188</b>	<b>20,570</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>20,767</b>

Add—Local authorities : : : : :  
 Add—Excess collection and miscellaneous : : : : :  
 Add—Penalties (actual collections) : : : : :  
**TOTAL** : : : : : **20,767**

## RETURN No. VI.

Classified Statement of Receipts of Super-tax in the Baluchistan Province  
in the year ending 31st March 1940.

Serial No.	Source of income.	COMPANIES.		OTHER ASSESSORS.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	..	..	..	..	..	..
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning . . . . .	..	..	..	..	..	..
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life . . . . .	..	..	..	..	..	..
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	..	..	..	..	..	..
13	Mining, coal . . . . .	..	..	..	..	..	..
14	Mining, other minerals including petroleum (Stone cutting).	1	7,508	..	..	1	7,508
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway . . . . .	..	..	..	..	..	..
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woolen mills . . . . .	..	..	..	..	..	..
24	Others—						
	(a) Cloth . . . . .	..	..	1	46	1	46
	(b) Electricity . . . . .	1	11,389	..	..	1	11,389
	(c) Ice factory . . . . .	..	..	1	667	1	667
	(d) Contracts . . . . .	..	..	2	316	2	316
	(e) Timber . . . . .	..	..	1	563	1	563
	(f) Salaries . . . . .	..	..	1	188	1	188
	TOTAL . . . . .	2	18,987	6	1,780	8	20,767

**List showing important Sources of Income, most of the recipients of which were liable to income-tax, for the year 1939-40.**

- |                 |                           |
|-----------------|---------------------------|
| 1. Banking.     | 7. Manyari.               |
| 2. Cloth.       | 8. Professional earnings. |
| 3. Commission.  | 9. Property.              |
| 4. Contracts.   | 10. Remittances.          |
| 5. Electricity. | 11. Wool.                 |
| 6. Grain.       |                           |

RETURN No. VII

Baluchistan Charge for the Financial year ending 31st March 1940.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 63 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 60 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Baluchistan	1,160	2,109	191	162	83	..	..	..	61	62	1	..	..	..	6,193	Nil	1	57	8	..	..	1	166	Nil	..

\* Include partially successful cases also.

† Remitted penalty under Section 46.

RETURN No. VIII.

Statement showing the Number of Returns of Income filed and the Number of Returns accepted, etc., in the Baluchistan Province during 1939-40.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Baluchistan. . . . .	2,107	696	552	2	415	1,665	71	28	6	967	841	693	135	538

RETURN No. IX.

Statement showing the Number of Assesseees for each grade of income and for each class separately in Baluchistan Province during the year ending 31st March 1940.

Class.	Grades of Income.	Salaries.	Local Authorities.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of persons.	Individuals.	Total.
I	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Below 2,000 . . . . .	..	..	..	..	..	..	..	..	..
II	2,000 to 4,999 . . . . .	98	..	..	..	80	86	..	173	437
III	5,000 ,, 9,999 . . . . .	33	..	..	..	22	20	..	37	112
IV	10,000 ,, 14,999 . . . . .	15	..	..	..	10	4	..	4	33
V	15,000 ,, 19,999 . . . . .	14	..	..	..	4	1	..	3	22
VI	20,000 ,, 24,999 . . . . .	..	..	..	..	..	1	..	..	1
VII	25,000 ,, 29,999 . . . . .	..	..	..	..	..	..	..	2	2
VIII	30,000 ,, 39,999 . . . . .	..	..	..	..	1	..	..	1	2
IX	40,000 ,, 49,999 . . . . .	..	..	..	..	..	..	..	..	..
X	50,000 ,, 99,999 . . . . .	..	..	..	..	..	1	..	..	1
XI	1,00,000 and upwards . . . . .	..	..	2	..	..	..	..	..	2
	TOTAL .	100	..	2	..	117	113	..	220	612

## RETURN No. X.

Statement showing the Number of Assessees, etc., in the Baluchistan Province (excluding Assessees whose main source of income is from salaries) for the year 1939-40.

District or Circle.  1	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.  8	Tax on incomes in columns 6 and 7.  9	Tax on incomes in column 8,  10	Difference between columns 9 and 10.  11	Total number of companies.  12																							
	Companies.  2	Others.  3	Companies.  4	Others.  5	Companies.  6	Others.  7																												
Baluchistan . . . . .	2	918	2	967	2	260	407	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;"><i>Income-tax.</i></td> <td style="text-align: right;"><i>Rs.</i></td> <td style="text-align: right;"><i>Rs.</i></td> <td style="text-align: right;"><i>Rs.</i></td> </tr> <tr> <td style="text-align: right;">Cos. . . . .</td> <td style="text-align: right;">45,408</td> <td style="text-align: right;">47,400</td> <td style="text-align: right;">2,061</td> </tr> <tr> <td style="text-align: right;">Other . . . . .</td> <td style="text-align: right;">25,429</td> <td style="text-align: right;">70,710</td> <td style="text-align: right;">45,281</td> </tr> <tr> <td style="text-align: right;">Corporation-tax .</td> <td style="text-align: right;">18,159</td> <td style="text-align: right;">18,068</td> <td style="text-align: right;">829</td> </tr> <tr> <td style="text-align: right;">Other Super-tax .</td> <td style="text-align: right;">667</td> <td style="text-align: right;">1,591</td> <td style="text-align: right;">924</td> </tr> <tr> <td style="text-align: right;"><b>Total .</b></td> <td style="text-align: right;"><b>89,663</b></td> <td style="text-align: right;"><b>1,38,758</b></td> <td style="text-align: right;"><b>49,095</b></td> </tr> </table>	<i>Income-tax.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	Cos. . . . .	45,408	47,400	2,061	Other . . . . .	25,429	70,710	45,281	Corporation-tax .	18,159	18,068	829	Other Super-tax .	667	1,591	924	<b>Total .</b>	<b>89,663</b>	<b>1,38,758</b>	<b>49,095</b>		2
<i>Income-tax.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>																															
Cos. . . . .	45,408	47,400	2,061																															
Other . . . . .	25,429	70,710	45,281																															
Corporation-tax .	18,159	18,068	829																															
Other Super-tax .	667	1,591	924																															
<b>Total .</b>	<b>89,663</b>	<b>1,38,758</b>	<b>49,095</b>																															

## RETURN No. XI.

Statement showing the Amount of Income-tax paid by the Staple Industries  
in Baluchistan during the year ending 31st March 1940.

Serial No.	Name of industry.	Rs.
1	Cotton, ginning and pressing . . . . .	..
2	Cotton, spinning and weaving (Mills) . . . . .	..
3	Cotton, spinning and weaving (Handlooms) . . . . .	..
4	Dyeing . . . . .	..
5	Flour milling . . . . .	..
6	Foundries . . . . .	..
7	Jute . . . . .	..
8	Medicines . . . . .	..
9	Mining, coal . . . . .	..
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others (Stone cutting, steel selling business) . . . . .	18,995
14	Oil mills . . . . .	..
15	Potteries, bricks, stones, etc., and building materials manufacture . . . . .	..
16	Rice mills . . . . .	..
17	Salt . . . . .	..
18	Silk manufacture . . . . .	..
19	Soap manufacture . . . . .	..
20	Sports . . . . .	..
21	Sugar . . . . .	..
22	Tanneries . . . . .	..
23	Tea . . . . .	..
24	Timber (including saw mills) . . . . .	..
25	Tobacco manufacturing . . . . .	..
	TOTAL . . . . .	18,995



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**RETURNS Nos. I to XI.**

**Pertaining to the Ajmer-Merwara Province for the year 1939-40.**

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## RETURN No. I.

## Classification of the Income-tax Demand in Ajmer-Merwara Province in the year ended 31st March 1940.

Serial No.	Classification.	Assessment for 1939-40.
1	2	3
		Rs.
	<b>A.—INCOME ACCRUING, ARISING, OR RECEIVED IN BRITISH INDIA.</b>	
1	Salaries Paid by or due from—	
	(a) Central Government . . . . .	5,131
	(b) Provincial Government . . . . .	832
	(c) Local Authorities . . . . .	4,978
	(d) Companies, other public bodies and Associations . . . . .	13,909
	(e) Private employers . . . . .	1,411
2	Interest on Securities of—	
	(a) Central Government or of a Provincial Government . . . . .	70,971
	(b) Other Interest . . . . .	..
3	Income from property. . . . .	21,251
4	Profits and gains of business, Profession or vocation . . . . .	1,03,245
5	Income from other sources—	
	(a) Dividend . . . . .	8,258
	(b) Interest or other sum received under deduction of tax . . . . .	5,426
	(c) Others . . . . .	5,689
	<b>B.—INCOME ARISING ABROAD.</b>	
6	Assessed on remittance basis . . . . .	..
7	Assessed on arising basis, being—	
	(a) Profits and gains of business, profession or vocation . . . . .	..
	(b) Others . . . . .	1,884
8	<b>TOTAL OF ITEMS 1 TO 7</b> . . . . .	2,42,985
9	Amount to be deducted on account of Sections 7 (1), 15, 58-E and 58-R . . . . .	4,248
9A	Amount to be deducted on account of Section 17 . . . . .	1,241
10	Resultant demand . . . . .	2,37,496
11	*Arrears . . . . .	14,527
12	Penalties under sections—	
	(a) 25 (1) . . . . .	..
	(b) 28 . . . . .	835
	(c) 44-E . . . . .	..
	(d) 44-F . . . . .	..
	(e) 46 (1) . . . . .	601
	(f) Other penalties and fines . . . . .	..
13	<b>TOTAL OF ITEMS 10 TO 12</b> . . . . .	2,53,459
14	Refund or rebates of tax on Salaries paid by—	
	(a) Central Government . . . . .	1,915
	(b) On interest on Securities . . . . .	6,264
	(c) On Dividands . . . . .	25,383
	(d) To Companies . . . . .	..
	Other description of refunds . . . . .	..
	(e) Under section 48 . . . . .	5,406
	(f) Under section 49 . . . . .	..
	(g) Under arrangement with Indian States . . . . .	4
	(h) Under arrangement with Ceylon, Burma and Aden Governments . . . . .	..
	(i) Other refunds . . . . .	16,539
15	<b>TOTAL REFUNDS</b> . . . . .	55,511
16	Net Demand (item 13 minus item 15) . . . . .	1,97,948
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates. . . . .	17,518
18	Add—Excess Collections and advance payments . . . . .	20,662
19	Add—Unpaid refunds of the year under review . . . . .	192
20	Deduct—Paid refunds out of unpaid refunds for previous year . . . . .	515
21	Net Collections . . . . .	2,00,769
22	Miscellaneous . . . . .	..

\* Remissions due to appeals and revisions during the year under review amounting to Rs. 1,579.

## RETURN No. II.

Classification of the Super-tax Demand in the Ajmer-Merwara Province in the year ending 31st March 1940.

—	Demand for the year.	Arrears.	Miscellaneous including penalties.	Total.	Refunds.	Net Demand (Item 4 minus Item 5).	Deduct :— Arrears outstanding on 31st March of the year to which the Statement relates.	Add Excess collections and advance payments.	Net collections.	Miscellaneous.
	1	2	3	4	5	6	7	8	9	10
Corporation tax . . . . .	16,781	..	..	16,781	..	16,781	..	..	16,781	..
Super-tax on federal emoluments	..	..	..	..	..	..	..	..	..	..
All other super-tax . . . . .	41,363	..	..	41,363	9,780	31,583	934	..	30,649	..
<b>TOTAL</b> . . . . .	<b>58,144</b>	<b>..</b>	<b>..</b>	<b>58,144</b>	<b>9,780</b>	<b>48,364</b>	<b>934</b>	<b>..</b>	<b>47,430</b>	<b>..</b>

## RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Ajmer-Merwara Province in the year ending 31st March 1940.

## A.—UNDER SECTION 48.

Serial No.	Grade of Income.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		INTEREST ON OTHER SUMS RECEIVED UNDER DEDUCTION OF TAX.		TOTAL.		REMARKS.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.		Rs.		Rs.		Rs.		Rs.	
I	Below 2,000 .	26	1,692	127	4,159	..	..	153	5,851	
II	2,000 to 4,999 .	1	403	38	2,697	..	..	39	3,100	
III	5,000 „ 9,999 .	1	2	19	2,714	..	..	20	2,616	
IV	10,000 „ 14,999 .	2	1,09	5	1,195	..	..	7	2,289	
V	15,000 „ 19,999 .	1	735	1	83	..	..	2	768	
VI	20,000 „ 24,999 .	..	..	..	..	..	..	..	..	
VII	25,000 „ 29,999 .	..	..	1	2,218	..	..	1	2,218	
VIII	30,000 „ 39,999 .	..	..	1	201	..	..	1	201	
IX	40,000 „ 49,999 .	..	..	..	..	..	..	..	..	
X	50,000 „ 99,999 .	..	..	3	11,358	..	..	3	11,358	
XI	1,00,000 and over .	1	2,338	1	908	..	..	2	3,246	
	TOTAL .	32	6,264	196	25,383	..	..	228	81,647	

B.—UNDER SECTION 49.  
Nil.

## C.—DOUBLE INCOME-TAX RELIEF.

	Rs.		Rs.
Refunds to companies . . . . .	..	Under arrangements with United Kingdom . . . . .	..
Refunds to other assesses . . . . .	4	Under arrangements with Ceylon . . . . .	..
		Under arrangements with Burma . . . . .	..
		Under arrangements with Aden . . . . .	..
		Under arrangements with Indian States (Baroda) . . . . .	4

## ACCOMPANIMENT TO RETURN No. III

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922,  
granted in the Province of Ajmer-Merwara in the year ending 31st March 1940.

## UNDER SECTION 48.

Serial No.	Grade of Income.	TO PARTNERS OF REGISTERED FIRMS.	
		No. of applicants.	Amount.
3	2	3	4
	Rs.		Rs.
1	Below 2,000 . . . . .	..	..
2	2,000 to 4,999 . . . . .	1	426
3	5,000 „ 9,999 . . . . .	1,	506
4	10,000 „ 14,999 . . . . .	3	4,474
5	15,000 „ 19,999 . . . . .	..	..
6	20,000 „ 24,999 . . . . .	..	..
7	25,000 „ 29,999 . . . . .	..	..
8	30,000 „ 39,999 . . . . .	..	..
9	40,000 „ 49,999 . . . . .	..	..
10	50,000 „ 99,999 . . . . .	..	..
11	1,00,000 and upwards . . . . .	..	..
	TOTAL .	5	5,406

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**RETURN No. IV.**

**Classification of Grades of Income-tax collected in the Ajmer-Merwara Province in the year ending 31st March 1940.**

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## Classification of Grades of Income-tax collected in the Ajmer

Serial No.	Grade of income.	Salaries.		(a) Deductions at source or collections (including cases under section 34, cases in which income-tax extra collections of tax during the year on account of excess allowances originally)						
				Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.	Local Government.		Local authorities and companies.		
1	2	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Below 2,000 . . .	..	..	..	..	..	..	..	..	..
II	2,000 to 4,999 . . .	1,88,082	3,148	1,682	..	..	..	..	..	..
III	5,000 „ 9,999 . . .	88,807	3,266	2,459	..	..	..	..	..	..
IV	10,000 „ 14,999 . . .	21,957	1,305	121	..	..	..	..	..	..
V	15,000 „ 19,999 . . .	24,580	1,107	1,135	..	..	..	..	..	..
VI	20,000 „ 24,999 . . .	41,208	2,542	1,590	..	..	..	..	..	..
VII	25,000 „ 29,999 . . .	..	..	7,131	..	..	..	..	..	..
VIII	30,000 „ 39,999 . . .	..	..	..	..	..	..	..	..	..
IX	40,000 „ 49,999 . . .	..	..	..	..	..	..	..	..	..
X	50,000 „ 99,999 . . .	..	..	..	..	..	..	..	..	..
XI	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XII	Unclassified income—									
	(a) taxed at source at the maximum rate,	..	..	..	4,08,554	63,840	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	25,357	8,806	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	84,941	2,002	..	..	..	..	..	..	..
	<b>TOTAL</b>	<b>2,59,025</b>	<b>13,870</b>	<b>14,118</b>	<b>4,31,911</b>	<b>72,646</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>

NOTES.—(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.  
(b) The income and tax referred to in columns 5 to 15 are to be shown in lump sums against class XVI and need not be classified and shown against grades I to XI.  
(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27.  
(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

## No. IV.

## Merwara Province in the year ending 31st March 1940.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of persons.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	3,248	48	..	..	8,441	88
..	..	..	..	1,48,417	4,238	1,95,489	5,159	18,828	559	5,56,029	11,247
..	..	..	..	1,10,816	4,511	47,405	2,146	..	..	2,65,099	11,950
..	..	..	..	..	..	21,713	1,824	..	..	1,35,029	9,823
..	..	..	..	15,377	1,268	..	..	..	..	56,594	5,051
..	..	..	..	..	..	..	..	..	..	20,285	2,007
..	..	..	..	..	..	..	..	..	..	3,933	389
..	..	..	..	..	..	15,365	2,175	..	..	30,142	3,545
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	1,47,438	10,513	..	..	..	..	85,805	12,024
..	..	..	..	97,722	15,153	..	..	..	..	..	..
2,08,487	41,894	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
2,08,487	41,894	..	..	8,19,270	35,968	2,82,220	10,852	18,828	559	11,51,417	56,124





## RETURN No. V.

### Statement showing Collection of Super-tax in the Ajmer-Merwara Province in the year ending 31st March 1940.

Class.	Amount of Income.	COLLECTION FROM INDIVIDUALS.				COLLECTION FROM ASSOCIATIONS OF PERSONS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.				Refunds.			Net collection.
		Number of assesses.	*Income.	Amount of tax.		Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.		Companies.	Federal emoluments.	Others.	
				Super-tax on Federal emoluments.	Other super-tax.															Super-tax on Federal emoluments.	Other super-tax.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Up to 25,000	..	..	..	..	..	..	..	7	6,448	403	..	..	..	..	..	..	7	6,448	..	403	..	..	..	403
II	25,001 to 35,000	8	91,782	..	385	..	..	..	..	..	..	..	..	..	..	..	..	8	91,782	..	385	..	..	..	385
III	35,001 to 55,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	55,001 to 125,000	1	84,806	..	8,725	..	..	..	8	2,62,030	16,377	..	..	..	1	80,762	9,643	5	4,36,600	..	34,745	..	..	9,780	24,965
V	125,001 to 200,000	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,46,710	21,677	1	1,46,710	..	21,677	..	..	..	21,677
VI	200,001 to 350,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	350,001 to 500,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	Over 500,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	4	1,76,647	..	9,110	..	..	..	10	2,68,487	16,780	..	..	..	2	2,36,472	31,320	16	6,81,606	..	57,210	..	..	9,780	47,430

\* Total income of an assessee should be entered in columns 4, 8, 11, 14, 17 and 20.

TOTAL Col. 26	..	..	47,430
Add—Excess collection and miscellaneous	..	..	..
Add—Penalties (actual collections)	..	..	..
Add—Local authorities	..	..	..
TOTAL	..	..	47,430

## RETURN No. VI.

## Classified Statement of Receipts of Super-tax in the Ajmer-Merwara Province in the year ending 31st March 1940.

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	1	110	3	40,045	4	40,155
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	1	82	..	..	1	82
4	Cotton spinning and weaving . . . . .	3	16,377	..	..	3	16,377
5	Cotton pressing, ginning and clearing . . . . .	..	..	..	..	..	..
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life . . . . .	..	..	..	..	..	..
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	..	..	..	..	..	..
13	Mining, coal . . . . .	..	..	..	..	..	..
14	Mining, other minerals including petroleum . . . . .	..	..	..	..	..	..
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	2	71	..	..	2	71
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway . . . . .	..	..	..	..	..	..
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woollen mills . . . . .	..	..	..	..	..	..
24	Others . . . . .	3	140	3	385	6	525
	TOTAL	10	16,780	6	40,430	16	57,210

## ANNUAL RETURN No. VI-A.

Accompaniment to Return No. VI showing classifications of Item "24—Others" of Return No. VI in the Province of Ajmer-Merwara for 1939-40.

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Commission . . . . .	..	..	..	..	..	..
2	Contractors . . . . .	..	..	..	..	..	..
3	Cloth Merchants . . . . .	..	..	..	..	..	..
4	Cigarettes . . . . .	..	..	..	..	..	..
5	Cinemas . . . . .	..	..	..	..	..	..
6	Electricity . . . . .	..	..	..	..	..	..
7	Hotel Keepers . . . . .	1	45	..	..	1	45
8	Hardware . . . . .	2	95	1	319	3	414
9	Interest . . . . .	..	..	1	5	1	5
10	Investments . . . . .	..	..	..	..	..	..
11	Mill stores . . . . .	..	..	..	..	..	..
12	Motor Business . . . . .	..	..	..	..	..	..
13	Oil Mills . . . . .	..	..	..	..	..	..
14	Professionalist . . . . .	..	..	..	..	..	..
15	Races . . . . .	..	..	..	..	..	..
16	Stevedores . . . . .	..	..	..	..	..	..
17	Remittances . . . . .	..	..	..	..	..	..
18	Shares and Securities Business . . . . .	..	..	..	..	..	..
19	Salary . . . . .	..	..	1	61	1	61
20	Sewing Machines . . . . .	..	..	..	..	..	..
21	Sugar Dealers . . . . .	..	..	..	..	..	..
22	Sind Work . . . . .	..	..	..	..	..	..
23	Others . . . . .	..	..	..	..	..	..
	TOTAL . . . . .	3	140	3	385	6	525

**RETURN No. VII.**  
**Province of Ajmer-Merwara for the year ending 31st March 1940.**

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 60.		RESULT OF APPEALS, REVIEWS AND REVERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION.			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Ajmer-Merwara . . . . .	1,444	1,416	17	32	14	..	..	..	1	..	..	..	..	Rs. ..	Rs. 4,888-12	..	4	68	38	..	..	..	Rs. ..	Rs. ..	Rs. ..

\* Include partially successful cases also.

**RETURN No. VIII.**

**Statement showing the Number of Returns of Income filed and the Number of Returns accepted, etc., in the Ajmer-Merwara Province during 1939-40.**

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of application made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ajmer-Merwara	1,302	107	495	24	393	1,019	340	30	14	703	681	505	100	607

RETURN No. IX.

Statement showing the Number of Assesseees for each grade of income and for each class separately in Ajmer-Merwara Province during the year ending 31st March 1940.

Grade No.	Grade of Income.	Salaries.	Companies.	Local authorities.	Registered firms.	Unregistered firms.	Hindu undivided family.	Associations of persons.	Individuals.	TOTAL.
1	2	3	4	5	6	7	8	9	10	11
	Rs.									
I	Below 2,000 . . .	..	..	..	..	2	..	..	6	8
II	2,000 to 4,999 . . .	55	7	..	..	73	66	6	236	443
III	5,000 to 9,999 . . .	20	..	..	..	7	19	..	31	77
IV	10,000 to 14,999 . . .	2	..	..	..	2	7	..	11	22
V	15,000 to 19,999 . . .	2	..	..	..	..	1	..	3	6
VI	20,000 to 24,999 . . .	2	..	..	..	..	..	..	1	3
VII	25,000 to 29,999 . . .	..	..	..	..	..	..	..	1	1
VIII	30,000 to 39,999 . . .	..	..	..	..	1	..	..	2	3
IX	40,000 to 49,999 . . .	..	..	..	..	..	..	..	..	..
X	50,000 to 99,999 . . .	..	2	..	..	..	3	..	1	6
XI	1,00,000 and over . . .	..	1	..	..	..	1	..	..	2
	TOTAL . . .	81	10	..	..	85	97	6	202	571

RETURN No. X.

Statement showing the Number of Assesseees, etc., in the Province of Ajmer-Merwara (excluding Assesseees whose main source of income is from salaries) for the year 1939-40.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.	Tax on incomes in column 8.	Difference between columns 9 and 10.	Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.					
1	2	3	4	5	6	7	8	9	10	11	12
Ajmer-Merwara . . .	18	1,298	24	888	16	110	591	Rs. Income tax = 91,519	Rs. Income tax = 1,36,883 Super-tax . = 41,297 Corporation = 16,780 tax.	Rs. Income tax = 45,364 Super-tax . = 41,207 Corporation = 16,780 tax.	24



## RETURN No. XI.

Statement showing the Amount of Income-tax paid by the Staple Industries in Ajmer-Merwara during the year 1939-40.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing . . . . .	---
2	Cotton, spinning and weaving (mills) . . . . .	40,944
3 to 7		---
8	Medicines . . . . .	269
2 to 12		---
13	Mining, Others . . . . .	81
14 to 18		42
19	Soap manufacture . . . . .	43
20 to 23		---
24	Timber (including saw mills) . . . . .	30
25	Tobacco manufacturing . . . . .	167

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**RETURNS Nos. I to X.**  
**Pertaining to the Non-Residents, Refund Circle, Bombay,**  
**for the year 1939-40.**

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## RETURN No. I.

## Classification of the Income-tax Demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1940.

Serial No.	Classification.	Assessment for 1939-40.
1	2	3
		Rs.
	<b>A.—INCOME ACCRUING, ARISING OR RECEIVED IN BRITISH INDIA.</b>	
1	Salaries—	
	Paid by or due from—	
	(a) Central Government . . . . .	3,405
	(b) Provincial Government . . . . .	3,032
	(c) Local authorities . . . . .	..
	(d) Companies, other public bodies and associations . . . . .	5,300
	(e) Private employers . . . . .	890
2	Interest on Securities of Central Government or of a Provincial Government . . . . .	..
	Other interests . . . . .	..
3	Income from Property . . . . .	11,776
4	Profits and gains of Business, Profession or vocation . . . . .	2,564
5	Income from other sources—	
	(a) Dividends . . . . .	13,896
	(b) Interest or other sum received under deduction of tax . . . . .	..
	(c) Others . . . . .	28,461
	<b>B.—INCOME ARISING ABROAD.</b>	
6	Assessed on remittance basis . . . . .	..
7	Assessed on arising basis, being—	
	(a) Profits and gains of business, profession or vocation . . . . .	..
	(b) Others . . . . .	..
8	TOTAL OF ITEMS 1 TO 7 . . . . .	69,324
9	Amount to be deducted on account of Section 7(1), 15, 58F and 58R . . . . .	..
10	Resultant Demand . . . . .	69,324
11	Arrears * . . . . .	3,043
12	Penalties under Section—	
	(a) 25(2) . . . . .	..
	(b) 28 . . . . .	..
	(c) 44E . . . . .	..
	(d) 44F . . . . .	..
	(e) 46(1) . . . . .	..
	(f) Other penalties and fines . . . . .	..
13	TOTAL OF ITEMS 10 TO 12 . . . . .	72,367
14	Refund or rebate of tax on salaries paid by—	
	(a) Central Government . . . . .	..
	(b) On Interest on Securities . . . . .	4,03,325
	(c) On Dividends . . . . .	19,27,895
	(d) To companies . . . . .	..
	Other description of refunds—	
	(e) Under Section 48 . . . . .	37,620
	(f) Under Section 49 . . . . .	17,568
	(g) Under agreement with Indian States . . . . .	6,569
	(h) Under agreement with Ceylon, Burma and Aden Governments . . . . .	3,055
	(i) Other refunds † . . . . .	24,916
	(j) Shipping—Under Section 44-C . . . . .	230
15	TOTAL REFUNDS . . . . .	24,21,178
16	Net Refund (item 13 minus item 15) . . . . .	23,48,811
17	Add—Arrears outstanding on 31st March of the year to which the statement relates . . . . .	1,006
18	Add—Excess collections and advance payments . . . . .	..
19	Deduct—Unpaid refunds of the year under review . . . . .	42,099
20	Add—Paid refunds out of unpaid refunds for previous year . . . . .	34,857
21	Net Refunds . . . . .	23,42,575
22	Miscellaneous . . . . .	10,954

\* If this figure differs from that in the relative item in the Return of the preceding year, corresponding to item 17 of the present Return, an explanation should be given how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of the assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

Composition fees under Section 53(2) already included in the appropriate sub-heads to which they pertain. . . . . Rs. Nil

	Rs.	Rs.
Refunds paid on—		
(a) Reserve Bank of India, Bombay . . . . .	23,23,371	
(b) Outside Bombay on Baroda Residency Treasury . . . . .	18,733	
(c) At Rajkot Treasury . . . . .	9,171	
(d) At Bangalore Treasury . . . . .	10,614	
(e) At Hyderabad Deccan Treasury . . . . .	2,286	
(f) At Indore Treasury . . . . .	9,551	
(g) At Kolhapur Treasury . . . . .	4,988	
(h) At Khatmandu Treasury . . . . .	314	
	23,79,028	
Deduct—Collections—		
(a) Ordinary . . . . .	30,453‡	
(b) Miscellaneous . . . . .	10,954	
	47,407	
TOTAL		23,31,621

‡ This includes Rs. 5-1-0 collected at Baroda Residency Treasury and Rs. 1-6-0 at the Reserve Bank of India, Delhi.

## RETURN No. II.

## Classification of the Super-tax Demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1940.

Serial No.	Classification.	ASSESSMENT FOR 1939-40.			
		Corporation Tax.	Super-tax on Federal Emoluments.	All other Super-tax.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . . .	<i>Nil</i>	<i>Nil</i>	31,062	31,062
2	Arrears* . . . . .	"	"	523	523
3	Penalties . . . . .	"	"	..	..
4	TOTAL OF ITEMS 1 TO 3 . . . . .	<i>Nil</i>	<i>Nil</i>	31,585	31,585
5	Refunds † . . . . .	"	"	3,907	3,907
6	Net demand (Item 4 minus Item 5) . . . . .	"	"	27,678	27,678
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	"	"	873	873
8	<i>Add</i> —Excess collections and advance payments.	"	"	..	..
9	NET COLLECTIONS . . . . .	<i>Nil</i>	<i>Nil</i>	26,805	26,805
10	Miscellaneous . . . . .	"	"	..	..

\* If this figure differs from that in Item 7 in the Return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.  
† Refunds under Section 49 are shown only in Return No. I, and not in Return No. II. The same is true of penal assessment, etc., when the assessee is assessed both to Income-Tax and Super-Tax.

## RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1940.

## UNDER SECTION 48.

Serial No.	Grade of Income.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		INTEREST OR OTHER SUMS RECEIVED UNDER DEDUCTION OF TAX.		TOTAL.		REMARKS.
		Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	Number of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.		Rs.		Rs.		Rs.		Rs.	
1	Below 2,000 . . . . .	3,347	1,41,254	5,377	7,82,975	..	..	8,724	9,24,229	
2	2,000 to 4,000 . . . . .	1,190	92,298	1,924	2,28,182	..	..	3,123	3,20,480	
3	5,000 „ 9,000 . . . . .	854	84,891	1,801	2,28,182	..	..	2,655	3,79,908	
4	10,000 „ 14,000 . . . . .	405	45,015	1,077	1,90,964	..	..	1,572	2,44,979	
5	15,000 „ 19,000 . . . . .	424	17,927	654	1,07,044	..	..	1,078	1,24,971	
6	20,000 „ 24,999 . . . . .	161	11,415	211	33,629	..	..	372	45,044	
7	25,000 „ 29,999 . . . . .	80	5,708	422	67,259	..	..	502	72,967	
8	30,000 „ 39,999 . . . . .	80	3,815	201	19,190	..	..	290	23,005	
9	40,000 „ 49,999 . . . . .	62	800	113	6,552	..	..	175	7,352	
10	50,000 „ 99,999 . . . . .	12	202	56	3,275	..	..	68	3,477	
11	1,00,000 and upwards.	..	..	..	..	..	..	..	..	
	Refunds granted on behalf of Burmas.	..	..	538	6,876	..	..	538	6,876	
	Refunds granted on Sterling Dividends.	..	..	6,340	1,77,932	..	..	6,340	1,77,932	
	TOTAL . . . . .	6,723	4,03,325	18,714	19,27,805	..	..	25,437	23,31,220	

## B.—DOUBLE INCOME-TAX RELIEF.

Refunds to Companies . . . . .	Rs. 10,876	Rs.
Refunds to other assesses . . . . .	16,316	27,192

## C.—DOUBLE INCOME-TAX RELIEF.

(a) Under agreement with United Kingdom—Section 49 . . . . .	17,568	
(b) Under agreement with Ceylon . . . . .	503	
(c) Under agreement with Burma . . . . .	2,205	
(d) Under agreement with Aden . . . . .	287	
(e) Under agreement with Indian States . . . . .	6,569	27,192

NOTE.—Refunds shown in this Return should not be only cash Refunds but they should include set off Refunds.

## ACCOMPANIMENT TO RETURN No. III.

Refunds and Adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1940.

UNDER SECTION 48.

Serial No.	Grade of income.	TO PARTNERS OF REGISTERED FIRMS.	
		No. of applicants.	Amount.
1	2	3	4
	Ra.		Ra.
1	Below 2,000 . . . . .	25	5,038
2	2,000 to 4,999 . . . . .	27	10,109
3	5,000 ,, 9,999 . . . . .	23	13,322
4	10,000 ,, 14,999 . . . . .	4	2,241
5	15,000 ,, 19,999 . . . . .	9	4,424
6	20,000 ,, 24,999 . . . . .	1	267
7	25,000 ,, 29,999 . . . . .	1	515
8	30,000 ,, 39,999 . . . . .	3	751
9	40,000 ,, 49,999 . . . . .	6	953
10	50,000 ,, 99,999 . . . . .	--	--
11	1,00,000 and upwards . . . . .	--	--
	TOTAL .	104	37,620

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**RETURN No. IV.**

**Classification of Grades of Income-tax collected in the Non-Residents' Refund Circle, Bombay,  
in the year ending 31st March 1940.**

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Classification of Grades of Income-tax collected in the Non-Resident

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which tax extra collections of tax during the year on account of excess allowances origin										
		Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of						
		Salaries.		Central Government.		Provincial Government.		Local authorities and companies.				
1	2	Income.	Tax collected.		Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	
	Rs.	Es.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	Below 2,000 . . . . .	..	..	..	..	..	..	..	..	..		
II	2,000 to 4,999 . . . . .	35,720	1,127	229	..	..	..	..	..	..		
III	5,000 ,, 9,999 . . . . .	18,613	648	107	..	..	..	..	..	..		
IV	10,000 ,, 14,999 . . . . .	7,323	468	1,489	..	..	..	..	..	..		
V	15,000 ,, 19,999 . . . . .	7,258	627	409	..	..	..	..	..	..		
VI	20,000 ,, 24,999 . . . . .	8,569	354	1,597	..	..	..	..	..	..		
VII	25,000 ,, 29,999 . . . . .	2,253	221	..	..	..	..	..	..	..		
VIII	30,000 ,, 39,999 . . . . .	..	..	2,170	..	..	..	..	..	..		
IX	40,000 ,, 49,999 . . . . .	..	..	..	..	..	..	..	..	..		
X	50,000 ,, 99,999 . . . . .	8,479	1,196	..	..	..	..	..	..	..		
XI	1,00,000 and upwards . . . . .	13,533	1,985	..	..	..	..	..	..	..		
XII	Unclassified income:—											
	(a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..		
	(b) covered by anticipatory certificates,	..	..	..	1,33,061	19,769	3,210	471	8,215	1,1		
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..		
	<b>TOTAL</b>	<b>91,728</b>	<b>6,626</b>	<b>6,001</b>	<b>1,38,061</b>	<b>19,769</b>	<b>3,210</b>	<b>471</b>	<b>8,215</b>	<b>1.</b>		

NOTES.—(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.  
 (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown as grades I to XVII.  
 (c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in column 26 and also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.  
 (d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.



## No. IV.

## Refund Circle, Bombay, in the year ending 31st March 1940.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of persons.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	7,306	374
..	..	..	..	..	..	..	..	..	..	1,59,178	5,465
..	..	..	..	..	..	..	..	..	..	1,84,237	9,451
..	..	..	..	..	..	..	..	..	..	75,839	5,199
..	..	..	..	..	..	..	..	..	..	64,458	5,863
..	..	..	..	..	..	..	..	..	..	67,537	7,288
..	..	..	..	..	..	..	..	..	..	11,760	1,271
..	..	..	..	..	..	..	..	..	..	55,880	7,122
..	..	..	..	..	..	..	..	..	..	43,041	6,024
..	..	..	..	..	..	..	..	..	..	47,855	6,750
..	..	..	..	..	..	..	..	..	..	26,765	3,927
..	..	..	..	..	..	..	..	..	..	7,44,756	58,734

Interest on tax-free securities . . . . . Rs. 4,80,434



RETURN No. V.

Statement showing Collection of Super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1940.

Class.	Amount of income.	COLLECTION FROM INDIVIDUALS.				COLLECTION FROM ASSOCIATIONS OF PERSONS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.				REFUNDS.			Net collection.
		Number of assesses.	Income.*	Amount of tax.		Number of assesses.	Income.*	Amount of tax.	Number of assesses.	Income.*	Amount of tax.	Number of assesses.	Income.*	Amount of tax.	Number of assesses.	Income.*	Amount of tax.	Number of assesses.	Income.*	Amount of tax.		Companies.	Federal Emoluments.	Others.	
				Super-Tax on Federal Emoluments.	All other Super-Tax.															Super-Tax on Federal Emoluments.	All other Super-Tax.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Up to 25,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	25,001 to 35,000	10	3,25,982	..	1,320	..	..	..	..	..	..	..	..	..	..	..	..	10	3,25,982	..	1,320	..	..	..	1,320
III	35,001 ,, 55,000	17	7,07,757	..	5,138	..	..	..	..	..	..	..	..	..	..	..	..	17	7,07,757	..	5,138	..	..	..	5,138
IV	55,001 ,, 1,25,000	8	7,12,337	..	21,235	..	..	..	..	..	..	..	..	..	..	..	..	8	7,12,337	..	21,235	..	..	3,907	17,328
V	1,25,001 ,, 2,00,000	1	1,73,783	..	3,019	..	..	..	..	..	..	..	..	..	..	..	..	1	1,73,783	..	3,019	..	..	..	3,019
VI	2,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	Over 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	36	19,19,864	..	30,712	..	..	..	..	..	..	..	..	..	..	..	..	36	19,19,864	..	30,712	..	..	3,907	26,805

\* Total income of an assessee should be entered in column 4, 7, 10, 13, 16 and 19.

TOTAL Col. 26	26,805
Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..
<b>TOTAL</b>	<b>26,805</b>

## RETURN No. VI.

## Classified Statement of Receipts of Super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1940.

Serial No.	Source of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	..	..	..	..	..	..
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning . . . . .	..	..	..	..	..	..
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life . . . . .	..	..	..	..	..	..
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	..	..	..	..	..	..
13	Mining, coal . . . . .	..	..	..	..	..	..
14	Mining, other minerals including petroleum . . . . .	..	..	..	..	..	..
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway . . . . .	..	..	..	..	..	..
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woollen mills . . . . .	..	..	..	..	..	..
24	Others . . . . .	..	..	36	80,712	36	80,712
	TOTAL . . . . .	..	..	36	80,712	36	80,712

## RETURN No. VI-A.

Statement of Receipts of Super-tax in the Non-Residents' Refund Circle,  
Bombay, in the year 31st March 1940.

Serial No.	Source of Income.	COMPANIES.		OTHER SOURCES.		TOTAL.		REMARKS.
		Number.	Amount of tax.	Number.	Amount of tax.	Number.	Amount of tax.	
			Rs.		Rs.		Rs.	
1	Dividends . . . .	<i>Nil</i>	<i>Nil</i>	31	28,014	31	28,014	
2	Securities . . . .	"	"	1	150	1	150	
3	Salary . . . .	"	"	3	1,988	3	1,988	
4	Others . . . .	"	"	1	560	1	560	
	TOTAL . . . .	<i>Nil</i>	<i>Nil</i>	36	30,712	36	30,712	

**RETURN No. VII.**  
**Non-Residents' Refund Circle, Bombay, for the year 1939-40.**

District or Circle.	Number of assessments at close of previous year.	Number of assessments at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Non-Residents' Refund Circle, Bombay.	Assessments 51 Refunds 14,028	Assessments 48 Refunds 14,088	16	17	3	--	--	--	12	11	5	--	--	Rs.	Rs.	--	--	--	--	--	--	--	Rs.	Rs.	Rs.

\* Includes partially successful cases also.

## RETURN No. VIII.

**Statement showing the Number of Returns of Income filed and the Number of Returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1939-40.**

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	48	..	14,088	..	20	14,108	..	..	..	..	..	..	..	5

RETURN No. IX.

Statement showing the Number of Assesseees for each grade of income and for each class separately in the Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1940.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of persons.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs.								
I	Below 2,000 . . . . .	..	..	..	..	..	..	5	5
II	2,000—4,999 . . . . .	..	..	..	..	..	..	330	330
III	5,000—9,999 . . . . .	..	..	..	..	..	..	228	228
IV	10,000—14,999 . . . . .	..	..	..	..	..	..	111	111
V	15,000—19,999 . . . . .	..	..	..	..	..	..	54	54
VI	20,000—24,999 . . . . .	..	..	..	..	..	..	53	53
VII	25,000—29,999 . . . . .	..	..	..	..	..	..	25	25
VIII	30,000—39,999 . . . . .	..	..	..	..	..	..	25	25
IX	40,000—49,999 . . . . .	..	..	..	..	..	..	7	7
X	50,000—99,999 . . . . .	..	..	..	..	..	..	6	6
XI	1,00,000 and Upwards . . . . .	..	..	..	..	..	..	2	2
	TOTAL . . . . .	..	..	..	..	..	..	846	846



RETURN No. X.

Statement showing the Number of Assesseees, etc., in the Non-Residents' Refund Circle, Bombay (excluding Assesseees whose main source of income is from salaries), for the year 1939-40.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	TAX ON INCOMES IN COLUMNS 6 AND 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS 9 AND 10.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
	2	3	4	5	6	7		9		10		11		
Non-Residents' Refund Circle, Bombay.	..	48	..	20	..	5	5	Rs. 1,193	Rs. 64	Rs. 1,193	Rs. 64	Rs. ..	Rs. ..	..