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नई दिल्ली-१

**DIRECTORATE OF INSPECTION**  
(Research, Statistics & Publication)  
**NEW DELHI-1**



अखिल भारतीय

आयकर आंकड़े

**ALL INDIA**

**INCOME TAX STATISTICS**

**1964-65**

ALL INDIA INCOME-TAX STATISTICS 1964-65

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DIRECTORATE OF INSPECTION  
(RESEARCH, STATISTICS & PUBLICATION)

All India Income-tax Statistics 1964-65

P R E F A C E

This compilation contains statistics extracted from assessments completed by the Income-tax Department during the financial year 1964-65. These statistics exhibit information regarding such matters of vital importance as :

- (i) assesseees in various income brackets and the significance of each bracket in terms of income assessed and tax demanded,
- (ii) contribution of various sources of Income and trades and industries to the total tax demand and
- (iii) Importance of the role of the corporate sector in terms of income assessed and tax demanded.

This compilation follows the pattern of the immediately preceding issue which had made a departure from traditional presentation in the following respects:

- (a) The capital gains assessed to tax exhibited in All India Statement No. 3 has been split up into two categories viz., those relating to short-term assets and those relating to other assets so as to exhibit the tax on the two types of income separately.
- (b) All India Statement No. 5 has been reoriented and rationalised to show only the assessed income and tax payable according to different income ranges. The gross income, loss set off against income and net income after deduction of tax payable from assessed income, hitherto exhibited in this Statement itself, are given in a subsidiary statement styled "All India Statement No. 5-E".
- (c) All India Statement No. 5-A has been remodelled to show at a glance the gross income assessed to tax according to principal sources of income. This does away with the necessity of adding up figures given under each category of assesseees for different ranges of total income assessed.

The statistics in this compilation cover assessments completed during the financial year 1964-65. Such assessments relate to asst. year 1964-65 as well as earlier years.

(Contd..... )

The old nomenclature of referring to assesses in the appended statements has been maintained but these figures in fact represent assessments.

The total number of assessments completed by the Income-tax Department during the year 1964-65 is 19,34,358 whereas the statistics analysed in the various statements given in the publication relate only to 14,69,347 assessments - 13,84,592 resulting in a tax demand and 84,755 resulting in a net refund. The remaining 4,65,011 assessments did not result in either demand or refund. They represent generally (i) assessments of new industrial undertakings exempt under the Income-tax Act, (ii) assessments in which the entire income is absorbed by depreciation or development rebate (iii) assessments of Registered Firms with income less than Rs.25,000 and consequently not liable to tax, and (iv) other 'no assessment' cases where the assessable income is less than the taxable minimum.

STATISTICS OF GROSS DEMAND & COLLECTION :

All India Statement Nos.

1 & 2

The All India Statement No. 1 contains figures of arrears as on 1st April, 1964, amount reduced in appeals, current demand raised and collections made out of the arrears and current demand and arrears as on 31st March, 1965. These figures relate to regular assessments only.

The All India Statement No. 2 gives a break-up of the gross collections in the year ended 31st March, 1965 under various heads i.e. regular assessments, self assessments, provisional assessments, advance-tax and deduction of tax at source.

Comparative figures.

The salient figures of the two statements are set out in the following chart wherein comparative figures for the immediately preceding year are also indicated:-

	(Rs. in crores)	
	<u>1964-65</u>	<u>1963-64</u>
i) Demand raised in regular assessments.	327	273
ii) Total regular demand for collection including brought forwarded arrears and reductions in appeal.	584	517
iii) Collections out of No. 2(ii)	261	235
iv) Gross collection (regular assessments, self-assessments, provisional assessments, advance-tax and deductions at source.)	755	587

(Contd..... )

STATISTICS BY CLASSES AND SOURCES OF INCOME

All India Statement No. 3

This statement analyses the demand of Income-tax according to different classes of income assessed and refunds and rebates (including Double Income-tax Relief) allowed. The amounts of tax deducted or otherwise paid at source, given credit for in the assessments or refunded to assesseees on account of income being exempt or being below taxable limit, are also given.

The analysed figures relate only to original assessments (including original assessments w/s.147) made during the financial year 1964-65. Additional demand raised or decrease in demand ordered in re-assessments on account of appeals, revisions, rectifications etc. has not been taken into account. Such information is, however, given at the end of the statement.

The number of assesseees shown in the statement is in respect of each source of income. An assessee having income from more than one source is counted as an assessee under each one of the sources from which his income is derived.

The following table gives a consolidated comparative picture of assessments according to sources of income in the years 1964-65 and 1963-64.

	<u>No. of assesseees</u>		<u>Income assessed</u>		<u>Tax demand</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
			(Rs. in crores)		(Rs. in crores)	
1. Salaries.	520035	638187	377.3	455.0	32.2	40.2
2. Interest on Securities.	25309	26151	6.7	14.2	2.3	5.7
3. House Property.	261424	276712	42.4	44.2	7.2	7.7
4. Business and Profession.	541638	635668	820.8	971.2	174.1	217.2
5. Shares and Partnership-profits.	120049	115917	188.5	186.7	38.9	37.9

(Contd..... )

	<u>No. of assesses</u>		<u>Income assessed</u>		<u>Tax demand</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
			(Rs. in crores)		(Rs. in crores)	
6. Dividends.	113455	121178	61.8	74.4	22.4	27.0
7. Capital Gains.	4055	4712	5.7	8.0	1.3	2.0
8. Income accruing or arising abroad.	3536	4191	5.7	14.9	1.7	2.3
9. Other sources.	194451	228520	65.7	81.7	18.4	24.3

It will be seen that practically all sources of incomes share the increase in the number of assesses, income assessed and demand raised which the year 1964-65 witnessed. Business and profession claimed the best part of this increase.

Exemptions and reliefs

The comparative position regarding exemptions and rebates and Double Income-tax Relief in the two years is shown in the table given below:-

S.No.	<u>No. of assesses</u>		<u>Amount entitled to exemptions etc.</u>		<u>Total relief in tax</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
	3	4	5	6	7	8
1. Deductions	6029	6015	8.6	7.3	3.4	2.8
2. Exemptions	18028	19070	11.2	21.5	4.1	7.1
3. Abatements & Rebates.	953693	1147935	68.4	79.0	7.8	9.5
4. D.I.T. Relief	491	383	..	..	0.3	0.4

The total tax relief on account of (1) deductions on account of losses set off under sections 71 & 72 (2) exemptions on account of profits of newly established industries etc., (3) abatements and rebates on account of contributions to Provident Fund etc., and (4) Double Income-tax Relief, is Rs.19.8 crores as compared to Rs. 15.6 crores in 1963-64.

### CLASSIFICATION OF BUSINESS INCOME

#### All India Statement No.4

This statement gives trade-wise break-up of the data regarding business income and further classified into 'companies' and 'non-companies'

#### Main business groups

The total assessed business income aggregated to Rs.971.2 crores giving rise to a total tax demand of Rs. 217.2 crores. Out of the various business groups, assesses in the group 'Commerce, transport and Communication' account for the largest income and tax demand, the figure being Rs. 501.6 and Rs.61.1 crores respectively. Assesses engaged in 'Processing and manufacture-metals and chemicals<sup>and</sup> products thereof' come second involving income of Rs.112.7 crores and tax demand of Rs. 44.3 crores. The third place goes to 'Finance' which accounts for Rs.92.7 crores and Rs.31.6 crores of income and tax respectively.

#### Comparative figures in respect of companies.

The following table gives a consolidated picture of the comparative position in respect of companies:-

<u>BUSINESS GROUP</u>	<u>No. of assesses</u>		<u>Income assessed</u>		<u>(Rs. in crores)</u> <u>Tax demand</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
1. Forestry, Mining and Quarrying	209	245	10.9	10.6	6.0	5.2
2. Primary industries & processing & Manufacture of foodstuffs (including beverages etc.)	582	758	22.1	32.7	11.7	16.0
3. Processing & Manufacture- Textiles & Leather etc.	595	562	43.7	47.1	21.9	24.0
4. Processing & Manufacture Metals etc.	1366	1526	60.0	82.6	30.0	41.3

<u>BUSINESS GROUP</u>	<u>No. of assesses</u>		<u>Income assessed</u>		<u>(Rs. in crores)</u> <u>Tax demand</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
5. Processing & Manufacture- Cement, Rubber etc.	727	716	22.1	19.7	11.9	9.8
6. Construction & Utilities.	300	293	7.6	14.7	4.2	7.9
7. Commerce, Transport and Communications.	3015	3262	51.2	48.6	27.9	26.6
8. Finance.	1215	1354	15.5	48.8	7.7	24.8
9. Professions.	333	325	4.3	6.2	2.3	3.0

Thus the tax demand has increased under all trades except under 'Forestry, Mining and Quarrying' 'Processing and Manufacture of Cement, Rubber etc.' and 'Commerce Transport and Communications.'

STATISTICS BY INCOME RANGE AND STATUS.

All India Statement No.  
5. 5.R & S

All India Statement No. 5 gives an analysis of the Income-tax demand according to the range of total income assessed and status of assesses. Income from capital gains and the resulting tax, however, are not included in this analysis.

The total income analysed in this statement is the total income shown under the head 'A-Demand' in Statement No. 3 as reduced by (i) Capital gains assessed to tax shown separately in All India Statement No. 5.D and (ii) Losses set off against income shown as 'Deductions' under the head 'B-Exemptions and Rebates' in All India Statement No.3

The Income-range below Rs. 3,000 includes a number of cases in respect of assesses other than companies. The figures so analysed mainly refer to non-resident assesses, who are liable to pay tax on their Indian income either at the special rates or those applicable to their total world income as prescribed in the Finance Act, even though such income may be below Rs. 3,000.

( Contd....)



Figures of refunds allowed to various assesseees are given under the head "Pure refundees" at the bottom of the statement. These refunds arise because (i) the income was exempt from tax, or (ii) the income was below taxable limit, or (iii) the income had suffered deduction of tax at source, but the assessment had resulted in loss.

The figures of tax shown against 'Unclassified Demand' and 'Unclassified Refund' items at the bottom of the statement under each class of assesseees refer to the increase or decrease in tax arising out of reassessments of ~~cases~~ <sup>assesses</sup> on account of appeals, revisions, rectifications, etc., which are not included in the range-wise analysis given in the statement.

All India Statement No. 5-E gives classification of the gross income, losses set off, net income (after deduction of losses and tax payable) according to the range of income assessed and status of the assesseees.

All India Statement No. 6 classifies assesseees according to the ranges of net income left with them after deduction of tax payable by them.

The maximum concentration of assesseees is in the income range below Rs.20,000/-. While 91 % of assesseees are in this range, the tax demand from them is Rs.41.7 crores which is only 13 % of the total demand. Assesseees with incomes below Rs.10,000 are 74 % but their contribution to tax demand is Rs.15.9 crores which is only 5 % of the total demand. Assesseees with incomes between Rs.20,001 and Rs.50,000 and Rs.50,001 and Rs. 1,00,000 forming nearly 7 % and 2 % respectively of the total number of assesseees, account for a tax demand of Rs.47.6 crores (13 %) and Rs.34.5 crores (10 %) respectively.

There are only 9,260 assesseees with incomes over Rs. one lakh yielding a tax demand of Rs.219.1 crores. Constituting about 1 % of the total number, these assesseees contribute 63 % of the total tax demand. Status-wise such assesseees are classified as hereunder:-

Companies	2654
Individuals	2237
H.U.Fs.	288
U.R.Fs & A.O.Fs	391

Some ranges below  
one lakh

Some ranges above  
one lakh

R. & Fs.	3688
Others	2
	-----
	9260
	-----

Of the 2,237 individuals with incomes over Rs. one lakh before payment of tax, only 294 individuals were left with an income over Rs. 1 lakh after payment of tax. In this group the aggregate income assessed came down from Rs.49.6 crores to Rs.5.9 crores after payment of tax.

Income range above  
Rs. 5 lakhs.

Assessee having incomes over Rs. 5 lakhs number 1337, and account for a tax demand of Rs.166.5 crores or 48 % of the total demand realised. The income assessed in their hands aggregated to Rs.361.2 crores. Companies predominate in this group; numbering 987, they account for a tax demand of Rs. 151.75 crores whereas the income assessed in their hands aggregated to Rs.321.78 crores. Individuals and H.U.Fs, in this income range number 128 and the income assessed in their hands comes to Rs.14.7 crores giving rise to a tax demand of Rs.11.2 crores. After deduction of tax payable, the number of individuals in this income range and income assessed in their hands came down from 112 to 9 and from Rs. 13 crores to Rs.0.98 crores respectively.

Comparative position  
Income range wise

The comparative position of assessments for the two years 1963-64 and 1964-65 according to range of income is shown in the following statement.

( Rs. in crores )

RANGE OF INCOME	No. of assessee		Income assessed		Tax demand	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
Rs.	-----					
Below 10,000	859098	1028256	483.8	569.9	11.3	15.9
10,001 - 20,000	195846	225585	268.6	309.1	20.3	25.8
20,001 - 50,000	93996	9991.5	286.3	303.9	46.0	47.6

(Contd..... )

(Rs. in crores)

<u>RANGES OF INCOME</u>	<u>No. of assesses</u>		<u>Income assessed</u>		<u>Tax demand</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
50,001 - 1,00,000	20644	21576	139.2	144.8	34.4	34.5
1,00,001 - 5,00,000	7337	7923	133.1	146.2	47.8	52.7
Above Rs. 5 lakhs.	1103	1337	249.3	361.2	122.0	166.5
Total	1178024	1384592	1560.3	1835.1	281.8	343.0

All the income ranges show an improvement in respect of the number of assesses, income assessed and total tax demand. The rise is maximum in all respects in the range above Rs. 5 lakhs, the percentages being 21 %, 45 % and 36 % for number of assesses, income assessed and tax demand respectively;

Comparative position  
Status-wise

The comparative position in regard to the number of assesses in each category, the total income assessed in their hands and tax raised against them is given below.

(Rs. in crores)

	<u>No. of assesses</u>		<u>Income assessed</u>		<u>Tax demand</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
1. Individuals	1036534	1229854	959.1	1091.8	115.8	128.0
2. Hindu Undivided Families.	71536	75508	89.7	94.0	12.8	14.2
3. Un-registered Firms & Associations of persons	25877	30554	34.9	43.4	7.6	10.1
4. Registered Firms.	33741	37382	205.0	229.3	9.3	11.5

(Contd.....)

(Rs. in crores)

	<u>No. of assesseees</u>		<u>Income assessed</u>		<u>Tax demand</u>	
	1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
5. Companies	10315	11288	271.5	376.5	136.2	179.1
6. Others (Local Authorities)	21	6	0.1	0.1	0.1	0.1
<b>Total</b>	<b>1178024</b>	<b>1384592</b>	<b>1560.3</b>	<b>1835.1</b>	<b>281.8</b>	<b>343.0</b>

Net income after deduction of losses and tax payable.

The gross income of Rs.1842 crores assessed in the hands of 13,84,592 assesseees came down to Rs. 1492 crores after deduction of losses of Rs. 7 crores and tax of Rs.343 crores.

STATISTICS BY SOURCE OF INCOME CUM RANGES OF INCOME CUM STATUS OF ASSESSEES.

All India Statement Nos. 5-A, 5-B & 5-D

The All India Statement No. 5-A gives an analysis of the gross income assessed according to the principal sources of income. The analysis gives the number of assesseees, gross income assessed and gross demand levied from each of the different sources according to the range of total income assessed and status of assesseees. The figures shown as 'Unclassified Pure Refundees' under each source at the bottom of the statement represent income earned from the source by assesseees whose incomes are either exempt from tax or below taxable limit.

The All India Statement No. 5-B analyses the tax demand of the 'Individuals' assessed to tax according to (i) Salaried Persons and (ii) Non-Salaried Persons.

The All India Statement No. 5-D gives a classification of the Income assessed from Capital Gains and the tax payable on the same according to the range of Capital Gains assessed and status of assesseees.

Business & Profession

This is the most important source of income contributing a total income of Rs.971.2 crores and tax demand of Rs.217.2 crores. Individuals account for 5,01,193 of the 6,35,668 assesseees in this group, though their contribution in terms of income and tax demand comes to only Rs.350 crores and Rs.33 crores respectively; whereas 9,047 companies assessed in this group account for an income of Rs.311.00 crores and tax demand of Rs.159 crores.

Salaries

Rs.

Salaries account for 455 crores of the total assessed income spread over 6,38,187 assesseees and yielding a tax demand of Rs.40 crores. Nearly all the assesseees in this group were individuals. Income from other sources besides salary assessed in their hands aggregated to Rs.54 crores. Individuals with salary range below Rs.10,000 numbered 519802. There were only 679 individuals having salary income over Rs. 1 lakh including 27 whose salary exceeded Rs. 5 lakhs.

Dividends

The income from dividends assessed to tax is Rs.74.4 crores, the tax demand being Rs.27.9 crores. Of the total dividend income assessed, companies account for Rs.35.5 crores (48 %) and individuals Rs.33.0 crores (44 %), the relevant tax demand being Rs.15.3 crores (56%) and 10 crores (37 %) respectively. Income from dividends earned by assesseees with total income over Rs. 1 lakh is Rs.37.9 crores (51 %) and accounts for Rs.17.4 crores (63 %) of the tax demand.

House Property

The number of assesseees having income from house property is 2,76,712. The income assessed and tax demand thereon amount to Rs. 44.2 crores and Rs.7.7 crores respectively. Individuals (2,22,683) have the highest income from house property, the income assessed being Rs.30.6 crores (69 %) the tax demand thereon being Rs.4.4 crores (57 %). Property income earned by assesseees with total incomes over Rs. 1 lakh is Rs. 5.0 crores (11 %) and accounts for Rs.2.6 crores (33 %) of the tax demand.

Interest on Securities

Total income assessed under the head "Interest on Securities" is Rs.14.2 crores involving 26,151 assesseees and giving rise to tax demand of Rs. 4.4 crores. Amongst the assesseees in this group, individuals number 21,756 accounting for Rs.3.8 crores (27 %) of income from interest on securities and a tax demand of Rs. 0.8 crores (14 %). On the other hand, companies (1275) with income of Rs. 8.9 crores (62 %) yield a tax demand of Rs.4.4 crores (77 %).

Income from this source earned by assesseees with total income over Rs. 1 lakh is Rs.10.0 crores or 71 % of the total of such income assessed and accounts for Rs.4.9 crores or 85 % of the tax demand.

Capital gains

There are 4,693 assesseees who were assessed to a tax of Rs.2.0 crores on Capital gains aggregating to Rs.8.0 crores. In this group of assesseees, individuals numbered 3781.

Other Sources.

Income from other sources aggregating to Rs.283.0 crores, was assessed in the hands of 3,48,637 assesseees giving rise to a demand of Rs.65.0 crores.

STATISTICS REGARDING CLASSIFICATION OF COMPANIES.

All India Statement No. 5-C

The statement gives a classification of the income assessed in the hands of, and tax demanded from, companies according to their categories viz., resident/non-resident and public/private companies.

(Contd..... )

Income ranges are also indicated.

The following chart gives the consolidated comparative position.

(Rs. in crores)

Comparative figures		No. of companies		Total income assessed		Tax payable	
		1963-64	1964-65	1963-64	1964-65	1963-64	1964-65
Resident Companies	Public Limited	2455	2360	132	185	65	91
	Private Limited.	7436	8671	95	148	46	77
Non-Resident Companies	Public Limited	197	137	36	20	21	11
	Private Limited.	227	120	8	23	4	1

Companies with income over Rs. 5 lakhs

The statement shows that there were only 455 public companies (including 41 non-resident companies) and 532 private companies (including 35 non-Resident companies) with incomes over Rs. 5 lakhs but they accounted for Rs.190 crores (92.7 %) and Rs.131 crores (76.6 %) of income assessed and Rs.92 crores (92 %) and Rs.59 crores (75 %) of the tax demand respectively.

M. S. NADKARNI  
 Director of Inspection  
 ( Research, Statistics & Publication)

ALL INDIA STATEMENT NO. 1SUMMARY OF DEMAND COLLECTIONS AND ARREARS OF  
INCOME TAX FOR THE YEAR ENDED 31st MARCH, 1965

Rupees in thousands.

Particulars.	I.T. Rs.	S.T. Rs.	G.T. Rs.	S.C. Rs.	E.P.T. Rs.	B.P.T. Rs.	Miscellaneous Rs.	Total
1. Arrear on 1st April, 1964.	115,99,34	73,08,87	37,61,79	23,29,71	16,58,23	65,70	15,13,18	282,36,82
2. Amount reduced on appeals etc.	10,35,48	5,58,36	4,49,94	3,20,16	1,14,23	2,55	1,43,87	26,24,59
3. Balance (1 Minus 2)	105,63,86	67,50,51	33,11,85	20,09,55	15,44,00	63,15	13,69,31	256,12,23
4. Demand raised during the year	151,35,70	44,62,07	101,25,53	17,83,42	2,56	3,09	12,08,53	327,41,80
5. Total demand (3 plus 4)	256,99,56	112,13,48	134,57,38	37,92,97	15,46,56	66,24	25,77,84	583,54,03
6. Collections during the year	126,24,77	31,71,76	85,12,79	13,85,43	19,01	5,29	3,63,33	260,82,38
7. Arrear on 31st March, 1965 (5 minus 6)	130,74,79	80,41,72	49,44,59	24,07,54	15,27,55	40,95	22,14,51	322,71,65

This is a brief summary of the gross demand, collections and arrears of Income-tax etc. for the year ended 31st March, 1965 in respect of regular assessments.

ALL INDIA STATEMENT NO. 2.

SUMMARY OF GROSS COLLECTION OF INCOME TAX  
FOR THE YEAR ENDED 31st MARCH, 1965.

	<u>Rupees in thousands.</u>
1. Income-tax (including Super-tax and Surcharge) in regular assessments.	2,60,58,08
2. Income-tax (including Super-tax and Surcharge) in self assessments u/s.140 A	47,98,97
3. Income-tax (including Super-tax & Surcharge) in Provisional assessments u/s.141	49,02,03
4. Income-tax (including Super-tax & Surcharge) in Advance payments u/s.207	3,00,62,65
5. Income-tax (including Super-tax & Surcharge) deducted at Source from	
(i) Salaries	48,57,00
(ii) Interest on Securities.	13,50,00
(iii) Dividends.	34,86,00
6. Excess Profits Tax	19,01
7. Business Profits Tax	5,29
Total	7,55,39,03

This is a brief summary of the total collections of Income-tax for the year ended 31st March, 1965.



**ALL INDIA STATEMENT NO. 1**

Analysis of the Demand of Income Tax according to the classes of income assessed and rebates and reliefs allowed for the year ending 31st March, 1965.

CLASSIFICATION	No. of assesses in each category.	Income Rs. (000)	Gross Tax (IT & ST & C) Rs. (000)
<b>DEMAND</b>			
<b>Salaries.</b>			
(a) Central Government.	99076	74,72,41	4,70,11
(b) State Government.	78091	47,76,25	2,49,48
(c) Others.	461020	3,32,56,24	33,01,39
<b>Interest on Securities.</b>			
(a) Central & State Govts. & Local Authorities (Tax free)	1567	33,42	9,18
(b) Central & State Govts. & Local Authorities (Others).	21488	12,85,99	5,29,47
(c) Companies & Corporations.	3096	1,06,15	36,26
<b>House Property.</b>			
<b>Business and Professions.</b>			
(a) Own business or profession.	635668	9,71,20,53	2,17,18,36
(b) Share of profits from Regd. Firm.	108756	1,81,89,11	37,11,57
(c) Share of profits from U.R.F./A.O.P. etc.	7151	4,85,60	77,86
(d) Compensation u/s. 28(ii)	9	1,72	41
<b>Other Sources.</b>			
(a) Dividends.	121178	74,36,69	26,97,84
(b) Others.	228520	81,67,52	24,28,50
<b>Capital Gains.</b>			
(a) Relating to short-term assets -			
(i) Immovable Property.	977	65,97	14,08
(ii) Machinery and Plant.	240	21,83	5,35
(iii) Others.	1504	1,15,54	27,17
(b) Relating to other assets -			
(i) Immovable Property.	996	2,39,36	50,60
(ii) Machinery and Plant.	133	24,35	5,48
(iii) Others.	862	3,28,92	1,01,87
<b>Income Assessing or Arising Abroad.</b>	4191	14,89,05	2,31,98
<b>(A) Total Demand.</b>		<b>18,50,36,08</b>	<b>3,64,39,73</b>

ALL INDIA STATEMENT NO. 3 (Contd.)

CLASSIFICATION.	No. of assesses in each category.	Income assessed Rs. (000)	Total tax (IT, ST, SG) Rs. (000)
<b>B. - EXEMPTIONS AND REBATES.</b>			
(i) <b>Debitations:-</b>			
(a) Loss set off under section 71	4397	2,98,23	96,16
(b) Loss set off under section 72	1618	4,31,99	1,84,77
(ii) <b>Exemptions:-</b>			
(a) Profits of newly established industries exempt.	2496	2,64,43	1,20,282
(b) Dividends from new industrial undertakings or hotels.	3706	2,74,42	1,16,81
(c) Dividends exempt from S.T. w/s. 99(1)(iv).	1050	6,56,88	1,88,05
(d) Share of profits from U.R.F., A.O.P. etc. tax on which is payable by the firm, association etc.	6964	4,23,79	61,65
(e) Interest from Income-tax free securities.	965	32,92	7,50
(f) Profits of Cooperative Societies and/or dividends therefrom.	3044	4,80,19	1,90,05
(g) Dividends paid out of post-tax profits (Sec. 236).	16	..	45
(h) Dividends out of profits assessed to agricultural Income-tax (Section 235).	481	..	3,96
(i) Export profits and manufacturer's sales for export.	335	..	17,53
(j) Others.	13	3,79	2,50
(iii) <b>Abatements and Rebates:-</b>			
(a) On account of contributions to Provident and Superannuation funds.	459059	25,61,08	1,88,33
(b) On account of Insurance premia.	583731	39,70,87	4,02,51
(c) Donations to charitable institutions or funds.	16217	4,47,68	1,20,18
(d) Share of tax paid by Registered Firms.	87328	9,11,69	2,33,57
(e) Cumulative Time Deposits in Post Office Savings Banks [U/S. 87(1)(f)].	1521	11,08	1,80
(f) Salary etc. received in arrears (Sec. 8v)	79	..	1,00
<b>(B) Total Exemptions &amp; Abatements.</b>	<b>1173020</b>	<b>1,07,79,97</b>	<b>19,37,97</b>
<b>So, Tax Payable (A - B)</b>			<b>9,45,08,06</b>

ALL INDIA STATEMENT NO. 3. (Contd.)

CLASSIFICATION	No. of assessee in each category.	Total relief (IT+ST+SC) Rs. (000)
<b>C - DOUBLE INCOME TAX RELIEF.</b>		
(a) United Kingdom.	45	3,37
(b) Pakistan.	32	21,39
(c) Burma.	13	2,18
(d) Ceylon.	41	1,51
(e) Aden.	3	4
(f) Malaya/Singapur /Hongkong.	26	1,31
(g) Japan.	..	..
(h) Sweden.	..	..
(i) Federal Republic of Germany.	..	..
(j) All Other countries.	221	11,09
(G) Total Double Income-tax Relief.	383	40,89
Net Demand [A - (B + C)]	..	3,44,61,17
<b>Add:-</b> (i) Demand raised in reassessments U/S.147/34.	..	3,28,86
(ii) Demand Raised in reassessments on account of Revisions, rectifications, appeals etc.	..	9,41,14
<b>Deduct:-</b> (i) Refund/reduction in demand in re-assessments u/s.147/34.	..	26,73
(ii) Refund/reduction in demand in reassessments on account of revisions, rectifications, appeals etc.	..	24,85,09
<b>Total Net Demand.</b>	..	3,32,15,35

**Note:-** The tax payable analysed in this statement includes demand of Rs. 4.52 Crores on account of initial assessments under sections 147(a) & (b) of the Income-tax Act.

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ALL INDIA STATEMENT NO. 3 (Contd.)

CLASSIFICATION	No. of assess- ees in each category.	Income Rs. (000)	Total tax (IT+ST+CG) Rs. (000)
<b>D. TAX DEDUCTED OR OTHERWISE PAID AT SOURCE</b>			
<b>(i) Amount given credit in assessments.</b>			
(a) Central Government Salaries.	100538	73,62,34	4,25,21
(b) State Government Salaries.	70307	44,50,27	1,92,84
(c) Other Salaries.	395119	2,99,39,80	23,67,98
(d) Interest on Securities-Central and State Governments and Local Authorities.	16186	11,89,98	7,21,03
(e) Interest on Securities-Companies & Corporations.	1744	83,94	30,61
(f) Dividends.	182652	69,74,41	20,34,86
(g) Others.	3956	..	10,25,44
<b>Total</b>	<b>690502</b>	<b>5,00,00,74</b>	<b>67,97,97</b>
<b>(ii) Amount refundable due to income being exempt or below taxable limit.</b>			
(a) Central Government Salaries.	1741	40,39	96
(b) State Government Salaries.	408	10,11	25
(c) Other Salaries.	2406	65,34	2,34
(d) Interest on Securities-Central & State Governments and Local Authorities.	10538	3,43,42	55,35
(e) Interest on Securities Companies & Corporations.	1748	11,72	3,10
(f) Dividends.	70521	5,90,49	1,61,88
(g) Others.	436	..	14,47
<b>Total</b>	<b>87798</b>	<b>10,61,47</b>	<b>2,38,35</b>
<b>(D) Total Tax deducted or paid at source.</b>	<b>..</b>	<b>..</b>	<b>70,36,32</b>

**ALL INDIA STATEMENT**

Trade classification of Business and Professional Income assessed to  
Income-tax for the year ending 31st March, 1965

CLASSIFICATION.	COMPANIES			NON-COMPANIES		
	No. of assesseses in each category.	Income Rs. (000)	Tax (IT+ST+SG) Rs. (000)	No. of assesseses in each category.	Income Rs. (000)	Tax (IT+ST+SG) Rs. (000)
<b>1. Forestry, Mining &amp; Quarrying.</b>						
1. Forestry and woodcutting.	12	32,55	15,42	10,50	2,94,48	30,88
2. Coal mining.	116	3,01,36	1,51,68	645	1,80,93	26,47
3. Iron-ore mining.	1	1,51	68	19	21,09	9,20
4. Metal mining except iron-ore.	15	1,80,24	1,05,21	33	71,07	10,10
5. Crude petroleum and natural gas.	2	3,15,98	1,42,20	..	..	..
6. Stone quarrying, clay & sand pits.	17	85,22	41,16	215	58,08	6,29
7. Mica.	34	29,40	13,97	281	85,65	13,97
8. Salt, Saltpetre & saline substances.	16	43,08	20,61	91	32,16	2,54
9. Other non-metallic mining and quarrying.	32	70,79	33,70	132	34,26	4,25
<b>Total</b>	<b>245</b>	<b>10,60,13</b>	<b>5,24,63</b>	<b>24,66</b>	<b>7,78,72</b>	<b>1,03,70</b>
<b>2. Primary industries &amp; processing and manufacture of foodstuffs (including beverages &amp; narcotics)</b>						
1. Tea Plantation.	440	6,18,69	3,29,83	120	42,73	13,03
2. Coffee plantation.	7	17,77	8,90	120	16,66	1,21
3. Other Plantations (including rubber)	5	2,95	1,40	35	7,50	1,52
4. Fishing.	4	2,27	1,20	96	17,79	1,45
5. Grains and pulses (milling, grinding etc)	57	1,40,06	66,82	51,16	6,75,81	51,39
6. Vegetable oils and dairy products.	59	1,11,59	48,59	2149	3,91,05	32,13
7. Sugar industries.	64	10,67,84	4,94,83	323	1,26,87	36,11
8. Tobacco (including cigarette and bidi) manufactures.	24	6,09,31	3,06,82	1878	5,61,38	55,57
9. Processing & manufacture of other foodstuffs.	98	7,01,05	3,14,31	1716	2,42,92	21,89
<b>Total</b>	<b>758</b>	<b>32,71,53</b>	<b>16,02,71</b>	<b>11553</b>	<b>20,84,71</b>	<b>2,14,30</b>

CLASSIFICATION	TOTAL		
	No. of assesses in each category.	Income Rs. (000)	Tax (IT+ST+SC) Rs.(000)
<b>1. Forestry, Mining &amp; Quarrying.</b>			
1. Forestry and woodcutting.	1003	3,27,03	46,30
2. Coal mining.	761	4,02,29	1,70,15
3. Iron-ore mining.	20	22,65	9,88
4. Metal mining except iron-ore.	48	2,51,31	1,15,31
5. Crude petroleum and natural gas.	2	3,15,94	1,42,20
6. Stone quarrying, clay & sand pits.	232	1,43,30	47,45
7. Mica.	315	1,16,05	27,94
8. Salt, saltpetre & saline substances.	107	75,24	23,15
9. Other non-metallic mining and quarrying.	164	1,05,05	37,95
Total	2711	18,38,85	6,28,33
<b>2. Primary industries &amp; Processing and manufacture of foodstuffs (including beverages &amp; narcotics.)</b>			
1. Tea Plantation.	580	6,41,42	3,42,86
2. Coffee plantation.	127	34,42	10,11
3. Other Plantations (including rubber)	40	10,45	2,92
4. Fishing.	100	20,06	2,65
5. Grains and pulses (milling, grinding etc.)	5173	8,15,87	1,18,21
6. Vegetable oils and dairy products.	2208	5,02,64	80,72
7. Sugar industries.	387	11,94,71	5,30,94
8. Tobacco (including cigarette and bidi) manufactures.	1902	11,70,69	3,62,40
9. Processing & manufacture of other foodstuffs.	1314	9,43,97	3,66,20
Total	12311	53,54,24	18,17,01

ALL INDIA STATEMENT NO. 1 (Contd.)

CLASSIFICATION	COMPANIES			NON-COMPANIES		
	No. of assesses in each category.	Income Rs. (000)	Tax (IT+ST+SO) Rs. (000)	No. of assesses in each category.	Income Rs. (000)	Tax (IT+ST+SO) Rs. (000)
<b>3. Processing and manufacturing Textiles and leather &amp; products thereof.</b>						
1. Cotton textiles.	332	31,69,92	16,33,51	4650	7,58,34	75,22
2. Wool and woollen manufactures.	19	4,94,01	2,48,78	182	1,80,26	16,96
3. Silk manufactures.	19	68,47	36,80	351	91,52	11,85
4. Manufacture of rayon or artificial silk.	8	2,99,39	1,35,55	586	1,46,36	21,21
5. Wearing apparel & made-up textile goods.	61	47,00	22,78	6540	5,74,05	33,95
6. Jute manufactures.	49	4,01,68	2,45,42	48	12,67	2,90
7. Hemp and flax manufactures.	..	..	..	13	1,48	11
8. Other textile industries.	30	55,87	29,31	243	40,86	3,75
9. Leather, leather products & footwear.	44	88,05	43,71	2077	2,91,02	24,80
<b>Total</b>	<b>562</b>	<b>47,14,39</b>	<b>23,95,86</b>	<b>14690</b>	<b>20,96,56</b>	<b>1,90,75</b>
<b>4. Processing &amp; manufacture Metals and Chemicals &amp; products thereof.</b>						
1. Iron and steel (in basic manufacture)	7	1,72,61	90,94	23	4,231	29
2. Non-ferrous metals (basic manufacture)	4	1,52,41	76,48	3	2,21	66
3. Transport equipment (repair, assembly, manufacture etc.)	164	17,63,82	8,35,51	2779	5,51,76	62,72
4. Electrical machinery (apparatus, appliances, etc.)	221	14,06,49	7,10,76	2449	3,77,36	37,72
5. Other machinery (including engineering workshops).	406	17,82,96	8,93,65	3404	5,72,43	54,09
6. Manufacture of other metal products.	325	9,69,73	4,91,89	5385	9,61,43	1,01,77
7. Basic industrial chemicals, fertiliser and power alcohol.	36	2,35,17	1,18,37	219	63,55	6,74
8. Medical & Pharmaceutical preparations.	152	8,58,91	4,46,40	500	80,89	11,62
9. Manufacture of other chemical products.	204	9,19,05	4,61,42	2237	3,87,87	33,06
<b>Total</b>	<b>1526</b>	<b>82,61,15</b>	<b>41,25,42</b>	<b>17,999</b>	<b>30,07,73</b>	<b>3,08,68</b>

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ALL INDIA STATEMENT NO. 4 (Contd.)

CLASSIFICATION.	No. of assesses in each category.	TOTAL	Tax
		Income Rs. (000)	(IT+ST+SC) Rs. (000)
<b>3. Processing and manufacture-Textiles and Leather &amp; products thereof.</b>			
1. Cotton textiles.	4982	59,28,26	17,08,73
2. Wool and woollen manufactures.	201	6,74,27	2,65,74
3. Silk manufactures.	370	1,59,99	48,65
4. Manufacture of rayon or artificial silk.	594	4,45,75	1,55,76
5. Wearing apparel & made-up textile goods.	6601	6,21,05	56,73
6. Jute manufactures.	97	5,04,35	2,48,32
7. Hemp and flax manufactures.	13	1,48	11
8. Other textile industries.	273	96,73	33,06
9. Leather, leather products & footwear.	2121	3,79,07	68,51
<b>Total</b>	<b>15252</b>	<b>68,10,95</b>	<b>25,86,61</b>
<b>4. Processing &amp; Manufacture-Metals and Chemicals &amp; products thereof.</b>			
1. Iron and steel (basic manufacture)	30	1,76,84	91,23
2. Non-ferrous metals (basic manufacture)	7	1,54,62	77,14
3. Transport equipment (repair, assembly, manufactures etc.)	3943	23,15,58	8,98,23
4. Electrical machinery (apparatus, appliances, etc.)	2670	17,83,85	7,48,48
5. Other machinery (including engineering workshops).	3810	23,55,39	9,47,74
6. Manufacture of other metal products.	5710	19,31,16	5,93,66
7. Basic industrial chemicals, fertiliser and power alcohol.	255	2,98,72	1,25,11
8. Medical & Pharmaceutical preparations.	659	9,45,60	4,58,02
9. Manufacture of other chemical products.	2441	13,6,92	4,91,44
<b>Total</b>	<b>19525</b>	<b>1,12,60,88</b>	<b>41,34,05</b>



CLASSIFICATION	OCCUPATIONAL			NON-OCCUPATIONAL		
	No. of assesses in each category.	Income Rs. (000)	Tax (IT+ST+SC) Rs. (000)	No. of assesses in each category.	Income Rs. (000)	Tax (IT+ST+SC) Rs. (000)
<b>5. Processing &amp; manufacture-Cement, rubber, paper &amp; other mineral products.</b>						
1. Products of petroleum and coal.	2	61,03	36,76	17	7,24	70
2. Bricks articles & other structural clay products.	51	89,89	44,72	1237	1,96,69	16,72
3. Cement and cement products.	11	1,98,07	98,35	49	13,20	1,26
4. Non-metallic mineral products (earthenware glass etc.)	47	1,40,27	67,91	504	1,03,76	10,36
5. Rubber and products thereof.	49	4,13,60	2,10,03	461	67,38	9,52
6. Wood products including furniture and fixtures).	63	37,50	19,63	3052	4,08,18	29,04
7. Paper and paper manufactures.	43	4,41,03	2,03,11	319	79,80	7,13
8. Printing and allied industries.	264	2,44,02	1,26,06	3327	4,08,99	35,19
9. Other processing & manufacturing industries.	186	3,45,41	1,73,75	5501	5,82,43	57,50
<b>Total</b>	<b>716</b>	<b>19,70,82</b>	<b>9,80,32</b>	<b>14467</b>	<b>19,67,67</b>	<b>1,67,42</b>
<b>6. Construction and Utilities</b>						
1. Construction & Maintenance of buildings.	135	4,58,67	2,43,65	10784	18,18,11	2,04,13
2. Construction & Maintenance of roads, bridges etc.	9	10,39	4,80	2317	3,99,69	43,60
3. Construction & Maintenance of telegraph and Telephone lines.	1	62	28	8	1,98	10
4. Construction & Maintenance of irrigation and other agricultural works.	..	..	..	144	22,29	2,51
5. Other miscellaneous construction and maintenance works.	8	23,87	14,06	892	1,34,50	15,05
6. Electric generation and supply.	97	7,98,16	4,41,94	17	5,14	1,25
7. Water storage and supply.	3	2,55	1,03	62	6,76	1,11
8. Sanitary works and services.	16	19,90	9,18	255	45,26	5,42
9. Other utility services (e.g. gas works, laundry etc.)	24	1,55,86	78,49	2842	1,74,79	12,57
<b>Total</b>	<b>293</b>	<b>14,70,02</b>	<b>7,93,43</b>	<b>17321</b>	<b>26,08,52</b>	<b>2,85,74</b>

CLASSIFICATION	No. of assessees in each category.	TOTAL Income Rs. (000)	Tax (IT+ST+CG) Rs.(000)
<b>5. Processing &amp; manufacture - Cement rubber, paper &amp; other mineral products.</b>			
1. Products of petroleum and coal.	19	68,27	37,46
2. Bricks articles & other structural clay products.	1238	2,33,53	61,44
3. Cement and cement products.	60	2,11,27	99,51
4. Non-metallic mineral products (earthenware, glass etc.)	551	2,44,03	78,27
5. Rubber and products thereof.	510	4,30,98	2,19,55
6. Wood products (including furniture and fixtures).	3115	4,45,68	43,67
7. Paper and paper manufactures.	362	5,20,83	2,10,24
8. Printing and allied industries.	3591	6,53,01	1,61,25
9. Other processing & manufacturing industries.	5637	10,27,34	2,31,25
<b>Total</b>	<b>15133</b>	<b>39,38,49</b>	<b>11,47,74</b>
<b>6. Construction and Utilities.</b>			
1. Construction and Maintenance of buildings.	10919	22,78,78	4,47,78
2. Construction & Maintenance of roads, bridges etc.	2326	4,10,08	43,40
3. Construction & Maintenance of telegraph and telephone lines.	9	2,60	33
4. Construction and Maintenance of irrigation and other agricultural works.	144	22,29	2,51
5. Other miscellaneous construction and maintenance works.	900	1,53,37	29,11
6. Electric generation and supply.	114	3,03,30	4,43,19
7. Water storage and supply.	65	9,31	2,14
8. Sanitary works and services.	271	65,16	14,60
9. Other utility services (e.g. gas work, laundry etc.)	2366	3,30,65	91,06
<b>Total</b>	<b>17612</b>	<b>40,73,54</b>	<b>10,75,17</b>

## ALL INDIA STATEMENT NO. 4 (Contd.)

CLASSIFICATION	COMPANIES			NON-COMPANIES		
	No. of assesses in each category.	Income Rs. (000)	Tax (IT+ST+SG) Rs. (000)	No. of assesses in each category.	Income Rs. (000)	Tax (IT+ST+SG) Rs. (000)
<b>7. Commerce, Transport &amp; Communications.</b>						
1. Retail trade in foodstuffs (including beverages and narcotics)	90	34,34	17,93	85003	57,34,16	2,74,92
2. Retail trade in commodities other than foodstuffs.	888	3,39,13	1,85,36	319130	2,32,23,08	13,23,25
3. Wholesale trade in foodstuffs (including beverages and narcotics)	125	1,39,22	70,05	10475	27,47,74	2,31,89
4. Wholesale trade in commodities other than foodstuffs.	1609	33,87,58	18,92,46	30118	1,19,00,28	13,64,39
5. Transport by road.	317	6,02,60	3,00,18	14949	13,42,33	1,26,06
6. Transport by water.	269	2,66,09	1,48,80	1177	2,70,38	1,23,52
7. Transport by air.	1	2,75	1,65	1	1,02	64
8. Railway Transport.	5	22,51	10,49	..	..	..
9. Other transport & communications and incidental services.	64	56,06	32,59	444	85,62	7,78
<b>Total</b>	<b>3268</b>	<b>48,52,28</b>	<b>26,59,51</b>	<b>461297</b>	<b>4,53,04,61</b>	<b>34,53,75</b>
<b>8. Finance.</b>						
1. Indian Banks.	241	17,52,70	8,89,11	271	4,28,08	1,71,65
2. Non-Indian Banks.	2	78,80	49,64	..	..	..
3. Indian Insurance companies.	53	15,61,09	7,63,97	1	7,61	3,43
4. Non-Indian Insurance Companies.	56	1,95,25	1,24,78	3	3,40	92
5. Money lenders and indigenous bankers.	89	17,42	8,81	11566	10,00,68	1,15,06
6. Stocks and share brokers and jobbers.	84	38,34	17,73	1310	1,35,43	24,69
7. Managing agents.	159	4,16,99	2,07,05	221	1,30,67	17,45
8. All other brokers and agents (including insurance agents.)	272	2,15,41	1,14,12	27908	22,34,39	2,28,24
9. Other financial business.	398	6,06,34	3,07,49	2650	4,50,45	1,14,15
<b>Total</b>	<b>1354</b>	<b>48,62,34</b>	<b>24,82,70</b>	<b>43930</b>	<b>43,90,69</b>	<b>6,75,59</b>

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ALL INDIA STATEMENT NO. 4 (Contd.) -

CLASSIFICATION.	No. of assess ees in each category.	Inco me Rs. (000)	Tax (IT+ST+SU) Rs.(000)
<b>7. Commerce, Transport &amp; Communications.</b>			
1. Retail trade in foodstuffs (including beverages and narcotics.)	85093	57,68,50	2,92,85
2. Retail trade in commodities other than foodstuffs.	320018	2,35,62,21	15,06,71
3. Wholesale trade in foodstuffs (including beverages and narcotics.)	10600	28,86,96	3,61,64
4. Wholesale trade in commodities other than foodstuffs.	31627	1,52,87,86	32,56,85
5. Transport by road.	15266	19,44,93	4,28,24
6. Transport by water.	1446	5,38,47	2,71,83
7. Transport by air.	2	3,77	2,29
8. Railway Transport.	5	22,51	10,49
9. Other transport & communications and incidental services.	508	1,41,68	40,37
<b>Total</b>	<b>464565</b>	<b>5,01,56,89</b>	<b>61,13,26</b>
<b>8. Finance.</b>			
1. Indian Banks.	512	21,80,78	10,60,76
2. Non-Indian Banks.	2	78,80	49,64
3. Indian Insurance companies.	54	15,68,70	7,67,40
4. Non Indian Insurance companies.	59	1,98,65	1,25,70
5. Money lenders and indigenous bankers.	11655	10,18,10	1,25,87
6. Stock & Share brokers and jobbers.	1394	1,73,77	42,42
7. Managing agents.	380	5,47,66	2,24,50
8. All Other brokers and agents (including insurance agents.)	28180	24,49,80	3,42,36
9. Other financial business.	3048	10,56,77	4,21,64
<b>Total</b>	<b>45284</b>	<b>92,73,03</b>	<b>31,58,29</b>

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ANNUAL STATEMENT NO. 1 (Contd.)

CLASSIFICATION	COMPANIES			NON-COMPANIES		
	No. of assesseses in each category.	Income Rs. (000)	Tax (IT+T+SC) Rs. (000)	No. of assesseses in each category.	Income Rs. (000)	Tax (IT+T+SC) Rs. (000)
9. <u>Professions.</u>						
1. Education and teaching services.	11	2,81	1,78	1,421	89,23	6,31
2. Literature, art and journalism.	27	16,47	7,39	1,312	96,75	6,37
3. Medical & health services.	8	1,56	91	22,643	15,64,18	1,43,60
4. Film production and allied services.	145	1,32,47	64,75	1,643	4,90,24	1,00,24
5. Music, drama and recreational services.	38	14,37	7,26	1,097	1,52,04	37,29
6. Legal services.	5	3,70	2,15	1,2756	16,43,10	1,22,14
7. Architectural surveyors and engineers.	68	4,47,44	2,08,73	452	39,06	11,01
8. Accountants, auditors and actuaries.	00	00	00	1,009	2,03,39	22,62
9. Professions not elsewhere specified.	23	3,45	1,90	497	47,30	3,45
<b>Total</b>	<b>325</b>	<b>6,20,37</b>	<b>2,95,37</b>	<b>4,28,98</b>	<b>37,80,29</b>	<b>4,58,53</b>
<b>Grand Total</b>	<b>9047</b>	<b>3,11,03,03</b>	<b>1,58,59,95</b>	<b>62,66,21</b>	<b>6,60,17,50</b>	<b>58,58,41</b>

## ALL INDIA STATEMENT NO. 4 (Contd.)

	No. of assessees in each category.	TOTAL Income Rs. (000)	Tax (IT+ST+SG) Rs. (000)
<b>9. Professions.</b>			
1. Education and teaching services.	1502	22,04	8,09
2. Literature, art and journalism.	1339	1,11,22	14,76
3. Medical & health services.	22656	15,65,84	1,44,51
4. Film production and allied services.	1728	6,22,71	1,64,99
5. Music, drama and recreational services.	1128	1,66,41	44,55
6. Legal services.	12761	10,51,80	1,24,29
7. Architects, surveyors and engineers.	520	5,36,50	2,19,74
8. Accountants, auditors and actuaries.	1009	2,13,39	22,62
9. Professions not elsewhere specified.	520	50,75	10,35
Total	43223	44,00,66	7,53,90
Grand Total	63566	9,71,20,53	2,17,18,36

ALL INDIA STATISTICAL NO. 5

Classification of the Income-tax payable by assesses according to the ranges of total income assessed for the year ending 31st March, 1965.

(1) INDIVIDUALS

Range of total Income assessed Rs.	No. of assesses	Income assessed Rs.(000)	TAX PAYABLE					Total Rs.(000)
			Income-tax Rs.(000)	Super-tax Rs.(000)	Union Surcharge Rs.(000)	Special Surcharge Rs.(000)		
Below 3,000	3779	33,66	5,09	2,88	62	21	8,80	
3,001 - 5,000	466190	1,89,30,23	1,80,89	6,64	29,24	75	2,17,52	
5,001 - 7,500	333775	2,03,64,13	4,76,69	3,07	46,96	2,16	5,28,88	
7,501 - 10,000	152320	1,32,91,77	5,56,83	3,09	42,38	4,58	6,06,88	
10,001 - 12,500	82316	92,22,67	5,43,94	2,62	31,92	4,96	5,83,44	
12,501 - 15,000	56774	77,62,42	5,50,38	2,88	27,86	5,21	5,86,41	
15,001 - 17,500	35283	57,21,75	4,98,43	2,92	20,21	5,73	5,27,92	
17,501 - 20,000	23663	44,05,60	4,32,94	2,97	22,87	5,53	4,64,31	
20,001 - 25,000	26504	58,98,61	7,15,65	47,08	34,55	13,22	8,00,40	
25,001 - 30,000	15227	41,55,21	5,65,70	1,10,84	22,80	12,45	7,21,79	
30,001 - 40,000	15252	52,66,06	8,14,25	3,21,74	52,33	23,89	12,12,21	
40,001 - 50,000	7592	33,73,82	5,70,88	3,45,15	45,03	19,65	9,80,71	
50,001 - 60,000	3890	21,23,35	3,79,57	3,02,49	33,26	16,18	7,31,50	
60,001 - 70,000	2216	14,31,04	2,64,63	2,54,72	26,32	13,77	5,52,54	
70,001 - 1,00,000	2835	23,33,24	4,45,32	5,29,41	52,59	30,51	10,57,83	
1,00,001 - 2,00,000	1618	21,80,42	4,51,43	6,74,08	73,79	50,89	12,50,19	
2,00,001 - 3,00,000	327	7,83,95	1,68,12	2,80,96	33,17	22,96	5,05,21	
3,00,001 - 4,00,000	123	4,27,00	94,21	1,59,71	22,98	14,15	2,91,05	
4,00,001 - 5,00,000	57	2,52,37	55,07	94,77	9,05	13,43	1,72,32	
Over 5,00,000	112	13,12,06	3,23,09	5,66,53	66,79	37,79	9,94,80	
<b>Total</b>	<b>1229854</b>	<b>10,91,79,35</b>	<b>80,83,81</b>	<b>27,14,55</b>	<b>7,05,35</b>	<b>2,95,00</b>	<b>1,28,01,71</b>	
Unclassified Demand.	..	..	3,58,74	2,62,80	90,12	..	7,11,66	
Unclassified Refund.	..	..	5,42,44	4,05,96	2,02,32	..	11,50,72	
Pure Refunds.	76548	..	..	..	..	..	1,03,00	

ALL INDIA STATEMENT NO. 5 (Contd.)

(ii) HINDU UNDIVIDED FAMILIES.

Range of total Income assessed Rs.	No. of assesses	Income assessed Rs.(000)	TAX PAYABLE				Total Rs.(000)
			Income-tax Rs.(000)	Super-tax Rs.(000)	Union Surchar ge Rs.(000)	Special Surchar ge Rs.(000)	
Below 3,000	73	76	14	6	2		22
3,001 - 5,000	5476	2,38,03	1,80	4	2	1	1,87
5,001 - 7,500	25017	15,98,12	35,32	4	42	26	36,04
7,501 - 10,000	14793	12,78,59	59,48	7	92	54	61,01
10,001 - 12,500	8967	10,01,62	64,35	7	1,36	62	66,40
12,501 - 15,000	5692	7,75,34	61,58	8	1,42	63	63,71
15,001 - 17,500	3996	6,43,63	59,47	21	1,86	92	62,46
17,501 - 20,000	2796	5,23,38	55,12	4	1,74	91	57,81
20,001 - 25,000	3242	7,20,60	88,93	5,20	3,40	1,93	99,46
25,001 - 30,000	1823	4,97,94	71,20	13,15	3,15	1,72	89,22
30,001 - 40,000	1758	6,02,45	95,88	36,21	5,86	3,23	1,41,18
40,001 - 50,000	787	3,50,21	60,10	36,29	4,51	2,44	1,03,34
50,001 - 60,000	353	1,91,82	35,11	27,54	3,23	1,76	67,44
60,001 - 70,000	208	1,34,72	25,49	24,58	2,46	1,46	53,99
70,001 - 1,00,000	239	1,97,37	38,21	45,44	5,02	2,53	91,20
1,00,001 - 2,00,000	197	2,65,57	53,35	80,08	9,96	5,64	1,49,03
2,00,001 - 3,00,000	54	1,28,81	28,42	48,05	6,74	3,91	87,12
3,00,001 - 4,00,000	12	41,68	9,44	16,18	2,58	1,24	29,44
4,00,001 - 5,00,000	9	39,96	9,35	16,61	2,17	1,56	29,69
Over 5,00,000	16	1,67,38	40,52	73,28	12,64	3,44	1,29,88
<b>Total</b>	<b>75508</b>	<b>93,97,98</b>	<b>8,93,26</b>	<b>4,23,02</b>	<b>69,48</b>	<b>34,75</b>	<b>14,20,51</b>
Un Classified Demand.	..	..	53,76	42,62	11,72	..	1,08,10
Un Classified Refund.	..	..	75.46	46,84	23,99	..	1,46,29
Pure Refundees.	3705	33,08	..	..	..	..	12,21



ALL INDIA ... 5 (Contd.)

(iii) UNREGISTERED FIRMS & ASSOCIATION OF PERSONS

Range of Total Income assessed. Rs.	No. of assessors.	Income assessed Rs.(000)	TAX PAYABLE					Total Rs.(000)
			Income-tax Rs.(000)	Super-tax Rs.(000)	Union Surchargo Rs.(000)	Special Surchargo Rs.(000)		
Below 3,000	251	2,51	56	46	3	..	1,05	
3,001 - 5,000	11524	4,53,37	13,15	76	21	8	14,20	
5,001 - 7,500	6846	4,22,36	17,71	98	28	7	19,04	
7,501 - 10,000	3561	3,10,72	17,76	96	56	10	19,33	
10,001 - 12,500	1952	2,18,46	16,18	1,09	62	17	18,06	
12,501 - 15,000	1233	1,70,39	14,63	1,35	61	14	16,74	
15,001 - 17,500	907	1,46,35	14,33	1,42	71	18	16,64	
17,501 - 20,000	666	1,25,39	13,61	98	60	24	15,43	
20,001 - 25,000	900	2,01,90	24,66	2,66	1,13	45	23,95	
25,001 - 30,000	594	1,63,96	22,89	7,32	1,29	45	31,95	
30,001 - 40,000	626	2,16,60	31,17	19,34	2,25	97	56,74	
40,001 - 50,000	414	1,85,71	32,84	23,93	2,00	33	64,70	
50,001 - 60,000	237	1,29,10	23,04	23,27	1,63	82	48,76	
60,001 - 70,000	166	1,07,36	21,06	23,20	1,42	72	46,40	
70,001 - 1,00,000	231	2,35,05	46,21	52,94	4,41	1,35	1,05,41	
1,00,001 - 2,00,000	235	3,29,31	63,74	85,38	9,77	5,24	1,64,63	
2,00,001 - 3,00,000	66	1,57,10	31,98	47,00	6,10	3,42	38,50	
3,00,001 - 4,00,000	27	92,23	16,87	25,03	3,22	2,21	47,33	
4,00,001 - 5,00,000	13	57,35	10,50	17,30	2,10	1,64	31,54	
Over 5,00,000	50	6,12,82	70,16	39,33	15,94	4,00	1,79,43	
<b>Total</b>	<b>30554</b>	<b>43,44,54</b>	<b>5,06,05</b>	<b>4,30,36</b>	<b>54,94</b>	<b>23,63</b>	<b>10,14,93</b>	
Unclassified Demand.	..	..	26,89	26,74	5,85	..	60,48	
Unclassified Refund.	..	..	36,37	20,73	11,30	..	63,45	
Pure Refundees.	4027	5,03,62	..	..	..	..	93,67	

ALL INDIA STATEMENT NO. 5 (Contd.)

(ii) HINDU UNDIVIDED FAMILIES.

Range of total Income assessed Rs.	No. of assesses	Income assessed Rs. (000)	TAX PAYABLE				Total Rs. (000)
			Income-tax Rs. (000)	Super-tax Rs. (000)	Union Surchar ge Rs. (000)	Special Surchar ge Rs. (000)	
Below 3,000	73	76	14	6	2		22
3,001 - 5,000	5476	2,38,03	1,80	4	2	1	1,87
5,001 - 7,500	25017	15,98,12	35,32	4	42	26	36,04
7,501 - 10,000	14793	12,78,59	59,48	7	92	54	61,01
10,001 - 12,500	8967	10,01,62	64,35	7	1,36	62	66,40
12,501 - 15,000	5692	7,75,34	61,58	8	1,42	63	63,71
15,001 - 17,500	3996	6,43,63	59,47	21	1,86	92	62,46
17,501 - 20,000	2796	5,23,38	55,12	4	1,74	91	57,81
20,001 - 25,000	3242	7,20,60	88,93	5,20	3,40	1,93	99,46
25,001 - 30,000	1823	4,97,94	71,20	13,15	3,15	1,72	89,22
30,001 - 40,000	1758	6,02,45	95,88	36,21	5,86	3,23	1,41,18
40,001 - 50,000	787	3,50,21	60,10	36,29	4,51	2,44	1,03,34
50,001 - 60,000	353	1,91,82	35,11	27,54	3,23	1,76	67,44
60,001 - 70,000	208	1,34,72	25,49	24,58	2,46	1,46	53,99
70,001 - 1,00,000	239	1,97,37	38,21	45,44	5,02	2,53	91,20
1,00,001 - 2,00,000	197	2,65,57	53,35	80,08	9,96	5,64	1,49,03
2,00,001 - 3,00,000	54	1,28,81	28,42	48,05	6,74	3,91	87,12
3,00,001 - 4,00,000	12	41,68	9,44	16,18	2,58	1,24	29,44
4,00,001 - 5,00,000	9	39,96	9,35	16,61	2,17	1,56	29,69
Over 5,00,000	16	1,67,38	40,52	73,28	12,64	3,44	1,29,88
<b>Total</b>	<b>75508</b>	<b>93,97,98</b>	<b>8,93,26</b>	<b>4,23,02</b>	<b>69,48</b>	<b>34,75</b>	<b>14,20,51</b>
Un Classified Demand.	..	..	53,76	42,62	11,72	..	1,08,10
Un Classified Refund.	..	..	75,46	46,84	23,99	..	1,46,29
Pure Refundees.	3705	73,08	..	..	..	..	12,21

ALL INDIA FINANCE COMMISSION REPORT NO. 5 (Contd.)

(iii) UNREGISTERED FIRMS & ASSOCIATION OF PERSONS.

Range of Total Income assessed. Rs.	No. of assesses.	Income assessed Rs.(000)	TAX PAYABLE				
			Income-tax Rs.(000)	Super-tax Rs.(000)	Union Surchargo Rs.(000)	Special Surchargo Rs.(000)	Total Rs.(000)
Below 3,000	251	2,51	56	46	3	..	1,05
3,001 - 5,000	11524	4,53,37	13,15	76	21	8	14,20
5,001 - 7,500	6346	4,22,36	17,71	93	28	7	19,04
7,501 - 10,000	3561	3,10,72	17,76	96	56	10	19,33
10,001 - 12,500	1952	2,18,46	16,18	1,09	62	17	18,06
12,501 - 15,000	1233	1,70,39	14,63	1,35	61	14	16,74
15,001 - 17,500	907	1,46,35	14,33	1,42	71	18	16,64
17,501 - 20,000	666	1,25,39	13,61	93	60	24	15,43
20,001 - 25,000	900	2,01,90	24,66	2,66	1,13	45	23,95
25,001 - 30,000	594	1,63,96	22,39	7,32	1,29	45	31,95
30,001 - 40,000	626	2,16,60	34,17	19,34	2,25	97	56,74
40,001 - 50,000	414	1,35,71	32,34	23,93	2,00	33	64,70
50,001 - 60,000	237	1,29,10	23,04	23,27	1,63	82	48,76
60,001 - 70,000	166	1,07,36	21,06	23,20	1,42	72	46,40
70,001 - 1,00,000	231	2,35,05	46,21	52,94	4,41	1,35	1,05,41
1,00,001 - 2,00,000	235	3,29,31	63,74	85,38	9,77	5,24	1,64,63
2,00,001 - 3,00,000	66	1,57,10	31,93	47,00	6,10	3,42	38,50
3,00,001 - 4,00,000	27	92,23	16,87	25,03	3,22	2,21	47,33
4,00,001 - 5,00,000	13	57,35	10,50	17,30	2,10	1,64	31,54
Over 5,00,000	50	6,12,32	70,16	39,33	15,94	4,00	1,79,48
<b>Total</b>	<b>30554</b>	<b>43,44,54</b>	<b>5,06,05</b>	<b>4,30,36</b>	<b>54,94</b>	<b>23,63</b>	<b>10,14,93</b>
Unclassified Demand.	..	..	26,89	26,74	5,85	..	60,48
Unclassified Refund.	..	..	36,37	20,73	11,30	..	63,45
Pure Refundees.	4027	5,03,62	..	..	..	..	93,67

ALL INDIA STATEMENT U. 5 (Contd.)

(iv) REGISTERED FIRMS

Range of total Income assessed. Rs.	No. of assesses	Income assessed Rs. (000)	TAX PAYABLE					
			Income-tax Rs. (000)	Super-tax Rs. (000)	Union surcharge Rs. (000)	Special Surcharge Rs. (000)	Total Rs. (000)	
Below 3,000	..	..	..	..	..	..	..	..
3,001 - 5,000	..	..	..	..	..	..	..	..
5,001 - 7,500	..	..	..	..	..	..	..	..
7,501 - 10,000	..	..	..	..	..	..	..	..
10,001 - 12,500	..	..	..	..	..	..	..	..
12,501 - 15,000	..	..	..	..	..	..	..	..
15,001 - 17,500	..	..	..	..	..	..	..	..
17,501 - 20,000	..	..	..	..	..	..	..	..
20,001 - 25,000	..	..	..	..	..	..	..	..
25,001 - 30,000	7533	20,65,32	11,30	..	1,05	..	..	13,25
30,001 - 40,000	9813	33,86,40	56,13	..	10,36	..	..	66,49
40,001 - 50,000	6195	27,65,17	68,60	..	12,48	..	..	81,08
50,001 - 60,000	3806	20,79,83	67,97	..	12,25	..	..	80,22
60,001 - 70,000	2453	15,86,94	60,88	..	10,77	..	..	71,65
70,001 - 1,00,000	3889	32,21,23	1,50,61	..	25,65	..	..	1,76,26
1,00,001 - 2,00,000	2724	36,80,46	2,32,33	..	35,61	..	..	2,67,94
2,00,001 - 3,00,000	500	11,93,18	94,76	..	12,72	..	..	1,07,48
3,00,001 - 4,00,000	194	6,62,85	57,75	..	7,60	..	..	65,35
4,00,001 - 5,00,000	98	4,31,39	39,08	..	7,63	..	..	46,71
Over 5,00,000	172	18,49,55	1,64,17	..	9,52	..	..	1,73,69
<b>Total</b>	<b>37382</b>	<b>2,28,27,37</b>	<b>10,03,58</b>	..	<b>1,46,54</b>	..	..	<b>11,50,12</b>
Unclassified Demand.	..	..	33,63	..	12,20	..	..	45,83
Unclassified Refund.	..	..	63,19	..	6,01	..	..	69,20
Pure Refunds.	81	76	..	..	..	..	..	22

ALL INDIA STATEMENT No. 5 (Contd.)

(v) COMPANIES

Range of total Income assessed. Rs.	No. of assesses.	Income assessed Rs. (000)	TAX PAYABLE				Total Rs. (000)
			Income-tax Rs. (000)	Super-tax Rs. (000)	Union Surcharge Rs. (000)	Special Surcharge Rs. (000)	
Below 3,000	2607	29,22	7,07	3,12	5	..	15,24
3,001 - 5,000	751	29,29	7,16	3,00	5	..	15,21
5,001 - 7,500	744	45,34	10,94	12,70	1	..	23,65
7,501 - 10,000	546	47,53	11,45	13,21	2	..	24,63
10,001 - 12,500	413	47,23	11,32	13,06	1	..	24,39
12,501 - 15,000	382	53,05	12,53	14,56	1	..	27,10
15,001 - 17,500	264	43,01	10,22	11,41	3	1	21,67
17,501 - 20,000	271	50,76	12,13	13,74	..	..	25,92
20,001 - 25,000	425	95,46	22,47	25,33	10	..	47,95
25,001 - 30,000	336	91,94	21,39	24,90	1	1	46,81
30,001 - 40,000	524	1,82,12	42,74	49,21	5	2	92,02
40,001 - 50,000	364	1,63,57	33,20	43,99	10	6	82,35
50,001 - 60,000	313	1,71,34	40,91	46,30	7	3	97,31
60,001 - 70,000	216	1,40,30	32,94	33,24	4	..	71,22
70,001 - 1,00,000	473	3,95,77	93,16	1,10,05	7	9	2,03,37
1,00,001 - 2,00,000	333	11,99,16	2,80,54	3,15,31	77	24	5,97,36
2,00,001 - 3,00,000	386	9,53,42	2,20,65	2,56,35	23	..	4,77,23
3,00,001 - 4,00,000	277	9,74,04	2,20,66	2,51,21	8	..	4,71,95
4,00,001 - 5,00,000	171	7,61,51	1,76,11	1,93,15	25	..	3,74,51
Over 5,00,000	937	3,21,73,46	71,99,77	79,67,13	8,35	..	1,51,75,30
<b>Total</b>	<b>11233</b>	<b>3,76,52,57</b>	<b>84,72,91</b>	<b>94,22,07</b>	<b>10,35</b>	<b>46</b>	<b>1,79,06,29</b>
Unclassified Demand.	..	..	1,54,41	1,31,24	5,63	..	3,41,33
Unclassified Refund.	..	..	5,35,51	5,20,70	11,79	..	10,63,00
Pure Refunds.	207	29,12	..	..	..	..	23,56

ANNUAL STATEMENT No. 5 (Contd.)

(vi) OTHERS

Range of total Income assessed Rs.	No. of assessable	Income assessed Rs.(000)	TAX PAYABLE				Total Rs.(000)
			Income-tax Rs.(000)	Super-tax Rs.(000)	Union Surcharge Rs.(000)	Special Surcharge Rs.(000)	
Below	3	1	..	..	..	..	..
3,001	..	..	..	..	..	..	..
5,001	..	..	..	..	..	..	..
7,501	1	3	2	1	..	..	3
10,001	..	..	..	..	..	..	..
12,501	..	..	..	..	..	..	..
15,001	..	..	..	..	..	..	..
17,501	..	..	..	..	..	..	..
20,001	1	22	6	4	1	..	11
25,001	..	..	..	..	..	..	..
30,001	..	..	..	..	..	..	..
40,001	..	..	..	..	..	..	..
50,001	..	..	..	..	..	..	..
60,001	1	65	20	11	2	..	33
70,001	..	..	..	..	..	..	..
1,00,001	..	..	..	..	..	..	..
2,00,001	..	..	..	..	..	..	..
3,00,001	2	7,14	2,14	1,14	25	..	3,53
4,00,001	..	..	..	..	..	..	..
Over	..	..	..	..	..	..	..
Total	6	3,10	2,42	1,30	23	..	4,05
Unclassified Demand.	..	..	2,41	10	9	..	2,60
Unclassified Refund.	..	..	5,92	1,17	1,37	..	3,96
Pure Refunds.	37	1,39	..	..	..	..	37

## ALL I.L.I. STATEMENT NO. 5 (Contd.)

## (vii) ALL CLASSES (TOTAL)

Range of total Income as assessed. Rs.	No. of assessees.	Income assessed Rs. (000)	TAX PAYABLE.				
			Income-tax Rs. (000)	Super-tax Rs. (000)	Union Surcharge. Rs. (000)	Special Surcharge Rs. (000)	Total Rs. (000)
Below 3,000	6711	65,15	12,86	11,52	72	21	25,31
3,001 - 5,000	483941	1,96,55,92	2,03,00	15,44	29,52	34	2,48,30
5,001 - 7,500	366333	2,24,30,95	5,40,66	16,79	47,67	2,49	6,07,61
7,501 - 10,000	171221	1,43,33,69	6,45,54	17,34	43,83	5,22	7,11,93
10,001 - 12,500	93653	1,04,90,03	6,35,79	16,34	33,91	5,75	6,92,29
12,501 - 15,000	64036	37,61,20	6,39,12	13,33	29,90	6,06	6,53,96
15,001 - 17,500	40450	65,54,74	5,32,45	15,96	23,44	6,34	6,23,69
17,501 - 20,000	27396	51,05,13	5,13,35	17,73	25,21	6,63	5,63,47
20,001 - 25,000	31072	69,16,79	3,41,77	30,36	39,24	15,50	9,76,37
25,001 - 30,000	25518	69,74,37	6,92,98	1,56,21	39,20	14,63	9,03,02
30,001 - 40,000	27973	96,53,63	10,43,17	4,26,50	70,80	28,11	15,68,64
40,001 - 50,000	15352	68,38,42	7,70,62	4,54,41	64,12	23,03	13,12,18
50,001 - 60,000	1599	46,95,49	5,46,60	3,99,90	50,44	13,79	10,15,73
60,001 - 70,000	5260	34,01,51	4,05,30	3,10,85	11,03	15,95	8,03,13
70,001 - 1,00,000	7717	63,82,66	7,73,51	7,37,84	87,74	34,98	16,34,07
1,00,001 - 2,00,000	5607	76,54,92	10,81,39	11,55,85	1,29,90	62,01	24,29,15
2,00,001 - 3,00,000	1333	32,21,46	5,43,93	6,32,36	59,01	30,29	12,65,59
3,00,001 - 4,00,000	635	22,04,94	4,01,07	4,53,32	36,71	17,60	9,08,70
4,00,001 - 5,00,000	348	15,42,58	2,90,11	3,26,83	21,20	16,63	6,54,77
Over 5,00,000	1337	3,63,20,27	77,98,31	86,96,37	1,13,74	45,23	1,66,53,65
<b>Total</b>	<b>1384592</b>	<b>1,83,50,991</b>	<b>1,89,62,03</b>	<b>1,39,91,30</b>	<b>9,87,44</b>	<b>3,56,84</b>	<b>3,42,97,61</b>
Unclassified Demand.	..	..	6,29,84	5,13,50	1,26,66	..	12,70,00
Unclassified Refund.	..	..	12,58,89	9,95,15	2,57,48	..	25,11,82
Pure Refundees.	84755	10,61,47	..	..	..	..	2,38,35

ALL INDIA STATES (A) 6

Classification of Income-tax assesses according to the ranges of Net Income left in their hands after deduction of tax payable by them for the year ending 31st March, 1965.

Range of Rs.	Net Income	INDIVIDUALS.		HINDU UNDIVIDED FAMILIES.	
		No. of assessee.	Total Net Income Rs. (000)	No. of assessee.	Total Net Income Rs. (000)
	Below 3,000	4375	40,11	77	70
3,001	5,000	474031	1,91,18,08	5721	2,47,69
5,001	7,500	342193	2,06,21,81	27002	17,16,01
7,501	10,000	155522	1,33,22,20	15387	13,25,58
10,001	12,500	87639	97,45,47	9041	10,07,99
12,501	15,000	53692	73,06,98	5680	7,75,68
15,001	17,500	34300	55,27,85	3717	6,02,49
17,501	20,000	22327	41,75,89	2679	4,99,70
20,001	25,000	24828	55,24,29	3029	6,73,64
25,001	30,000	13432	36,60,14	1495	1,05,98
30,001	40,000	12054	40,96,17	1125	3,81,63
40,001	50,000	3274	14,35,08	293	1,29,36
50,001	60,000	965	5,27,17	103	56,56
60,001	70,000	20	2,71,66	62	40,31
70,001	1,00,000	508	4,10,49	58	46,27
1,00,001	2,00,000	219	2,95,67	35	48,06
2,00,001	3,00,000	40	97,61	3	6,86
3,00,001	4,00,000	12	41,61	..	..
4,00,001	5,00,000	14	61,50	..	..
Over	5,00,000	9	97,56	1	12,93
<b>Total</b>		<b>1229954</b>	<b>9,63,77,64</b>	<b>75508</b>	<b>79,77,47</b>



ALL INDIA STATEMENT NO. 6 (Contd.)

Range of Net Income OF Rs.		UN-REGISTERED FIRMS		REGISTERED FIRMS	
		No. of assessees	Total Net Income Rs. (00)	No. of assessees	Total Net Income Rs. (000)
Below	3,000	395	4,62	..	..
3,001	5,000	11960	4,67,26	..	..
5,001	7,500	7024	4,29,91	..	..
7,501	10,000	3574	3,08,26	..	..
10,001	12,500	1923	2,14,68	..	..
12,501	15,000	1323	1,80,83	..	..
15,001	17,500	854	1,38,11	..	..
17,501	20,000	710	1,32,24	..	..
20,001	25,000	982	2,18,57	81	20,55
25,001	30,000	526	1,43,43	7985	21,89,60
30,001	40,000	604	2,06,74	10154	35,03,87
40,001	50,000	256	1,12,95	6203	27,68,88
50,001	50,000	138	75,50	3735	20,41,41
60,001	70,000	63	40,75	2336	15,12,18
70,001	1,00,000	84	68,76	3592	29,60,27
1,00,001	2,00,000	75	1,01,48	2482	33,17,10
2,00,001	3,00,000	18	42,76	443	10,68,16
3,00,001	4,00,000	8	28,29	154	5,31,09
4,00,001	5,00,000	5	23,13	72	3,17,57
Over	5,00,000	32	3,90,69	144	15,45,97
<b>Total</b>		<b>30554</b>	<b>33,29,56</b>	<b>37382</b>	<b>2,17,77,25</b>

ALL INDIA STATEMENT NO. 5 (Contd.)

Range of Net Income Rs.		COMPANIES		OTHERS	
		No. of assessee.	Total Net Income Rs. (000)	No. of assessee.	Total Net Income Rs. (000)
	Below	3,000	3768	1	1
3,001	-	5,000	972	1	4
5,001	-	7,500	765	..	..
7,501	-	10,000	540	..	..
10,001	-	12,500	407	1	11
12,501	-	15,000	359	..	..
15,001	-	17,500	250	..	..
17,501	-	20,000	244	..	..
20,001	-	25,000	383	..	..
25,001	-	30,000	285	..	..
30,001	-	40,000	411	1	33
40,001	-	50,000	280	..	..
50,001	-	60,000	220	..	..
60,001	-	70,000	183	..	..
70,001	-	1,00,000	405	..	..
1,00,001	-	2,00,000	626	2	3,61
2,00,001	-	3,00,000	326	..	..
3,00,001	-	4,00,000	174	..	..
4,00,001	-	5,00,000	100	..	..
	Over	5,00,000	590	..	..
Total		11288	1,97,46,28	6	4,10

ALL INDIA STATEMENT NO. 6 (Contd.)

Range of Net Income Rs.		ALL CLASSES OF ASSESSEES. (TOTAL)		
		No. of assesseees	Total Net Income Rs. (000)	
	Below	3,000	8516	84,02
3,001	-	5,000	492685	1,98,70,84
5,001	-	7,500	375984	2,28,14,42
7,501	-	10,000	175023	1,50,03,12
10,001	-	12,500	99011	1,10,13,09
12,501	-	15,000	61054	83,12,65
15,001	-	17,500	39122	63,09,06
17,501	-	20,000	25960	48,52,82
20,001	-	25,000	29303	65,23,39
25,001	-	30,000	23724	64,76,92
30,001	-	40,000	24349	83,31,27
40,001	-	50,000	10306	45,72,02
50,001	-	60,000	5161	28,22,10
60,001	-	70,000	3061	19,84,24
70,001	-	1,00,000	4647	38,36,10
1,00,001	-	2,00,000	3439	46,56,98
2,00,001	-	3,00,000	830	20,03,13
3,00,001	-	4,00,000	348	12,00,15
4,00,001	-	5,00,000	191	8,47,92
	Over	5,00,000	776	1,76,96,16
<b>Total</b>			<b>1384592</b>	<b>14,92,12,30</b>

ALL INDIA STATEMENT NO. 5 - A

Classification of the gross income assessed according to the principal income sources and ranges of total income assessed for the year ending 31st March, 1965.

(i) SALARIES

Range of Total Income assessed. Rs.	No. of assess ees.	INDIVIDUALS			HINDU UNDIVIDED FAMILIES		
		Gross Income Rs (000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assess ees.	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	
Below 3,000	315	5,14	59	..	..	..	
3,001 - 5,000	256716	96,97,63	1,67,21	35	99	3	
5,001 - 7,500	185165	1,06,34,36	3,10,05	59	1,61	4	
7,501 - 10,000	77606	62,13,79	2,90,77	56	1,08	7	
10,001 - 12,500	39122	39,82,26	2,61,27	33	1,08	7	
12,501 - 15,000	27440	34,14,56	2,67,48	39	1,13	10	
15,001 - 17,500	14574	20,85,74	1,98,09	19	91	9	
17,501 - 20,000	9207	14,69,65	1,57,15	10	32	4	
20,001 - 25,000	9452	17,48,04	2,49,92	15	52	8	
25,001 - 30,000	5620	12,64,17	2,29,45	14	69	13	
30,001 - 40,000	5304	14,75,46	3,64,32	31	2,01	54	
40,001 - 50,000	3119	11,29,13	3,48,18	26	2,59	88	
50,001 - 60,000	1594	6,84,22	2,49,49	7	36	14	
60,001 - 70,000	849	4,12,04	1,70,33	9	46	20	
70,001 - 1,00,000	1047	5,76,51	2,78,87	9	67	29	
1,00,001 - 2,00,000	487	3,65,61	2,19,31	2	25	14	
2,00,001 - 3,00,000	111	1,10,21	79,15	5	1,31	91	
3,00,001 - 4,00,000	36	71,69	55,05	..	..	..	
4,00,001 - 5,00,000	28	78,15	62,59	2	85	63	
Over 5,00,000	27	67,37	57,09	7	35	19	
<b>Total</b>	<b>637809</b>	<b>4,54,87,72</b>	<b>40,16,36</b>	<b>378</b>	<b>17,18</b>	<b>4,57</b>	
Un Classified Pure Refundees.	4535	1,15,54	3,52	20	30	3	

ALL INDIA STATEMENT NO. 5-A (Contd.)

(1) S A SERIES. (Contd.)

Range of Total Income assessed. Rs,	Un-Registered Firms and Associations of Persons.		Registered Firms.	
	No.	Rs.	No.	Rs.
0	00	00	00	00
1	01	01	01	01
2	02	02	02	02
3	03	03	03	03
4	04	04	04	04
5	05	05	05	05
6	06	06	06	06
7	07	07	07	07
8	08	08	08	08
9	09	09	09	09
10	10	10	10	10
11	11	11	11	11
12	12	12	12	12
13	13	13	13	13
14	14	14	14	14
15	15	15	15	15
16	16	16	16	16
17	17	17	17	17
18	18	18	18	18
19	19	19	19	19
20	20	20	20	20
21	21	21	21	21
22	22	22	22	22
23	23	23	23	23
24	24	24	24	24
25	25	25	25	25
26	26	26	26	26
27	27	27	27	27
28	28	28	28	28
29	29	29	29	29
30	30	30	30	30
31	31	31	31	31
32	32	32	32	32
33	33	33	33	33
34	34	34	34	34
35	35	35	35	35
36	36	36	36	36
37	37	37	37	37
38	38	38	38	38
39	39	39	39	39
40	40	40	40	40
41	41	41	41	41
42	42	42	42	42
43	43	43	43	43
44	44	44	44	44
45	45	45	45	45
46	46	46	46	46
47	47	47	47	47
48	48	48	48	48
49	49	49	49	49
50	50	50	50	50

NIL

(Contd.)

ALL INDIA STATEMENT NO. 5 - A (Contd.)

(1) SALARIES (Contd.)

Range of Total Income assessed. Rs.		No. of assesseses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
		ALL CLASSES ( Total )		
Below	3,000	315	5,14	59
3,001	5,000	256751	96,98,62	1,67,24
5,001	7,500	185224	1,06,35,97	3,10,09
7,501	10,000	77662	62,14,87	2,90,84
10,001	12,500	39155	39,83,34	2,61,34
12,501	15,000	27479	34,15,69	2,67,58
15,001	17,500	14593	20,86,65	1,98,18
17,501	20,000	9217	14,69,97	1,57,19
20,001	25,000	9467	17,48,56	2,50,00
25,001	30,000	5634	12,64,86	2,29,58
30,001	40,000	5335	14,77,47	3,64,86
40,001	50,000	3145	11,31,71	3,49,06
50,001	60,000	1601	6,84,58	2,49,63
60,001	70,000	858	4,12,50	1,70,53
70,001	1,00,000	1056	5,77,18	2,79,16
1,00,001	2,00,000	489	3,65,86	2,19,45
2,00,001	3,00,000	106	1,11,52	80,06
3,00,001	4,00,000	36	71,69	55,05
4,00,001	5,00,000	30	79,00	63,22
Over	5,00,000	34	69,72	57,28
<b>Total</b>		<b>638187</b>	<b>4,55,64,90</b>	<b>40,20,93</b>
Un Classified Pure Refundees.		<b>4555</b>	<b>11,584</b>	<b>355</b>

(Contd.....)

ALL INDIA STATEMENT NO. 5-A (Contd.)

(ii) INTEREST ON SECURITIES.

Range of Total Income assessed Rs.	INDIVIDUALS			HINDU UNDIVIDED FAMILIES		
	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below 3,000	90	79	14	1	..	..
3,001 - 5,000	3803	35,82	58	69	38	..
5,001 - 7,500	4445	47,80	1,39	321	2,19	6
7,501 - 10,000	2800	34,09	2,05	273	2,53	13
10,001 - 12,500	2022	26,66	1,92	217	2,17	14
12,501 - 15,000	1453	20,30	1,85	215	1,77	16
15,001 - 17,500	1277	19,38	2,15	164	2,36	29
17,501 - 20,000	936	14,48	1,81	119	1,40	17
20,001 - 25,000	1292	23,49	3,85	142	2,17	34
25,001 - 30,000	851	18,69	3,89	95	2,15	24
30,001 - 40,000	1036	28,74	7,78	122	2,54	66
40,001 - 50,000	619	22,86	7,87	70	1,36	43
50,001 - 60,000	345	13,55	5,45	41	49	17
60,001 - 70,000	233	11,13	5,01	32	1,01	42
70,001 - 1,00,000	342	20,06	10,31	34	66	35
1,00,001 - 2,00,000	149	17,53	11,25	16	1,15	74
2,00,001 - 3,00,000	26	8,06	5,60	6	9	8
3,00,001 - 4,00,000	6	44	34	3	17	14
4,00,001 - 5,00,000	4	18	13	1	5	4
Over 5,00,000	27	11,60	9,37	4	56	45
<b>Total</b>	<b>21756</b>	<b>3,75,65</b>	<b>82,74</b>	<b>1945</b>	<b>24,20</b>	<b>5,01</b>
Unclassified Pure Refundees.	9060	43,22	11,78	432	2,53	74

ALL INDIA STATEMENT NO. 5-A (Contd.)

(ii) INTEREST ON SECURITIES.

Range of Total Income assessed. Rs.	Un-registered Firms and Associations of Persons.			Registered Firms.		
	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below 3,000	10	12	3	..	..	..
3,001 - 5,000	82	1,11	4	..	..	..
5,001 - 7,500	62	1,90	9	..	..	..
7,501 - 10,000	44	1,15	10	..	..	..
10,001 - 12,500	27	1,35	11	..	..	..
12,501 - 15,000	24	1,27	18	..	..	..
15,001 - 17,500	21	85	15	..	..	..
17,501 - 20,000	27	2,18	36	..	..	..
20,001 - 25,000	41	1,70	25	..	..	..
25,001 - 30,000	53	3,46	62	48	77	2
30,001 - 40,000	57	2,69	61	90	70	1
40,001 - 50,000	50	2,95	80	70	1,21	17
50,001 - 60,000	20	1,07	31	58	1,37	6
60,001 - 70,000	9	1,25	46	32	53	2
70,001 - 1,00,000	27	4,08	1,88	108	4,92	73
1,00,001 - 2,00,000	38	6,73	2,80	67	11,59	48
2,00,001 - 3,00,000	13	5,76	2,50	18	1,11	7
3,00,001 - 4,00,000	9	7,25	4,60	13	58	4
4,00,001 - 5,00,000	8	3,15	1,41	4	14	1
Over 5,00,000	30	56,97	26,31	13	2,60	25
<b>Total</b>	<b>652</b>	<b>1,06,99</b>	<b>43,61</b>	<b>521</b>	<b>25,52</b>	<b>1,86</b>
<b>Un Classified Pure Refundees.</b>	<b>2613</b>	<b>2,98,68</b>	<b>4,69</b>	<b>19</b>	<b>8</b>	<b>2</b>



## ALL INDIA STATEMENT NO. 5 (Contd.)

## (ii) INTEREST ON SECURITIES

Range of Total Income assessed Rs.	COMPANIES				OTHERS.	
	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SG) Rs. (000)	No. of assesses.	Gross Income Rs. (000)	Gross Tax (IT+ST+SG) Rs. (000)
Below 3,000	146	1,05	50	..	..	..
3,001 - 5,000	59	1,40	67	..	..	..
5,001 - 7,500	36	1,23	61	..	..	..
7,501 - 10,000	48	96	46	..	..	..
10,001 - 12,500	47	1,06	44	..	..	..
12,501 - 15,000	35	1,36	69	..	..	..
15,001 - 17,500	24	1,63	76	..	..	..
17,501 - 20,000	20	74	37	..	..	..
20,001 - 25,000	47	2,61	1,17	..	..	..
25,001 - 30,000	32	1,74	77	..	..	..
30,001 - 40,000	61	3,01	1,45	..	..	..
40,001 - 50,000	43	2,61	1,21	..	..	..
50,001 - 60,000	35	3,44	1,67	..	..	..
60,001 - 70,000	21	1,89	99	..	..	..
70,001 - 1,00,000	87	7,96	4,03	..	..	..
1,00,001 - 2,00,000	100	11,14	5,59	..	..	..
2,00,001 - 3,00,000	54	5,83	2,99	..	..	..
3,00,001 - 4,00,000	53	11,43	5,45	2	2	1
4,00,001 - 5,00,000	40	8,50	4,42	..	..	..
Over 5,00,000	287	8,22,59	4,07,44	..	..	..
<b>Total</b>	<b>1275</b>	<b>8,92,18</b>	<b>4,41,68</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>Unclassified Pure Refundees.</b>	<b>88</b>	<b>9,56</b>	<b>3,95</b>	<b>74</b>	<b>1,07</b>	<b>27</b>

ALL INDIA STATEMENT NO. 15-A (Contd.)

(11) INTEREST ON SECURITIES.

Range of Total Income assessed.		ALL CLASSES (Total)		
Rs.		No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below	3,000	247	1,96	67
3,001	5,000	4013	38,71	1,29
5,001	7,500	4884	53,12	2,15
7,501	10,000	3163	38,73	2,74
10,001	12,500	2313	31,24	2,61
12,501	15,000	1727	24,70	2,88
15,001	17,500	1486	24,22	3,35
17,501	20,000	1102	19,80	2,71
20,001	25,000	1522	29,97	5,61
25,001	30,000	1079	25,81	5,54
30,001	40,000	1366	37,68	10,51
40,001	50,000	852	30,99	10,48
50,001	60,000	499	19,92	7,66
60,001	70,000	327	15,81	6,90
70,001	1,00,000	598	27,68	17,30
1,00,001	2,00,000	370	48,14	20,86
2,00,001	3,00,000	117	20,85	11,24
3,00,001	4,00,000	86	19,89	10,58
4,00,001	5,00,000	57	12,02	6,01
Over	5,00,000	361	8,94,32	4,43,82
<b>Total</b>		<b>2651</b>	<b>14,24,56</b>	<b>5,74,91</b>
<b>Un Classified Pure Refundees.</b>		<b>12286</b>	<b>3,55,14</b>	<b>58,45</b>

ALL INDIA TAX NO. 5 - A (Contd.)

(iii) PROPERTY

Range of Total Income assessed. Rs.	INDIVIDUALS			HINDU UNDEVIDED FAMILIES.		
	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below 3,000	1623	8,94	3,30	51	22	7
3,001 - 5,000	55039	3,68,86	5,15	2627	20,33	23
5,001 - 7,500	58561	5,10,79	15,69	15448	1,21,22	3,17
7,501 - 10,000	30856	3,75,01	19,84	9999	1,20,34	6,23
10,001 - 12,500	19688	2,72,88	20,09	6349	93,32	6,67
12,501 - 15,000	13539	2,24,15	20,02	3903	69,24	6,30
15,001 - 17,500	10077	1,77,18	19,08	2896	58,25	6,14
17,501 - 20,000	6983	1,44,32	17,70	1983	46,81	5,67
20,001 - 25,000	8629	2,11,48	33,22	2369	61,80	9,41
25,001 - 30,000	5257	1,43,51	28,55	1356	40,03	8,04
30,001 - 40,000	5571	1,95,97	51,38	1297	54,97	14,46
40,001 - 50,000	2659	1,12,96	36,85	547	32,54	10,72
50,001 - 60,000	1359	67,50	26,16	239	13,37	5,34
60,001 - 70,000	831	46,52	20,53	152	8,89	4,06
70,001 - 1,00,000	1125	76,65	39,73	169	12,38	6,37
1,00,001 - 2,00,000	633	78,88	49,72	108	10,59	6,80
2,00,001 - 3,00,000	130	20,04	13,54	32	4,76	3,40
3,00,001 - 4,00,000	53	13,48	9,49	9	2,67	2,02
4,00,001 - 5,00,000	18	11,78	1,23	7	1,43	1,09
Over 5,00,000	52	13,38	9,79	8	1,37	1,01
<b>Total</b>	<b>222 683</b>	<b>30,64,28</b>	<b>4,41,06</b>	<b>49 539</b>	<b>7,74,53</b>	<b>1,07,23</b>
Un Classified Pure Refundees.	..	..	..	..	..	..

(Contd.....)

ALL INDIA STATEMENT NO. 5-A. (Contd.)

(iii) PROPERTY

Range of Total Income assessed Rs.	Un Registered Firms and Associations of Persons.			REGISTERED FIRMS.		
	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below	67	65	23	..	..	..
3,001 -	368	7,17	51	..	..	..
5,001 -	406	10,63	62	..	..	..
7,501 -	250	8,85	59	..	..	..
10,001 -	153	6,96	87	..	..	..
12,501 -	98	4,62	51	..	..	..
15,001 -	85	4,98	60	..	..	..
17,501 -	44	2,62	36	..	..	..
20,001 -	96	5,69	91	..	..	..
25,001 -	65	5,97	1,25	174	6,11	5
30,001 -	59	7,45	2,05	265	9,63	29
40,001 -	46	6,40	2,21	221	9,60	35
50,001 -	19	2,06	79	158	5,33	40
60,001 -	14	1,35	55	115	6,78	27
70,001 -	26	3,29	1,74	196	18,07	80
1,00,001 -	24	2,87	1,68	171	22,24	1,35
2,00,001 -	10	99	53	47	6,85	48
3,00,001 -	6	1,19	81	18	1,15	9
4,00,001 -	2	18	8	10	1,17	15
Over	13	68	34	34	4,96	47
<b>Total</b>	<b>1851</b>	<b>84,60</b>	<b>17,23</b>	<b>1409</b>	<b>91,89</b>	<b>4,70</b>
Un Classified Pure Refundees.	..	..	..	..	..	..

ALL INDIA STATEMENT NO. 5-A (Contd.)

(iii) PROPERTY

Range of Total Income assessed Rs.	COMPANIES			OTHERS		
	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SO) Rs.(000)	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SO) Rs.(000)
Below 3,000	161	3,72	1,78	..	..	..
3,001 - 5,000	72	2,80	1,40	..	..	..
5,001 - 7,500	62	3,58	1,73	..	..	..
7,501 - 10,000	56	3,04	1,41	..	..	..
10,001 - 12,500	46	3,76	1,97	..	..	..
12,501 - 15,000	34	2,85	1,44	..	..	..
15,001 - 17,500	38	3,58	1,78	..	..	..
17,501 - 20,000	31	2,76	1,38	..	..	..
20,001 - 25,000	58	4,93	2,53	..	..	..
25,001 - 30,000	40	5,72	3,10	..	..	..
30,001 - 40,000	75	12,38	6,40	..	..	..
40,001 - 50,000	48	10,94	5,54	..	..	..
50,001 - 60,000	36	6,89	3,63	..	..	..
60,001 - 70,000	23	5,26	2,80	..	..	..
70,001 - 1,00,000	59	18,70	9,96	..	..	..
1,00,001 - 2,00,000	94	40,05	20,79	..	..	..
2,00,001 - 3,00,000	42	17,67	9,05	..	..	..
3,00,001 - 4,00,000	36	18,17	9,49	1	3	1
4,00,001 - 5,00,000	22	18,54	9,31	..	..	..
Over 5,00,000	196	2,19,37	1,07,20	..	..	..
<b>Total</b>	<b>1229</b>	<b>4,05,11</b>	<b>2,02,69</b>	<b>1</b>	<b>3</b>	<b>1</b>
Un Classified Pure Refundees.	..	..	..	..	..	..

ALL INDIA STATEMENT NO. 5-A (Contd.)

(iii) PROPERTY

Range of Total Income assessed Rs.		No. of assessors	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
ALL CLASSES (TOTAL)				
	Below 3,000	1902	13,53	5,38
3,001	5,000	58106	3,99,16	7,29
5,001	7,500	74477	6,46,22	21,21
7,501	10,000	41161	5,07,24	28,07
10,001	12,500	26236	3,76,92	29,60
12,501	15,000	17574	3,00,36	28,27
15,001	17,500	13080	2,43,99	27,60
17,501	20,000	9041	1,96,51	25,11
20,001	25,000	11152	2,83,90	46,07
25,001	30,000	6892	2,01,34	40,99
30,001	40,000	7267	2,80,40	74,58
40,001	50,000	3521	1,72,44	55,67
50,001	60,000	1811	95,15	36,32
60,001	70,000	1135	68,80	28,21
70,001	1,00,000	1575	1,29,09	58,60
1,00,001	2,00,000	1030	1,54,63	80,34
2,00,001	3,00,000	261	50,31	27,00
3,00,001	4,00,000	123	26,69	21,91
4,00,001	5,00,000	59	23,50	11,86
Over	5,00,000	308	2,39,76	1,18,84
<b>Total</b>		<b>276712</b>	<b>44,20,24</b>	<b>7,72,92</b>
Un Classified Pure Refundees.				

(iv) BUSINESS & PROFESSIONS.

Range of Total Income assessed, Rs.	INDIVIDUALS			HINDU UNDIVIDED FAMILIES.		
	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below 3,000	406	5,03	1,55	10	15	3
3,001 - 5,000	199749	80,32,97	66,05	4682	1,88,11	1,37
5,001 - 7,500	138158	75,02,46	1,94,48	22622	13,30,52	29,40
7,501 - 10,000	63897	47,27,39	2,34,53	12496	9,47,00	45,32
10,001 - 12,500	33667	31,19,53	2,13,10	6943	6,70,14	45,11
12,501 - 15,000	18435	19,89,95	1,67,70	3882	4,40,74	36,70
15,001 - 17,500	11961	14,99,97	1,48,83	2358	3,31,14	32,82
17,501 - 20,000	8577	11,82,58	1,34,95	1679	2,50,11	28,44
20,001 - 25,000	9513	15,58,37	2,25,16	1917	3,29,74	47,00
25,001 - 30,000	5318	10,65,49	1,92,64	985	2,04,24	37,21
30,001 - 40,000	5292	12,52,14	2,89,76	918	2,26,06	53,89
40,001 - 50,000	2399	7,08,57	2,02,93	416	1,28,57	38,76
50,001 - 60,000	1191	4,26,96	1,43,15	175	67,33	23,56
60,001 - 70,000	723	3,08,97	1,14,77	101	40,13	16,62
70,001 - 1,00,000	1035	5,22,62	2,22,09	136	74,75	35,02
1,00,001 - 2,00,000	593	4,96,52	2,73,81	67	63,32	36,13
2,00,001 - 3,00,000	119	1,73,87	1,05,64	26	34,48	22,69
3,00,001 - 4,00,000	54	98,54	61,55	9	15,18	10,62
4,00,001 - 5,00,000	24	53,01	29,04	5	8,25	6,06
Over 5,00,000	62	3,29,67	2,31,55	8	44,59	34,90
<b>Total</b>	<b>501193</b>	<b>3,50,54,61</b>	<b>32,53,28</b>	<b>59635</b>	<b>53,95,55</b>	<b>5,81,65</b>
Un Classified Pure Refundees						

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ALL INDIA STATEMENT NO. 5 (Contd.)

(iv) BUSINESS & PROFESSIONS.

Range of Total Income assessed Rs.	Un Registered Firms and Associations of Persons.			Registered Firms.		
	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)	NO. Of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below 3,000	74	1,19	15	..	..	..
3,001 - 5,000	11123	4,40,68	12,93	..	..	..
5,001 - 7,500	6521	3,94,18	17,54	..	..	..
7,501 - 10,000	3335	2,84,05	17,40	..	..	..
10,001 - 12,500	1777	1,90,91	15,28	..	..	..
12,501 - 15,000	1122	1,48,17	14,25	..	..	..
15,001 - 17,500	803	1,23,17	13,98	..	..	..
17,501 - 20,000	612	1,09,70	13,54	..	..	..
20,001 - 25,000	819	1,72,14	25,09	..	..	..
25,001 - 30,000	528	1,33,46	26,95	7504	20,37,18	15,18
30,001 - 40,000	551	1,73,36	48,19	9771	39,35,99	66,93
40,001 - 50,000	353	1,43,34	50,59	6178	27,20,17	80,37
50,001 - 60,000	204	97,86	36,40	3774	20,27,54	77,70
60,001 - 70,000	143	86,04	38,02	2447	15,52,09	71,52
70,001 - 1,00,000	246	1,88,14	84,78	3870	31,23,18	1,70,54
1,00,001 - 2,00,000	214	2,58,69	1,35,59	2714	35,20,97	2,58,46
2,00,001 - 3,00,000	55	1,05,47	64,01	501	11,18,78	1,02,26
3,00,001 - 4,00,000	25	63,63	37,28	194	6,24,57	62,42
4,00,001 - 5,00,000	10	25,30	14,18	98	3,91,24	39,57
Over 5,00,000	49	5,23,29	2,68,31	172	14,41,91	1,40,16
<b>Total</b>	<b>28564</b>	<b>36,62,83</b>	<b>9,34,46</b>	<b>37223</b>	<b>2,18,96,62</b>	<b>10,85,11</b>

Un Classified Pure Refunds.



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ALL INDIA STATEMENT NO. 5-A (Contd.)

(iv) BUSINESS & PROFESSIONS

Range of Total Income assessed Rs.	COMPANIES				OTHERS		
	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SG) Rs. (000)	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SG) Rs. (000)	
Below	3,000	1720	1,07,92	1	1	..	..
3,001	5,000	562	30,50	..	..	..	..
5,001	7,500	591	2,77	..	..	..	..
7,501	10,000	446	45,45	1	8	4	..
10,001	12,500	350	39,89	..	..	..	..
12,501	15,000	320	49,89	..	..	..	..
15,001	17,500	217	34,22	..	..	..	..
17,501	20,000	230	47,94	..	..	..	..
20,001	25,000	357	1,11,22	1	22	11	..
25,001	30,000	286	84,6	..	..	..	..
30,001	40,000	426	1,79,28	..	..	..	..
40,001	50,000	306	1,36,48	..	..	..	..
50,001	60,000	263	1,42,17	..	..	..	..
60,001	70,000	191	1,20,71	1	65	32	..
70,001	1,00,000	413	3,32,39	..	..	..	..
1,00,001	2,00,000	743	9,83,85	..	..	..	..
2,00,001	3,00,000	340	7,67,61	..	..	..	..
3,00,001	4,00,000	235	7,29,36	2	6,93	3,44	..
4,00,001	5,00,000	150	5,84,60	..	..	..	..
Over	5,00,000	901	2,65,32,16	..	..	..	..
<b>Total</b>		<b>9047</b>	<b>3,11,03,03</b>	<b>6</b>	<b>7,89</b>	<b>3,91</b>	
Un Classified Pure Refundees.							

ALL INDIA STATEMENT NO. 5-A (Contd.)

(iv) BUSINESS & PROFESSIONS.

Range of Total Income assessed Rs.		ALL CLASSES (TOTAL)		
		No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SG) Rs. (000)
Below	3,000	2211	1,14,30	38,28
3,001	5,000	21616	86,92,26	95,58
5,001	7,500	167892	92,69,93	2,63,50
7,501	10,000	80175	60,03,97	3,20,69
10,001	12,500	42737	40,20,50	2,94,44
12,501	15,000	23759	26,29,75	2,44,51
15,001	17,500	15559	19,88,50	2,13,30
17,501	20,000	11098	15,90,33	2,02,31
20,001	25,000	12607	21,71,69	3,54,15
25,001	30,000	14621	35,24,99	3,16,84
30,001	40,000	16958	51,66,83	5,57,83
40,001	50,000	9652	38,37,16	4,43,28
50,001	60,000	5607	27,61,86	3,56,03
60,001	70,000	3606	21,08,59	3,04,21
70,001	1,00,000	5700	42,41,08	6,86,91
1,00,001	2,00,000	4331	53,23,35	12,10,85
2,00,001	3,00,000	1041	22,00,21	6,93,36
3,00,001	4,00,000	519	15,38,21	5,49,57
4,00,001	5,00,000	287	10,62,40	3,91,25
Over	5,00,000	1192	2,88,74,62	1,41,81,47
Total		635668	9,71,20,53	2,17,13,36
Un Classified Pure Refugees.				

ALL INDIA STATEMENT NO. 5-A (Contd.)

(v) DIVIDENDS

Range of Total Income assessed Rs.	INDIVIDUALS			HINDU UNDIVIDED FAMILIES		
	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below 3,000	845	8,73	1,28	21	16	2
3,001 - 5,000	18955	1,78,59	4,20	336	4,57	7
5,001 - 7,500	22384	2,36,20	8,28	1202	17,48	50
7,501 - 10,000	15418	2,08,93	12,29	1293	23,35	1,26
10,001 - 12,500	10,934	1,84,88	14,84	954	19,69	1,46
12,501 - 15,000	774	1,59,61	15,70	748	16,97	1,49
15,001 - 17,500	6100	1,47,61	16,79	656	18,80	2,11
17,501 - 20,000	4757	1,26,60	16,21	488	13,98	1,73
20,001 - 25,000	5956	2,17,02	35,42	635	26,21	4,23
25,001 - 30,000	3947	1,70,23	36,39	417	18,06	3,89
30,001 - 40,000	4874	2,85,75	79,32	493	32,44	8,99
40,001 - 50,000	2532	2,16,54	74,12	274	22,23	7,57
50,001 - 60,000	1481	1,56,79	64,04	133	13,63	5,41
60,001 - 70,000	946	1,32,78	61,05	82	10,54	4,86
70,001 - 1,00,000	1343	2,55,01	1,33,98	104	18,87	10,25
1,00,001 - 2,00,000	726	2,80,05	1,82,08	82	42,55	28,69
2,00,001 - 3,00,000	147	98,55	70,04	30	35,53	26,71
3,00,001 - 4,00,000	45	56,25	41,91	5	6,00	4,55
4,00,001 - 5,00,000	20	30,36	23,68	6	9,65	7,67
Over 5,00,000	47	1,53,32	1,01,56	4	19	15
<b>Total</b>	<b>109198</b>	<b>33,03,80</b>	<b>9,93,18</b>	<b>7973</b>	<b>3,50,98</b>	<b>1,21,61</b>
<b>Un Classified Pure Refurbes.</b>	<b>61722</b>	<b>3,24,74</b>	<b>92,28</b>	<b>3515</b>	<b>40,25</b>	<b>11,38</b>

ANNUAL INCOME STATEMENT No. 53A (Contd.)

(v) DIVIDENDS.

Range of Total Income assessed Rs.	Un Registered Firms and Associations of Persons.			Registered Firms.		
	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SG) Rs.(000)	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SG) Rs.(000)
Below 3,000	9	13	4	..	..	..
3,001 - 5,000	151	3,34	13	..	..	..
5,001 - 7,500	132	4,55	27	..	..	..
7,501 - 10,000	74	3,29	29	..	..	..
10,001 - 12,500	58	3,59	38	..	..	..
12,501 - 15,000	57	5,09	68	..	..	..
15,001 - 17,500	39	3,14	45	..	..	..
17,501 - 20,000	88	3,66	46	..	..	..
20,001 - 25,000	56	4,36	77	..	..	..
25,001 - 30,000	60	6,78	1,50	130	2,31	3
30,001 - 40,000	57	6,48	1,82	219	5,48	12
40,001 - 50,000	33	4,69	1,47	144	6,31	19
50,001 - 60,000	24	5,77	2,39	137	5,58	30
60,001 - 70,000	11	3,17	1,39	191	3,58	15
70,001 - 1,00,000	18	3,50	1,90	198	14,46	62
1,00,001 - 2,00,000	38	12,77	7,05	161	27,45	1,48
2,00,001 - 3,00,000	13	6,95	5,10	39	11,03	63
3,00,001 - 4,00,000	8	4,77	3,27	20	4,65	40
4,00,001 - 5,00,000	5	6,11	4,53	7	3,35	74
Over 5,00,000	17	20,46	15,34	25	32,17	2,75
<b>Total</b>	<b>898</b>	<b>1,14,60</b>	<b>49,23</b>	<b>1171</b>	<b>1,16,37</b>	<b>7,41</b>
<b>Un Classified Pure Returnees.</b>	<b>2082</b>	<b>2,04,94</b>	<b>51,04</b>	<b>61</b>	<b>63</b>	<b>20</b>

ALL INDIA STATEMENT NO. 5-A (Contd.)

(v) DIVIDENDS.

Range of Total Income assessed Rs.	COMPANIES				OTHERS	
	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below 3,000	185	3,00	1,23			
3,001 - 5,000	87	2,46	1,14			
5,001 - 7,500	62	2,26	86			
7,501 - 10,000	57	4,48	1,86			
10,001 - 12,500	56	2,67	1,36			
12,501 - 15,000	48	3,88	1,44			
15,001 - 17,500	44	5,63	1,82			
17,501 - 20,000	39	5,42	1,97			
20,001 - 25,000	79	12,07	3,79			
25,001 - 30,000	49	6,10	2,65			
30,001 - 40,000	114	14,89	5,82			
40,001 - 50,000	81	18,31	7,65			
50,001 - 60,000	67	13,98	5,79			
60,001 - 70,000	33	10,56	4,61			
70,001 - 1,00,000	104	23,39	9,84			
1,00,001 - 2,00,000	188	1,12,22	47,17			
2,00,001 - 3,00,000	108	1,23,84	55,08			
3,00,001 - 4,00,000	94	1,37,58	52,72			
4,00,001 - 5,00,000	59	93,50	35,96			
Over 5,00,000	384	29,55,30	12,83,65			
<b>Total</b>	<b>1938</b>	<b>35,50,94</b>	<b>15,26,41</b>			
Un Classified Pure Refundees.	122	19,56	6,89	16	22	9

(Contd..... )

ALL INDIA STATEMENT NO. 5 - A (Contd.)

(v) D I V I D E N D S.

Range of Total Income assessed Rs.		No. of assesseees	ALL CLASSES (Total) Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below	3,000	1060	12,02	2,57
3,001	5,000	19529	1,83,96	5,54
5,001	7,500	23781	2,60,55	9,92
7,501	10,000	16842	2,40,05	15,70
10,001	12,500	12012	2,10,83	18,04
12,501	15,000	8595	1,85,68	19,33
15,001	17,500	6839	1,74,64	21,17
17,501	20,000	5322	1,49,66	20,37
20,001	25,000	6726	2,59,66	44,21
25,001	30,000	4603	2,03,50	44,46
30,001	40,000	5757	3,45,04	96,07
40,001	50,000	3064	2,68,08	91,00
50,001	60,000	1842	1,95,75	77,93
60,001	70,000	1163	1,60,63	72,06
70,001	1,00,000	1767	3,15,23	1,56,59
1,00,001	2,00,000	1194	4,76,98	2,66,46
2,00,001	3,00,000	337	2,75,90	1,57,56
3,00,001	4,00,000	171	2,09,12	1,02,83
4,00,001	5,00,000	97	1,42,97	72,58
Over	5,00,000	477	31,61,44	14,03,45
<b>Total</b>		<b>121178</b>	<b>74,36,69</b>	<b>26,97,84</b>
<b>Un Classified Pure Refundees.</b>		<b>70521</b>	<b>5,90,49</b>	<b>1,61,88</b>

## ALL INDIA STATEMENT NO. 5.A (Contd.)

## (vi) CAPITAL GAINS.

Range of Total Income assessed Rs.	INDIVIDUALS				HINDU UNDIVIDED FAMILIES.		
	No. of assesseees	Gross Income Rs.(000)	Gross Tax (IT+ST+SG) Rs.(000)	No. of assesseees	Gross Income Rs.(000)	Gross Tax (IT+ST+SG) Rs.(000)	
Below 3,000	92	8,05	1,13	11	1,01	11	
3,001 - 5,000	355	25,59	2,90	22	1,25	13	
5,001 - 7,500	480	32,11	4,15	48	3,81	38	
7,501 - 10,000	429	33,70	5,05	50	3,23	32	
10,001 - 12,500	345	23,38	3,25	44	4,04	47	
12,501 - 15,000	268	23,56	3,55	41	4,92	68	
15,001 - 17,500	259	17,38	2,74	39	4,51	76	
17,501 - 20,000	193	16,64	3,21	25	2,21	34	
20,001 - 25,000	261	35,47	7,09	37	3,25	63	
25,001 - 30,000	198	21,52	4,27	22	4,57	86	
30,001 - 40,000	280	36,31	8,17	33	5,23	1,24	
40,001 - 50,000	177	31,30	7,33	25	8,30	1,17	
50,001 - 60,000	107	21,21	4,88	14	3,18	63	
60,001 - 70,000	22	16,87	4,82	7	1,44	25	
70,001 - 1,00,000	133	55,81	15,72	13	2,64	76	
1,00,001 - 2,00,000	87	38,42	10,91	7	12,57	3,48	
2,00,001 - 3,00,000	20	11,63	3,35	3	4,07	1,13	
3,00,001 - 4,00,000	9	2,46	87	1	4,00	1,20	
4,00,001 - Over 5,00,000	3	3,01	88	..	..	..	
	11	14,81	4,40	..	..	..	
<b>Total</b>	<b>3789</b>	<b>4,69,22</b>	<b>98,71</b>	<b>442</b>	<b>72,23</b>	<b>14,54</b>	
Un Classified Pure Refundees.	..	..	..	..	..	..	

ALL INDIA STATEMENT NO. 5-A (Contd.)

(vi) CAPITAL GAINS

Range of Total Income assessed Rs.	Un Registered Firms and Associations of Persons.			Registered Firms.		
	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below 3,000	3	8	1	..	..	..
3,001 - 5,000	8	1,64	31	..	..	..
5,001 - 7,500	7	46	5	..	..	..
7,501 - 10,000	7	1,27	22	..	..	..
10,001 - 12,500	10	83	8	..	..	..
12,501 - 15,000	10	1,86	36	..	..	..
15,001 - 17,500	3	1,00	29	..	..	..
17,501 - 20,000	2	5	..	..	..	..
20,001 - 25,000	2	37	9	..	..	..
25,001 - 30,000	4	94	19	8	1,50	11
30,001 - 40,000	9	3,69	63	13	2,99	19
40,001 - 50,000	2	46	12	5	57	6
50,001 - 60,000	2	6	1	13	2,07	31
60,001 - 70,000	3	3,77	2,51	4	53	3
70,001 - 1,00,000	1	25	6	8	2,57	24
1,00,001 - 2,00,000	6	5,56	1,71	10	4,28	55
2,00,001 - 3,00,000	..	..	..	3	24	2
3,00,001 - 4,00,000	1	1,13	28	..	..	..
4,00,001 - 5,00,000	2	4,53	1,50	..	..	..
Over 5,00,000	1	13,70	8,61	3	1,15	10
<b>Total</b>	<b>83</b>	<b>41,65</b>	<b>17,03</b>	<b>67</b>	<b>15,90</b>	<b>1,61</b>
Un Classified Pure Refundees.	..	..	..	..	..	..



ALL INDIA STATEMENT NO. 5-A (Contd.)

(vi) CAPITAL GAINS.

Range of Total Income assessed Rs.	COMPANIES			OTHERS		
	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Ra.(000)	No. of assesses	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below 3,000	34	2,62	73			
3,001 - 5,000	9	71	21			
5,001 - 7,500	4	1,53	46			
7,501 - 10,000	4	35	7			
10,001 - 12,500	7	19	4			
12,501 - 15,000	10	5,83	2,15			
15,001 - 17,500	5	62	19			
17,501 - 20,000	6	85	2			
20,001 - 25,000	13	2,03	22			
25,001 - 30,000	6	8	2			
30,001 - 40,000	14	12,02	4,71			
40,001 - 50,000	4	39	12			
50,001 - 60,000	10	3,47	1,05			
60,001 - 70,000	7	1,19	25			
70,001 - 1,00,000	25	5,58	1,50			
1,00,001 - 2,00,000	30	9,92	2,67			
2,00,001 - 3,00,000	11	6,51	1,87			
3,00,001 - 4,00,000	12	6,36	1,90			
4,00,001 - 5,00,000	6	24	7			
Over 5,00,000	114	1,34,43	53,85			
<b>Total</b>	<b>331</b>	<b>1,94,97</b>	<b>72,56</b>			
Un Classified Pure Refundees.	..	..	..			

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ALL INDIA STATEMENT NO. 5-A (Contd.)

(vi) CAPITAL GAINS.

Range of Total Income  
assessed  
Rs.

ALL CLASSES (TOTAL)

Range of Total Income assessed Rs.		No. of assessee	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below	3,000	140	11,76	1,98
3,001	5,000	394	29,19	3,55
5,001	7,500	539	37,91	5,04
7,501	10,000	490	38,55	5,66
10,001	12,500	406	28,44	3,84
12,501	15,000	329	36,22	6,74
15,001	17,500	306	23,51	3,98
17,501	20,000	226	19,75	3,63
20,001	25,000	313	41,12	8,43
25,001	30,000	238	28,60	5,45
30,001	40,000	349	60,24	14,24
40,001	50,000	213	41,02	8,80
50,001	60,000	146	29,99	6,88
60,001	70,000	103	23,30	7,90
70,001	1,00,000	180	66,85	18,28
1,00,001	2,00,000	140	70,75	19,32
2,00,001	3,00,000	37	22,45	6,37
3,00,001	4,00,000	23	13,95	4,25
4,00,001	5,00,000	11	7,78	2,45
Over	5,00,000	129	1,64,09	66,96
<b>Total</b>		<b>4712</b>	<b>7,95,97</b>	<b>2,04,45</b>

Un Classified Pure Refundees.

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ALL INDIA STATEMENT

(vi) OTHERS

Range of Total Income assessed. Rs.	INDIVIDUALS			HINDU UNDIVIDED FAMILIES.		
	No. of assesses.	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below 3,000	977	5,41	1,83	25	25	5
3,001 - 5,000	4891	6,25,19..	9,64	1016	21,52	41
5,001 - 7,500	66240	14,16,67..	43,99	3862	1,28,41	3,56
7,501 - 10,000	46598	16,54,61..	89,97	4178	1,88,28	10,04
10,001 - 12,500	32855	16,45,52..	1,20,25	3517	2,18,57	16,27
12,501 - 15,000	26923	19,60,70..	1,65,76	2784	2,46,90	21,43
15,001 - 17,500	20659	17,98,89..	1,82,19	2380	2,34,12	24,22
17,501 - 20,000	14821	14,74,17..	1,71,98	1744	2,12,19	24,12
20,001 - 25,000	18208	21,53,13..	3,16,48	2291	3,04,02	4,81
25,001 - 30,000	11356	15,00,63..	2,99,27	1487	2,37,47	5,31
30,001 - 40,000	12066	20,42,40..	5,03,08	1446	2,86,79	71,25
40,001 - 50,000	5945	11,95,92..	3,72,66	715	1,65,22	50,23
50,001 - 60,000	3302	7,79,91..	2,82,60	339	98,30	37,29
60,001 - 70,000	2010	5,23,41..	2,20,21	241	75,85	31,50
70,001 - 1,00,000	2737	8,90,45..	4,32,26	234	91,06	44,83
1,00,001 - 2,00,000	1695	9,65,36..	5,77,10	200	1,52,65	86,48
2,00,001 - 3,00,000	366	3,75,66..	2,49,61	54	52,98	37,04
3,00,001 - 4,00,000	118	1,89,17..	1,33,84	11	17,66	12,96
4,00,001 - 5,00,000	47	29,00..	60,24	13	19,93	14,84
Over 5,00,000	117	7,44,22..	6,12,69	27	1,21,99	95,89
<b>Total</b>	<b>313931</b>	<b>2,20,61,00</b>	<b>48,52,65</b>	<b>26564</b>	<b>28,79,16</b>	<b>6,72,57</b>
Unclassified Pure Refundees	336		74	29		6

(contd...)

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ALL INDIA STATES

(vii) OTHERS

Range of Total Income assessed	Un Registered Firms and Associations of Persons			Registered Firms.		
	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below 3,000	48	42	17	..	..	..
3,001 - 5,000	382	6,34	42	..	..	..
5,001 - 7,500	430	12,84	90	..	..	..
7,501 - 10,000	332	14,54	1,10	..	..	..
10,001 - 12,500	243	16,66	1,29	..	..	..
12,501 - 15,000	165	11,50	1,26	..	..	..
15,001 - 17,500	168	15,18	1,93	..	..	..
17,501 - 20,000	88	7,94	1,01	..	..	..
20,001 - 25,000	177	18,35	3,01	..	..	..
25,001 - 30,000	145	15,19	3,33	282	19,66	22
30,001 - 40,000	181	26,69	8,01	460	35,48	1,13
40,001 - 50,000	115	28,42	12,51	385	29,24	1,30
50,001 - 60,000	78	22,88	11,17	265	41,45	1,92
60,001 - 70,000	49	17,32	8,85	164	24,18	86
70,001 - 1,00,000	82	37,93	20,52	345	66,89	3,67
1,00,001 - 2,00,000	71	46,48	30,62	338	1,07,56	6,63
2,00,001 - 3,00,000	39	38,05	25,58	92	61,09	3,99
3,00,001 - 4,00,000	11	15,39	11,48	35	33,84	2,71
4,00,001 - 5,00,000	13	23,11	17,46	31	35,49	6,28
Over 5,00,000	17	25,77	18,43	68	3,65,55	30,40
<b>Total</b>	<b>2834</b>	<b>4,01,00</b>	<b>1,79,05</b>	<b>2465</b>	<b>8,20,43</b>	<b>59,11</b>
Unclassified Pure Refusees	41	..	94	..	..	..

(contd...)

ALL INDIA STATEMENT NO-54 (contd)(vii) OTHERS

Range of Total Income assessed Rs.	COMPANIES				OTHERS		
	No. of assesseees	Gross Income Rs. (000)	Gross Tax (-IT+ST+SC) Rs. (000)	No. of assesseees	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)	
Below	3,000	717	7,36	4,00	..	..	
3,001	5,000	170	4,61	2,72	..	..	
5,001	7,600	151	5,44	3,36	..	..	
7,501	10,000	107	5,76	2,97	..	..	
10,001	12,500	84	6,55	3,16	..	..	
12,501	15,000	66	5,62	2,50	..	..	
15,001	17,500	57	4,09	2,05	..	..	
17,501	20,000	59	5,24	2,63	..	..	
20,001	25,000	96	7,35	2,38	..	..	
25,001	30,000	59	8,76	3,50	..	..	
30,001	40,000	127	20,83	10,48	..	..	
40,001	50,000	100	12,70	7,32	..	..	
50,001	60,000	78	16,00	7,35	..	..	
60,001	70,000	47	9,81	4,75	..	..	
70,001	1,00,000	126	17,67	8,37	..	..	
1,00,001	2,00,000	229	83,12	42,42	..	..	
2,00,001	3,00,000	115	68,92	35,21	..	..	
3,00,001	4,00,000	82	89,32	44,79	2	16	
4,00,001	5,00,000	62	65,30	31,29	..	..	
Over	5,00,000	309	17,26,80	4,63,62	..	..	
Total		2841	21,71,25	6,86,87	2	16	
Unclassified Pure Refundees		27	..	12,72	3	1	

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ALL INDIA STATEMENT No. 5-A (contd)(vii) OTHERS

Range of Total Income assessed		No. of assessees.	Gross Income	Gross Tax
Rs.			Rs. (000)	(IT+ST+SC) Rs. (000)
	Below 3,000	1767	13,47	6,09
3,001	5,000	48459	6,62,66	13,19
5,001	7,500	70683	15,93,36	51,81
7,001	10,000	51215	18,63,19	1,04,08
10,001	12,500	36699	18,87,30	1,40,97
12,501	15,000	29938	22,24,72	1,91,95
15,001	17,500	23264	20,52,28	2,10,39
17,501	20,000	16712	17,00,14	1,99,74
20,001	25,000	20772	24,82,84	3,68,68
25,001	30,000	13329	17,81,71	3,51,63
30,001	40,000	14280	24,14,25	5,93,95
40,001	50,000	7260	14,31,50	4,44,02
50,001	60,000	4062	9,58,54	3,46,33
60,001	70,000	2511	6,50,57	2,66,17
70,001	1,00,000	3524	11,04,00	5,09,65
1,00,001	2,00,000	2533	13,55,07	7,43,25
2,00,001	3,00,000	666	5,96,70	3,51,43
3,00,001	4,00,000	259	3,45,54	2,05,85
4,00,001	5,00,000	166	2,32,83	1,30,11
	Over 5,00,000	538	29,84,33	12,21,03
<b>Total</b>		<b>348637</b>	<b>2,83,33,00</b>	<b>64,50,32</b>
<b>Unclassified Pure Refundees</b>		<b>436</b>		<b>14,47</b>

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ALL INDIA STATE TAXES - 5-a (Contd)

(viii) ALL OTHERS

Range of Total Income assessed Rs.		INDIVIDUALS			HINDU UNDIVIDED FAMILIES		
		No. of assesses	Gross Income Rs. (000)	Gross Tax IT+ST+SC Rs. (000)	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+T+SC) Rs. (000)
Below	3,000	4348	42,12	9,82	1,19	1,79	32
3,001	5,000	581506	1,89,64,65	2,55,73	87,87	2,40,15	2,24
5,001	7,500	475434	2,04,10,45	5,78,04	4,35,62	16,05,24	37,11
7,501	10,000	237604	1,32,47,52	6,51,50	2,83,45	12,35,81	63,37
10,001	12,500	138635	92,55,11	6,34,72	1,80,67	10,09,01	70,19
12,501	15,000	95900	77,92,96	6,43,08	1,16,12	7,82,67	66,86
15,001	17,500	64927	57,46,15	5,69,87	87,02	6,50,15	66,43
17,501	20,000	45474	42,29,01	5,03,01	60,48	5,27,02	60,51
20,001	25,000	53311	59,46,99	8,71,14	74,06	7,27,71	1,06,50
25,001	30,000	32547	41,84,23	7,94,46	43,76	5,06,23	95,68
30,001	40,000	32423	53,16,83	1,3,09,81	43,40	6,12,04	1,51,03
40,001	50,000	17150	34,17,27	10,49,94	20,73	3,60,81	1,09,76
50,001	60,000	9379	21,50,14	7,81,77	9,48	1,96,66	72,54
60,001	70,000	5674	14,51,72	5,96,76	6,24	1,38,32	57,91
70,001	1,00,000	7762	23,97,11	11,32,96	6,98	2,01,03	97,87
1,00,001	2,00,000	4369	22,42,21	13,24,17	4,82	2,83,08	1,62,46
2,00,001	3,00,000	909	7,98,02	5,26,93	1,56	1,33,22	91,96
3,00,001	4,00,000	320	4,31,90	3,03,03	38	45,68	31,49
4,00,001	5,00,000	144	2,55,49	1,77,79	34	40,16	30,33
Over	5,00,000	343	18,36,37	10,26,45	58	1,69,05	1,32,62
Total		1810359	10,98,16,28	1,37,37,98	14,64,76	95,15,83	15,07,18
Unclassified Pure Refundees		79653	4,83,50	1,06,32	39,96	43,08	12,21

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ALL INDIA STATEMENT NO. 34 (Contd.)

(viii) ALL SOURCES.

Range of Total Income assessed Rs.	Un-Registered Firms And Associations of Persons.			Registered Firms.		
	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)	No. of assessees	Gross Income Rs.(000)	Gross Tax (IT+ST+SC) Rs.(000)
Below 3,000	211	3,59	63	..	..	..
3,001 - 5,000	12114	4,60,28	14,34	..	..	..
5,001 - 7,500	7558	4,24,56	19,47	..	..	..
7,501 - 10,000	4042	3,13,45	19,70	..	..	..
10,001 - 12,500	2268	2,20,33	18,01	..	..	..
12,501 - 15,000	1476	1,72,51	17,24	..	..	..
15,001 - 17,500	1119	1,48,32	17,40	..	..	..
17,501 - 20,000	811	1,26,15	15,73	..	..	..
20,001 - 25,000	1191	2,02,61	30,12	..	..	..
25,001 - 30,000	855	1,66,80	33,84	8146	20,67,53	15,61
30,001 - 40,000	914	2,20,36	61,31	1,08,18	33,90,27	68,67
40,001 - 50,000	599	1,86,29	67,70	7003	27,67,10	82,44
50,001 - 60,000	347	1,29,70	51,07	4405	20,83,34	80,69
60,001 - 70,000	229	1,12,90	51,78	2853	15,87,69	72,85
70,001 - 1,00,000	400	2,37,19	1,10,88	2425	32,30,09	1,76,60
1,00,001 - 2,00,000	391	3,95,10	1,79,45	3461	36,94,09	2,68,95
2,00,001 - 3,00,000	130	1,57,22	97,72	700	11,99,10	1,07,45
3,00,001 - 4,00,000	60	93,36	57,72	280	6,64,79	65,66
4,00,001 - 5,00,000	40	68,38	39,16	150	4,31,39	46,75
Over 5,00,000	127	6,40,87	3,37,34	315	18,51,34	1,74,13
<b>Total</b>	<b>34887</b>	<b>44,11,67</b>	<b>12,40,61</b>	<b>42856</b>	<b>2,29,66,73</b>	<b>11,59,80</b>
Un Classified Pure Refundees.	4785	5,03,62	93,67	83	76	22



(viii) ALL SOURCES

Range of total Income assessed Rs.	COMPANIES			OTHERS		
	No. of assesses.	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)	No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+C) Rs. (000)
Below						
	3,000	2963	1,25,67	1	1	..
3,001	5,000	959	42,48	..	..	..
5,001	7,500	906	56,81	..	..	..
7,501	10,000	718	60,04	1	8	4
10,001	12,500	590	54,13	..	..	..
12,501	15,000	513	69,48	..	..	..
15,001	17,500	385	49,17	..	..	..
17,501	20,000	385	62,95	..	..	..
20,001	25,000	650	1,40,21	1	22	11
25,001	30,000	472	1,07,02	..	..	..
30,001	40,000	817	2,42,41	1,27,92	..	..
40,001	50,000	562	1,81,43	92,47	..	..
50,001	60,000	489	1,85,95	94,71	..	..
60,001	70,000	322	1,49,42	76,36	1	65
70,001	1,00,000	814	4,05,69	2,08,18	..	..
1,00,001	2,00,000	1384	12,40,30	6,25,50	..	..
2,00,001	3,00,000	670	9,90,38	6,02,96	..	..
3,00,001	4,00,000	512	9,92,22	4,88,61	7	714
4,00,001	5,00,000	339	7,71,08	3,83,45	..	..
Over	5,00,000	2191	3,23,90,65	18,22,31	..	..
<b>Total</b>	<b>16661</b>	<b>3,83,17,48</b>	<b>1,87,90,16</b>	<b>11</b>	<b>8,10</b>	<b>4,00</b>
Unclassified pure Refundees.	237	29,12	23,56	93	1,39	37

ALL INDIA STATEMENT NO. 5 (Contd.)

(viii) ALL SOURCES

Range of Total Income assessed Rs.		ALL CLASSES (TOTAL)		
		No. of assesses	Gross Income Rs. (000)	Gross Tax (IT+ST+SC) Rs. (000)
Below	3,000	7642	1,72,18	55,56
3,001	5,000	6033	1,97,07,56	2,93,63
5,001	7,500	5274	2,24,97,06	6,63,73
7,501	10,000	2707	1,49,06,60	7,67,78
10,001	12,500	1595	1,05,38,57	7,50,84
12,501	15,000	1094	88,17,62	7,61,26
15,001	17,500	751	65,93,79	6,77,97
17,501	20,000	527	51,45,16	6,11,06
20,001	25,000	625	70,17,74	10,77,15
25,001	30,000	463	70,30,81	9,94,49
30,001	40,000	513	97,81,91	17,12,74
40,001	50,000	277	69,12,90	14,02,31
50,001	60,000	155	47,45,79	10,80,78
60,001	70,000	97	34,40,70	8,55,98
70,001	1,00,000	144	64,71,11	17,26,49
1,00,001	2,00,000	100	77,94,78	25,60,53
2,00,001	3,00,000	25	32,77,94	13,27,02
3,00,001	4,00,000	12	22,35,09	9,50,04
4,00,001	5,00,000	7	15,60,50	6,77,48
Over	5,00,000	30	3,63,88,28	1,74,92,85
<b>Total</b>		<b>20524</b>	<b>18,50,36,09</b>	<b>3,64,39,73</b>
Un Classified Pure Refundees.		377	10,61,47	2,38,35

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ALL INDIA STATEMENT NO. 5 - B.

Classification of the Income-tax payable by Individuals, according to salaried non-salaried persons for the year ending 31st March, 1965.

Range of Total Income assessed. Rs.		No. of persons assessed.	SALARIED PERSONS		Total Rs. (000)	Tax payable (IT+ST+SC) Rs. (000)
			Salary income Rs. (000)	Other sources income Rs. (000)		
Below	3,000	315	5,14	..	5,14	65
3,001	5,000	256642	96,97,63	3,18,39	1,00,16,62	1,32,99
5,001	7,500	184865	1,06,34,36	6,00,50	1,12,34,86	2,80,84
7,501	10,000	77553	62,13,79	5,17,06	67,30,85	2,85,53
10,001	12,500	39047	39,82,26	4,01,20	43,86,46	2,54,77
12,501	15,000	27403	34,14,56	3,39,00	37,53,56	2,50,68
15,001	17,500	14578	20,85,74	2,91,07	23,76,81	2,00,39
17,501	20,000	9183	14,69,65	2,27,24	16,96,99	1,54,42
20,001	25,000	9416	17,48,04	3,46,53	20,94,57	2,72,16
25,001	30,000	5549	12,64,17	2,49,60	15,13,77	2,54,52
30,001	40,000	5275	14,75,46	3,59,90	18,35,36	4,16,84
40,001	50,000	3116	11,29,12	2,56,27	13,85,39	4,01,48
50,001	60,000	1586	6,84,22	1,78,70	8,62,92	2,98,56
60,001	70,000	856	4,12,04	1,41,80	5,53,84	2,19,68
70,001	1,00,000	1041	5,76,51	2,13,23	8,59,74	4,00,85
1,00,001	2,00,000	481	3,65,61	2,82,71	6,48,32	3,84,37
2,00,001	3,00,000	162	1,10,21	1,33,35	2,43,56	1,67,25
3,00,001	4,00,000	36	71,69	52,51	1,24,20	93,52
4,00,001	5,00,000	28	78,15	46,13	1,24,28	98,46
Over	5,00,000	27	69,37	3,41,24	4,10,61	3,41,57
<b>Total</b>		<b>637099</b>	<b>4,54,87,72</b>	<b>53,69,43</b>	<b>5,08,57,15</b>	<b>49,21,83</b>

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ALL INDIA STATEMENT NO. 5-B (Contd.)

Range of Total Income assessed Rs.		No. of persons assessed	NON-SALARIED PERSONS.		
			Total Income assessed Rs. (000)	Tax payable (IT+ST+SC) Rs. (000)	
	Below	3,000	3464	28, 51	8,15
3,001	-	5,000	209548	89,14,21	84, 53
5,001	-	7, 500	148911	91,29,27	2, 48,04
7, 501	-	10,000	74767	64,70,92	3,21,35
10,001	-	12, 500	43289	48,36,21	3,28,67
12, 501	-	15,000	29371	40,08,86	3,35,73
15,001	-	17, 500	20705	33,44,94	3,27,53
17, 501	-	20,000	14480	27,08,71	2,99,89
20,001	-	25,000	17088	38,04,04	5,28,24
25,001	-	30,000	9678	26,41,44	4,67,27
30,001	-	40,000	9977	34,30,70	7,93,37
40,001	-	50,000	4476	19,88,43	5,79,23
50,001	-	60,000	2304	12,60,43	4,32,84
60,001	-	70,000	1360	9,77,20	3,39,86
70,001	-	1,00,000	1794	14,73,50	6,56,98
1,00,001	-	2,00,000	1137	15,32,10	8,65,82
2,00,001	-	3,00,000	225	5,40,39	3,37,96
3,00,001	-	4,00,000	87	3,02,80	1,97,55
4,00,001	-	5,00,000	29	1,28,09	73,88
	Over	5,00,000	85	9,01,45	5,53,23
<b>Total</b>			<b>592755</b>	<b>5,83,22,20</b>	<b>78,80,08</b>

## INDIA STATEMENT No. 5.C.

Classification of the Income-tax payable by Companies according to resident/Non-resident and Public/Private Limited Companies for the year ending 31st March 1965.

Range of total income assessed. Rs.		RESIDENT COMPANIES					
		public Limited Companies.			Private Limited Companies		
		No. of Companies assessed.	Total Income assessed. Rs. (000)	Tax payable (IT+ST+S.C) Rs. (000)	No. of Companies assessed.	Total Income assessed. Rs. (000)	Tax Payable (IT+ST+S.C) Rs. (000)
3,	Below 3,000	488	4,91	2,39	2113	24,25	12,84
3,001	- 5,000	126	4,66	2,28	624	24,58	12,91
5,001	- 7,500	91	5,65	2,58	650	39,99	20,94
7,501	- 10,000	91	7,94	3,76	448	38,99	20,62
10,001	- 12,500	65	7,33	3,43	348	39,39	20,60
12,501	- 15,000	59	7,90	3,77	320	44,74	23,08
15,001	- 17,500	39	6,39	2,69	223	36,30	18,81
17,501	- 20,000	37	6,95	3,40	229	42,89	22,04
20,001	- 25,000	70	15,63	7,36	349	78,45	39,74
25,001	- 30,000	60	15,99	8,09	272	74,79	37,97
30,001	- 40,000	100	34,58	16,66	419	1,45,68	74,26
40,001	- 50,000	58	26,39	12,17	301	1,34,94	68,87
50,001	- 60,000	57	30,76	15,73	249	1,36,63	69,98
60,001	- 70,000	48	31,22	15,42	162	1,05,14	53,29
70,001	- 1,00,000	105	88,15	45,35	363	3,03,60	1,55,60
1,00,001	- 2,00,000	227	3,30,16	1,62,63	561	8,04,65	4,00,10
2,00,001	- 3,00,000	94	2,32,70	1,15,46	259	6,37,24	3,12,75
3,00,001	- 4,00,000	77	2,73,85	1,34,63	180	6,32,09	2,97,18
4,00,001	- 5,00,000	54	2,39,68	1,17,73	104	4,63,75	2,24,30
	Over 5,00,000	414	1,71,71,89	83,32,03	497	1,09,73,31	53,79,14
Total		2360	1,85,42,73	90,07,56	8671	1,47,81,40	72,65,02

(Contd...)

## ALL INDIA STATEMENT NO. 5-C. (Contd.)

Range of total Income assessed. Rs.	NON - RESIDENT COMPANIES					
	Public Limited Companies.			Private Limited Companies		
	No. of Companies.	Total Income assessed. Rs. (000)	Tax payable (IT+ST+SC) Rs. (000)	No. of Companies.	Total Income assessed. Rs. (000)	Tax payable (IT+ST+SC) Rs. (000)
Below 3,000	2	1	..	4	5	1
3,001 - 5,000	..	..	..	1	5	2
5,001 - 7,500	2	13	8	1	7	5
7,501 - 10,000	4	35	19	3	25	11
10,001 - 12,500	4	45	29	1	11	7
12,501 - 15,000	3	41	25	..	..	..
15,001 - 17,500	1	16	10	1	16	7
17,501 - 20,000	3	55	26	2	37	22
20,001 - 25,000	1	23	15	5	1,15	70
25,001 - 30,000	2	56	37	2	60	38
30,001 - 40,000	..	..	..	5	1,86	1,10
40,001 - 50,000	1	41	26	4	1,83	1,05
50,001 - 60,000	5	2,80	1,36	2	1,15	74
60,001 - 70,000	6	3,94	2,51	..	..	..
70,001 - 1,00,000	2	1,45	92	3	2,57	1,50
1,00,001 - 2,00,000	23	33,17	16,92	22	31,18	17,71
2,00,001 - 3,00,000	20	50,87	29,67	13	32,61	19,40
3,00,001 - 4,00,000	11	37,77	23,54	9	30,33	16,60
4,00,001 - 5,00,000	6	26,07	14,92	7	31,51	17,56
Over 5,00,000	41	18,37,43	9,19,92	35	21,95,83	5,44,71
<b>Total</b>	<b>197</b>	<b>19,96,76</b>	<b>10,11,71</b>	<b>120</b>	<b>23,31,68</b>	<b>6,22,00</b>

(Contd....).

ALL INDIA STATEMENT NO. 5-D.

Classification of income from Capital Gains and Income-tax payable thereon according to the ranges of Capital Gains income assessed for the year ending 31st March, 1965.

Range of Capital Gains Income assessed. Rs.	INDIVIDUALS			HINDU UNDIVIDED FAMILIES.		
	No. of assessees	Capital Gains Income assessed. Rs. (000)	Income-tax thereon Rs. (000)	No. of assessees	Capital Gains income assess- ed Rs. (000)	Income Tax thereon Rs. (000)
Below	1712	10,19	2,25	144	82	19
3,001	138	5,55	70	12	45	3
5,001	497	30,45	3,40	69	4,28	54
7,501	360	30,88	4,26	52	4,67	71
10,001	205	22,87	3,33	23	2,62	31
12,501	169	23,63	3,96	31	4,32	60
15,001	88	14,28	2,45	19	3,08	45
17,501	105	19,43	3,43	14	2,60	36
20,001	122	27,24	5,58	24	5,33	1,25
25,001	81	2,26	4,25	12	2,95	57
30,001	78	27,61	5,91	11	3,88	77
40,001	53	24,14	5,32	5	2,33	38
50,001	31	17,18	3,74	5	2,70	59
60,001	28	17,79	5,13	7	4,69	87
70,001	37	31,95	7,37	5	3,89	88
1,00,001	54	75,41	19,64	3	4,00	83
2,00,001	17	40,83	10,98	..	..	..
3,00,001	3	8,64	1,55	2	7,54	2,13
4,00,001	2	9,37	2,51	..	..	..
Over	1	9,92	2,95	2	14,08	3,04
<b>Total</b>	<b>3780</b>	<b>4,69,22</b>	<b>98,71</b>	<b>440</b>	<b>74,23</b>	<b>14,54</b>

## STATEMENT NO. 5 - D (Contd.)

Range of Capital Gains Income assessed. Rs.	UNREGISTERED FIRMS AND ASSOCIATION OF PERSONS.			REGISTERED FIRMS.		
	No. of assessees	Capital Gains income assess- ed Rs.(000)	Income-tax thereon Rs.(000)	No. of assessees	Capital Gains income assess- ed Rs.(000)	Income-tax thereon Rs.(000)
Below 3,000	16	33	7	19	22	1
3,001 - 5,000	3	12	1	3	9	..
5,001 - 7,500	15	93	11	7	46	1
7,501 - 10,000	7	60	5	8	68	5
10,001 - 12,500	4	48	3	4	47	3
12,501 - 15,000	6	84	12	2	26	1
15,001 - 17,500	3	48	6	3	48	3
17,501 - 20,000	1	19	1	2	37	4
20,001 - 25,000	3	75	14	3	70	3
25,001 - 30,000	4	1,14	22	2	53	3
30,001 - 40,000	2	70	11	2	69	7
40,001 - 50,000	3	1,34	39	2	84	13
50,001 - 60,000	3	2,08	56	1	54	3
60,001 - 70,000	3	1,96	28	..	..	..
70,001 - 1,00,000	..	..	..	3	2,77	31
1,00,001 - 2,00,000	5	6,03	1,75	1	1,26	9
2,00,001 - 3,00,000	3	6,96	2,11	1	2,06	22
3,00,001 - 4,00,000	1	3,05	2,40	1	3,48	52
4,00,001 - 5,00,000	..	..	..	..	..	..
Over 5,00,000	1	13,70	8,61	..	..	..
<b>Total</b>	<b>83</b>	<b>41,65</b>	<b>17,03</b>	<b>64</b>	<b>15,90</b>	<b>1,61</b>



ALL INDIA STATEMENT No. 10 (Contd.)

Range of Capital Gains Income assessed. Rs.	COMPANIES				ALL CLASSES (Total)	
	No. of assessees	Capital Gains Income-tax assessed. Rs. (000)	Income-tax thereon Rs. (000)	No. of assessees	Capital Gains Income assessed Rs. (000)	Income-tax thereon Rs. (000)
Below 3,000	121	1,61	35	2012	13,17	2,86
3,001 - 5,000	35	1,42	40	191	7,63	1,14
5,001 - 7,500	17	1,09	29	505	37,21	4,35
7,501 - 10,000	12	1,06	32	439	57,89	5,39
10,001 - 12,500	13	1,47	43	249	27,88	4,13
12,501 - 15,000	9	1,26	39	217	30,31	5,08
15,001 - 17,500	4	65	21	117	18,97	3,20
17,501 - 20,000	12	2,23	53	134	24,82	4,37
20,001 - 25,000	14	3,27	1,03	165	37,29	8,03
25,001 - 30,000	3	85	21	102	27,33	5,28
30,001 - 40,000	18	6,46	1,62	111	39,34	8,48
40,001 - 50,000	10	4,57	1,09	73	33,22	7,31
50,001 - 60,000	9	4,22	1,41	49	27,42	6,33
60,001 - 70,000	7	4,55	1,00	45	28,99	7,28
70,001 - 1,00,000	10	8,85	2,57	55	47,46	11,13
1,00,001 - 2,00,000	12	15,10	4,32	75	1,01,80	26,63
2,00,001 - 3,00,000	8	18,11	5,41	29	67,96	18,72
3,00,001 - 4,00,000	..	..	..	7	22,71	6,65
4,00,001 - 5,00,000	3	14,35	3,77	5	23,72	6,28
Over 5,00,000	2	1,03,15	47,21	12	1,40,85	61,81
<b>Total</b>	<b>325</b>	<b>1,94,97</b>	<b>72,56</b>	<b>4693</b>	<b>7,95,97</b>	<b>2,04,45</b>

ALL INDIA STATEMENT NO. 5-3.

Classification of the gross income, losses set off against income and net income according to ranges of total income assessed for the year ending 31st March, 1965.

(1) INDIVIDUALS

Range of total Income assessed Rs.	No. of assesses	TOTAL INCOME ASSESSMENT			Tax payable (IT+ST+SG) Rs.(000)	Net Income Rs.(000)
		Gross Income Rs.(000)	Loss set off Rs.(000)	Income assessed Rs.(000)		
Below 3,000	3779	34,07	42	33,65	8,90	24,85
3,001 - 5,000	466190	1,89,39,06	8,83	1,89,30,23	2,17,52	1,87,12,71
5,001 - 7,500	333776	2,03,78,34	14,21	2,03,64,13	5,28,88	1,98,35,25
7,501 - 10,000	152320	1,32,13,82	12,65	1,32,01,77	6,06,88	1,25,94,89
10,001 - 12,500	82316	92,31,73	9,06	92,22,67	5,83,44	86,39,23
12,501 - 15,000	56774	77,69,40	6,98	77,62,42	5,86,41	71,76,01
15,001 - 17,500	35283	57,28,77	7,02	57,21,75	5,27,92	51,93,83
17,501 - 20,000	23663	44,12,40	6,80	44,05,60	4,64,31	39,41,29
20,001 - 25,000	26504	59,11,52	12,21	58,99,31	8,00,40	50,98,91
25,001 - 30,000	15227	41,62,72	7,51	41,55,21	7,21,79	34,33,42
30,001 - 40,000	15252	52,80,52	14,46	52,66,06	12,12,21	40,53,85
40,001 - 50,000	7592	33,85,97	12,15	33,73,82	9,80,71	23,93,11
50,001 - 60,000	3890	21,28,93	5,58	21,23,35	7,31,50	13,91,85
60,001 - 70,000	2216	14,34,85	3,81	14,31,04	5,59,54	8,71,50
70,001 - 1,00,000	2835	23,41,30	8,06	23,33,24	10,57,83	12,75,41
1,00,001 - 2,00,000	1618	22,03,79	23,37	21,80,42	12,50,19	9,30,23
2,00,001 - 3,00,000	327	7,86,39	2,44	7,83,95	5,05,21	2,78,74
3,00,001 - 4,00,000	123	4,29,44	2,44	4,27,00	2,91,05	1,35,95
4,00,001 - 5,00,000	57	2,52,48	11	2,52,37	1,73,32	80,05
Over 5,00,000	112	13,21,56	9,50	13,12,06	9,94,80	3,17,26
<b>Total</b>	<b>1229854</b>	<b>10,93,47,06</b>	<b>1,67,71</b>	<b>10,91,79,35</b>	<b>1,28,01,71</b>	<b>9,63,77,64</b>

## ALL INDIA STATEMENT NO. 5-B. (Contd.)

## (11) HINDU UNDIVIDED FAMILIES

Range of total Income assessed. Rs.	No. of assesses	TOTAL INCOME ASSESSED.			Tax payable (IT+ST+EC) Rs. (000)	Net Income Rs. (000)
		Gross Income Rs. (000)	Loss set off Rs. (000)	Income assessed Rs. (000)		
Below 3,000	72	78	2	76	22	54
3,001 - 5,000	5475	2,38,90	87	2,38,03	1,87	2,36,16
5,001 - 7,500	25017	16,01,43	3,31	15,98,12	36,04	15,62,08
7,501 - 10,000	14793	12,82,58	3,99	12,78,59	61,01	12,17,58
10,001 - 12,500	8937	10,04,97	3,35	10,01,62	66,40	9,35,22
12,501 - 15,000	5692	7,77,75	2,41	7,75,34	63,71	7,11,63
15,001 - 17,500	3796	5,45,64	2,01	5,43,63	62,43	5,01,20
17,501 - 20,000	2796	5,24,51	1,43	5,23,08	57,81	4,65,27
20,001 - 25,000	3242	7,24,46	3,86	7,20,60	99,46	6,21,14
25,001 - 30,000	1823	5,11,66	3,72	4,97,94	99,22	4,08,72
30,001 - 40,000	1758	6,06,81	4,36	6,02,45	1,41,18	4,61,27
40,001 - 50,000	787	3,52,51	2,30	3,50,21	1,03,34	2,46,87
50,001 - 60,000	353	1,03,48	1,66	1,01,82	67,44	1,24,38
60,001 - 70,000	203	1,36,88	2,16	1,34,72	53,99	80,73
70,001 - 1,00,000	239	1,98,39	1,02	1,97,37	91,20	1,06,17
1,00,001 - 2,00,000	197	2,70,51	4,94	2,65,57	1,49,03	1,16,54
2,00,001 - 3,00,000	54	1,29,15	34	1,28,81	87,12	41,69
3,00,001 - 4,00,000	12	41,68	..	41,68	29,44	12,24
4,00,001 - 5,00,000	9	40,16	20	39,96	29,69	10,27
Over 5,00,000	7	1,69,65	1,57	1,67,38	1,29,88	37,50
<b>Total</b>	<b>75503</b>	<b>91,41,60</b>	<b>43,62</b>	<b>93,97,98</b>	<b>14,20,51</b>	<b>79,77,47</b>

ALL INDIA STATEMENT NO. 5-B (Contd.)

REGISTERED

(111) - IN FIRMS & ASSOCIATIONS OF PERSONS.

Range of total Income assessed Rs.	No. of assesses	TOTAL INCOME ASSESSED.			Tax payable (IT+ST+SC) Rs. (000)	Net Income Rs. (000)
		Gross Income Rs. (000)	Loss set off Rs. (000)	Income assessed Rs. (000)		
Below 3,000	251	2,51	..	2,51	1,05	1,46
3,001 - 5,000	11524	4,58,64	27	4,58,37	14,20	4,44,17
5,001 - 7,500	6846	4,24,10	1,24	4,22,86	19,04	4,03,82
7,501 - 10,000	3561	3,11,80	1,16	3,10,72	19,36	2,91,34
10,001 - 12,500	1952	2,19,50	1,04	2,18,46	18,06	2,00,40
12,501 - 15,000	1238	1,70,65	26	1,70,39	16,74	1,53,65
15,001 - 17,500	907	1,47,32	97	1,46,35	16,64	1,29,71
17,501 - 20,000	666	1,26,10	71	1,25,29	15,43	1,09,96
20,001 - 25,000	900	2,02,24	34	2,01,90	28,95	1,72,95
25,001 - 30,000	594	1,64,16	90	1,63,96	31,95	1,32,01
30,001 - 40,000	626	2,16,67	7	2,16,60	56,74	1,59,86
40,001 - 50,000	414	1,85,63	12	1,85,71	64,70	1,21,01
50,001 - 60,000	237	1,29,64	54	1,29,10	48,76	80,34
60,001 - 70,000	166	1,09,13	1,27	1,07,86	46,40	61,46
70,001 - 1,00,000	201	2,36,94	1,59	2,35,05	1,05,41	1,29,64
1,00,001 - 2,00,000	235	3,29,54	23	3,29,31	1,64,63	1,64,68
2,00,001 - 3,00,000	66	1,57,22	12	1,57,10	88,50	68,60
3,00,001 - 4,00,000	27	92,23	..	92,23	47,38	44,85
4,00,001 - 5,00,000	13	57,85	..	57,85	31,54	26,31
Over 5,00,000	50	6,27,17	14,35	6,12,82	1,79,48	4,33,34
<b>Total</b>	<b>39554</b>	<b>43,70,02</b>	<b>25,48</b>	<b>43,44,54</b>	<b>10,14,98</b>	<b>33,29,56</b>

ALL INDIA STATEMENT No. 5-E (Cont.)

(iv) REGISTERED FIRMS.

Range of Total Income assessed Rs.	No. of assessors	TOTAL INCOME ASSESSED			Tax payable (IT+ST+SC) Rs.(000)	Net Income Rs.(000)
		Gross Income Rs.(000)	Loss set off Rs.(000)	Income assessed Rs.(000)		
Below 3,000	..	..	..	..	..	
3,001 - 5,000	..	..	..	..	..	
5,001 - 7,500	..	..	..	..	..	
7,501 - 10,000	..	..	..	..	..	
10,001 - 12,500	..	..	..	..	..	
12,501 - 15,000	..	..	..	..	..	
15,001 - 17,500	..	..	..	..	..	
17,501 - 20,000	..	..	..	..	..	
20,001 - 25,000	..	..	..	..	..	
25,001 - 30,000	7533	2,06,603	71	20,65,32	13,25	20,52,07
30,001 - 40,000	9813	33,37,28	38	33,85,40	66,49	33,19,91
40,001 - 50,000	5195	27,66,53	1,36	27,65,17	31,08	26,84,09
50,001 - 60,000	3306	20,81,27	1,39	20,79,88	80,22	19,99,66
60,001 - 70,000	2453	15,87,16	22	15,86,94	71,65	15,15,29
70,001 - 1,00,000	3889	32,27,52	6,29	32,21,23	1,76,26	30,44,97
1,00,001 - 2,00,000	2724	36,89,81	9,35	36,80,46	2,67,94	34,12,52
2,00,001 - 3,00,000	500	11,98,86	63	11,98,18	1,07,48	10,90,70
3,00,001 - 4,00,000	194	6,64,79	1,94	6,62,85	65,35	5,97,50
4,00,001 - 5,00,000	98	4,31,39	..	4,31,39	46,71	3,84,68
Over 5,00,000	172	18,50,19	64	18,49,55	1,73,69	16,75,86
<b>Total</b>	<b>37382</b>	<b>2,29,50,83</b>	<b>23,46</b>	<b>2,29,27,37</b>	<b>11,50,13</b>	<b>2,17,77,25</b>

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ALL INDIA STATEMENT NO. 5-B (Contd.)

(v) COMPANIES

Range of total Income assessed Rs.	No. of assesses	TOTAL INCOME ASSESSED			Tax payable (IT+ST+SC) Rs.(000)	Net Income Rs.(000)
		Gross Income Rs.(000)	Loss set off Rs.(000)	Income assessed Rs.(000)		
Below 3,000	2607	1,23,05	93,83	29,22	15,24	13,98
3,001 - 5,000	751	41,77	12,49	29,29	15,21	14,08
5,001 - 7,500	744	55,28	9,44	45,84	23,65	22,19
7,501 - 10,000	546	59,69	12,16	47,53	24,68	22,85
10,001 - 12,500	418	53,93	6,65	47,28	24,39	22,89
12,501 - 15,000	382	63,60	10,55	53,05	27,10	25,95
15,001 - 17,500	264	48,55	5,54	43,01	21,67	21,34
17,501 - 20,000	271	62,10	11,34	50,76	25,92	24,84
20,001 - 25,000	425	1,38,13	42,72	95,46	47,95	47,51
25,001 - 30,000	336	1,06,94	15,00	91,94	46,81	45,13
30,001 - 40,000	524	2,30,39	48,27	1,82,12	92,02	90,10
40,001 - 50,000	364	1,81,04	17,47	1,63,57	82,35	81,22
50,001 - 60,000	313	1,82,48	11,14	1,71,34	87,81	83,53
60,001 - 70,000	216	1,48,23	7,95	1,40,30	71,22	69,08
70,001 - 1,00,000	473	4,00,11	4,34	3,95,77	2,03,37	1,92,40
1,00,001 - 2,00,000	833	12,30,38	31,22	11,99,16	5,97,36	6,01,80
2,00,001 - 3,00,000	386	9,83,87	30,45	9,53,42	4,77,28	4,76,14
3,00,001 - 4,00,000	277	9,85,86	11,82	9,74,04	4,71,95	5,02,09
4,00,001 - 5,00,000	171	7,70,84	9,83	7,61,01	3,74,51	3,86,50
Over 5,00,000	987	3,22,56,22	77,76	3,21,78,46	1,51,75,80	1,70,02,66
<b>Total</b>	<b>11388</b>	<b>3,81,22,51</b>	<b>4,69,94</b>	<b>3,76,52,57</b>	<b>1,79,06,29</b>	<b>1,97,46,28</b>

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ALL INDIA STATEMENT NO. 5-R (Contd.)

(vi) OTHERS

Range of Total Income assessed. Rs.	No. of assesses	TOTAL INCOME ASSESSED.			Tax payable (IT+ST+SC) Rs.(000)	Net Income Rs.(000)
		Gross Income Rs.(000)	Less set off Rs.(000)	Income assessed Rs.(000)		
Below 3,000	1	1	..	1	..	1
3,001 - 5,000	..	..	..	..	..	..
5,001 - 7,500	..	..	..	..	..	..
7,501 - 10,000	1	8	..	8	3	5
10,001 - 12,500	..	..	..	..	..	..
12,501 - 15,000	..	..	..	..	..	..
15,001 - 17,500	..	..	..	..	..	..
17,501 - 20,000	..	..	..	..	..	..
20,001 - 25,000	1	22	..	22	11	11
25,001 - 30,000	..	..	..	..	..	..
30,001 - 40,000	..	..	..	..	..	..
40,001 - 50,000	..	..	..	..	..	..
50,001 - 60,000	..	..	..	..	..	..
60,001 - 70,000	1	65	..	65	33	32
70,001 - 1,00,000	..	..	..	..	..	..
1,00,001 - 2,00,000	..	..	..	..	..	..
2,00,001 - 3,00,000	..	..	..	..	..	..
3,00,001 - 4,00,000	2	7,14	..	7,14	3,53	3,61
4,00,001 - 5,00,000	..	..	..	..	..	..
Over 5,00,000	..	..	..	..	..	..
<b>Total</b>	<b>6</b>	<b>8,10</b>	<b>..</b>	<b>8,10</b>	<b>4,00</b>	<b>4,10</b>

## ALL INDIA STATEMENT NO. 5-3 (Contd.)

## (vii) ALL CLASSES (Total)

Range of total Income assessed Rs.	No. of assesses	TOTAL INCOME ASSESSED.			Tax payable (IT+ST+SC) Rs.(000)	Net Income Rs.(000)
		Gross Income Rs.(000)	Loss set off Rs.(000)	Income assessed Rs.(000)		
Below 3,000	6711	1,60,42	94,27	66,15	25,31	40,84
3,001 - 5,000	483941	1,96,79,37	22,45	1,96,55,92	2,48,80	1,94,07,12
5,001 - 7,500	366333	2,24,59,15	28,20	2,24,30,95	6,07,61	2,18,23,34
7,501 - 10,000	171221	1,48,68,05	29,36	1,48,38,69	7,11,98	1,41,26,71
10,001 - 12,500	93653	1,05,10,13	20,10	1,04,90,03	6,92,29	97,97,74
12,501 - 15,000	64086	87,81,40	20,20	8,76,20	6,93,96	80,67,24
15,001 - 17,500	40450	65,70,28	15,54	65,54,74	6,28,69	59,26,05
17,501 - 20,000	27396	51,25,41	20,28	51,05,13	5,53,47	45,41,66
20,001 - 25,000	31072	69,76,62	59,83	69,16,79	9,76,87	59,39,92
25,001 - 30,000	25518	70,02,21	27,84	69,74,37	9,03,02	60,71,35
30,001 - 40,000	27973	97,21,67	68,04	96,53,63	15,68,64	80,84,99
40,001 - 50,000	15352	68,71,38	33,40	68,38,48	13,12,18	58,26,30
50,001 - 60,000	8599	47,15,80	20,31	46,95,49	10,15,73	36,79,76
60,001 - 70,000	5260	34,16,90	15,39	34,01,51	8,03,13	25,98,38
70,001 - 1,00,000	7717	64,64,26	21,60	63,83,66	16,34,07	47,49,59
1,00,001 - 2,00,000	5607	77,24,03	69,11	76,54,92	24,29,15	52,25,77
2,00,001 - 3,00,000	1333	32,55,49	34,03	32,21,46	12,65,59	19,55,87
3,00,001 - 4,00,000	635	22,21,14	16,20	22,04,94	9,08,70	12,96,24
4,00,001 - 5,00,000	348	15,52,72	10,14	15,42,58	6,54,77	8,87,81
Over 5,00,000	1337	3,62,24,19	1,03,92	3,61,20,27	1,66,53,65	1,94,66,62
<b>Total</b>	<b>1384592</b>	<b>18,42,40,12</b>	<b>7,30,21</b>	<b>18,35,09,91</b>	<b>3,42,97,61</b>	<b>14,92,12,30</b>