

ANNUAL RETURNS
OF THE
INCOME-TAX DEPARTMENT,
BOMBAY PRESIDENCY
(including ADEN), PROVINCES OF SIND, BALUCHISTAN
AND THE NON-RESIDENTS REFUND CIRCLE, BOMBAY.
FOR THE YEAR
1936-37.



CALCUTTA
GOVERNMENT OF INDIA PRESS
1937

RETURNS Nos. I to XL.
Pertaining to the Bombay Presidency (including Aden) for the year
1936-37.

RETURNS Nos. I to XL
Pertaining to the Bombay Presidency (including Aden) for the year
1936-37.

RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1937.

Serial No. 1	Classification. 2	Assessment for 1936-37. 3
1	Salaries—	Rs.
	(a) paid by Government	22,00,577
	(b) " " local authorities	2,76,022
	(c) " " companies, other public bodies and associations	32,27,572
	(d) " " private employers	6,06,768
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	44,02,341
	(b) " debentures or other securities of a local authority or a company	12,93,385
3	Income derived from property	36,98,568
4	" " " business	A 2,01,97,149
5	Professional earnings	10,31,455
6	Income derived from other sources	15,49,447
6-A	Surcharge	B 33,31,834
7	TOTAL OF ITEMS 1 TO 6-A	4,18,12,118
8	(a) Amount to be deducted on account of section 15	7,13,126
	(b) Amount to be deducted on account of section 17	1,83,176
9	Resultant demand	4,09,15,816
10	*Arrears	H 17,68,922
11	Penalties—	
	(a) penal assessments under section 25 (2)	50
	(b) " " " " 28	10,997
	(c) " recoveries " " 46 (1)	18,835
	(d) other penalties and fines	719
12	Miscellaneous—	
	(a) composition under section 53 (2)	1,01,428
	(b) other items	26,671
13	TOTAL OF ITEMS 9 TO 12	4,28,43,438
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	C 24,51,108
	(b) " dividends of companies, under section 43	22,48,722
	(c) to partners of firms, under section 43	4,02,101
	(d) under section 49	D 6,88,301
	(e) under arrangement with the Indian States	53,420
	(f) " " " Ceylon Government	8,501
	(g) other refunds†	E 13,52,037
15	TOTAL REFUNDS	72,04,190
16	Net demand (item 13 minus item 15)	3,56,39,248
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	25,34,039
18	Add—Excess collections and advance payments	70,526
18-A	Add—Unpaid refunds of the year under review	1,69,971
18-B	Deduct—Paid refunds out of unpaid refunds for 1935-36	1,76,704
19	Net Collections	3,31,69,002

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

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

H. The amount of arrears shown in the 1935-36 Return	Rs.
Deduct—Arrears for the province of Sind separately dealt with	24,85,329
	1,02,775
Add—	Rs.
Amount erroneously omitted last year	23,82,558
	54
Correct figures of arrears at the end of 1935-36	23,82,637
Deduct—	
Amounts written off	38,899
Amounts remitted	5,76,816
	6,15,715
Amount of arrears for the previous year shown in item 10 of this Return	17,68,922

- A. Includes demand of Rs. 1,28,183 from the B., B. & C. I. Railway Company.
 B. Includes demand of Rs. 10,682 on account of surcharge from the B., B. & C. I. Railway Company.
 C. Includes Rs. 1,24,000 on account of refund to Indian States under orders in para. 70 of the Income-tax Manual.
 D. Includes refund of Rs. 85,694 paid to the B., B. & C. I. Railway Company.
 E. Includes Rs. 108 on account of interest paid under Section 69 (7) of the Act.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1937.

Serial No.	Classification.	Assessment for 1936-37.
1	2	3
		Ra.
1	Demand for the year	84,66,769
1-A	„ on account of surcharge	7,59,939
2	*Arrears	H 4,18,042
3	Miscellaneous including penalties	2,089
4	TOTAL OF ITEMS 1 TO 3 .	96,46,839
5	Refunds†	B 6,16,267
6	Net demand (item 4 minus item 5)	90,30,572
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	8,96,133
8	<i>Add</i> —Excess collections and advance payments	A 2,48,214
8-A	<i>Add</i> —Unpaid refunds of the year under review	12
8-B	<i>Deduct</i> —Paid refunds out of unpaid refunds of previous year	3,321
9	Net collections	83,79,339

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

II. Arrears as on 1st April 1936	Ra.	11,92,575
<i>Deduct</i> —Arrears for the province of Sind separately dealt with		1,02,721
<i>Deduct</i> —	Ra.	10,89,854
(a) Remissions	6,71,812	6,71,812
Net arrears as shown in column 2 of this Return		4,18,042

A. Includes Rs. 2,47,082 on account of super-tax collected under section 18 (3) (D).
 B. Includes Rs. 329, on account of interest paid under Sec. 66 (7) of the Act.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1937.

A.—UNDER SECTION 48.

Serial No.	Grade of Income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		TOTAL.		REMARKS.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
I	Below Rs. 1,000	NW	26+26/12	56	*84,527	..	..	95	24,463	151	1,08,990	
		NW	26+26/6	3,081	†12,99,539	5,243	4,71,201	63	26,893	8,387	17,37,632	
		NW	26+26/4	1,409	‡8,06,903	2,749	3,24,275	26	15,010	4,184	9,46,188	
		NW	26+26/8	10	600	12	644	..	..	22	1,244	
		NW	26	9	268	..	..	..	..	9	268	
		NW	19	9	312	1	37	..	..	10	349	
		NW	18	5	246	..	19	..	..	5	265	
II	1,000 to 1,499	NW	26+26/12	..	..	..	..	23	6,480	23	6,480	
		1‡	24‡+26/6	677	44,198	1,166	70,592	12	2,785	1,855	1,17,573	
		2	24+26/4	317	15,408	954	45,014	11	2,204	1,282	62,626	
		2	24+26/8	..	..	2	40	..	..	2	40	
III	1,500 to 1,999	NW	26+26/12	..	..	..	..	2	1,124	2	1,124	
		2‡	23‡+26/6	448	20,084	876	62,667	13	3,039	1,337	94,790	
		4	22+26/4	220	13,056	745	40,161	..	..	965	53,217	
		2	24+26/8	6	147	..	..	..	..	6	147	
IV	2,000 to 4,999	6+6/12	20+20/12	..	..	..	..	126	41,680	126	41,680	
		6+6/6	20+20/6	1,271	98,647	2,650	2,21,318	71	22,551	3,992	3,42,516	
		6+6/4	20+20/4	588	45,498	1,978	1,64,775	9	3,855	2,675	2,14,128	
		6+6/8	20+20/8	2	20	2	16	..	..	4	36	
V	5,000 to 9,999	9+9/12	17+17/12	..	..	..	..	68	35,306	68	35,306	
		9+9/6	17+17/6	772	83,554	1,495	1,99,597	50	20,316	2,317	3,03,467	
		9+9/4	17+17/4	345	40,722	1,163	1,63,013	25	8,733	1,533	2,12,468	
		9+9/8	17+17/8	1	174	10	1,337	..	..	11	1,511	
		6	13+ ..	..	..	1	23	..	..	1	23	
VI	10,000 to 14,999	12+12/12	14+14/12	..	..	..	..	40	28,102	40	28,102	
		12+12/6	14+14/6	273	42,392	589	1,10,415	31	16,631	893	1,69,438	
		12+12/4	14+14/4	199	21,155	469	85,199	6	3,793	674	1,10,147	
		12+12/8	14+14/8	3	74	3	458	..	..	6	632	

* Includes Rs. 59,881 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.

† Includes Rs. 63,354 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.

‡ Includes Rs. 1,365 on account of refunds to Indian States under orders in paragraph 79 of the Income-tax Manual.

RETURN No. III—contd.

Refunds and adjustments under Sections 43 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1937—contd.

A.—UNDER SECTION 43—contd.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		TOTAL.		REMARKS.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pica.	Pica.		Ra.		Ra.		Ra.		Ra.	
VII	15,000 to 19,999	16+16/12	10+10/12	..	..	..	..	23	16,321	23	16,321	
		16+16/6	10+10/6	181	25,118	341	64,294	27	15,563	549	1,04,995	
		16+16/4	10+10/4	138	18,488	337	58,955	13	6,648	468	84,291	
		16+16/8	10+10/8	..	..	2	29	..	..	2	29	
		10	9	..	..	..	17	..	..	..	17	
VIII	20,000 to 29,999	19+19/12	7+7/12	..	..	..	..	47	26,361	47	26,361	
		19+19/6	7+7/6	159	16,031	300	59,933	45	25,390	504	1,01,354	
		19+19/4	7+7/4	85	9,395	304	55,038	17	14,730	406	79,163	
IX	30,000 to 39,999	23+23/12	3+3/12	..	..	..	..	27	9,019	27	9,019	
		23+23/6	3+3/6	88	3,945	126	14,722	31	3,907	245	22,574	
		23+23/4	3+3/4	45	2,671	117	11,433	8	2,318	170	16,422	
		23+23/8	3+3/8	..	..	3	46	..	..	3	46	
X	40,000 to 99,999	25+25/12	1+1/12	..	..	..	..	41	13,613	41	13,613	
		25+25/6	1+1/6	64	7,449	152	12,527	14	4,107	230	24,083	
		25+25/4	1+1/4	32	1,490	127	10,857	5	939	164	13,286	
		25+25/8	1+1/8	..	..	2	70	..	..	2	70	
	TOTAL	..	..	10,493	24,51,108	21,919	22,48,722	969	4,02,101	33,351	51,01,931	

B.—UNDER SECTION 49.

Refunds to companies	Rs.	6,46,742
Refunds to other assesses		41,539
Refunds under arrangement with:—		
	Rs.	
Indian States		53,420
Ceylon		8,501
		61,921
TOTAL		7,50,222

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay and the Provinces of Sind and Baluchistan) in the year ending 31st March 1937, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (including Chitsan) in the year ending 31st March 1937, on income in respect of

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 84, cases in which there are extra collections of tax during the year on account of excess and advance payments)													
			Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of									
			Government of India.		Local Government.		Local authorities and companies.									
1	2	3	4	5	6	7	8	9	10	11						
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
I	1,000 to 1,499	53,25,364	37,054	1,643	..	..	..	..	..	..	..
II	1,500 ,, 1,999	39,62,563	55,142	3,938	..	..	..	..	..	..	..
III	2,000 ,, 2,499	1,58,65,029	4,97,060	12,964	..	..	..	..	..	..	..
IV	2,500 ,, 2,999	93,33,831	2,91,777	4,358	..	..	..	..	..	..	..
V	3,000 ,, 3,499	71,23,827	2,23,167	4,220	..	..	..	..	..	..	..
VI	3,500 ,, 4,999	1,70,28,751	6,37,588	5,209	..	..	..	..	..	..	..
VII	5,000 ,, 7,499	1,55,89,956	7,16,110	19,706	..	..	..	..	..	..	..
VIII	7,500 ,, 9,999	3,11,71,844	5,50,191	5,802	..	..	..	..	..	..	..
IX	10,000 ,, 12,499	63,20,494	3,95,311	10,914	..	..	..	..	..	..	..
X	12,500 ,, 14,999	52,96,739	3,32,454	6,505	..	..	..	..	..	..	..
XI	15,000 ,, 19,999	76,72,183	6,39,419	20,634	..	..	..	..	..	..	..
XII	20,000 ,, 24,999	44,77,713	4,42,446	18,044	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999	29,17,717	2,79,107	7,340	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999	27,72,123	3,30,521	18,437	..	..	..	..	..	..	..
XV	40,000 ,, 49,999	13,06,737	1,70,052	11,391	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999	12,14,276	1,53,033	7,565	..	..	..	..	..	..	..
XVII	1,00,000 and over	25,255	3,420	1,039	..	..	..	..	..	..	..
XVIII	Unclassified income—															
	(a) taxed at source at the maximum rate.	..	..	..	1,76,65,379*	43,97,253	26,901*	4,997	95,26,322	12,50,373			
	(b) covered by anticipatory certificates.												
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	33,213	7,829
	TOTAL	13,74,73,915	56,66,761	1,59,749	1,76,65,379	43,97,253	26,901	4,997	1,01,63,529	12,45,122						

* Approximate figures.

NOTES—

- (a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 14 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.
- (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.
- (c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
- (d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

o. IV.

excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan in which the Provincial Government has a share under Devolution Rule 15.

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

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of Individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
13	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	2,56,522	1,927	1,37,462	1,060	29,687	204	35,09,486	25,359
..	3,34,847	4,902	1,83,690	2,601	32,128	452	31,51,964	44,005
..	39,58,157	1,22,291	10,68,999	32,337	1,76,139	5,540	1,00,41,753	3,14,078
..	27,70,772	86,242	10,20,777	31,915	1,10,723	3,403	70,22,278	2,13,974
..	26,74,308	83,485	7,04,967	22,045	1,99,070	6,229	63,13,732	1,94,839
..	58,05,429	1,81,027	19,98,415	62,383	5,65,076	17,734	1,52,74,458	4,77,111
..	58,47,955	2,49,664	21,68,872	1,00,818	7,06,241	33,082	1,52,79,232	7,14,803
..	39,64,856	1,85,586	13,34,749	85,736	5,38,786	25,237	1,21,74,802	5,79,695
..	18,76,522	1,27,075	10,28,379	63,313	4,14,292	25,693	85,86,951	5,34,770
..	18,06,720	1,12,635	7,71,600	48,228	3,09,980	19,374	70,16,513	4,37,693
..	20,57,933	1,67,964	12,10,251	99,038	4,52,153	37,623	93,60,037	8,20,309
..	12,44,245	1,21,520	7,75,570	76,755	1,73,641	17,678	63,65,308	5,85,239
..	9,95,544	98,135	5,96,074	58,517	4,74,419	46,174	66,61,307	6,53,570
..	16,77,221	1,94,185	7,66,308	91,051	2,00,945	24,072	78,86,074	9,43,962
..	10,09,242	1,31,145	5,07,775	66,116	6,23,330	81,088	38,99,733	5,02,038
..	30,57,582	3,97,072	11,63,124	1,43,261	9,27,801	1,20,303	89,94,976	11,78,539
..	34,72,564	4,69,719	6,49,091	87,899	2,15,354	29,162	71,41,307	9,69,396
34,62,212	(A) 99,45,165	1,31,21,217	17,78,152	..	..	..	..	..	..	..	..
..
..
34,62,212	99,45,165	1,31,21,217	17,78,152	4,23,10,574	27,35,174	1,65,86,109	10,73,073	61,55,370	4,93,536	13,86,59,911	91,92,539

Rs.

Interest on tax-free securities 1,40,85,705

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay), and the provinces of Sind and Baluchistan) in the year ending 31st March 1937, on income in respect of which the Provincial Government has a share under Devolution Rule 15—contd.

Serial No.	Grade of income.		Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.	
					(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding deductions on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.				
					(d) Income.	(d) Tax.		Tax abated.				Tax.
1	2	24	25	26	27	28	29	30	31	32		
	Ra. Rs.	Ra. Rs.	Ra. Rs.	Ra. Rs.	Ra. Rs.	Ra. Rs.	Ra. Rs.	Ra. Rs.	Ra. Rs.			
I	1,000 to 1,499	92,58,521 67,247	2,14,483 1,529	464 2,572	90,44,038 62,382	14,546						
II	1,500 ,, 1,999	76,65,492 1,11,040	2,12,917 3,177	3,055 6,150	74,52,575 98,628	7,207						
III	2,000 ,, 2,499	3,11,30,077 9,84,230	1,90,748 7,103	68,760 13,030	3,09,39,329 8,93,397	16,843						
IV	2,500 ,, 2,999	2,02,63,386 6,36,669	1,30,501 4,404	.. 758	2,01,32,855 6,31,507	8,101						
V	3,000 ,, 3,499	1,70,22,504 5,34,045	1,93,455 6,525	.. 1,367	1,68,29,049 5,26,153	5,833						
VI	3,500 ,, 4,999	4,06,72,129 12,81,051	2,99,030 10,429	.. 2,769	4,03,73,099 12,67,853	10,449						
VII	5,000 ,, 7,499	3,90,92,256 18,34,183	4,08,467 21,915	21,248 13,327	3,86,83,789 17,77,693	7,555						
VIII	7,500 ,, 9,999	4,96,85,137 14,32,267	3,08,316 15,942	.. 7,666	4,93,76,821 14,08,639	4,066						
IX	10,000 ,, 12,499	1,82,06,638 11,57,076	3,23,007 21,741	17,928 11,704	1,76,83,631 11,65,703	2,044						
X	12,500 ,, 14,999	1,52,01,533 9,58,919	3,11,772 21,566	.. 4,434	1,48,89,786 9,30,919	1,249						
XI	15,000 ,, 1,99,999	2,12,52,612 17,85,890	4,44,774 41,520	18,143 7,378	2,08,07,838 17,18,649	1,533						
XII	20,000 ,, 24,999	1,25,41,477 12,61,732	2,35,255 25,409	7,809 3,679	1,23,06,222 12,24,835	711						
XIII	25,000 ,, 29,999	1,16,45,061 11,47,852	2,56,539 27,302	.. 1,497	1,13,68,522 11,15,993	511						
XIV	30,000 ,, 39,999	1,33,02,671 16,92,225	2,21,451 27,715	14,154 993	1,30,81,210 15,59,366	511						
XV	40,000 ,, 49,999	73,46,817 9,61,850	1,26,255 17,024	5,555 2,313	72,20,562 9,56,385	211						
XVI	50,000 ,, 99,999	1,53,57,739 20,05,995	5,55,590 74,929	.. 1,549	1,48,02,169 19,29,520	311						
XVII	1,00,000 and over	1,15,03,571 15,60,635	11,52,567 1,72,427	2,610 46	1,03,51,904 13,85,552	111						
XVIII	Unclassified income—											
	(a) taxed at source at the maximum rate.	11,44,14,247	1,74,70,719	2,89,11,110	(B) 56,18,758	8,35,03,137	1,38,53,961	(C) 1,111		
	(b) covered by anticipatory certificates											
	(c) other incomes e.g. round sums paid in exceptional cases by employers.	33,213	7,829	698	14	37,517	7,815			
	TOTAL	45,56,00,126	3,67,99,559	3,44,96,923	41,18,909	1,59,796	61,532	42,11,03,193	3,24,46,123	80,511		

	Ra.
TOTAL (COLUMN 31)	3,24,49,123
Add surcharge (gross collections)	34,26,712 (D)
Add excess collections and miscellaneous	1,23,007
Add penalties (actual collections)	2,000
Add High Court Reference fees	1,000
Add unpaid refunds for the year under review	1,04,971
	38,58,699
TOTAL	3,62,99,112
Deduct refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15	
Deduct amounts paid as money order commission for sending refunds	22,00,291
Deduct refunds for 1935-36 paid in 1936-37	143
Deduct refunds of High Court Reference fees	1,74,704
Deduct interest paid under section 66 (7) of the Act	9,001
Deduct refunds under section 49	104
Deduct refunds as per arrangements with Indian States	6,02,007 (E)
Deduct refunds as per arrangement with the Ceylon Government	53,429
	8,501
	31,50,051
NET TOTAL	3,31,49,061

(A) Excludes Rs. 1,25,153 collected on account of income-tax from the B. B. & C. I. Railway Company.
 (B) Includes Rs. 1,24,610 on account of refund to Indian States under orders in para. 12 of the Income-tax Manual.
 (C) Excludes the number of assesses suffering tax at source in respect of interest on Government Securities about as the Public Debt Office is unable to supply information.
 (D) Excludes Rs. 19,652 collected as surcharge from the B. B. & C. I. Railway Company.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan), in the year ending 31st March 1937.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
			Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.		
I	Rs.	Rs.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
I	30,001 to	50,000	631	Rs. 2,39,54,219	Rs. 2,21,352	20	Rs. 8,68,867	Rs. 11,542	..	..	..	85	Rs. 13,54,159	Rs. 13,869	..	..	..	686	Rs. 2,61,77,245	Rs. 2,46,763	Rs. 9,904	Rs. 2,36,859
II	50,001 ,,	1,00,000	271	2,03,25,226	6,00,482	19	14,28,629	51,087	72	50,30,705	83,542	17	12,62,473	42,043	20	18,67,426	21,777	399	2,99,14,459	7,98,931	66,256	7,32,675
III	1,00,001 ,,	1,50,000	65	77,57,575	4,14,237	2	2,56,174	15,832	89	47,27,388	1,73,586	5	7,20,259	32,432	17	27,47,526	80,089	128	1,82,08,922	7,16,176	26,827	6,89,349
IV	1,50,001 ,,	2,00,000	20	28,70,235	2,35,345	1	1,60,878	6,929	23	42,18,097	1,74,190	1	1,55,062	11,024	7	12,07,645	56,604	52	86,11,967	4,84,092	11,878	4,72,714
V	2,00,001 ,,	2,50,000	10	27,33,503	1,77,518	1	2,13,337	19,636	13	29,03,165	1,40,322	..	..	..	2	4,37,748	24,743	26	62,87,763	3,62,219	31,506	3,80,713
VI	2,50,001 ,,	3,00,000	5	13,96,928	1,39,101	..	..	..	8	27,58,551	1,16,256	..	..	..	1	2,73,059	27,731	14	44,27,938	2,83,088	22,773	2,60,315
VII	3,00,001 ,,	3,50,000	1	3,02,062	33,771	..	..	..	4	13,07,469	69,216	..	..	..	2	6,09,455	68,808	7	22,18,986	1,71,795	1,38,174	38,621
VIII	3,50,001 ,,	4,00,000	1	3,82,839	56,535	..	..	..	4	14,77,961	79,873	..	..	..	..	..	..	5	18,60,800	1,36,408	..	1,36,408
IX	4,00,001 ,,	4,50,000	2	8,56,479	1,38,956	..	..	..	5	20,97,878	1,15,467	..	..	..	..	..	..	7	29,54,367	2,54,422	..	2,54,422
X	4,50,001 ,,	5,00,000	..	..	..	..	..	..	2	11,10,965	62,248	..	..	..	..	..	..	2	11,10,965	62,248	11,891	50,857
XI	5,00,001 ,,	5,50,000	2	15,94,908	2,02,267	..	..	..	6	26,23,759	1,48,360	..	..	..	..	..	..	7	42,18,667	3,50,627	..	3,50,627
XII	5,50,001 and more		2	16,69,639	3,90,708	..	..	..	84	6,43,10,963	37,62,367	..	..	..	..	..	..	36	6,59,80,652	41,48,075	2,97,229	38,45,846
	TOTAL		1,010	6,38,43,113	26,10,271	43	29,27,885	1,05,026	209	9,25,06,901	49,15,427	58	34,91,953	99,368	49	71,42,659	2,79,752	1,369	16,99,72,711	80,09,844	6,16,938	73,93,906

* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.
 A. Includes Rs. 2,47,982 on account of Super-tax collected under section 18 (3) (D).

<i>Add</i> —Surcharge (gross collections)	Rs. 7,38,769
<i>Add</i> —Excess collection and miscellaneous	A 2,40,781
<i>Add</i> —Penalties (actual collections)	522
<i>Add</i> —Uncashed refunds for 1936-37	12
TOTAL	88,82,989
<i>Deduct</i> —Paid refunds out of unpaid refunds for the previous year	Rs. 3,321
<i>Deduct</i> —Interest paid under section 66 (7) of the Act	829
NET TOTAL	88,79,839

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay), and the provinces of Sind and Baluchistan) in the year ending 31st March 1937, on income in respect of which the Provincial Government has a share under Devolution Rule 15—contd.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.
				(c) On account of cash refunds—		Due through section 17.	Regarding collection on account of savings and interest on securities of previous year due through collection in rate of through excess or results at the same rate.			
				(1) due to refund of tax paid after collection.	(2) due through sections 27, 33, 33A, 33B and 33C.						(3) due on account of insurance premia, etc.
1	2	Income (columns 3, 4, 13, 14, 15, 17, 20 and 21).	Tax (columns 4, 5, 7, 11, 13, 15, 17, 20, 21 and 22).	(d) Income.	(e) Tax.	Tax abated.	Tax.	Income (columns 3, 4, 13, 14, 15, 17, 20 and 21).	Tax collected (columns 4, 5, 7, 11, 13, 15, 17, 20, 21 and 22).	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	92,55,521	67,547	2,14,483	1,529	464	2,572	90,44,058	67,547	14,546
II	1,500 „ 1,999	76,65,492	1,11,049	2,12,937	3,177	3,085	6,150	74,52,375	68,625	7,297
III	2,000 „ 2,499	3,11,50,077	9,54,230	1,90,745	7,133	63,760	13,050	3,09,59,129	6,93,307	17,832
IV	2,500 „ 2,999	2,02,63,884	6,10,609	1,30,501	4,404	..	758	2,01,32,685	6,01,507	8,101
V	3,000 „ 3,499	1,73,22,504	5,34,045	1,93,455	6,325	..	1,547	1,66,29,049	5,26,133	5,537
VI	3,500 „ 3,999	4,56,72,124	12,51,051	2,99,050	10,429	..	2,769	4,53,73,399	12,47,853	10,449
VII	4,000 „ 7,499	3,90,92,254	13,84,133	4,08,467	21,915	21,245	13,327	3,86,83,759	17,77,438	7,135
VIII	7,500 „ 9,999	4,56,55,197	14,82,227	3,05,316	15,942	..	7,056	4,53,76,821	14,66,659	4,059
IX	10,000 „ 12,499	1,52,66,638	11,57,076	3,23,697	21,741	17,925	11,704	1,76,85,451	11,35,753	2,094
X	12,500 „ 14,999	1,32,61,553	9,56,912	3,11,772	21,366	..	4,354	1,46,59,786	9,50,919	1,129
XI	15,000 „ 17,999	2,32,52,612	17,53,890	4,44,774	41,329	18,143	7,378	2,06,07,838	17,16,849	1,151
XII	20,000 „ 24,999	1,23,41,477	12,01,752	2,35,235	25,409	7,809	3,679	1,23,06,322	12,04,855	701
XIII	25,000 „ 29,999	1,26,45,061	11,47,331	2,56,529	27,392	..	1,427	1,13,88,522	11,19,933	521
XIV	30,000 „ 39,999	1,31,02,673	16,02,224	3,21,431	27,715	14,154	923	1,30,81,240	11,74,506	511
XV	40,000 „ 49,999	73,46,517	9,61,833	1,26,255	17,634	5,393	2,513	70,95,032	9,47,319	271
XVI	50,000 „ 99,999	1,53,97,729	21,06,993	5,53,530	74,929	..	1,842	1,48,02,197	19,29,150	521
XVII	1,00,000 and over	1,15,63,571	15,60,663	11,52,367	1,72,427	2,610	46	1,03,51,204	13,88,512	111
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate.									
	(b) covered by anticipatory certificate.	11,44,14,247	1,74,71,719	2,52,21,110	3,03,703	..	..	6,55,09,117	1,54,10,901	(C) 13,129
	(c) other incomes and surpluses paid to exempted cases by employers.	35,213	7,522	632	14	..	..	37,847	7,815	
	TOTAL	3,57,00,126	3,47,29,930	3,44,96,233	61,83,079	1,59,736	81,522	42,21,36,232	3,24,43,127	8,111

	TOTAL (COLUMN 31)	Rs. 3,57,00,126
455 surpluses (gross of Deductions)		(1,42,70,215)
456 excess collections and repayments		1,25,000
457 provisions (including interest)		1,000
458 Excess interest received		1,000
459 tax paid refunds for the year under review		1,00,000
	TOTAL	3,57,00,126
Deduct refunds and rebates at various rates except at the maximum rates on account of income shown in columns 1 to 15		
Deduct amount paid as money order commission for sending returns		22,200
Deduct provisions for 1936-37 paid in 1936-37		140
Deduct provisions of High Court for interest free		1,70,000
Deduct provisions paid under section 62 (7) of the Act		9,600
Deduct provisions kept reserve for		1,000
Deduct provisions as per arrangements with Income Tax Service		6,000 (E)
Deduct refunds as per arrangement with the (C) Govt Government		1,000
		31,500
	NET TOTAL	3,57,00,126

(A) Excludes Rs. 1,53,113 collected on account of income-tax from the P. B. & C. I. Railway Company.
 (B) Includes Rs. 1,24,000 amount of refund to Income Tax Service Department for year ending 31st March 1937.
 (C) Includes the number of assesses returning tax at a rate in respect of which Provincial Government has a share at the Income Tax Office & liable to supply returns.
 (D) Includes Rs. 1,00,000 collected as surpluses from the P. B. & C. I. Railway Company.
 (E) Excludes Rs. 6,000 returned to the P. B. & C. I. Railway Company.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan), in the year ending 31st March 1937.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
			Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.		
I	Rs.	Rs.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
I	80,001 to	50,000	631	2,39,54,219	2,21,35,2	20	8,68,867	11,54,2	..	..	..	35	13,34,159	13,869	..	..	..	686	2,61,77,245	2,46,763	9,904	2,36,859
II	50,001 "	1,00,000	271	2,03,25,228	6,00,482	19	14,28,629	51,087	72	50,30,705	83,542	17	12,62,473	42,043	20	18,67,426	21,777	309	2,99,14,459	7,98,931	66,256	7,32,675
III	1,00,001 "	1,50,000	65	77,57,575	4,14,237	2	2,56,174	15,832	89	47,27,388	1,73,586	5	7,20,259	32,432	17	27,47,526	80,089	128	1,62,08,922	7,16,176	26,827	6,89,349
IV	1,50,001 "	2,00,000	20	28,70,285	2,35,345	1	1,60,878	6,929	23	42,18,097	1,74,190	1	1,55,062	11,024	7	12,07,645	56,604	52	66,11,967	4,84,092	11,378	4,72,714
V	2,00,001 "	2,50,000	10	27,33,503	1,77,518	1	2,13,337	19,636	13	29,03,165	1,40,322	..	..	..	2	4,37,748	24,743	26	62,87,753	3,62,219	81,506	3,80,713
VI	2,50,001 "	3,00,000	5	13,96,328	1,39,101	..	..	..	8	27,58,551	1,16,256	..	..	..	1	2,73,059	27,731	14	44,27,938	2,83,088	22,773	2,60,315
VII	3,00,001 "	3,50,000	1	3,02,062	33,771	..	..	..	4	13,07,469	69,216	..	..	..	2	6,09,455	68,808	7	22,18,986	1,71,795	1,38,174	38,621
VIII	3,50,001 "	4,00,000	1	3,82,839	56,535	..	..	..	4	14,77,961	79,873	..	..	..	..	..	..	5	18,60,800	1,86,408	..	1,36,408
IX	4,00,001 "	4,50,000	2	8,56,479	1,38,955	..	..	..	5	20,97,873	1,15,467	..	..	..	..	..	..	7	29,54,357	2,54,422	..	2,54,422
X	4,50,001 "	5,00,000	..	..	..	..	..	..	2	11,10,065	62,248	..	..	..	..	..	..	2	11,10,065	62,248	11,891	50,857
XI	5,00,001 "	5,50,000	2	15,94,908	2,02,267	..	..	..	5	26,23,759	1,48,360	..	..	..	..	..	..	7	42,18,667	3,50,627	..	3,50,627
XII	5,50,001 and more		2	16,69,689	3,90,703	..	..	..	84	6,43,10,963	37,52,387	..	..	..	..	..	..	36	6,59,80,652	41,43,075	2,97,229	38,45,846
	TOTAL		1,010	6,38,43,113	26,10,271	43	29,27,885	1,05,026	209	9,25,06,901	49,15,427	58	34,91,953	99,368	49	71,42,859	2,79,752	1,369	16,99,72,711	80,09,844	6,15,938	73,93,906

* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.
 A. Includes Rs. 2,47,082 on account of Super-tax collected under section 18 (3) (D).

Add— Surcharge (gross collections) 7,38,768
Add— Excess collection and miscellaneous 2,49,781
Add— Penalties (actual collections) 522
Add— Uncashed refunds for 1936-37 12

TOTAL 83,82,989
Deduct— Paid refunds out of unpaid refunds for the previous year 3,321
Deduct— Interest paid under section 66 (7) of the Act 329
8,650

NET TOTAL 83,79,339

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay), and the provinces of Sind and Baluchistan in the year ending 31st March 1937.

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	9	8,66,780	13	17,070	22	8,83,850
2	Buildings and land	--	--	--	--	--	--
3	Chemical	--	--	--	--	--	--
4	Cotton spinning and weaving	26	1,89,827	--	--	26	1,89,827
5	Cotton pressing, ginning and cleaning	--	--	3	4,918	3	4,918
6	Engineering	1	28,625	--	--	1	28,625
7	Flour mills	1	5,568	--	--	1	5,568
8	Insurance—Fire, Marine and Life	17	7,67,421	1	139	18	7,67,560
9	Iron and steel works	2	9,79,447	--	--	2	9,79,447
10	Jute spinning and weaving	--	--	--	--	--	--
11	Jute pressing	--	--	--	--	--	--
12	Landing, shipping and warehousing	--	--	--	--	--	--
13	Mining, coal	3	14,252	--	--	3	14,252
14	Mining, other minerals including petroleum	1	943	--	--	1	943
15	Paper mills	--	--	--	--	--	--
16	Printing and publishing	1	57,362	4	4,753	5	62,115
17	Steam navigation—Ocean	2	44,754	--	--	2	44,754
18	Steam navigation—River	--	--	--	--	--	--
19	Sugar making and refining	7	68,677	--	--	7	68,677
20	Railway	9	2,03,344	--	--	9	2,03,344
21	Tanneries and leather work	--	--	--	--	--	--
22	Tramways	1	3,60,176	--	--	1	3,60,176
23	Woolen mills	--	--	--	--	--	--
24	Others	129	18,28,251	1,139	30,67,537	1,268	48,95,788
	TOTAL	209	40,15,427	1,160	30,94,417	1,369	80,09,844

GROSS SURCHARGE COLLECTIONS Rs. 7,38,768.

RETURN No. VI-A.

Serial No.	Source of Income.	COMPANIES		OTHER ASSOCIATES		TOTAL	
		No.	AMOUNT of TAX.	No.	AMOUNT of TAX.	No.	AMOUNT of TAX.
		3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Accountants and Auditors	--	--	10	11,056	10	11,056
2	Agents and Brokers	16	2,79,217	197	4,90,702	213	7,69,919
3	Brick Manufacturers	--	--	1	514	1	514
4	Building Material Sellers	1	24,527	--	--	1	24,527
5	Cement Manufacturers	10	2,64,577	1	6,930	11	2,71,507
6	Chemists and Druggists	3	8,347	2	7,193	5	15,540
7	Cloth Dealers	--	--	6	702	6	702
8	Colour Merchants	3	37,858	3	2,132	6	40,020
9	Contractors	4	21,492	3	1,675	7	23,167
10	Cotton Merchants	2	27,691	19	44,067	21	72,758
11	Dividends	--	--	61	2,92,744	61	2,92,744
12	Dyeing and Bleaching business	1	2,509	--	--	1	2,509
13	Engineers and Architects	--	--	9	43,615	9	43,615
14	Firm hire	--	--	1	19,636	1	19,636
15	Gas Companies	1	30,755	--	--	1	30,755
16	Hotel Keepers	--	--	1	229	1	229
17	Hydraulic Works	2	2,24,641	--	--	2	2,24,641
18	Hosiery business	--	--	2	937	2	937
19	Interest on securities	--	--	45	4,51,693	45	4,51,693
20	Investments	8	1,25,518	77	5,59,157	85	6,84,676
21	Jewellers	--	--	4	3,518	4	3,518
22	Legal Practitioners	--	--	49	1,23,202	49	1,23,202
23	Marbles and Tiles business	--	--	1	1,551	1	1,551
24	Match factories	3	62,559	--	--	3	62,559
25	Medical Practitioners	--	--	14	16,563	14	16,563
26	Mill machinery dealers	--	--	4	5,584	4	5,584
27	Money-lenders	--	--	53	91,619	53	91,619
28	Motor-car business	6	1,44,157	--	--	6	1,44,157
29	Oil M.Ls	1	4,217	--	--	1	4,217
30	Paper merchants	--	--	1	152	1	152
31	Photographers	1	55,934	--	--	1	55,934
32	Photopods (cotton, wool, silk, etc.) dealers	1	255	19	70,654	20	70,932
33	Property owners	5	41,268	184	3,35,566	189	3,79,534
34	Rice and Grain merchants	--	--	21	18,270	21	18,270
35	Salary and Commission	--	--	290	1,44,656	290	1,44,656
36	Salt manufacturing business	--	--	7	19,265	7	19,265
37	Sewing machines traders	2	67,073	--	--	2	67,073
38	Steamships (coastal)	--	--	3	2,614	3	2,614
39	Stevedoring and Dubachis business	--	--	6	24,652	6	24,652
40	Speculation (cotton, shares, and securities)	--	--	23	33,500	23	33,500
41	Tea and Coffee merchants	--	--	2	24,756	2	24,756
42	Telegraphic communications company	1	1,55,516	--	--	1	1,55,516
43	Timber merchants	--	--	4	3,582	4	3,582
44	Watch-makers	1	284	1	5,972	2	6,256
45	Whose and Spirits sellers	1	8,003	--	--	1	8,003
46	Others	56	2,33,903	80	1,62,619	136	4,16,522
	TOTAL	129	15,28,251	1,129	30,67,527	1,258	46,95,778

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Accountants and Auditors.
2. Aerated Water Factories.
3. Agents and Brokers.
4. Arms and Ammunition.
5. Agricultural implements.
6. Aluminium Wares.
7. Bangle Merchants.
8. Bardan (Hessian) Merchants.
9. Bhang, Ganja and Opium sellers.
10. "Bidi" Manufacturers.
11. Books and Stationery sellers.
12. Boots and shoes.
13. Brass Factories.
14. Brick Manufacturers.
15. Bakeries.
16. Building material sellers.
17. Cement Manufacturers.
18. Charcoal and Coal dealers.
19. Chemists and Druggists.
20. Cinemas.
21. Cloth Dealers.
22. Colour and Paint Merchants.
23. Contractors.
24. Cotton Pressing and Ginning.
25. Cotton business.
26. Dealers in Gold and Silver.
27. Dry fish merchants.
28. Dubashes.
29. Dyeing and Bleaching.
30. Electric suppliers.
31. Embroidery business.
32. Engineers and Architects.
33. Flour Mills.
34. Film Producers and Distributors.
35. Ghee Merchants.
36. Glass works.
37. Grain sellers.
38. Grass Dealers.
39. Hardware dealers.
40. Ice Factories.
41. Insurance, Life, Marine and Fire.
42. Jewellers.
43. Jockeys and Trainers.
44. Legal Practitioners.
45. Liquor sellers.
46. Medical Practitioners.
47. Mill stores suppliers.
48. Money-lenders.
49. Motor-car dealers.
50. Oil-seeds business.
51. Paddy and Rice Dealers.
52. Printing.
53. Property owners.
54. Provision Dealers.
55. Photography.
56. Radio.
57. Restaurant Keepers.
58. Rice Mills.
59. Salt Traders and Manufacturers.
60. Sandalwood Dealers.
61. Shipping.
62. Tanneries and Leather Works.
63. Thread Merchants.
64. Timber Merchants.
65. Tobacco Dealers.

RETURN No. VII.

Bombay Presidency, and Aden (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan), 1936-37.

IV-12-25

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 80 (1).			APPEALS UNDER SECTION 82 (1).			CASES OF REVIEW UNDER SECTION 83.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION.			Number of cases in which recovery was made under sections 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53(2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
														Rs.	Rs.								Rs.	Rs.	Rs.	
Bombay City (excluding Non-Residents' Refund Circle).	1,11,587	81,774	1,021	1,044	1,039	2	2	1	1,059	1,101	660	(A)7	(B)0	1,048	36,49,504	1	31	3,422	1,314	..	..	50	30,145	850	..
Ahmedabad	18,331	13,717	467	523	295	..	..	..	155	162	70	(A)4	(C)3	..	7,57,045	..	7	143	19	..	..	1	113	..	829
Kaira	3,023	1,970	54	53	33	..	..	..	12	10	6	..	..	..	3,017	..	2	6	..	..	..	..	..	..	..
Broach	2,403	1,713	70	67	40	..	..	..	21	13	4	..	(B)1	440	6,499	..	4	17	..	..	..	..	228	..	108
Panch Mahals	1,570	1,073	63	67	30	..	..	..	19	22	11	..	..	..	3,209	..	8	9	..	..	..	..	..	..	..
Surat	8,289	6,182	293	280	160	..	..	..	136	145	71	..	..	..	57,465	..	1	47	..	..	2	1,075	..	..
Total Northern Division	33,622	24,660	953	999	553	..	..	..	342	342	161	5	4	440	8,27,226	1	17	222	20	..	..	3	1,416	..	437
Ahmednagar	2,637	2,148	212	196	108	..	..	..	39	38	13	..	..	..	4,835	..	1	42	8	..	..	1	132	..	..
East Khandesh	4,224	3,321	316	308	151	..	..	..	48	45	22	..	..	81	27,909	..	11	61	60	..	..	1	778	..	..
West Khandesh	2,192	1,726	119	172	52	..	..	..	52	54	32	..	(B)1	..	19,551	..	4	12	3	..	..	6	10	..	..
Nasik	3,532	3,291	369	385	173	..	..	..	111	114	54	..	..	26	12,861	..	..	91	101	..	..	5	741	..	..
Poona	9,951	6,849	325	327	163	..	..	..	71	72	34	..	(B)1	..	14,676	..	..	217	75	..	..	1	1,336	..	..
Satara	3,076	1,517	225	200	122	..	..	..	44	45	29	(A)1	..	142	36,882	..	8	43	2	..	..	2	214	..	8
Sholapur	4,693	2,716	228	208	124	..	..	..	52	50	22	..	..	..	90,845	..	4	62	10	..	..	3	309	..	..
Total Central Division	30,345	21,568	1,794	1,796	893	1	1	1	417	418	200	3	2	249	2,07,350	..	34	523	259	..	..	19	3,580	8	..
Belgaum	2,701	1,843	153	152	104	..	..	..	30	33	16	..	..	..	19,028	..	4	43	26	..	..	..	625	..	..
Bijapur	1,776	1,451	192	170	104	..	..	..	43	47	20	..	..	..	10,071	..	..	20	1	..	..	..	15	..	..
Dharwar	3,422	2,315	101	173	91	..	..	..	18	17	5	..	..	..	8,771	..	..	47	15	..	..	..	333	..	..
Kanara A. G. & B. G.	1,038	708	55	74	47	..	..	..	20	17	3	..	..	..	4,255	..	3	9	9	..	..	1	202	..	..
Kolaba	1,732	1,009	109	106	77	..	..	..	14	14	6	..	..	..	10,851	..	..	20	11	..	..	..	132	..	..
Ratnagiri	1,733	939	73	81	53	..	..	..	7	6	..	..	..	..	3,378	..	1	10	6	..	..	..	24	..	..
Thana	2,239	1,765	93	85	56	..	..	..	17	18	9	..	..	..	10,802	..	5	115	42	..	..	..	44	..	..
Bombay Suburban District.	2,377	2,089	73	63	41	..	..	..	10	17	7	..	..	..	3,904	..	2	96	32	..	..	1	272	..	..
Total Southern Division	17,018	12,206	944	904	573	..	..	..	159	169	66	..	..	..	71,560	..	10	363	142	..	..	2	1,647	..	..
Aden	1,344	1,017	4	9	1	..	..	..	2	1	1	..	..	..	1,734	..	..	53	..	..	..	..	113	..	..
Sabar Kantha	91	33
Western and Eastern Kutch Agency	174	113	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GRAND TOTAL	1,04,181	1,41,876*	5,615	5,652	3,069	3	3	2	1,979	2,031	1,088	15	12	1,737	49,57,383	2	101	4,588	1,735	..	..	74	56,899	888	437

* Includes 2,354 lower income assesses.
 (A) One case not decided.
 (B) Decided in favour of the Crown.
 (C) One decided in favour of the Crown and 2 against the Crown.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), during 1936-37.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessors.	Number of cases in which accounts were produced by assessors.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DE-CLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding Non-Residents' Refund Circle).	59,200	8,274	21,170	877	20,431	50,752	8,523	608	244	30,150	20,082	22,637	32,770	18,875
Ahmedabad	12,360	1,107	6,065	102	4,837	12,181	738	56	12	10,230	6,049	4,700	2,178	4,749
Kaira	1,301	62	1,079	1	742	1,884	27	12	8	1,530	1,440	508	130	764
Panch Mahals	1,001	44	684	1	872	1,001	11	12	7	652	803	38	166	422
Broach	1,055	102	910	4	605	1,021	10	15	5	1,200	948	847	69	648
Burat	6,876	100	3,830	10	1,773	5,782	162	12	..	2,788	1,748	802	466	1,505
Total Northern Division .	22,707	1,484	12,408	178	8,339	22,469	948	107	32	16,715	11,054	6,554	2,044	8,176
Ahmednagar	1,057	224	876	4	805	1,000	17	50	12	1,805	1,248	706	411	675
East Khandesh	3,237	116	1,518	8	1,429	3,071	62	80	47	2,747	2,606	684	192	1,204
West Khandesh	1,705	112	715	3	781	1,611	..	19	7	1,573	1,330	570	147	680
Nasik	2,030	330	828	6	1,759	2,023	60	80	4	2,502	2,380	262	205	804
Poona	6,209	1,856	2,355	10	1,849	5,809	707	86	17	3,412	3,343	674	1,713	2,330
Batara	1,361	113	811	8	898	1,160	35	27	..	1,307	1,210	7	344	729
Sholapur	2,418	202	948	10	1,116	2,842	20	21	8	2,150	1,464	561	255	1,156
Total Central Division .	19,837	2,833	7,551	64	8,487	18,885	957	285	417	16,056	13,588	3,068	3,411	7,908
Dolpau	1,002	110	640	7	748	1,071	2	19	6	1,236	1,217	377	102	802
Bijapur	1,332	135	509	8	500	1,248	22	15	16	1,006	1,075	665	144	687
Dharwar	1,884	769	878	31	648	1,821	10	10	6	1,812	1,027	666	382	718
Kanara	509	87	229	1	179	496	..	5	2	306	346	128	50	218
Kolaba	602	42	502	..	410	614	..	83	5	784	766	142	31	452
Ratnagiri	748	49	378	1	317	739	15	11	9	621	604	31	87	330
Tilasa	1,566	135	478	1	808	1,612	64	17	11	1,107	1,023	139	123	809
Bombay Suburban District .	1,970	143	822	8	397	1,865	117	21	11	1,008	901	313	111	906
Total Southern Division .	19,612	1,071	4,330	52	4,693	10,146	260	156	58	7,620	6,959	2,201	946	4,905
Aden	798	200	73	28	137	485	11	9	2	537	204	158	61	278
Satur Kantha	132	22	..	..	22	22	..	..	..	..	..	..	..	..
Western and Eastern Kathiawar Agencies .	149	147	..	..	2	149	..	..	..	..	..	..	147	2
GRAND TOTAL .	112,441	14,031	46,592	1,106	42,039	102,858	5,099	1,355	458	69,878	54,542	34,618	40,301	30,679

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), during the year ending 31st March 1937.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. Rs. 1,000—1,499	11,600	38	11	105	195	18	2,628	14,595
II	1,500—1,999	5,038	21	4	114	191	12	1,942	7,322
III	2,000—2,499	9,320	18	13	507	1,868	84	5,056	16,866
IV	2,500—2,999	3,862	17	16	311	1,073	45	2,870	8,194
V	3,000—3,499	2,646	10	33	214	824	49	2,105	5,881
VI	3,500—4,999	4,227	27	34	487	1,512	134	4,139	10,560
VII	5,000—7,499	3,106	29	56	353	1,023	132	2,971	7,670
VIII	7,500—9,999	1,537	26	49	212	538	76	1,697	4,135
IX	10,000—12,499	704	22	23	123	241	38	935	2,086
X	12,500—14,999	430	21	21	64	147	28	626	1,337
XI	15,000—19,999	565	24	37	77	146	28	714	1,591
XII	20,000—24,999	259	25	23	42	72	11	384	816
XIII	25,000—29,999	121	15	15	26	42	19	313	551
XIV	30,000—39,999	112	28	16	26	54	8	337	581
XV	40,000—49,999	57	24	17	16	32	16	158	320
XVI	50,000—99,999	37	67	33	21	85	14	235	492
XVII	1,00,000 and above	4	145	53	6	31	3	97	339
	Unclassified	54	133	..	..	..	..	..	187
	TOTAL	43,679	690	454	2,704	8,074	715	27,207	83,523

RETURN No. X.

Statement showing the number of assessees, etc., in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) (excluding assessees whose main source of income is from salaries) for the year 1936-37.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	TAX ON INCOMES IN COLUMNS 6 & 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS B AND A.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
Bombay City (excluding Non-Residents' Refund Circle).	1,016	47,988	877	41,601	418	15,498	17,020	1,79,55,946	62,08,440	2,07,70,343	80,84,877	28,14,397	18,26,437	1,016
Ahmedabad	102	11,253	102	10,012	80	3,562	4,588	17,05,876	2,32,006	22,73,510	3,04,161	5,67,834	72,005	162
Kaira	1	1,830	1	1,821	1	387	743	51,840	..	1,10,702	3,895	58,022	3,895	1
Panch Mahals	1	902	1	856	1	179	416	18,023	..	42,249	..	24,226	..	1
Broach	4	1,553	4	1,515	2	235	626	43,223	392	96,041	4,873	52,818	4,481	4
Surat	10	5,706	10	5,003	4	925	1,566	1,90,564	3,263	3,94,138	42,401	2,03,574	39,228	10
Total Northern Division	178	21,313	178	20,807	88	5,208	7,934	20,00,326	2,35,751	29,16,700	3,55,420	9,07,374	1,19,669	178
Ahmednagar	4	1,737	4	1,681	4	139	624	42,639	..	1,38,102	2,443	90,408	2,443	4
East Khandesh	8	3,045	8	2,947	..	460	1,177	1,73,801	..	3,14,431	31,785	1,40,570	31,785	8
West Khandesh	3	1,676	3	1,496	1	352	909	1,47,609	17,024	1,87,215	4,711	40,616	12,073	3
Nasik	6	2,686	6	2,587	3	316	891	57,931	1,190	1,84,038	4,302	1,20,107	3,912	6
Poona	10	4,282	19	4,204	10	901	2,077	2,21,194	2,227	3,10,912	4,306	49,718	2,079	19
Katwa	8	1,073	8	1,009	5	195	691	79,650	2,938	1,10,800	19,601	30,650	16,643	8
Bholapur	16	2,112	16	2,004	6	516	1,082	1,65,038	43,965	2,63,831	78,368	1,18,798	34,408	16
Total Central Division	55	16,511	64	15,988	20	2,899	7,421	3,87,912	67,944	15,33,829	1,46,016	6,45,917	78,072	64
Belgaum	7	1,461	7	1,894	4	229	748	55,218	326	1,28,448	556	73,230	230	7
Bijapur	8	1,197	8	1,105	2	277	549	54,129	..	1,01,067	41	46,338	41	8
Dharwar	31	1,508	31	1,414	12	240	662	43,294	..	1,06,770	51	63,476	51	31
Konara	1	423	1	408	..	51	179	11,082	..	27,040	..	16,958	..	1
Kolaba . . . . .	..	950	..	912	..	166	410	33,277	1,094	86,867	2,986	63,690	1,842	..
Ratanalri	1	704	1	695	..	67	317	14,022	..	46,423	..	31,401	..	1
Thane	1	1,445	1	1,376	1	313	869	54,612	..	1,35,102	..	80,559	..	1
Bombay Suburban District	4	1,869	3	1,719	..	291	886	74,277	1,037	1,00,477	2,292	26,200	1,255	4
Total Southern Division	53	9,586	52	9,023	19	1,650	4,619	3,30,941	2,457	7,31,284	5,876	3,91,843	3,419	53
Aden	22	251	25	210	22	77	169	2,00,493	61,307	3,39,135	98,150	1,38,642	39,843	25
Western and Eastern Kathiawar Agencies . . . . .	..	2	..	2	..	2	2	122	..	122	..	..	..	..
GRAND TOTAL	1,324	95,651	1,196	87,631	576	23,424	37,153	2,13,93,740	6,78,899	2,62,91,413	86,40,339	48,97,673	20,64,410	1,324

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Bombay Presidency, and Aden (excluding Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan), during the year 1936-37.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing	2,13,592
2	Cotton, spinning and weaving (mills)	6,07,221
3	Cotton, spinning and weaving (hand looms)	61,732
4	Dyeing	33,069
5	Flour milling	24,448
6	Foundries	24,40,236
7	Jute . . . . .	..
8	Medicines	1,49,180
9	Mining, coal	19,241
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others . . . . .	..
14	Oil mills	99,395
15	Potteries, bricks, stones, etc., and building materials manufacture	8,30,250
16	Rice mills	19,592
17	Salt	1,27,221
18	Silk manufacture	56,871
19	Soap manufacture	52,086
20	Sports	181
21	Sugar	1,85,818
22	Tanneries	18,917
23	Tea	--
24	Timber (including saw mills)	1,08,550
25	Tobacco manufacturing	36,148

RETURN No. X.

Statement showing the number of assessee, etc., in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) (excluding assessee whose main source of income is from salaries) for the year 1936-37.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	TAX ON INCOMES IN COLUMNS 6 & 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS B and A.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay City (excluding Non-Residents' Refund Circle).	1,016	47,088	877	41,601	418	15,408	17,020	1,79,55,946	62,08,440	2,07,70,343	80,34,877	28,14,307	18,26,437	1,016
Ahmedabad	162	11,253	162	10,012	80	3,542	4,583	17,05,676	2,32,006	22,73,510	3,04,161	5,67,834	72,005	163
Kaira	1	1,830	1	1,821	1	897	743	51,840	..	1,10,702	3,895	59,922	3,895	1
Panch Mahals	1	962	1	956	1	179	416	18,023	..	42,249	..	24,226	..	1
Bronch	4	1,553	4	1,515	2	235	628	43,223	302	96,041	4,873	52,818	4,481	4
Surat	10	5,700	10	5,603	4	925	1,566	1,90,504	3,263	3,94,138	42,401	2,03,574	39,228	10
Total Northern Division .	178	21,313	178	20,807	88	5,298	7,934	20,00,326	2,35,751	29,16,700	3,55,420	9,07,374	1,19,669	178
Ahmednagar	4	1,737	4	1,681	4	139	624	42,630	..	1,33,102	2,443	90,468	2,443	4
East Khandesh	3	3,045	3	2,947	..	450	1,177	1,73,861	..	5,14,431	81,785	1,40,520	31,785	3
West Khandesh	3	1,579	3	1,496	..	392	909	1,47,500	17,024	1,67,215	4,711	49,610	12,913	3
Nasik	6	2,686	6	2,587	3	313	501	56,831	1,190	1,84,038	4,802	1,26,107	3,032	6
Poona	10	4,282	19	4,204	10	901	2,077	2,21,194	2,227	3,10,912	4,300	69,718	2,079	10
Katara	8	1,073	8	1,009	5	195	691	79,050	2,938	1,10,300	10,601	30,050	15,663	8
Bholapur	16	2,112	16	2,064	6	516	1,082	1,65,038	43,905	2,83,831	78,308	1,18,798	34,403	16
Total Central Division .	56	16,511	64	15,988	29	2,809	7,421	8,87,012	67,044	15,33,820	1,46,016	6,45,917	78,072	64
Bolgaum	7	1,401	7	1,304	4	220	748	55,218	326	1,28,448	556	73,230	230	7
Bijapur	3	1,197	3	1,105	2	377	545	54,120	..	1,01,007	41	49,938	41	3
Dharwar	31	1,503	31	1,414	12	246	603	45,294	..	1,06,770	51	63,476	51	31
Kanara	1	408	1	408	..	179	179	11,082	..	27,040	..	15,058	..	1
Kolaba . . . . .	..	950	..	912	..	166	410	33,277	1,094	86,867	2,926	53,690	1,842	..
Ratnagiri	1	704	1	695	..	87	317	14,022	..	46,423	..	31,401	..	1
Thana	1	1,445	1	1,376	1	313	869	54,612	..	1,35,192	..	60,550	..	1
Bombay Suburban District .	4	1,809	3	1,710	..	291	886	74,277	1,037	1,00,477	2,292	26,200	1,255	4
Total Southern Division .	53	6,586	52	9,023	19	1,650	4,619	3,30,941	2,457	7,31,284	5,876	3,91,843	3,419	53
Aden	22	251	25	210	22	77	159	2,00,493	61,807	3,39,135	98,150	1,38,642	36,843	25
Western and Eastern Kathiawar Agencies .	..	2	..	2	..	2	2	122	..	122	..	..	..	..

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Bombay Presidency, and Aden (excluding Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan), during the year 1936-37.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing	2,13,532
2	Cotton, spinning and weaving (mills)	6,07,221
3	Cotton, spinning and weaving (hand looms)	61,732
4	Dyeing	33,003
5	Flour milling	24,443
6	Foundries	24,40,236
7	Jute . . . . .	..
8	Medicines	1,43,150
9	Mining, coal	13,241
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others . . . . .	..
14	Oil mills	93,335
15	Forgeries, bricks, stones, etc., and building materials manufacture	8,30,250
16	Rice mills	12,532
17	Salt	1,27,221
18	Silk manufacture	56,571
19	Soap manufacture	52,053
20	Sports	151
21	Sugar	1,55,513
22	Tanneries	18,917
23	Tea	—
24	Timber (including saw mills)	1,03,550
25	Tobacco manufacturing	38,143

RETURN No. I.

**Showing collections by districts in the Bombay Presidency and Aden for the year
1936-37.**

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1937.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahals.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Government	14,84,481	70,963	16,737	12,896	4,501
	(b) " " Local Authorities	2,31,128	6,435	711	839	252
	(c) " " Companies, other public bodies and Associations.	29,73,096	1,35,016	2,348	4,281	1,958
	(d) " " Private employers.	5,09,627	23,166	5,045	1,340	583
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	42,23,914	43,504	1,752	14,271	2,348
	(b) On debentures or other securities of a local authority or a company.	12,64,390	9,205	..	..	..
3	Income derived from property	29,71,774	2,29,847	5,559	8,598	2,673
4	" " " business	1,59,78,085	16,51,140	65,403	57,078	32,920
5	Professional earnings	8,67,681	38,687	1,843	4,418	1,226
6	Income derived from other sources	10,81,622	2,53,448	3,908	24,693	4,715
6A	" " " Surcharge	27,35,367	2,14,685	8,807	9,371	3,640
7	TOTAL OF ITEMS 1 TO 6A	3,43,21,165	26,81,096	1,12,113	1,37,785	54,816
8	(a) Amount to be deducted on account of section 15.	5,81,546	56,441	3,023	4,424	695
	(b) Amount to be deducted on account of section 17.	1,05,593	11,951	2,052	3,369	2,155
9	Resultant demand	3,36,34,026	26,12,704	1,07,038	1,29,992	51,966
10	Arrears	14,76,311	17,669	172	4,703	..
11	Penalties—					
	(a) Penal assessment under section 25 (2).	45	5	..	..	..
	(b) Penal assessment under section 28.	4,784	2,076	188	96	127
	(c) Penal recoveries under section 46 (1).	8,552	926	29	83	62
	(d) Other penalties and fines	668	51	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	71,478	1,000	..	..	..
	(b) Other items	21,630	1,602	18	772	74
13	TOTAL OF ITEMS 9 TO 12	3,52,17,494	26,36,033	1,07,445	1,35,646	52,229
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	22,13,474	37,406	5,747	26,096	1,319
	(b) On dividends of companies under section 48.	14,95,869	3,07,305	16,402	18,256	812
	(c) To partners of firms under section 48.	3,28,953	24,218	1,037	558	1,623
	(d) Under section 49	6,16,834	..	..	..	..
	(e) Under arrangement with the Indian States.	48,527	404	131	..	22
	(f) Under arrangement with the Ceylon Government.	8,339	..	..	..	..
	(g) Other refunds	11,06,280	89,880	604	2,278	261
15	TOTAL REFUNDS	58,18,276	4,59,213	23,921	47,188	4,037
16	Net demand (item 13 minus item 15)	2,93,99,218	21,76,820	83,524	88,458	48,192
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	22,01,799	35,903	78	..	69
18	Add—Excess collections and advance payments.	67,807	66	..	..	..
18A	Add—Unpaid refunds for 1936-37	1,00,228	19,329	1,044	1,143	1,668
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	1,00,799	42,975	918	365	888
19	Net collections	2,72,64,655	21,17,337	83,572	89,206	48,903

No. I.

in the Bombay Presidency and Aden for the year 1936-37.

Surat.	Total Northern Division.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,477	1,38,574	18,451	15,410	16,644	35,789	2,17,523	26,928	23,660
3,309	11,546	979	1,536	1,153	1,050	3,319	852	2,033
5,559	1,49,162	12,218	5,069	1,881	3,241	10,773	3,152	23,679
6,331	41,465	1,545	1,242	1,442	2,267	25,041	1,229	2,159
22,346	84,221	4,363	4,200	1,129	2,259	29,367	1,106	3,941
..	9,205	..	2,675	..	..	5,001	..	6,349
58,508	3,05,185	12,306	25,792	12,496	19,620	1,33,435	6,990	44,569
2,77,501	20,84,042	96,187	2,74,009	1,59,541	1,38,451	3,10,261	82,851	2,51,773
15,698	61,872	3,316	11,133	4,943	4,646	32,259	4,303	6,742
20,780	3,07,544	20,955	2,668	7,197	6,355	52,157	8,975	16,861
37,320	2,73,823	14,652	29,013	17,263	19,548	70,110	12,110	32,226
4,80,829	34,66,639	1,84,972	3,72,747	2,23,689	2,33,226	8,89,246	1,48,496	4,14,032
10,236	74,819	2,211	2,179	1,049	1,413	25,782	818	3,318
1,933	21,460	6,731	11,443	3,296	2,524	11,330	1,331	3,827
4,68,660	33,70,360	1,76,030	3,59,125	2,19,344	2,29,289	8,52,134	1,46,347	4,06,887
6,749	29,293	5,976	15,823	1,603	17,892	1,18,488	11,750	42,228
..	5	..	..	..	..	..	..	..
85	2,572	20	897	180	..	186	515	256
293	1,393	208	854	232	2,130	1,232	224	314
..	51	..	..	..	..	..	..	..
2,900	3,900	1,500	1,500	8,400	4,150	300	1,500	3,200
568	3,034	104	144	55	124	629	82	321
4,79,255	34,10,608	1,83,838	3,78,348	2,29,824	2,53,585	9,72,969	1,60,418	4,53,206
54,646	1,25,214	3,790	4,457	1,024	3,881	37,568	3,522	8,864
2,20,230	5,63,005	13,258	5,707	3,035	9,472	56,754	7,432	14,669
10,017	37,453	1,502	2,434	3,863	..	810	2,737	5,539
..	..	..	..	..	..	..	..	54,543
53	610	..	..	..	..	1,578	46	118
2	2	..	..	..	..	14	..	..
9,982	1,03,005	4,502	20,602	16,383	5,465	43,725	5,007	7,122
2,94,930	8,29,289	23,052	33,200	24,305	18,818	1,40,449	18,744	90,855
1,84,325	25,81,319	1,60,786	3,45,148	2,05,519	2,34,767	8,32,520	1,41,674	3,62,351
15,020	51,070	15,608	24,178	3,007	10,351	1,16,415	7,050	9,693
35	101	..	175	..	..	..	..	..
8,417	31,601	711	4,743	325	2,640	6,746	1,255	9,840
2,249	47,335	1,519	1,155	350	2,476	5,256	2,403	1,173
1,75,508	25,14,616	1,44,370	3,24,733	2,02,487	2,24,580	7,17,595	1,33,476	3,61,325

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1937.	Total Central Division.	Belgaum.	Bijapur.	Dharwar.	Kanara.
1	2	17	18	19	20	21
		Ra.	Ra.	Ra.	Ra.	Ra.
1	Salaries—					
	(a) Paid by Government	3,54,405	45,044	11,725	39,982	11,812
	(b) " " Local Authorities	10,922	986	1,184	1,379	171
	(c) " " Companies, other public bodies and Associations.	60,013	2,050	736	2,968	29
	(d) " " Private employees.	34,925	941	197	438	19
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	46,365	3,363	338	6,840	447
	(b) On debentures or other securities of a local authority or a company.	14,025	..	..	512	..
3	Income derived from property	2,55,208	8,722	6,315	9,718	2,074
4	" " " business	13,13,073	1,08,086	94,720	91,729	20,548
5	Professional earnings	67,342	6,457	2,294	4,700	1,818
6	Income derived from other sources	1,15,168	4,027	1,067	2,168	495
6A	" " " Surcharge	1,94,962	15,156	11,404	13,591	3,235
7	TOTAL OF ITEMS 1 TO 6A	24,66,408	1,94,832	1,29,980	1,74,025	40,648
8	(a) Amount to be deducted on account of section 15.	36,770	2,050	786	1,799	750
	(b) Amount to be deducted on account of section 17.	40,482	1,973	1,773	935	677
9	Resultant demand	23,89,156	1,90,809	1,27,421	1,71,291	39,221
10	Arrears	2,13,765	6,016	861	4,182	940
11	Penalties—					
	(a) Penal assessment under section 25 (2). . . . .	..	..	..	..	..
	(b) Penal assessment under section 23.	2,064	210	67	..	525
	(c) Penal recoveries under section 46 (1).	5,194	324	307	171	69
	(d) Other penalties and fines . . . . .	..	..	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	20,550	..	..	..	1,500
	(b) Other items	1,479	112	30	51	2
13	TOTAL OF ITEMS 9 TO 12	26,32,188	1,97,471	1,28,686	1,75,695	42,257
14	Refund or rebate of tax—					
	(a) On interest on securities under section 43.	63,106	5,273	3,208	5,550	757
	(b) On dividends of companies under section 43.	1,10,327	6,538	237	6,543	1,670
	(c) To partners of firms under section 43.	16,885	1,446	1,946	2,144	..
	(d) Under section 49	54,543	..	..	..	..
	(e) Under arrangement with the Indian States.	1,742	1,856	671	14	..
	(f) Under arrangement with the Ceylon Government.	14	..	..	..	..
	(g) Other refunds	1,02,806	10,654	6,130	2,805	1,463
15	TOTAL REFUNDS	3,49,423	25,767	12,192	17,056	3,690
16	Net demand (item 13 minus item 15)	22,82,765	1,71,704	1,16,494	1,58,639	38,367
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,86,302	7,390	6,316	2,763	1,034
18	Add—Excess collections and advance payments.	175	..	11	..	2,245
18A	Add—Unpaid refunds for 1936-37	26,260	2,338	429	492	275
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	14,332	632	8,448	1,768	140
19	Net collections	21,08,566	1,65,820	1,02,170	1,54,600	39,713

No. I—contd.

for the year 1936-37—contd.

Kolaba.	Ratnagiri.	Thana.	Bombay Suburban District.	Total Southern Division.	Aden.	Sabar Kantha.	Western and Eastern Kathiawar Agencies.
22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,579	15,795	19,521	3,844	1,55,302	33,231	4,695	29,889
377	639	666	2,817	8,219	14,207	..	..
77	332	476	1,713	8,381	36,920	..	..
860	41	984	5,541	9,021	11,730	..	..
214	1,431	571	..	13,204	1,976	175	32,486
..	..	..	2,253	2,765	..	..	..
10,051	1,587	26,885	59,285	1,24,637	41,764	..	..
70,623	37,984	1,05,185	36,758	5,65,633	2,56,316	..	..
1,651	2,557	5,126	8,238	32,891	1,669	..	..
252	99	8,473	9,723	26,304	18,687	..	122
7,699	5,091	14,814	13,083	84,073	37,971	406	5,232
99,383	65,556	1,82,701	1,43,305	10,30,430	4,54,471	5,276	67,729
1,639	3,158	1,284	2,608	14,074	5,917	..	..
781	405	3,894	2,174	12,612	3,029	..	..
96,963	61,993	1,77,523	1,38,523	10,03,744	4,45,525	5,276	67,729
3,277	1,630	3,741	2,888	23,535	26,018	..	..
..
..	150	425	200	1,577	..	..	..
535	162	1,225	790	3,583	113	..	..
..
..	..	..	4,000	5,500	..	..	..
35	1	284	33	548	..	..	..
1,00,810	63,936	1,83,198	1,46,434	10,38,487	4,71,656	5,276	67,729
1,464	1,315	6,175	25,439	49,181	86	35	12
1,356	4,701	6,262	51,714	79,021	255	57	188
2,703	2,886	1,057	..	12,182	6,628	..	..
..	..	..	..	..	16,924	..	..
..	..	..	..	2,541	..	..	..
..	..	..	146	146	..	..	..
6,891	1,722	5,898	2,758	38,321	1,194	181	250
12,414	10,624	19,392	80,057	1,81,392	25,087	273	450
88,396	53,312	1,63,806	66,377	8,57,095	4,46,569	5,003	67,279
10,619	1,751	10,809	9,003	49,685	45,183	..	..
187	..	..	..	2,443	..	..	..
1,341	1,979	1,337	3,691	11,882	..	..	..
266	1,695	534	555	14,238	..	..	..
79,039	51,845	1,53,800	60,510	8,07,497	4,01,386	5,003	67,279

RETURN No. II.

Showing collections by districts in the Bombay Presidency for the year 1936-37.

Serial No.	Classification of the Super-tax demand in the Districts of the Bombay Presidency for the year ending 31st March 1937.	Bombay City (excluding Non-Residents' Refund Circle).	Ahmedabad.	Kaira.	Broach.	Surat.	Total Northern Division.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Total Central Division.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Thana.	Bombay Suburban District.	Total Southern Division.	Aden.	Western and Eastern Kathiawar Agency.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	70,23,525	2,81,001	3,503	4,483	30,121	8,28,288	2,448	20,832	4,340	4,078	8,258	20,056	44,838	1,14,540	1,407	38	603	2,710	1,108	2,202	8,278	89,285	884
1A	Demand for the year on account of Surcharge	7,12,030	24,410	302	301	8,407	28,516	241	2,453	362	300	807	1,721	3,736	9,710	117	8	55	226	97	101	689	8,855	130
2	Arrears	8,51,471	8,211	..	4,250	..	7,470	..	..	..	..	21,832	8,500	29,784	54,665	..	..	..	..	..	..	..	4,416	..
3	Miscellaneous including penalties	2,080	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	89,61,115	8,08,718	3,805	9,133	42,528	8,64,274	2,684	81,786	4,711	5,063	30,897	25,946	78,858	1,78,944	1,524	41	718	2,936	1,205	2,488	8,907	1,02,500	973
5	Refunds	5,91,015	63,344	..	2,883	..	66,227	..	18,183	..	483	788	..	8,358	17,767	324	..	..	..	..	..	824	814	..
6	Net demand (Item 4 minus Item 5)	84,59,470	2,45,374	3,805	6,250	42,528	2,98,047	2,684	18,652	4,711	4,580	29,014	25,946	75,000	1,61,187	1,200	41	718	2,936	1,205	2,488	8,648	1,02,252	973
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	8,42,913	15,837	..	..	8,184	19,021	..	..	..	..	19,144	..	..	10,144	..	41	..	..	608	..	734	14,320	..
8	Add—Excess Collections and advance payments	2,48,214	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9A	Add—Unpaid refunds of the year under review	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10	Deduct—Paid refunds out of unpaid refunds of previous year.	..	8,288	..	..	..	8,288	..	..	..	..	38	..	..	33	..	..	..	..	..	..	..	..	..
6	NET COLLECTIONS	78,64,769	2,36,249	3,805	6,250	39,844	2,75,788	2,684	18,652	4,711	4,580	10,437	25,946	75,000	1,42,010	1,200	..	718	2,936	572	2,488	7,909	87,920	973

RETURNS Nos. I to XI.

Pertaining to the province of Sind for the year 1936-37.

RETURN No. I.

Classification of the income-tax demand in the Sind Province in the year ending 31st March 1937.

Serial No.	Classification.	Assessment for 1936-37.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	2,87,686
	(b) " " local authorities	71,309
	(c) " " companies, other public bodies and associations	1,80,118
	(d) " " private employers	86,619
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	1,38,261
	(b) " debentures or other securities of a local authority or a company	72,521
3	Income derived from property	2,91,150
4	" " " business	10,82,697
5	Professional earnings	47,286
6	Income derived from other sources	1,93,316
6A	Surcharge	2,16,407
7	TOTAL OF ITEMS 1 TO 6	26,67,370
8	(a) Amount to be deducted on account of section 15	78,015
	(b) Amount to be deducted on account of section 17	38,746
9	Resultant demand	25,50,609
10	Arrears	80,559*
11	Penalties—	
	(a) penal assessments under section 25 (2) . . . . .	....
	(b) " " " " 28	975
	(c) " recoveries " " 46 (1)	839
	(d) other penalties and fines	45
12	Miscellaneous—	
	(a) composition under section 53 (2)	15,831
	(b) other items	1,067
13	TOTAL OF ITEMS 9 TO 12	26,49,925
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	34,304
	(b) " dividends of companies, under section 48	57,547
	(c) to partners of firms, under section 48	40,276
	(d) under section 49	1,259
	(e) under arrangement with the India States . . . . .	....
	(f) under arrangement with Ceylon Government	1,924
	(g) other refunds†	42,947
15	TOTAL REFUNDS	1,78,257
16	Net demand (item 13 minus item 15)	24,71,668
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	2,49,113
17A	Deduct.—Refunds paid out of unpaid refunds of previous year	5,618†
18	Add—Excess collections and advance payments	6,718
18A	Add—Unpaid refunds of the year under review	3,693
19	Net collections	22,27,348

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

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

* Arrears on 1st April 1936	Rs.	1,02,775
Deduct—Penalties incorrectly included—		
Written off	Rs.	491
Others	682	1,163
		1,01,613
Less—		
Written off	2,443	
Reductions in appeals, etc.	18,610	21,053
Amount of arrears for the previous year shown in item 10 of this Return		80,559‡
Arrears on 1st April 1937		2,49,113‡
	Rs.	6,290
‡ Unpaid refunds on 1st April 1937		672
		5,618
	Rs.	12,285
‡ Includes surcharge of		34,013
‡ Includes surcharge of		34,013

RETURN No. II.

Classification of the super-tax demand in the Sind Province in the year ending 31st March 1937.

Serial No.	Classification.	Assessment for 1936-37.
1	2	3
		Rs.
1	Demand for the year	3,16,295
2	Arrears	†1,02,721*
3	Miscellaneous including penalties . . . . .	....
3A	Surcharge	36,249
4	TOTAL OF ITEMS 1 TO 3	4,55,265
5	Refunds†	1,411
6	Net demand (item 4 minus item 5)	4,53,854
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	1,55,439‡
7A	<i>Deduct</i> —Uncashed refunds of last year cashed this year‡
8	<i>Add</i> —Excess collections and advance payments . . . . .	....
8A	<i>Add</i> —Uncashed refunds of the year under review . . . . .	....
9	Net Collections	2,98,415

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

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

‡ Rs. 120 cancelled.

‡ Includes surcharge of	Rs.
‡ Includes surcharge of	20,501
	10,200

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Sind Province in the year ending 31st March 1937.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of Tax per rupee.	Rate of refund or rebate per rupee.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		TOTAL.		REMARKS.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below Rs. 1,000	Nil	26+26/4	19	1,036	70	2,138	..	..	89	3,174	
			26+26/6	193	14,118	338	7,830	11	1,613	542	23,561	
			26+26/12	..	..	..	..	7	869	7	869	
2	1,000—1,499	Nil	24+26/4	8	193	11	520	4	766	23	1,479	
			24+26/6	26	1,041	90	3,255	6	859	122	5,146	
3	1,500—1,999	Nil	26+26/12	..	..	..	..	2	331	2	331	
			2	24+26/4	13	947	6	219	1	233	20	1,399
4	2,000—4,999	Nil	23+26/6	11	650	49	1,333	3	748	63	2,731	
			26+26/12	..	..	..	..	1	281	1	281	
5	5,000—9,999	Nil	6+6/4	13	800	43	2,301	7	2,607	63	5,708	
			6+6/6	70	2,873	158	7,658	14	3,256	242	13,787	
			6+6/12	..	..	..	..	11	3,153	11	3,153	
6	10,000—14,999	Nil	9+9/4	10	195	25	4,360	5	3,064	40	7,619	
			9+9/6	40	3,562	69	8,149	11	5,321	120	17,032	
			9+9/12	..	..	..	..	10	5,670	10	5,670	
7	15,000—19,999	Nil	12+12/4	4	360	10	1,494	1	688	15	2,540	
			12+12/6	32	3,951	28	4,218	1	669	61	8,838	
			12+12/8	3	197	..	..	..	..	3	197	
			12+12/12	..	..	..	..	10	3,839	10	3,839	
8	20,000—29,999	Nil	16+16/4	6	492	11	2,052	1	291	17	2,835	
			16+16/6	6	332	25	3,286	1	212	32	3,830	
			16+16/8	1	47	—1	122	..	..	2	169	
			16+16/12	..	..	..	..	3	1,301	3	1,301	
9	30,000—39,999	Nil	19+19/4	8	111	16	2,364	..	..	24	2,475	
			19+19/6	9	3,150	25	4,028	2	1,199	36	8,377	
			19+19/8	3	210	5	790	..	..	8	1,000	
			19+19/12	..	..	..	..	3	3,060	3	3,060	
10	40,000—99,999	Nil	23+23/4	..	..	2	213	..	..	2	213	
			23+23/6	..	..	4	522	..	..	4	522	
			23+23/8	..	..	1	64	..	..	1	64	
			23+23/12	..	..	..	..	1	42	1	42	
10	40,000—99,999	Nil	25+25/4	..	..	1	92	..	..	1	92	
			25+25/6	3	39	6	539	..	..	9	578	
			25+25/12	..	..	..	..	1	215	1	215	
				477	34,304	994	57,547	117	40,276	1,588	1,32,127	

B.—UNDER SECTION 49.

Refunds to companies	Rs. 1,250	
Refunds to other assesses	1,924	under arrangements with the "Ceylon Government"
TOTAL	3,174	

RETURN No. IV.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1937, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st December 1934

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 34, cases in which extra collections of tax during the year on account of cases and arrears arise)										
			Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of						
			Income.	Tax collected.	Tax collected.		Government of India.		Local Government.		Local authorities and companies.		
1	2		3	4	5	6	7	8	9	10	11		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	1,000 to 1,499		1,76,516	1,235	1,597	..	..	..	..	..	..
II	1,500 ,, 1,999		1,34,063	1,563	2,771	..	..	..	..	..	..
III	2,000 ,, 2,499		12,65,628	39,175	5,559	832	26	..	..	..	..
IV	2,500 ,, 2,999		8,79,329	27,267	1,990	..	..	..	..	..	..
V	3,000 ,, 3,499		6,56,959	21,525	1,520	..	..	..	..	..	..
VI	3,500 ,, 4,999		14,08,765	43,530	2,662	..	..	..	..	..	..
VII	5,000 ,, 7,499		14,83,777	67,848	5,820	..	..	..	..	..	..
VIII	7,500 ,, 9,999		9,61,587	44,287	1,654	..	..	..	..	..	..
IX	10,000 ,, 12,499		6,13,760	38,752	1,720	..	..	..	..	..	..
X	12,500 ,, 14,999		5,50,477	34,281	1,677	..	..	..	..	..	..
XI	15,000 ,, 19,999		9,05,216	73,056	4,735	336	28	..	..	..	..
XII	20,000 ,, 24,999		4,50,530	44,144	2,470	..	..	..	..	..	..
XIII	25,000 ,, 29,999		3,98,262	38,406	1,674	..	..	..	..	..	..
XIV	30,000 ,, 39,999		3,44,231	41,236	2,053	..	..	..	..	..	..
XV	40,000 ,, 49,999		79,096	10,299	66	..	..	..	..	..	..
XVI	50,000 ,, 99,999		62,193	8,068	..	..	..	..	..	..	..
XVII	1,00,000 and over		..	..	..	..	..	..	..	..	..
XVIII	Unclassified income—												
	(a) taxed at source at the maximum rate.		..	..	..	10,20,159	1,55,207	..	..	5,55,558	72,61
	(b) covered by anticipatory certificates.		..	..	..	2,39,770	33,604	..	..	26,970	3,91
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		1,913	23	..	..	..	..	..	..	..
	TOTAL		1,03,97,122	5,35,094	38,458	12,61,097	1,71,255	..	..	5,84,545	76,44

NOTES.

- (a) Refunds granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 4 and 10 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.
 (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.
 (c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total funds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
 (d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

March 1937, on income in respect of which the Provincial Government has a share under Rule 15.

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

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	64,795	460	27,600	192	21,024	146	4,85,026	3,394
..	85,413	1,084	46,061	622	1,440	20	3,92,383	5,352
..	10,25,740	31,889	3,69,500	11,490	11,808	369	16,58,721	51,294
..	2,93,109	9,226	2,65,905	8,205	66,016	2,063	11,25,816	34,892
..	2,91,243	8,887	2,16,371	6,693	4,032	126	9,34,155	29,235
..	6,71,550	20,246	6,47,153	19,347	16,480	513	17,37,298	53,660
..	3,07,943	13,344	4,12,868	18,882	3,072	144	19,25,470	87,142
..	3,73,874	17,101	3,12,547	18,885	13,333	625	15,01,177	69,104
..	1,97,219	13,872	1,67,702	10,472	12,224	764	8,67,623	52,931
..	1,05,660	6,190	1,17,670	6,207	..	..	7,93,036	49,267
..	1,59,998	13,130	94,944	7,912	16,602	1,384	9,97,224	83,102
..	36,884	3,650	1,16,351	9,223	253	25	8,34,858	33,137
..	17,664	1,748	1,23,272	12,468	40	4	4,71,038	45,782
..	19,594	2,347	52,475	6,286	47,421	5,681	4,10,328	49,154
..	1,29,453	14,470	43,799	5,703	40,174	5,231	1,63,616	21,304
..	1,43,823	18,727	59,098	7,695	..	..	2,84,437	37,036
..	77,706	10,535	..	..	..	..	56,036	7,710
21,82,114	2,88,724	6,06,138	82,081	..	..	..	..	..	..	..	..
..
..
21,82,114	2,88,724	6,06,138	82,081	40,01,758	1,86,906	30,73,316	1,50,282	2,53,919	17,007	1,41,40,042	7,13,537

Interest on tax-free securities Rs. 2,04,055

Classification of grades of income-tax collected in the Sind Province in the year ending
Devo

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 14, cases in which extra collections of tax during the year on account of interest allowances)								
			Salaries.			Additions regarding corrections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of				
			Income.	Tax collected.	Tax collected.		Government of India.		Local Government.		Local aut. and compe.
1	2		3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499		1,76,516	1,235	1,597	..	..	..	..	..	..
II	1,500 ,, 1,999		1,34,003	1,563	2,771	..	..	..	..	..	..
III	2,000 ,, 2,499		12,65,628	39,175	5,559	832	28	..	..	..	..
IV	2,500 ,, 2,999		8,79,329	27,267	1,990	..	..	..	..	..	..
V	3,000 ,, 3,499		6,86,959	21,525	1,820	..	..	..	..	..	..
VI	3,500 ,, 4,999		14,03,765	43,830	2,862	..	..	..	..	..	..
VII	5,000 ,, 7,499		14,53,777	67,848	5,820	..	..	..	..	..	..
VIII	7,500 ,, 9,999		9,61,587	44,287	1,654	..	..	..	..	..	..
IX	10,000 ,, 12,499		6,13,700	38,752	1,720	..	..	..	..	..	..
X	12,500 ,, 14,999		5,50,477	34,281	1,677	..	..	..	..	..	..
XI	15,000 ,, 19,999		9,05,216	73,086	4,735	336	28	..	..	..	..
XII	20,000 ,, 24,999		4,50,530	44,144	2,470	..	..	..	..	..	..
XIII	25,000 ,, 29,999		3,98,202	38,406	1,674	..	..	..	..	..	..
XIV	30,000 ,, 39,999		3,44,231	41,236	2,063	..	..	..	..	..	..
XV	40,000 ,, 49,999		76,096	10,299	86	..	..	..	..	..	..
XVI	50,000 ,, 99,999		62,193	8,093	..	..	..	..	..	..	..
XVII	1,00,000 and over		..	..	..	..	..	..	..	..	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate.		..	..	..	10,20,159	1,38,207	..	..	6,25,558	
	(b) covered by anticipatory certificates.		..	..	..	2,39,770	33,604	..	..	28,970	
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		1,913	63	..	..	..	..	..	..
	TOTAL		1,03,97,122	5,35,094	38,458	12,61,097	1,71,265	..	..	6,64,558	

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades.

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27.

(d) Refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(e) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

IV.

March 1937, on income in respect of which the Provincial Government has a share under section 15.

Amounts included in account of revision after collection of the original demand, or insurance premium, etc., under section 15.

Income of													
Companies.				Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
12	Tax collected. 13	Income. 14	Tax collected. 15	Income. 16	Tax collected. 17	Income. 18	Tax collected. 19	Income. 20	Tax collected. 21	Income. 22	Tax collected. 23	Income. 24	Tax collected. 25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	64,796	460	27,600	192	21,024	146	4,35,026	3,334		
	89,413	1,084	46,061	622	1,440	20	3,32,383	5,353		
	10,25,740	31,889	3,69,500	11,490	11,808	369	16,58,721	51,294		
	2,33,109	9,226	2,66,306	8,206	66,016	2,063	11,25,316	34,332		
	2,91,243	8,387	2,14,371	6,893	4,032	126	9,34,155	29,235		
	6,71,550	20,246	6,47,153	19,347	16,430	513	17,37,298	53,660		
	3,07,343	13,344	4,12,366	13,382	3,072	144	13,25,470	37,142		
	3,73,374	17,101	3,12,547	13,385	13,333	625	15,01,177	49,194		
	1,97,213	13,372	1,67,762	10,472	12,224	764	8,87,623	52,941		
	1,06,680	6,130	1,17,670	6,207	..	..	7,33,936	43,287		
	1,59,304	13,130	94,944	7,912	16,602	1,334	9,97,224	83,192		
	36,384	3,630	1,14,351	9,223	253	25	3,34,656	33,137		
	17,664	1,743	1,23,272	12,468	40	4	4,71,038	45,783		
	13,534	2,347	52,475	6,286	47,421	5,681	4,10,328	49,154		
	1,23,433	14,470	43,799	5,793	40,174	5,231	1,43,616	21,304		
	1,43,323	13,727	54,096	7,695	..	..	2,34,437	37,936		
	77,799	10,543	..	..	..	..	56,326	7,719		
	2,54,724	6,96,134	82,061	..	..	..	..	..	..	..	..
		
		
	2,54,724	6,96,134	82,061	14,02,746	1,96,906	30,73,313	1,50,262	2,53,219	17,697	1,41,41,642	7,19,537		

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1937, on income in respect of which the Provincial Government has a share under Devolution Rule 15—contd.

Serial No.	Grade of income.		Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.
					(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
					(d) Income.	(d) Tax.						Tax abated.	Tax.
1	2		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 23).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	26	27	28	29	Income (column 24 minus column 26).	Tax collected (column 25 minus column 27, 28 and 29).	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499		7,74,981	7,014	64,957	367	83	976	7,20,004	5,558	1,06
II	1,500 ,, 1,999		6,59,300	11,412	84,599	469	653	746	6,24,701	9,524	6.
III	2,000 ,, 2,499		43,32,229	1,39,802	1,13,412	3,653	24,354	873	42,18,617	1,10,622	2,5.
IV	2,500 ,, 2,999		26,30,175	83,643	50,051	1,590	..	395	25,80,124	61,658	1,1'
V	3,000 ,, 3,499		21,32,760	68,236	49,103	1,530	..	598	20,83,652	66,158	6
VI	3,500 ,, 4,999		44,76,246	1,40,460	40,547	1,309	..	432	44,35,699	1,38,669	1,4
VII	5,000 ,, 7,499		41,33,130	1,93,180	36,374	1,943	4,497	1,537	40,96,756	1,85,203	1,0
VIII	7,500 ,, 9,999		31,62,518	1,51,656	60,673	2,871	..	607	31,01,845	1,48,178	5
IX	10,000 ,, 12,499		18,58,468	1,18,561	39,344	2,459	2,282	245	18,19,124	1,13,575	2
X	12,500 ,, 14,999		15,67,743	97,622	25,304	1,581	..	438	15,42,439	95,603	1
XI	15,000 ,, 19,999		21,74,320	1,83,377	22,346	1,951	1,330	1,363	21,51,474	1,78,733	2
XII	20,000 ,, 24,999		9,38,876	92,649	..	..	271	877	9,38,876	91,501	
XIII	25,000 ,, 29,999		10,10,216	1,00,082	30	3	..	575	10,10,186	99,504	
XIV	30,000 ,, 39,999		8,74,049	1,06,757	..	..	1,694	150	8,74,049	1,04,913	
XV	40,000 ,, 49,999		4,56,138	57,093	12,232	2,037	446	..	4,43,906	54,610	
XVI	50,000 ,, 99,999		5,49,551	71,556	..	..	..	..	5,49,551	71,556	
XVII	1,00,000, and over		1,34,732	18,245	..	..	..	..	1,34,732	18,245	
XVIII	Unclassified Income—										
	(a) taxed at source at the maximum rate,		42,93,949	5,81,533	2,69,343	39,476	..	..	40,04,606	5,42,057	
	(b) covered by anticipatory certificates,		2,63,740	36,927	2,63,740	36,927	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		1,913	63	..	..	..	..	1,913	63	
	TOTAL		3,64,30,014	22,59,918	10,97,560	98,186	35,610	9,862	3,53,32,454	21,16,260	11

	Ra.
TOTAL (COLUMN 31)	21,16,260
Add—Surcharge (gross collections)	1,94,674
Add—Excess collections and miscellaneous	23,616
Add—Penalties (actual collections)	1,859
Add—Unpaid refunds for the year under review	3,693
TOTAL	23,40,102

	Ra.
Deduct—Refunds and rebates at various rates except at maximum rates on account of incomes shown in columns 6 to 15	1,03,911
Deduct Amounts paid as money-order commission for sending refunds	3
Deduct Refunds for 1935-36 paid in 1936-37	5,818
Deduct Refunds under section 49	1,259
Deduct Refunds under arrangement with the Ceylon Government	1,924
Deduct Interest paid under section 66 (7) of the Act	39
	1,12,754
NET TOTAL	22,27,348

RETURN No. V.

Statement showing collection of super-tax in the Sind Province in the year ending 31st March 1937.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.		COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
			Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.			Amount of tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	30	11,01,894	8,536	2	66,298	295	..	..	..	2	1,13,379	997	..	..	..	34	12,81,571	9,828	1,411	8,417
II	50,001 ,, 1,00,000	7	4,55,308	11,691	..	..	..	..	..	..	1	59,100	1,647	1	77,441	972	9	5,91,849	14,310	..	14,310
III	1,00,001 ,, 1,50,000	1	1,04,649	5,352	..	..	..	4	4,89,827	18,114	..	..	..	1	1,13,364	858	6	7,07,840	23,824	..	23,824
IV	1,50,001 ,, 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,, 3,00,000	..	..	..	..	..	..	1	2,98,095	15,506	..	..	..	..	..	..	1	2,98,095	15,506	..	15,506
VII	3,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 ,, 4,50,000	..	..	..	..	..	..	1	4,46,189	6,012	..	..	..	..	..	..	1	4,46,189	6,012	..	6,012
X	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 ,, 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XII	5,50,001 and more	..	..	..	..	..	..	2	40,03,234	1,90,450	..	..	..	..	..	..	2	40,03,234	1,90,450	..	1,90,450
	TOTAL	38	16,61,851	25,579	2	66,298	295	8	52,37,345	2,30,082	3	1,72,479	2,644	2	1,90,805	1,330	53	73,28,778	2,59,930	1,411	2,58,519

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

	Rs.
Add—Surcharge (gross collections)	39,896
Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..

NET TOTAL 2,98,415

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1937, on income in respect of which the Provincial Government has a share under Devolution Rule 15—contd.

Serial No.	Grade of income.		Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of Associates.
					(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
					(d) Income.	(d) Tax.						Tax abated.	TAX.
1	2		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 23).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	26	27	28	29	Income (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to	1,499	7,74,961	7,014	54,957	367	63	976	7,20,004	5,555	1,059
II	1,500 "	1,999	6,59,300	11,412	24,599	459	653	746	6,24,701	9,524	645
III	2,000 "	2,499	43,32,229	1,39,802	1,13,412	3,653	24,354	673	42,18,817	1,10,522	2,547
IV	2,500 "	2,999	26,30,175	83,643	50,051	1,590	..	395	25,80,124	61,656	1,173
V	3,000 "	3,499	21,32,760	66,256	49,103	1,530	..	598	20,63,652	66,158	837
VI	3,500 "	4,999	44,76,246	1,40,460	40,547	1,309	..	452	44,35,699	1,35,699	1,453
VII	5,000 "	7,499	41,33,130	1,93,180	36,374	1,943	4,497	1,537	40,96,756	1,65,203	1,078
VIII	7,500 "	9,999	31,62,518	1,51,656	60,673	2,871	..	607	31,01,845	1,46,173	519
IX	10,000 "	12,499	18,58,468	1,18,561	39,344	2,459	2,282	245	18,19,124	1,13,575	263
X	12,500 "	14,999	15,67,743	97,622	25,304	1,531	..	438	15,42,439	92,603	169
XI	15,000 "	19,999	21,74,320	1,83,377	22,846	1,951	1,330	1,363	21,51,474	1,76,733	213
XII	20,000 "	24,999	9,38,876	92,649	..	..	271	877	9,38,876	91,501	78
XIII	25,000 "	29,999	10,10,216	1,00,682	30	3	..	575	10,10,186	99,504	62
XIV	30,000 "	39,999	8,74,049	1,06,757	..	..	1,694	150	8,74,049	1,04,913	45
XV	40,000 "	49,999	4,56,138	57,053	12,232	2,037	446	..	4,43,906	64,610	16
XVI	50,000 "	99,999	5,49,551	71,556	..	..	..	..	5,49,551	71,556	13
XVII	1,00,000, and over	. . . . .	1,34,732	18,245	..	..	..	..	1,34,732	18,245	2
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate,		42,93,949	5,31,533	2,59,343	39,476	..	..	40,04,606	5,42,057	141
	(b) covered by anticipatory certificates,		2,63,740	36,927	2,63,740	36,927	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		1,913	63	..	..	..	..	1,913	63	1
	TOTAL		3,64,30,014	22,59,918	10,97,560	98,186	35,610	9,522	3,53,32,454	21,16,260	10,574

	Ra.
	TOTAL (COLUMN 31)
Add—Surcharge (gross collections)	21,16,260
Add—Excess collections and miscellaneous	1,94,674
Add—Penalties (actual collections)	23,616
Add—Unpaid refunds for the year under review	1,809
	3,693
	TOTAL
	33,40,102

	Ra.
Deduct—Refunds and rebates at various rates except at maximum rates on account of incomes shown in columns 6 to 15	1,03,911
Deduct Amounts paid as money-order commission for sending refunds	3
Deduct Refunds for 1935-36 paid in 1936-37	5,615
Deduct Refunds under section 49	1,179
Deduct Refunds under arrangement with the Ceylon Government	1,924
Deduct Interest paid under section 66 (7) of the Act	39
	1,12,754
	NET TOTAL
	22,27,348

RETURN No. V.

Statement showing collection of super-tax in the Sind Province in the year ending 31st March 1937.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
			Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
I	30,001 to 50,000	30	11,01,894	8,536	2	66,298	295	..	..	..	2	1,13,379	997	..	..	..	34	12,81,571	9,828	1,411	8,417
II	50,001 ,, 1,00,000	7	4,55,308	11,691	..	..	..	..	..	..	1	59,100	1,647	1	77,441	972	9	5,91,849	14,310	..	14,310
III	1,00,001 ,, 1,50,000	1	1,04,649	5,352	..	..	..	4	4,89,827	18,114	..	..	..	1	1,13,364	868	6	7,07,840	23,824	..	23,824
IV	1,50,001 ,, 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,, 3,00,000	..	..	..	..	..	..	1	2,98,095	15,506	..	..	..	..	..	..	1	2,98,095	15,506	..	15,506
VII	3,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 ,, 4,50,000	..	..	..	..	..	..	1	4,46,189	6,012	..	..	..	..	..	..	1	4,46,189	6,012	..	6,012
X	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 ,, 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XII	5,50,001 and more	..	..	..	..	..	..	2	40,03,234	1,90,450	..	..	..	..	..	..	2	40,03,234	1,90,450	..	1,90,450
	TOTAL	38	16,61,851	25,579	2	66,298	295	8	52,37,345	2,30,082	3	1,72,479	2,644	2	1,90,805	1,330	53	73,28,778	2,59,930	1,411	2,58,519	

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

Add—Surcharge (gross collections) Rs. 39,896
 Add—Excess collection and miscellaneous
 Add—Penalties (actual collections)

NET TOTAL 2,98,415

RETURN No. VI.

Classified statement of receipts of super-tax in the Sind Province in the year ending 31st March 1937.

Serial No.	Source of Income.	COMPANIES.		OTHER ASSESSORS.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	..	..	2	552	2	552
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning . . . . .	..	..	1	972	1	972
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	15,506	..	..	1	15,506
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	..	..	..	..	..	..
13	Mining, coal . . . . .	..	..	..	..	..	..
14	Mining, other minerals including petroleum . . . . .	..	..	..	..	..	..
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway	3	14,639	..	..	3	14,639
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woollen mills . . . . .	..	..	..	..	..	..
24	Others	4	1,91,937	42	22,324	46	2,25,261
	TOTAL	8	2,30,052	45	23,843	53	2,59,895
	Surcharge		36,921		2,075		39,896
	TOTAL		2,67,093		32,523		2,99,826

RETURN No. VI-A.

Others.

Serial No.	Source of Income.	COMPANIES.		OTHER ASSESSERS.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Contracts	1	3,475	1	110	2	3,585
2	Cable and Wireless	1	1,59,724	..	..	1	1,59,724
3	Cloth . . . . .	..	..	2	2,155	2	2,155
4	Electricity	2	36,733	..	..	2	36,733
5	Salaries . . . . .	..	..	13	4,661	13	4,661
6	Remittances . . . . .	..	..	1	105	1	105
7	Khopra . . . . .	..	..	2	152	2	152
8	Provident Funds . . . . .	..	..	1	185	1	185
9	Dubashis . . . . .	..	..	2	7,105	2	7,105
10	Brokerage . . . . .	..	..	1	276	1	276
11	Profession . . . . .	..	..	1	237	1	237
12	Interest on securities . . . . .	..	..	1	94	1	94
13	Commission . . . . .	..	..	8	5,058	8	5,058
14	Property . . . . .	..	..	9	8,156	9	8,156
	TOTAL	4	1,99,937	42	28,324	46	2,28,261

Additional list showing the important sources of income most of the recipients of which are liable to income-tax and not super-tax.

1. Commission.
2. Grain.
3. Cotton.
4. Hardware.
5. Interest.
6. Provisions.
7. Cloth.
8. Medicines.
9. Oilman's Store.
10. Property.
11. Arms and Ammunitions.
12. Interest on securities.
13. Dividends.
14. Shipping.
15. Country and Foreign Liquor.
16. Boots and Shoes.
17. Silver and Gold ornaments.
18. Dubashis and Stevedores.
19. Motor Cars and Motor Lorries.
20. Hides.
21. Jewellery.
22. Contracts.
23. Engineering works.
24. Sind work.
25. Grocery.
26. Timber.
27. Banking.
28. Legal Practice.
29. Flour Mills.
30. Ice factories.
31. Seeds.
32. Remittances.
33. Rice Husking factories.
34. Brick Kilns.
35. Salt Manufacturing.
36. Ghee.
37. Speculation.

RETURN No. VII.

Province of Sind—1936-37.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 36.		RESULT OF APPEALS REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 63 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of Interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Karachi	11,038	9,150	260	275	137	..	..	..	61	67	81	4A	4B	Ra. I. T. S. T.	Ra. 81,957 400	..	6	24	9	..	..	8	1,821	..	89-8
Hyderabad	2,824	2,245	97	94	58	..	..	..	15	16	6	..	..	I. T. S. T.	82,108 1,014	..	1	1	..	..	..	..	..	..	..
Sukkur	1,637	1,306	70	79	54	..	..	..	26	27	13	..	2C	2-0	14,469	..	..	8	1	..	..	1	88	..	..
Nawabshah	1,017	812	71	65	36	..	..	..	10	9	2	..	..	..	2,004	..	..	6	1	..	..	..	..	..	..
Shikarpur	2,275	1,594	73	84	48	1	..	..	9	9	3	..	1D	2,207	8,334	..	..	26	21	..	..	8	..	..	..
Larkana	1,719	1,445	82	88	44	..	..	..	9	9	8	..	..	..	5,210	..	1	3	2	..	..	6	..	..	..
Dadu	1,164	991	43	87	12	..	..	..	5	6	..	..	..	4-4	1,228	..	..	6	..	..	..	1	88	..	..
Thar Parkar	1,814	1,590	164	184	125	..	..	..	21	22	14	..	..	..	5,672	..	2	5	1	..	..	1	993	..	..
Karachi District	452	363	27	29	21	..	..	..	1	2	2	..	..	11-1	1,445-10	..	..	4	..	..	..	..	..	..	..
TOTAL	23,940	19,490†	887	935	535	1	..	..	157	167	74	4	7	2,314	95,518 I. T. 2,418 S. T.	..	10	77	85	..	..	17	2,443	..	89-8

† Includes Lower income assesses as under—

Karachi	1,043
Hyderabad	328
Sukkur	122
Nawabshah	63
Shikarpur	163
Larkana	106
Dadu	75
Thar Parkar	171
Karachi District	80
TOTAL	2,101

A.—Not decided.
 B.—Pertains to previous years—3 decided.
 C.—Pertains to previous years and decided in favour of the Crown.
 D.—Pertains to previous years and decided against the Crown.
 * Includes partially successful cases also.

RETURN No. VII.
Province of Sind—1936-37.

225

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (8), (5).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 56 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Karachi	11,098	9,150	260	275	137	..	..	..	61	67	81	4A	4B	Rs. I. T. S. T.	Rs. 81,957 400	..	6	24	9	..	..	6	Rs. 1,321	..	Rs. 30-3
Hyderabad	2,824	2,245	97	94	58	..	..	..	15	16	6	..	..	I. T. S. T.	Rs. 82,108 1,914	..	1	1	..	..	..	..	..	..	..
Sukkur	1,637	1,306	70	79	54	..	..	..	26	27	13	..	2C	2-0	14,469	..	..	3	1	..	..	1	88	..	..
Nawabshah	1,017	812	71	65	36	..	..	..	10	9	2	..	..	..	2,004	..	..	5	1	..	..	..	..	..	..
Shikarpur	2,275	1,594	73	84	48	1	..	..	9	9	3	..	1D	2,297	8,334	..	..	26	21	..	..	..	8	..	..
Larkana	1,719	1,445	82	88	44	..	..	..	9	9	3	..	..	..	8,210	..	1	3	2	..	..	6	..	..	..
Dadu	1,164	991	43	37	12	..	..	..	5	6	..	..	..	4-4	1,228	..	..	6	..	..	..	1	88	..	..
Thar Parkar	1,814	1,590	164	184	125	..	..	..	21	22	14	..	..	..	5,672	..	2	5	1	..	..	1	993	..	..
Karachi District	452	363	27	29	21	..	..	..	1	2	2	..	..	11-1	1,445-10	..	..	4	..	..	..	..	..	..	..
TOTAL	23,940	19,406†	887	935	535	1	..	..	157	167	74	4	7	2,314	95,518 I. T. 2,418 S. T.	..	10	77	85	..	..	17	2,443	..	Rs. 80-3

43

† Includes Lower income assesses as under—

Karachi	1,043
Hyderabad	828
Sukkur	122
Nawabshah	63
Shikarpur	163
Larkana	106
Dadu	75
Thar Parkar	171
Karachi District	80

2,101

A.—Not decided.
B.—Pertains to previous years—3 decided.
C.—Pertains to previous years and decided in favour of the Crown.
D.—Pertains to previous years and decided against the Crown.
* Includes partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Province of Sind during 1936-37.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessors.	Number of cases in which accounts were produced by assessors.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Karachi	7,384	1,015	2,421	54	8,302	6,852	1,054	38	15	4,008	4,178	2,266	830	3,554
Hyderabad	9,127	571	918	9	570	2,077	910	1	..	1,278	856	527	580	587
Sukkur	1,005	130	504	..	845	1,048	71	16	1	844	739	518	63	608
Nawabshah	706	118	845	..	295	693	37	12	8	537	404	207	68	256
Bhikerpur	1,810	110	608	8	716	1,437	217	13	6	1,200	1,142	914	57	755
Larkana	1,205	187	727	..	826	1,240	151	29	15	980	604	232	91	623
Dadu	803	120	550	..	134	604	45	12	4	670	557	127	60	130
Thar and Parkar	1,272	123	410	8	708	1,244	81	23	1	1,080	1,048	246	60	678
Karachi District	637	15	131	..	182	328	11	8	2	806	280	14	8	104
TOTAL	16,508	2,903	6,674	69	6,587	15,723	1,988	146	46	11,507	10,008	5,046	1,821	6,006

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in Sind Province during the year ending 31st March 1937.

Serial No.	Grades of Income.		Salaries.	Companies and Shipping.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2		3	4	5	6	7	8	9	10
	Rs.	Rs.								
I	1,000—1,499 .	. . . . .	731	7	..	19	53	2	284	1,096
II	1,500—1,999 .	. . . . .	343	3	..	33	48	1	220	648
III	2,000—2,499 .	. . . . .	1,018	2	2	293	364	2	871	2,552
IV	2,500—2,999 .	. . . . .	554	4	4	108	124	3	386	1,181
V	3,000—3,499 .	. . . . .	375	9	2	86	86	2	288	848
VI	3,500—4,999 .	. . . . .	661	2	2	160	168	3	491	1,487
VII	5,000—7,499 .	. . . . .	573	3	4	96	75	..	334	1,085
VIII	7,500—9,999 .	. . . . .	215	9	2	48	52	2	202	530
IX	10,000—12,499 .	. . . . .	112	9	3	15	33	3	90	265
X	12,500—14,999 .	. . . . .	79	5	1	8	9	..	73	175
XI	15,000—19,999 .	. . . . .	113	6	6	6	13	2	79	225
XII	20,000—24,999 .	. . . . .	49	9	1	7	2	1	19	88
XIII	25,000—29,999 .	. . . . .	31	11	3	6	2	1	22	76
XIV	30,000—39,999 .	. . . . .	22	10	2	2	2	2	17	58
XV	40,000—49,999 .	. . . . .	3	6	1	1	4	1	7	23
XVI	50,000—99,999 .	. . . . .	3	..	2	1	3	..	6	15
XVII	1,00,000 and above .	. . . . .	..	10	..	1	..	..	1	12
	TOTAL .		4,882	105	36	888	1,038	25	3,390	10,364

RETURN No. X.

Statement showing the number of assessees, etc., in the Province of Sind (excluding assessees whose main source of income is from salaries) for the year 1936-37.

District or Circle.	NUMBER OF PERSONS ASSESSED		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	TAX ON INCOME IN COLUMNS 9 AND 7.		TAX ON INCOME IN COLUMNS 11 AND 12.		DIFFERENCE BETWEEN COLUMNS 11 AND 12.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Karachi	60	6,309	54	5,783	39	1,013	3,362	6,93,524	61,909	10,00,665	1,70,658	3,06,541	48,630	56
Hyderabad	9	1,540	9	1,497	7	343	579	69,632	..	1,56,166	6,606	66,534	6,606	7
Sukkur . . . . .	..	926	..	909	..	186	345	25,126	..	62,102	119	86,976	119	..
Nawabshah . . . . .	..	593	..	580	..	87	235	7,520	..	20,197	..	12,677	..	..
Shikarpur	3	1,407	3	1,324	3	282	716	81,323	446	1,11,876	1,870	80,552	1,425	2
Larkana . . . . .	..	1,090	..	1,053	..	188	326	25,079	..	35,442	..	9,463	..	..
Dadu . . . . .	..	742	..	684	..	64	184	8,792	..	17,020	..	13,228	..	..
Thar Parkar	3	1,148	3	1,118	1	101	708	10,749	..	60,660	..	49,912	..	3
Karachi District . . . . .	..	822	..	813	..	82	182	1,663	..	14,205	..	12,612	..	..
TOTAL	71	14,137	60	13,261	60	3,280	6,587	8,09,297	62,444	15,87,792	1,19,823	6,64,495	56,879	68

RETURN No. XL

Statement showing the amount of income-tax paid by the staple industries
in the Province of Sind during the year 1936-37.

Serial No.	Name of industry.	Rs.
1	Cotton, ginning and pressing	36,285
2	Cotton, spinning and weaving (mills) . . . . .	..
3	Cotton, spinning and weaving (hand looms) . . . . .	..
4	Dyeing . . . . .	..
5	Flour milling	9,291
6	Foundries	1,286
7	Jute . . . . .	..
8	Medicines	827
9	Mining, coal . . . . .	..
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others	372
14	Oil mills	11,055
15	Potteries, bricks, stones, etc., and building materials manufacture	1,351
16	Rice mills	8,125
17	Salt	21
18	Silk manufacture . . . . .	..
19	Soap manufacture	107
20	Sports	97
21	Sugar . . . . .	..
22	Tanneries . . . . .	..
23	Tea . . . . .	..
24	Timber (including saw mills)	328
25	Tobacco manufacturing . . . . .	..
	TOTAL .	69,145

RETURN Nos. I and II.

Showing collections by districts of the province of Sind for the year 1936-37.

RETURN

Showing collections by districts in the

Serial No.	Classification of the Income-tax demand for the Districts in the Province of Sind for the year ending 31st March 1937.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.
1	2	3	4	5	6
		Ra.	Ra.	Ra.	Ra.
1	Salaries :—				
	(a) paid by Government	1,48,116	1,091	43,874	25,698
	(b) " " local Authorities	58,158	..	4,460	2,034
	(c) " " Companies, other public bodies and Associations.	1,70,146	..	4,727	1,891
	(d) " " Private employers	70,122	23	12,054	558
2	Interest on Securities :—				
	(a) On securities of the Government of India or of a local Government.	1,32,097	..	4,840	798
	(b) On debentures or other securities of a local authority or a company.	70,151	..	..	..
3	Income derived from property	2,34,658	969	29,473	10,803
4	" " " business	7,86,548	13,657	41,734	42,905
5	Professional earnings	33,883	165	6,191	2,466
6	Income derived from other sources	74,987	1,275	80,937	7,675
6A	" " " surcharge	1,57,590	1,073	19,175	8,673
7	TOTAL OF ITEMS 1 TO 6A	19,36,456	18,253	2,47,465	1,03,501
8	(a) Amount to be deducted on account of section 15	53,713	142	8,864	2,062
	(b) " " " " " " " " " " 17	12,227	3,374	3,417	1,268
9	Resultant demand	18,65,516	14,737	2,35,184	1,00,171
10	Arrears	58,720	1,831	224	2,855
11	Penalties :—				
	(a) Penal assessment under section 25(2) . . . . .	..	..	..	..
	(b) " " " " " " " " " " 28	176	..	300	..
	(c) Penal recoveries under section 46 (1)	226	50	..	22
	(d) Other penalties and fines	45	..	..	..
12	Miscellaneous :—				
	(a) Composition under section 53 (2)	8,772	..	..	44
	(b) Other items	580	3	321	3
13	TOTAL OF ITEMS 9 TO 12	19,34,035	16,621	2,36,029	1,03,125
14	Refund or rebate of tax :—				
	(a) On interest on securities under section 48	19,821	5	12,894	1,160
	(b) On dividends of companies under section 48	46,216	4	4,343	1,068
	(c) To partners of firms under section 48	30,245	..	163	4,979
	(d) Under section 49	1,259	..	..	..
	(e) Under arrangement with the Indian States . . . . .	..	..	..	..
	(f) " " " Ceylon Government. . . . .	..	..	1,924	..
	(g) Other refunds	21,345	645	5,959	5,305
15	TOTAL REFUNDS	1,18,886	654	25,283	12,530
16	Net demand (item 13 minus item 15)	18,15,149	15,967	2,10,746	90,595
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,84,409	1,301	12,930	5,145
18	Add—Excess collections and advance payments	26	109	6,090	..
18A	Add—Unpaid refunds for 1936-37	2,088	109	355	..
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	3,135	295	821	177
19	Net Collections	16,29,719	14,589	2,03,440	85,273

No. L.

Province of Sind for the year 1936-37.

Shikarpur.	Larkana.	Dadu.	Nawabshah.	Thar and Parkar.	Total Sind.
7	8	9	10	11	12
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
8,118	15,586	9,669	16,026	19,508	2,87,686
2,803	1,878	222	1,081	673	71,309
352	274	81	875	1,772	1,80,118
1,539	466	202	927	728	86,619
..	514	..	12	..	1,38,261
..	..	..	2,370	..	72,521
4,838	2,895	937	2,102	4,475	2,91,150
88,126	26,697	14,427	17,603	51,000	10,82,697
1,340	790	64	411	1,976	47,286
8,984	3,621	1,684	3,811	10,342	1,93,316
11,986	5,202	2,636	3,907	6,165	2,16,407
1,28,086	57,923	29,922	49,125	96,639	26,67,370
1,965	1,237	488	1,557	2,987	78,015
1,272	1,240	1,261	1,500	13,187	38,746
1,24,849	55,446	28,173	46,068	80,465	25,50,609
4,118	3,772	2,059	1,150	5,800	80,559
..
..	70	..	..	429	975
129	101	..	14	297	839
..	..	..	..	..	45
2,400	2,365	250	..	2,000	15,831
46	99	..	3	12	1,067
1,31,542	61,853	30,482	47,235	89,003	26,49,925
155	122	106	14	7	34,304
4,858	272	682	90	16	67,547
2,918	1,617	152	202	..	40,276
..	..	..	..	..	1,259
..
..	..	..	..	..	1,924
2,264	3,230	407	669	3,123	42,947
10,195	5,241	1,347	975	3,146	1,78,257
1,21,347	56,612	29,135	46,260	85,857	24,71,668
24,428	5,953	8,662	2,026	4,259	2,49,113
12	60	..	..	421	6,718
612	12	1	9	507	3,693
1,027	14	2	74	73	5,618
96,516	50,717	20,472	44,169	82,453	22,27,348

RETURN No. II.

Showing collections by districts in the province of Sind for the year 1936-37.

Serial No.	Classification of the Super-tax demand in the Districts of the Province of Sind for the year ending 31st March 1937.	Karachi.	Hyderabad.	Sukkur.	Shikarpur.	Total Sind.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	3,08,393	6,187	110	1,605	3,16,295
1A	Demand for the year on account of Surcharge.	35,460	515	9	265	36,249
2	Arrears	1,02,721	..	..	..	1,02,721
3	Miscellaneous including penalties	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	4,46,574	6,702	119	1,870	4,55,265
5	Refunds	370	44	997	..	1,411
6	Net demand (item 4 minus item 5)	4,46,204	6,658	878	1,870	4,53,854
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,54,750	69	..	620	1,55,439
8	Add—Excess collections and advance payments.	..	..	..	..	..
8A	Add—Unpaid refunds of the year under review.	..	..	..	..	..
8B	Deduct—Paid refunds out of unpaid refunds of previous year.	..	..	..	..	..
9	Net Collections	2,91,454	6,589	878	1,250	2,95,415

RETURNS Nos. I to XI.
Pertaining to the Province of Baluchistan, for the year 1936-37.

RETURN No. II.

Showing collections by districts in the province of Sind for the year 1936-37.

Serial No.	Classification of the Super-tax demand in the Districts of the Province of Sind for the year ending 31st March 1937.	Karachi.	Hyderabad.	Sukkur.	Shikarpur.	Total Sind.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	3,08,393	6,187	110	1,605	3,16,295
1A	Demand for the year on account of Surcharge.	35,460	515	9	265	36,249
2	Arrears	1,02,721	..	..	..	1,02,721
3	Miscellaneous including penalties	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	4,46,574	6,702	119	1,870	4,55,265
5	Refunds	370	44	997	..	1,411
6	Net demand (item 4 minus item 5)	4,46,204	6,658	878	1,870	4,53,654
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,54,750	69	..	620	1,55,439
8	Add—Excess collections and advance payments.	..	..	..	..	..
8A	Add—Unpaid refunds of the year under review.	..	..	..	..	..
8B	Deduct—Paid refunds out of unpaid refunds of previous year.	..	..	..	..	..
9	Net Collections	2,91,454	6,589	878	1,250	2,98,415

RETURNS Nos. I to XI.

Pertaining to the Province of Baluchistan, for the year 1936-37.

RETURN No. I.

Classification of the income-tax demand in the Baluchistan Province in the year ending 31st March 1937.

Serial No.	Classification.	Assessment for 1936-37.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	1,974
	(b) „ „ local authorities	1,285
	(c) „ „ companies, other public bodies and associations	10,188
	(d) „ „ private employers	45
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government . . . . .	....
	(b) „ „ debentures or other securities of a local authority or a company . . . . .	....
3	Income derived from property	14,627
4	„ „ „ business	46,928
5	Professional earnings	764
6	Income derived from other sources	750
6-A	Surcharge on items 1 to 6 above	8,927
7	TOTAL OF ITEMS 1 TO 6	85,488
8	(a) Amount to be deducted on account of section 15	3,442
	(b) Amount to be deducted on account of section 17	3,363
9	Resultant demand	78,683
10	*Arrears	2,182†
11	Penalties—	
	(a) penal assessments under section 25 (2) . . . . .	....
	(b) „ „ „ „ 28	99
	(c) „ recoveries „ „ 46 (1) . . . . .	....
	(d) other penalties and fines . . . . .	....
12	Miscellaneous—	
	(a) composition under section 53 (2) . . . . .	....
	(b) other items	384
13	TOTAL OF ITEMS 9 TO 12	81,348
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	7,736
	(b) „ „ dividends of companies, under section 48	14,886
	(c) to partners of firms, under section 48	25
	(d) under section 49 . . . . .	....
	(e) under arrangement with the India States . . . . .	....
	(f) under arrangement with Ceylon Government . . . . .	....
	(g) other refunds†	14,183
15	TOTAL REFUNDS	36,830
16	Net demand (item 13 minus item 15)	44,518
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates. . . . .	....
17-A	Deduct—Refunds paid out of unpaid refunds of previous year . . . . .	....
18	Add—Excess collections and advance payments	11
18-A	Unpaid refunds of the year under review	155
19	Net collections	39,166

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.
† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

† Arrears as stood on 1st April 1936	Rs.
Less written off	21,249
Less Reductions	8,334
Balance at item 10	12,733
	2,182

RETURN No. II.

Classification of the super-tax demand in the Baluchistan Province in the year ending 31st March 1937.

Serial No.	Classification.	ASSESSMENT FOR 1936-37.		
		Super-tax.	S. C. on S. T.	Total.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Demand for the year	3,964	489	4,453
2	* Arrears . . . . .	..	..	..
3	Miscellaneous including penalties . . . . .	..	..	..
4	TOTAL OF ITEMS 1 TO 3	3,964	489	4,453
5	Refunds† . . . . .	..	..	..
6	Net demand (item 4 minus item 5)	3,964	489	4,453
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	193	16	209
8	Add—Excess collections and advance payments . . . . .	..	..	..
9	Net collections	3,771	473	4,244

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

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Baluchistan Province in the year ending 31st March 1937.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		TOTAL.		REMARKS.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.				Rs.		Rs.		Rs.		Rs.	
1	Below 1,000 .	..	26 + S.C.	7	318	27	929	..	..	34	1,247	
2	1,000—1,499 .	1½	24½ + S.C.	23	898	31	1,278	..	..	54	2,176	
3	1,500—1,999 .	2½	23½ + S.C.	11	1,125	28	2,029	..	..	39	3,154	
4	2,000—4,999 .	6 + S.C.	20 + S.C.	16	1,427	14	3,028	1	25	31	4,480	
5	5,000—9,999 .	9 + S.C.	17 + S.C.	13	2,173	11	2,729	..	..	24	4,902	
6	10,000—14,999 .	12 + S.C.	14 + S.C.	8	823	8	1,824	..	..	16	2,647	
7	15,000—19,999 .	16 + S.C.	10 + S.C.	6	908	5	1,831	..	..	10	2,739	
8	20,000—29,999 .	19 + S.C.	7 + S.C.	..	..	2	423	..	..	2	423	
9	30,000—39,999 .	23 + S.C.	3 + S.C.	1	64	1	815	..	..	2	879	
10	40,000—99,999 .	..	..	..	..	..	..	..	..	..	..
	TOTAL .	..	..	84	7,736	127	14,886	1	25	212	22,647	

B.—UNDER SECTION 49.

Nil.

Refunds to companies Nil
 Refunds to other assesses Nil

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

RETURN No. IV.

Classification of grades of income-tax collected in the Baluchistan Province in the year ending 31st March 1937 on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Classification of grades of income-tax collected in the Baluchistan Province in the share of

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 84, cases in which income-tax is collected on account of excess allowances of tax during the year on account of excess allowances of tax)									
			Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
							Government of India.		Local Government.		Local authorities and companies.	
			Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	
1	2	3	4	5	6	7	8	9	10	11		
	Ra. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	1,000 to 1,499		6,330	54	112	..	..	..	..	..	..
II	1,500 ,, 1,999		6,408	89	224	..	..	..	..	..	..
III	2,000 ,, 2,499		22,794	747	55	..	..	..	..	..	..
IV	2,500 ,, 2,999		27,775	868	110	..	..	..	..	..	..
V	3,000 ,, 3,499		17,151	536	81	..	..	..	..	..	..
VI	3,500 ,, 4,999		28,671	896	315	..	..	..	..	..	..
VII	5,000 ,, 7,499		15,850	743	..	..	..	..	..	..	..
VIII	7,500 ,, 9,999		9,152	429	13	..	..	..	..	..	..
IX	10,000 ,, 12,499		10,096	631	60	..	..	..	..	..	..
X	12,500 ,, 14,999		14,336	896	410	..	..	..	..	..	..
XI	15,000 ,, 19,999		9,012	753	74	..	..	..	..	..	..
XII	20,000 ,, 24,999		8,996	891	726	..	..	..	..	..	..
XIII	25,000 ,, 29,999		12,116	1,199	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999		2,254	270	..	..	..	..	..	..	..
XV	40,000 ,, 49,999		4,938	643	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999		4,241	422	..	..	..	..	..	..	..
XVII	1,00,000 and over		..	..	..	..	..	..	..	..	..
XVIII	Unclassified income:—											
	(a) Taxed at source at the maximum rate.		..	..	..	..	..	..	..	..	..
	(b) Covered by anticipatory certificates.		..	..	..	11,520	1,560	..	..	..	..
	(c) Other incomes, e.g., round sums paid in exceptional cases by employers.		..	..	..	..	..	..	..	..	..
	TOTAL		2,00,120	10,067	2,160	11,520	1,560	..	..	..	..

NOTES.

- (a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3 and 4 and 16 to 23. Cash rebates granted on this account after collection of tax should be included in columns 26 and 27.
- (b) The income and tax referred to in columns 5 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVI.
- (c) Rebates at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total rebates of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
- (d) Columns 26 and 27 include rebates due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1937 on income in respect of which the Provincial Government has a Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, (added for Insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of individuals.	
Companies.		Registered firms.		Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	61,338	426	1,18,923	826	..	..	1,77,696	1,234
..	45,648	634	84,525	1,174	..	..	1,11,381	1,547
..	28,000	875	81,791	2,556	..	..	58,687	1,834
..	15,742	492	95,008	2,969	..	..	36,544	1,142
..	12,192	381	40,064	1,252	..	..	40,416	1,263
..	12,896	403	31,136	973	..	..	91,163	2,819
..	17,706	830	3,776	177	37,995	1,781
..	9,493	455	..	..	19,872	986
..	10,784	674	..	..	56,848	3,553
..	6,992	437	..	..	79,008	4,938
..	6,804	567	..	..	29,023	3,419
..	29,972	2,966
..	28,255	2,796
..
..
..
..
..
..
..
..
..
87,589	11,861	3,301	447	..	..	..	..	..	..	..	..
..
..
87,589	11,861	3,301	447	1,75,816	3,211	5,03,226	12,713	3,776	177	7,96,870	29,258

Es.

Interest on tax-free securities Nil

Classification of grades of income-tax collected in the Baluchistan Province in the year share under

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 31, cases in which income of tax extra collections of tax during the year on account of excess allowances originating)								
			Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
						Government of India.		Local Government.		Local authorities and companies.	
1	2		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000	1,499	6,330	54	112	..	..	..	..	..	..
II	1,500	1,999	6,408	89	224	..	..	..	..	..	..
III	2,000	2,499	22,794	747	55	..	..	..	..	..	..
IV	2,500	2,999	27,775	868	110	..	..	..	..	..	..
V	3,000	3,499	17,151	536	81	..	..	..	..	..	..
VI	3,500	4,999	28,671	896	315	..	..	..	..	..	..
VII	5,000	7,499	15,950	743	..	..	..	..	..	..	..
VIII	7,500	9,999	9,152	429	13	..	..	..	..	..	..
IX	10,000	12,499	10,096	631	60	..	..	..	..	..	..
X	12,500	14,999	14,336	896	410	..	..	..	..	..	..
XI	15,000	19,999	9,012	753	74	..	..	..	..	..	..
XII	20,000	24,999	8,996	891	726	..	..	..	..	..	..
XIII	25,000	29,999	12,116	1,199	..	..	..	..	..	..	..
XIV	30,000	39,999	2,254	270	..	..	..	..	..	..	..
XV	40,000	49,999	4,933	643	..	..	..	..	..	..	..
XVI	50,000	99,999	4,241	422	..	..	..	..	..	..	..
XVII	1,00,000	and over	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :—		..	..	..	..	..	..	..	..	..
	(a) Taxed at source at the maximum rate.		..	..	..	..	..	..	..	..	..
	(b) Covered by anticipatory certificates.		..	..	..	11,520	1,560	..	..	..	..
	(c) Other incomes, e.g., round sums paid in exceptional cases by employers.		..	..	..	..	..	..	..	..	..
	TOTAL		2,00,120	10,067	2,180	11,520	1,560	..	..	..	..

NOTES.

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

No. IV.

ending 31st March 1937 on income in respect of which the Provincial Government has a Devolution Rule 15.

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

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of Individuals.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	61,338	426	1,18,923	626	..	..	1,77,696	1,234
..	45,648	634	84,525	1,174	..	..	1,11,381	1,547
..	28,000	875	81,701	2,556	..	..	58,687	1,834
..	15,742	492	95,008	2,969	..	..	86,544	1,142
..	12,192	381	40,064	1,252	..	..	40,416	1,263
..	12,696	403	31,136	973	..	..	91,163	2,849
..	17,706	830	3,776	177	37,995	1,781
..	9,493	455	..	..	19,872	966
..	10,784	674	..	..	56,848	3,553
..	6,992	437	..	..	79,008	4,938
..	6,804	567	..	..	29,023	2,419
..	29,972	2,966
..	28,255	2,790
..
..
..
..
..
..
87,589	11,861	3,301	447	..	..	..	..	..	..	..	..
..
..
87,589	11,861	3,301	447	1,75,816	3,211	6,03,226	12,713	3,776	177	7,96,870	20,258

Interest on tax-free securities

Rs.

Nil

RETURN No. IV.

Classification of grades of income-tax Collected in the Baluchistan Province in the year ending 31st March 1937 on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.		DEDUCTIONS.								Number of assesses.
			Gross total of collections and deductions at source.		(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding one-third on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		
			Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.			Tax abated.	Tax.		Income (columns 24 to 27).	Tax collected (columns 25 to 27).
1	2		24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499		364,287	2,652	..	..	437	647	3,64,287	1,568	3
II	1,500 ,, 1,999		2,47,962	3,668	..	..	563	826	2,47,962	2,279	1
III	2,000 ,, 2,499		1,91,272	6,067	..	..	647	1,748	1,91,272	3,672	7
IV	2,500 ,, 2,999		1,75,069	5,581	..	..	..	2,511	1,75,069	3,970	6
V	3,000 ,, 3,499		1,09,823	3,513	..	..	..	1,827	1,09,823	1,086	7
VI	3,500 ,, 4,999		1,63,871	5,436	..	..	..	1,124	1,63,871	4,312	7
VII	5,000 ,, 7,499		75,327	3,531	..	..	1,325	1,547	75,327	676	1
VIII	7,500 ,, 9,999		38,517	1,833	..	..	..	1,392	38,517	441	
IX	10,000 ,, 12,499		77,728	4,918	..	..	192	867	77,728	3,809	
X	12,500 ,, 14,999		1,00,336	6,651	..	..	..	655	1,00,336	5,906	
XI	15,000 ,, 19,999		44,844	3,813	..	..	..	594	44,844	3,419	
XII	20,000 ,, 24,999		28,968	4,583	..	..	..	615	28,968	3,908	
XIII	25,000 ,, 29,999		40,371	3,995	..	..	..	..	40,371	3,905	
XIV	30,000 ,, 39,999		2,254	270	..	..	..	..	2,254	270	
XV	40,000 ,, 49,999		4,935	643	..	..	..	..	4,935	643	
XVI	50,000 ,, 59,999		4,241	422	..	..	..	..	4,241	422	
XVII	1,00,000 and over		..	..	..	..	..	..	..	..	..
XVIII	Unclassified income:—										
	(a) Taxed at source at the maximum rate.		90,550	12,508	9,250	1,247	..	..	81,051	11,071	
	(b) Covered by anticipatory certificates.		11,529	1,560	11,529	1,560	..	..	..	..
	(c) Other incomes, e.g., round sums paid in exceptional cases by employers.		..	..	..	..	..	..	..	..
	TOTAL		17,92,218	71,474	29,729	2,507	3,167	14,186	17,61,409	21,817	..

TOTAL (COLUMN 31) Rs. 51,817

Add—Surplus (gross collections) Rs. 8,600
 Add—Excess collections and miscellaneous 100
 Add—Penalties (actual collections) 100
 Add—Unpaid refunds of the year under review 155

9,240
 Total 60,565

Less—Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15 21,400

21,400
 Net Total 39,165

RETURN No. V.

Statement showing collection of super-tax in the Baluchistan Province in the year ending 31st March 1937.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
			Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.	Number of assesses.	*Income.	Amount of tax.		
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.		Rs.	Rs.			Rs.		Rs.	Rs.			Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	30,001 to	50,000 .	4	1,38,930	836	..	..	..	..	..	..	..	..	..	..	..	4	1,38,930	836	..	836
II	50,001 ,,	1,00,000 .	1	50,863	1,005	..	..	..	..	..	..	..	..	..	..	..	1	50,863	1,005	..	1,005
III	1,00,001 ,,	1,50,000 .	..	..	..	..	..	..	1	1,30,871	1,930	..	..	..	..	..	1	1,30,871	1,930	..	1,930
IV	1,50,001 ,,	2,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,,	2,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,,	3,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 ,,	3,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,,	4,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 ,,	4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 ,,	5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL		5	1,80,793	1,841	..	..	..	1	1,30,871	1,930	..	..	..	..	..	6	3,20,604	3,771	..	3,771

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

Add—Surcharge (gross collections)	Rs.
Add—Excess collection and miscellaneous	473
Add—Penalties (actual collections)	..
Net Total	4,244

RETURN No. IV.

Classification of grades of income-tax Collected in the Baluchistan Province in the year ending 31st March 1937 on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.		Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.	
					(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 29, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding deductions on account of salaries and interest on securities of previous year due through difference in rate or through excess deductions at the same rate.				
					(d) Income.	(d) Tax.		Tax abated.				Tax.	Income received (columns 3, 6, 8, 19, 12, 14, 16, 18, 20 and 22).	Tax collected (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	Income received (column 24) less (column 26).	Tax collected (column 25) less (column 27, 28 and 29).
1	2		24	25	26	27	28	29	30	31	32	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to	1,499	364,287	2,652	..	..	437	647	3,64,287	1,508	24
II	1,500 "	1,999	2,47,962	3,668	..	..	563	826	2,47,962	2,279	119
III	2,000 "	2,499	1,91,272	6,067	..	..	647	1,748	1,91,272	3,678	73
IV	2,500 "	2,999	1,75,069	5,551	..	..	..	2,511	1,75,069	3,059	65
V	3,000 "	3,499	1,09,828	8,513	..	..	..	1,827	1,09,828	1,056	20
VI	3,500 "	4,999	1,63,871	5,486	..	..	..	1,124	1,63,871	4,312	24
VII	5,000 "	7,499	75,327	3,531	..	..	1,325	1,547	75,327	656	14
VIII	7,500 "	9,999	38,517	1,833	..	..	..	1,592	38,517	441	5
IX	10,000 "	12,499	77,728	4,915	..	..	192	867	77,728	3,809	7
X	12,500 "	14,999	1,00,336	6,651	..	..	..	685	1,00,336	5,996	9
XI	15,000 "	19,999	44,844	8,813	..	..	..	594	44,844	3,419	4
XII	20,000 "	24,999	34,968	4,583	..	..	..	615	34,968	3,298	3
XIII	25,000 "	29,999	40,371	3,995	..	..	..	..	40,371	3,995	2
XIV	30,000 "	39,999	2,254	270	..	..	..	..	2,254	270	3
XV	40,000 "	49,999	4,938	643	..	..	..	..	4,938	643	1
XVI	50,000 "	59,999	4,541	422	..	..	..	..	4,541	422	1
XVII	1,00,000 and over		..	..	..	..	..	..	..	..	..
XVIII	Unclassified income:—											
	(a) Taxed at source at the maximum rate.		90,590	12,808	9,200	1,547	..	..	81,390	11,071	6
	(b) Covered by anticipatory certificates.		11,520	1,560	11,520	1,560	..	..	..	..	..
	(c) Other income, e.g., round sums paid in exceptional cases by employers.		..	..	..	..	..	..	..	..	..
	TOTAL		17,82,218	71,474	20,719	2,807	3,167	14,143	17,68,075	51,317	81	

TOTAL (COLUMN 31) Rs. 51,317

Add—Surcharge (gross collections)	Rs. 6,240
Add—Excess collections and miscellaneous	145
Add—Penalties (actual collections)	69
Add—Unpaid refunds of the year under review	135
	6,589
Total	60,506
Deduct—Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15	21,400
	39,106
Net Total	11,194

RETURN No. V.

Statement showing collection of super-tax in the Baluchistan Province in the year ending 31st March 1937.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
			Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.		Rs.	Rs.			Rs.		Rs.	Rs.			Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	30,001 to	50,000 .	4	1,38,930	836	..	..	..	..	..	..	..	..	..	..	..	4	1,38,930	836	..	836
II	50,001 ,,	1,00,000 .	1	50,863	1,005	..	..	..	..	..	..	..	..	..	..	..	1	50,863	1,005	..	1,005
III	1,00,001 ,,	1,50,000 .	..	..	..	..	..	..	1	1,30,871	1,930	..	..	..	..	..	1	1,30,871	1,930	..	1,930
IV	1,50,001 ,,	2,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,,	2,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,,	3,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 ,,	3,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,,	4,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 ,,	4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 ,,	5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL		5	1,38,793	1,841	..	..	..	1	1,30,871	1,930	..	..	..	..	..	6	3,20,604	3,771	..	3,771

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

	Rs.
Add—Surcharge (gross collections)	478
Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..
Net Total	4,244

RETURN No. VI.

Classified statement of receipts of super-tax in the Baluchistan Province
in the year ending 31st March 1937.

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	..	..	..	..	..	..
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning . . . . .	..	..	..	..	..	..
6	Engineering Electric Supply Co.	1	1,930	..	..	1	1,930
7	Flour mills . . . . .	..	..	1	279	1	279
8	Insurance—Fire, Marine and Life . . . . .	..	..	..	..	..	..
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and ware-housing . . . . .	..	..	..	..	..	..
13	Mining, coal . . . . .	..	..	..	..	..	..
14	Mining, other minerals including petroleum . . . . .	..	..	..	..	..	..
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway . . . . .	..	..	..	..	..	..
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woolen mills . . . . .	..	..	..	..	..	..
24	Others Salaries . . . . .	..	..	4	1,562	4	1,562
	TOTAL	1	1,930	5	1,841	6	3,771
	Gross surcharge collections . . . . .	..	..	..	..	..	473

RETURN No. VI-A.

Others.

Serial No.	Sources of income.	OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6
			Rs.		Rs.
1	Salaries	4	1,562	4	1,562

BALUCHISTAN, 1936-37.

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Agricultural implements.
2. Boots and shoes.
3. Brick Manufacturers.
4. Bakeries.
5. Cinemas.
6. Cloth Dealers.
7. Contractors.
8. Electricity.
9. Flour Mills.
10. Grain sellers.
11. Hardware dealers.
12. Ice Factories.
13. Legal Practitioners.
14. Liquor sellers.
15. Medical Practitioners.
16. Money Lenders.
17. Property.
18. Restaurant Keepers.
19. Vegetable and Fruit sellers.

RETURN No. VII-1936-37.

IV-12-25

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Baluchistan.	1,600	1,214	3	3	1	..	..	..	..	..	..	..	..	..	303	..	..	21	11	..	..	..	6,334	..	..

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Baluchistan Province during 1936-37.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessors.	Number of cases in which accounts were produced by assessors.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Baluchistan	1,174	154	297	5	885	841	186	19	9	476	328	251	108	624

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in Baluchistan Province during the year ending 31st March 1937.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	TOTAL.
I	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	105	..	..	97	58	..	134	394
II	1,500—1,999	29	..	..	42	24	..	55	150
III	2,000—2,499	14	..	..	28	11	..	20	73
IV	2,500—2,999	15	..	..	32	6	..	12	65
V	3,000—3,499	4	..	..	12	4	..	10	30
VI	3,500—4,999	6	..	3	8	4	..	16	37
VII	5,000—7,499	3	..	..	3	..	1	7	14
VIII	7,500—9,999	2	1	..	1	..	..	2	6
IX	10,000—12,499	1	..	..	1	..	..	5	7
X	12,500—14,999	2	..	..	1	..	..	6	9
XI	15,000—19,999	1	..	..	1	..	..	2	4
XII	20,000—24,999	1	..	..	..	..	..	2	3
XIII	25,000—29,999	1	..	..	..	..	..	1	2
XIV	30,000—39,999	3	..	..	..	..	..	..	3
XV	40,000—49,999	1	..	..	..	..	..	..	1
XVI	50,000—99,999	1	2	..	..	..	..	..	3
XVII	1,00,000 and above . . . . .	..	..	..	..	..	..	..	..
	TOTAL	189	3	3	226	107	1	272	801

RETURN No. X.

Statement showing the number of assessees, etc., in the Province of Baluchistan (excluding assessees whose main source of income is from salaries) for the year 1936-37.

District or Circle. 1	NUMBER OF PERSONS ASSESSED. A		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax. 8	TAX ON INCOMES IN COLUMNS 6 AND 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS 9 AND 10.		Total number of companies. 12
	Companies. 2	Others. 3	Companies. 4	Others. 5	Companies. 6	Others. 7		Income-tax. 9	Super-tax. 10	Income-tax. 11	Super-tax. 12			
								Rs. 0	Rs. 10	Rs. 11	Rs. 12			
Baluchistan	5	1,020	5	682	5	487	617	80,242	..	64,928	..	28,080	..	8

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Province of Baluchistan during the year 1936-37.

Serial No.	Name of industry.	Rs.
1	Cotton, ginning and pressing . . . . .	..
2	Cotton, spinning and weaving (mills) . . . . .	..
3	Cotton, spinning and weaving (hand looms) . . . . .	..
4	Dyeing . . . . .	..
5	Flour milling	4,328
6	Foundries . . . . .	..
7	Jute . . . . .	..
8	Medicines . . . . .	..
9	Mining, coal . . . . .	..
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others	1,268
14	Oil mills . . . . .	..
15	Potteries, bricks, stones, etc., and building materials manufacture . . . . .	..
16	Rice mills . . . . .	..
17	Salt . . . . .	..
18	Silk manufacture . . . . .	..
19	Soap manufacture . . . . .	..
20	Sports . . . . .	..
21	Sugar . . . . .	..
22	Tanneries . . . . .	..
23	Tea . . . . .	..
24	Timber (including saw mills) . . . . .	..
25	Tobacco manufacturing . . . . .	..

RETURNS Nos. I to X

Pertaining to the Non-Residents' Refund Circle, Bombay, for the year 1936-37.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1937.

Serial No.	Classification.	Assessment for 1936-37.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	1,822
	(b) „ „ local authorities	163
	(c) „ „ companies, other public bodies and associations	1,632
	(d) „ „ private employers	10
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	Nil
	(b) „ „ debentures or other securities of a local authority or a company	Nil
3	Income derived from property	2,990
4	„ „ „ business	3
5	Professional earnings	Nil
6	Income derived from other sources	16,062
6-A	Surcharge	3,794
7	TOTAL OF ITEMS 1 TO 6-A	26,476
8	(a) Amount to be deducted on account of section 15	Nil
	(b) Amount to be deducted on account of section 17	Nil
9	Resultant demand	26,476
10	*Arrears	**1,903
11	Penalties—	
	(a) penal assessments under section 25 (2)	Nil
	(b) „ „ „ „ 28	Nil
	(c) „ recoveries „ „ 46 (1)	Nil
	(d) other penalties and fines	Nil
12	Miscellaneous—	
	(a) composition under section 53 (2)	Nil
	(b) other items	7,954
13	TOTAL OF ITEMS 9 TO 12	36,333
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	3,53,447
	(b) „ dividends of companies, under section 48	20,58,811
	(c) to partners of firms, under section 48	64,193
	(d) under section 49	6,069
	(e) under arrangement with the Indian States	644
	(f) „ „ „ Ceylon Government	1,832
	(g) other refunds†	29,237
15	TOTAL REFUNDS	25,14,233
16	Net refund (item 13 minus item 15)	24,77,900
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates	Nil
17-A	Deduct—Refunds outstanding on 1st April 1937	28,488
18	Add—Refunds paid out of unpaid refunds of last year	26,001
19	Net refunds	24,75,413††

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

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

†† Refunds paid in Bombay	Rs. 23,97,941
Refunds paid outside Bombay	98,940
	24,96,881

Deduct—Collections—	Rs.
Ordinary	11,514
Miscellaneous	7,954
	19,468
	24,75,413

** Amount of arrears shown in 1935-36 Returns	3,016
Deduct—Amount remitted	1,113
Amount of arrears for the previous year shown in item 10 of this Return	1,903

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1937.

Serial No.	Classification.	Assessment for 1936-37.
1	2	3
		Rs.
1	Demand for the year	10,601
1-A	Surcharge	1,627
2	*Arrears	Nil
3	Miscellaneous including penalties	Nil
4	TOTAL OF ITEMS 1 TO 3	12,488
5	Refunds†	Nil
6	Net demand (item 4 minus item 5)	12,488
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	Nil
8	<i>Add</i> —Excess collections and advance payments	Nil
9	Net collections	12,488

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

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

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-Tax Act, 1922, granted in Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1937.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per rupee.	Rate of refund or rebate per rupee.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		TOTAL.		REMARKS.		
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of Applicants.	Amount.			
1	2	3	4	5	6	7	8	9	10	11	12	13		
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.			
1	Below 1,000	Nil	26+26/8	3	182	2	181	..	..	5	363	
		Nil	20+20/4	321	25,257	1,383	2,13,920	11	1,275	1,720	2,40,452			
		Nil	26+26/6	720	59,053	1,948	97,198	13	2,251	2,681	1,58,502			
		Nil	26+26/12	104	11,657	6	33	4	768	114	12,458			
		Nil	19	..	..	1	106	..	..	1	106	
		Nil	18	1	21	1	357	..	..	2	378	
2	1,000 to 1,499	2	24+26/8	1	73	1	65	..	..	2	138	
		2	24+26/4	84	6,596	528	33,229	6	1,066	618	45,891			
		4	22+26/8	2	97	..	..	..	..	2	97	
3	1,500 ,, 1,999	1 1/2	24 1/2+26/6	135	10,542	470	29,174	9	1,504	614	41,220			
		2	24+26/8	..	..	..	..	..	..	..	..
4	2,000 ,, 4,999	4	22+26/4	63	5,001	476	30,876	6	1,374	545	37,251			
		2 1/2	23 1/2+26/6	117	9,963	378	24,824	7	1,668	502	36,455			
		6+6/8	20+20/8	8	754	15	756	4	1,158	27	2,668			
5	5,000 ,, 9,999	6+6/4	20+20/4	293	29,381	2,385	2,13,447	9	4,545	2,692	2,47,373			
		6+6/6	20+20/6	380	48,188	1,538	1,58,763	37	14,876	1,964	2,21,827			
		6+6/12	20+20/12	..	..	..	..	15	4,877	15	4,877	
6	10,000 ,, 14,999	6	13	1	97	2	424	..	..	3	521	
		9+9/8	17+17/8	1	131	4	284	..	..	5	415	
		9+9/4	17+17/4	285	36,544	2,457	3,15,614	1	791	2,743	3,52,949			
		9+9/6	17+17/6	203	31,115	1,445	1,85,387	10	6,781	1,658	2,23,283			
		9+9/12	17+17/12	1	47	2	477	7	4,129	10	4,653			
		6	12	..	..	..	..	..	..	..	..
7	15,000 ,, 19,999	12+12/8	14+14/8	1	863	..	..	..	..	1	863	
		12+12/4	14+14/4	151	21,900	1,366	2,00,587	..	..	1,517	2,22,467	
		12+12/6	14+14/6	97	14,129	734	1,15,708	4	4,117	835	1,33,954			
		12+12/12	14+14/12	..	..	..	..	5	5,282	5	5,282	
8	20,000 ,, 29,999	16+16/8	10+10/8	1	752	3	979	..	..	4	1,731	
		16+16/4	10+10/4	97	10,716	914	1,39,591	1	843	1,012	1,51,155			
		16+16/6	10+10/6	46	8,374	361	53,694	3	3,096	410	65,164			
		16+16/12	10+10/12	..	..	..	..	1	930	1	930	
		10	9	1	58	1	321	..	..	2	379	
		19+19/8	7+7/8	..	..	..	..	..	..	..	..
9	30,000 ,, 39,999	19+19/4	7+7/4	95	11,754	806	1,30,940	..	..	961	1,48,094	
		19+19/6	7+7/6	41	6,734	329	40,981	2	2,135	372	49,850			
		19+19/12	7+7/12	..	..	..	..	..	..	..	..
10	40,000 ,, 99,999	13	6	..	..	..	..	..	..	..	..
		23+23/8	3+3/8	..	..	..	..	..	..	..	..
		23+23/4	3+3/4	23	1,777	285	29,358	..	..	313	31,135	
		23+23/6	3+3/6	10	940	118	9,183	1	618	129	10,741			
TOTAL	..	..	..	3,339	3,53,447	18,388	20,58,811	157	64,193	21,884	24,70,451	
				16	3	
				25+25/8	1+1/8	
				25+25/4	1+1/4	25	560	292	18,092	317	18,652	
TOTAL	..	..	..	9	191	72	3,282	1	104	82	3,577	
				25+25/12	1+1/12	

B.—UNDER SECTION 49.

Refunds to Companies	Rs.	Rs.
Refunds to other assesses	2,153	6,069
Refunds under agreement with Indian States and Ceylon	3,911	2,476
		<u>8,545</u>

RETURN No. IV.

**Classification of grades of income-tax collected in the Non-Residents' Refund Circle,
Bombay, in the year ending 31st March 1937.**

Classification of grades of income-tax collected in the Non-Residents'

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowance ordinarily											
			Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of							
							Government of India.		Local Government.		Local authorities and companies.			
			Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.			
1	2		3	4	5	6	7	8	9	10	11			
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.			
I	1,000 to 1,499	. . .	5,476	52	5	..	..	..	..	..	..
II	1,500 ,, 1,999	. . .	5,373	46	1	..	..	..	..	..	..
III	2,000 ,, 2,499	. . .	4,096	123	31	..	..	..	..	..	..
IV	2,500 ,, 2,999	. . .	4,608	144	73	..	..	..	..	..	..
V	3,000 ,, 3,499	. . .	1,055	33	2	..	..	..	..	..	..
VI	3,500 ,, 4,999	. . .	3,520	110	102	..	..	..	..	..	..
VII	5,000 ,, 7,499	. . .	16,362	767	148	..	..	..	..	..	..
VIII	7,500 ,, 9,999	. . .	22,698	1,064	96	..	..	..	..	..	..
IX	10,000 ,, 12,499	. . .	1,632	102	296	..	..	..	..	..	..
X	12,500 ,, 14,999	. . .	..	..	426	..	..	..	..	..	..
XI	15,000 ,, 19,999	. . .	7,500	625	211	..	..	..	..	..	..
XII	20,000 ,, 24,999	. . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999	. . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999	. . .	..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999	. . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999	. . .	..	..	..	..	..	..	..	..	..
XVII	1,00,000 and over	. . .	..	..	691	..	..	..	..	..	..
XVIII	Unclassified income :—		..	..	..	..	..	..	..	..	..
	(a) taxed at source at the maximum rate.		..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates.		..	..	..	1,34,517	19,465	..	..	3,953	544
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		..	..	..	..	..	..	..	..
	TOTAL		72,320	3,071	2,082	1,34,517	19,485	..	..	3,953	544	

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 25. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.
 (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.
 (c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
 (d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

Refund Circle, Bombay, in the year ending 31st March 1937.

(b) Profits of

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

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	10,344	83
..	11,571	178
..	15,392	481
..	19,776	618
..	9,056	238
..	38,624	1,207
..	39,680	1,960
..	33,216	1,557
..	17,168	1,073
..	7,680	480
..	30,588	2,549
..	34,611	3,425
..	5,436	536
..	33,826	4,052
..	522	68
..	560	78
..	3,906	529
..
..
..
..	3,11,956	19,054

Rs.

Interest on tax-free securities

4,53,164

RETURN No. IV—concl'd.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Boraha in the year ending 31st March 1937.

Serial No.	Grade of income.		DEDUCTIONS.						Net income and tax collected.		Number of Assesses
			Gross total of collections and deductions at source.		(c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
			Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(e) Tax.			Tax abated.	Tax.		Income (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29). S1.
1	2		24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to	1,499	15,820	140	15,862	210	--	51	458	--121	
II	1,500 "	1,999	16,944	225	25,361	354	--	130	--8,487	--259	
III	2,000 "	2,499	19,468	640	2,560	80	--	2	16,928	658	
IV	2,500 "	2,999	24,384	635	384	12	--	22	24,000	601	
V	3,000 "	3,499	10,111	318	16,768	524	--	90	--6,637	--246	
VI	3,500 "	4,999	42,144	1,419	3,008	94	--	42	39,136	1,283	
VII	5,000 "	7,499	56,042	2,775	4,565	214	--	98	51,477	2,463	
VIII	7,500 "	9,999	55,914	2,717	4,693	220	--	131	51,221	2,366	
IX	10,000 "	12,499	18,800	1,471	288	18	--	16	18,612	1,437	
X	12,500 "	14,999	7,680	906	6,592	412	--	2,099	1,058	--1,605	
XI	15,000 "	19,999	38,058	3,385	2,652	221	--	649	35,436	2,515	
XII	20,000 "	24,999	34,611	3,425	162	16	--	736	34,449	2,073	
XIII	25,000 "	29,999	5,436	538	--	--	--	--	5,436	538	
XIV	30,000 "	39,999	33,828	4,052	5,276	632	--	--	28,556	3,429	
XV	40,000 "	49,999	522	68	--	--	--	--	522	68	
XVI	50,000 "	99,999	560	73	--	--	--	--	560	73	
XVII	1,00,000 and over		3,906	1,220	--	--	--	--	3,906	1,220	
XVIII	Unclassified income:—										
	(a) taxed at source at the maximum rate.		--	--	25,19,396	4,12,500	--	--	--25,19,396	--4,12,500	--
	(b) covered by anticipatory certificates.		1,38,470	20,029	1,38,470	20,029	--	--	--	--	--
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		--	--	--	--	--	--	--	--	--
	TOTAL		5,22,746	44,236	27,45,557	4,25,536	--	4,056	--22,22,611	--3,95,466	

		Ra.	
TOTAL (COLUMN 31)			--3,95,566
Deduct—Surcharge (Gross collections)		Rs.	4,172
Deduct—Excess collections and miscellaneours			7,104
Deduct—Refunds outstanding on 1st April 1937			28,488
		NET	--3,54,722
Add—Shipping			14,905
Add—Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15			20,64,192
Add—Payments of unpaid refunds of last year			26,001
Add—Amounts paid as money order commission for sending refunds			3,004
Add—Refunds under section 49			6,009
Add—Refunds under arrangements with Indian States			144
Add—Refunds under arrangement with the Ceylon Government			1,852
			21,20,661
		NET TOTAL	--24,75,413

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1937.

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	--	--	--	--	--	--
2	Buildings and land	--	--	--	--	--	--
3	Chemical	--	--	--	--	--	--
4	Cotton spinning and weaving	--	--	--	--	--	--
5	Cotton pressing, ginning and cleaning	--	--	--	--	--	--
6	Engineering	--	--	--	--	--	--
7	Flour mills	--	--	--	--	--	--
8	Insurance—Fire, Marine and Life	--	--	--	--	--	--
9	Iron and steel works	--	--	--	--	--	--
10	Jute spinning and weaving	--	--	--	--	--	--
11	Jute pressing	--	--	--	--	--	--
12	Landing, shipping and ware-housing	--	--	--	--	--	--
13	Mining, Coal	--	--	--	--	--	--
14	Mining, other minerals including petroleum	--	--	--	--	--	--
15	Paper mills	--	--	--	--	--	--
16	Printing and publishing	--	--	--	--	--	--
17	Steam navigation—Ocean	--	--	--	--	--	--
18	Steam navigation—River	--	--	--	--	--	--
19	Sugar making and refining ^o	--	--	--	--	--	--
20	Railway	--	--	--	--	--	--
21	Tanneries and leather work	--	--	--	--	--	--
22	Tramways	--	--	--	--	--	--
23	Woollen mills	--	--	--	--	--	--
24	Others	--	--	7	10,861	7	10,861
	TOTAL	--	--	7	10,861	7	10,861

Add—Surcharge 1,627

12,488

RETURN No. VI-A.

Statement of Receipts of Super-tax in the Non-Residents' Refund Circle,
Bombay, in the year ending 31st March 1937.

Source of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.		REMARKS.
	Number.	Amount of tax.	Number.	Amount of tax.	Number.	Amount of tax.	
1	2	3	4	5	6	7	8
		Rs.		Rs.		Rs.	
Dividends	6	10,658	6	10,658	
Other	1	173	1	173	
TOTAL	7	10,831	7	10,831	

RETURN No. VII—1936-37.

IV-12-25

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Non-Residents' Refund Circle, Bombay.	Assessments. 22 Refunds. 18,392	Assessments. 11 Refunds. 20,490	9	9	5	--	--	--	13	14	8	--	--	Rs.	Rs.	--	--	--	--	--	--	--	Rs.	Rs.	Rs.

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1936-37.

District or Circle.	Number of notices issued to persons other than Companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by Companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	11	..	20,402	..	0	20,501	..	..	..	..	..	..	..	6

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in the Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1937.

Serial No.	Grades of Income.							Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2							3	4	5	6	7	8	9	10
	Rs.	Rs.													
I	1,000—1,499	.	.	.	.	.	..	..	..	..	..	..	42	42
II	1,500—1,999	.	.	.	..	.	..	..	..	..	..	..	33	33
III	2,000—2,499	.	.	.	.	.	..	..	..	..	..	..	45	45
IV	2,500—2,999	.	.	.	.	.	..	..	..	..	..	..	44	44
V	3,000—3,499	.	.	.	.	.	..	..	..	..	..	..	22	22
VI	3,500—4,999	.	.	.	.	.	..	..	..	..	..	..	71	71
VII	5,000—7,499	.	.	.	.	.	..	..	..	..	..	..	77	77
VIII	7,500—9,999	.	.	.	.	.	..	..	..	..	..	..	40	40
IX	10,000—12,499	.	.	.	.	.	..	..	..	..	..	..	23	23
X	12,500—14,999	.	.	.	.	.	..	..	..	..	..	..	20	20
XI	15,000—19,999	.	.	.	.	.	..	..	..	..	..	..	25	25
XII	20,000—24,999	.	.	.	.	.	..	..	..	..	..	..	16	16
XIII	25,000—29,999	.	.	.	.	.	..	..	..	..	..	..	5	5
XIV	30,000—39,999	.	.	.	.	.	..	..	..	..	..	..	3	3
XV	40,000—49,999	.	.	.	.	.	..	..	..	..	..	..	1	1
XVI	50,000—99,999	.	.	.	.	.	..	..	..	..	..	..	1	1
XVII	1,00,000 and above	.	.	.	.	.	..	..	..	..	..	..	3	3
	TOTAL							471	471

RETURN No. X.

Statement showing the number of assessees, etc., in the Non-Residents' Refund Circle, Bombay (excluding assessees whose main source of income is from salaries), for the year 1936-37.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	TAX ON INCOMES IN COLUMNS 6 AND 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS 9 AND 10.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
	2	3	4	5	6	7		9		10		11			12
Non-Residents' Refund Circle, Bombay.	..	11	..	5	..	5	5	Rs. 2,029	Rs. 3,841	Rs. 2,029	Rs. 3,841	Rs. ..	Rs. ..	..