

ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

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

FOR THE YEAR

1938-39



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1940

RETURNS Nos. I to XI.

Pertaining to the Bombay Presidency for the year 1938-39.

RETURN No. I—contd.

**Classification of the income-tax demand in the Bombay Presidency
(excluding the Non-Residents' Refund Circle, Bombay, and the
Provinces of Sind and Baluchistan) in the year ending 31st March
1939—contd.**

[Excludes figures of Income-tax Demand in respect of assesseees in Non-Civil Departments (Military, Posts, Telegraphs and Railways).]

Serial No. 1	Classification. 2	Assessment for 1938-39. 3
1	Salaries—	Rs.
	(a) paid by Central Government	3,88,533
	(aa) " " Provincial Government	10,72,585
	(b) " " local authorities	2,59,166
	(c) " " companies, other public bodies and associations	30,61,665
	(d) " " private employers	7,01,403
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	40,62,028
	(b) " debentures or other securities of a local authority or a company	15,21,116
3	Income derived from property	39,66,150
4	" " " business	2,66,49,004
5	Professional earnings	9,81,489
6	Income derived from other sources	15,20,196
6-A	Surcharge	36,54,124
7	TOTAL OF ITEMS 1 TO 6-A	4,78,37,459
8	(a) Amount to be deducted on account of section 15	6,59,812
	(b) Amount to be deducted on account of section 17	1,61,986
9	Resultant demand	4,70,15,661
10	*Arrears	(A) 15,57,130
11	Penalties—	
	(a) penal assessments under section 25 (2) . . . . .	....
	(b) " " " " 28	6,053
	(c) " recoveries " " 46 (1)	25,994
	(d) other penalties and fines	932
12	Miscellaneous—	
	(a) composition under section 53 (2)	42,451
	(b) other items	21,594
13	TOTAL OF ITEMS 9 TO 12	4,86,69,815
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	(B) 8,32,661
	(b) " dividends of companies, under section 48	21,24,426
	(c) to partners of firms, under section 48	2,98,126
	(cc) to companies	(C) 14,36,926
	(d) under section 49	82,207
	(e) under arrangement with the Indian States	7,415
	(f) " " " Ceylon, Burma and Aden Governments	8,618
	(ff) on salaries paid by Central Government	29,855
	(g) other refunds	(D) 6,19,339
15	TOTAL REFUNDS	54,39,573
16	Net demand (item 13 minus item 15)	4,32,30,242
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates	23,88,039
18	Add—Excess collections and advance payments	1,68,649
18-A	Add—Unpaid refunds of the year under review	1,96,141
18-B	Deduct—Paid refunds out of unpaid refunds for 1937-38	1,75,490
19	Net Collections	4,10,31,503

* 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.

(A) Amount of arrears shown in the 1937-38 Return	Rs. 20,99,293
Deduct—	
Amount written off	61,119
Amount remitted	4,91,044
	5,42,163
Amount of arrears for the previous year shown in item 10 of the Return	15,57,130

(B) Includes Rs. 27,047 on account of refunds to Indian States, under orders in paragraph 79 of the Income-tax Manual.

(C) Includes Rs. 3,77,986 on account of interest on securities, and Rs. 55,085 on account of dividends of companies, Rs. 467 to partners of firms, Rs. 4,94,768 under section 49, Rs. 1,43,013 under arrangements with Indian States, and Rs. 81,318 under arrangements with Burma, Ceylon and Aden.

(D) Includes Rs. 33,450 on account of interest paid under section 64 (7) of the Act.

SUPPLEMENTARY RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in the year ending 31st March 1939.

Serial No.	Classification.	Assessment for 1938-39.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Central Government	7,957
	(aa) " " Provincial Government	7,073
	(b) " " local authorities . . . . .	....
	(c) " " companies, other public bodies and associations . . . . .	....
	(d) " " private employers . . . . .	....
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 . . . . .	....
4	" " " business . . . . .	....
5	Professional earnings . . . . .	....
6	Income derived from other sources . . . . .	....
6-A	Surcharge	1,252
7	TOTAL OF ITEMS 1 TO 6-A	16,282
8	(a) Amount to be deducted on account of section 15	22
	(b) Amount to be deducted on account of section 17 . . . . .	....
9	Resultant demand	16,260
10	* Arrears . . . . .	....
11	Penalties—	
	(a) penal assessments under section 25 (2) . . . . .	....
	(b) " " " " 28 . . . . .	....
	(c) " recoveries " " 46 (1) . . . . .	....
	(d) other penalties and fines . . . . .	....
12	Miscellaneous—	
	(a) composition under section 53 (2) . . . . .	....
	(b) other items . . . . .	....
13	TOTAL OF ITEMS 9 TO 12	16,260
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48 . . . . .	....
	(b) " dividends of companies, under section 48 . . . . .	....
	(c) to partners of firms, under section 48 . . . . .	....
	(d) under section 49 . . . . .	....
	(e) under arrangement with the India States . . . . .	....
	(f) under arrangement with Ceylon Government . . . . .	....
	(g) other refunds† . . . . .	....
15	TOTAL REFUNDS	16,260
16	Net demand (item 13 minus item 15) . . . . .	....
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates . . . . .	....
18	Add—Excess collections and advance payments . . . . .	....
19	Net collections	16,260

* 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.

‡ Central 663, Provincial 589.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ending 31st March 1939.

Serial No.	Classification.	Assessment for 1938-39.
1	2	3
		Rs.
1	Demand for the year	1,14,78,467
1-A	„ on account of surcharge	9,60,722
2	* Arrears	(H) 4,43,394
3	Miscellaneous including penalties	1,029
4	TOTAL OF ITEMS 1 TO 3	1,28,83,612
5	Refunds†	(B) 4,22,346
6	Net demand (item 4 minus item 5)	1,24,61,266
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	7,79,789
8	Add—Excess collections and advance payments	(A) 3,38,966
8-A	Add—Unpaid refunds of the year under review	1,746
8-B	Deduct—Paid refunds out of unpaid refunds of previous year	25
9	Net collections	1,20,22,164

* 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.

(H) Arrears as on 1st April 1938	Rs.	Rs.
Deduct—		9,35,929
(a) Amounts written off	16,139	
(b) Amounts remitted	4,78,398	
Net arrears as shown in item 2 of this Return		4,92,535
		4,43,394

(A) Super-tax collected under section 18 (3) (D) Rs. 3,38,966.

(B) Includes Rs. 25,228 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 (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1939.

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.	
I	Below 1,000	N¼	26+26/12	4,498	*6,42,356	8,889	6,17,809	181	43,596	18,558	18,03,851	
		N¼	26+26/6	121	15,899	443	49,834	..	..	564	65,523	
		N¼	26+26/4	7	1,780	61	6,028	..	..	68	7,788	
		N¼	26+26/8	1	43	5	500	..	..	6	543	
		N¼	26	1	45	156	5,415	..	..	157	5,460	
		N¼	19	1	56	..	..	..	..	1	56	
		N¼	18	1	38	40	186	..	..	41	224	
II	1,000 to 1,499	N¼	26+26/12	639	27,329	827	50,997	11	1,214	1,477	79,540	
		1½	24½+26/6	8	162	75	1,577	..	..	83	1,739	
		2	24+26/4	..	..	13	358	..	..	13	358	
		2	24+26/8	..	..	..	..	..	..	..	..
III	1,500 to 1,999	N¼	26+26/12	1,788	71,575	2,467	1,51,468	77	14,897	4,330	2,37,935	
		2½	23½+26/6	8	211	110	1,938	..	..	118	2,149	
		4	22+26/4	70	5,543	222	24,035	26	8,176	318	37,754	
		2	24+26/8	..	..	3	738	..	..	3	738	
IV	2,000 to 4,999	6+6/12	20+20/12	2,282	1,51,384	4,445	3,85,765	142	42,933	6,869	5,80,082	
		6+6/6	20+20/6	58	3,080	405	12,064	..	..	443	15,144	
		6+6/4	20+20/4	18	452	51	2,061	..	..	69	2,513	
		6+6/8	20+20/8	..	..	7	1,036	..	..	7	1,036	
V	5,000 to 9,999	9+9/12	17+17/12	1,340	1,30,439	2,610	2,57,386	108	47,918	4,058	5,35,784	
		9+9/6	17+17/6	22	3,359	329	15,493	..	..	361	18,852	
		9+9/4	17+17/4	126	10,116	207	20,819	7	2,804	340	33,539	
		9+9/8	17+17/8	..	..	23	1,123	..	..	23	1,123	
	10,000 to 14,999	12+12/12	14+14/12	579	55,102	1,133	1,82,880	66	33,032	1,778	2,76,014	
		12+12/6	14+14/6	15	1,889	144	8,521	..	..	159	10,410	
		12+12/4	14+14/4	1	43	30	723	..	..	31	766	
		12+12/8	14+14/8	7	656	30	10,117	..	..	37	10,773	

* Includes Rs. 27,017 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.

RETURN No. III—contd.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1939—contd.

A.—UNDER SECTION 48—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
	Rs.	Pcs.	Pcs.		Rs.		Rs.		Rs.		Rs.	
VII	15,000 to 19,999	16+16/12	10+10/12	253	29,488	600	93,823	58	30,701	911	1,54,012	
		16+16/6	10+10/6	4	168	86	3,439	..	..	90	3,607	
		16+16/4	10+10/4	..	..	4	344	..	..	4	344	
		16+16/8	10+10/8	2	281	6	545	..	..	8	828	
VIII	20,000 to 29,999	19+19/12	7+7/12	263	34,161	669	1,13,291	61	40,754	1,023	1,88,206	
		19+19/6	7+7/6	18	2,903	101	8,504	3	281	122	11,688	
		19+19/4	7+7/4	1	14	7	214	1	234	9	597	
		19+19/8	7+7/8	3	67	5	103	..	..	8	170	
IX	30,000 to 39,999	23+23/12	3+3/12	101	6,376	242	26,579	46	14,113	389	47,068	
		23+23/6	3+3/6	3	1,747	50	2,273	..	..	53	4,020	
		23+23/4	3+3/4	..	..	3	77	1	88	4	165	
X	40,000 to 99,999	25+25/12	1+1/12	119	11,660	250	18,983	51	12,338	420	42,981	
		25+25/6	1+1/6	12	2,119	58	1,822	2	546	72	4,487	
		25+25/4	1+1/4	3	150	8	573	2	168	13	891	
	TOTAL	..	..	12,381	12,10,647	24,814	21,79,511	843	2,98,593	38,038	36,88,751	

B.—UNDER SECTION 49.

Refunds to companies	Rs.	7,63,620
Refunds to other assesses	Rs.	53,712
TOTAL	Rs.	8,17,332

C—DOUBLE INCOME-TAX RELIEF.

Under arrangements with United Kingdom	Rs.	Rs.	5,76,973
" " " Ceylon	14,706		
" " " Burma	73,900		
" " " Aden	1,325		
" " " Indian States			89,931
TOTAL			1,50,428
			8,17,332

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in the year ending 31st March 1939.

Classification of grades of income-tax collected in the Bombay Presidency (excluding the year ending

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which there are extra collections of tax during the year on account of excess allowances granted)									
		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.	
I	1,000 to 1,499	2,760	10	..	..	..	..	..	..	..
II	1,500 ,, 1,999	648	9	..	..	..	..	..	..	..
III	2,000 ,, 2,499	1,92,33,036	5,88,934	5,954	..	..	..	..	..	..
IV	2,500 ,, 2,999	1,05,83,392	3,30,951	3,075	..	..	..	..	..	..
V	3,000 ,, 3,499	89,73,852	2,80,702	3,063	..	..	..	..	..	..
VI	3,500 ,, 4,999	2,01,40,337	6,31,515	4,303	..	..	..	..	..	..
VII	5,000 ,, 7,499	1,87,06,330	8,76,335	21,860	..	..	..	..	..	..
VIII	7,500 ,, 9,999	1,30,87,755	6,16,201	8,768	..	..	..	..	..	..
IX	10,000 ,, 12,499	91,50,710	5,73,670	16,666	..	..	..	..	..	..
X	12,500 ,, 14,999	79,73,236	5,01,748	8,034	..	..	..	..	..	..
XI	15,000 ,, 19,999	1,02,64,946	8,55,309	22,582	..	..	..	..	..	..
XII	20,000 ,, 24,999	64,68,429	5,32,457	16,047	..	..	..	..	..	..
XIII	25,000 ,, 29,999	33,68,378	3,33,617	9,036	..	..	..	..	..	..
XIV	30,000 ,, 39,999	29,34,131	3,50,126	12,637	..	..	..	..	..	..
XV	40,000 ,, 49,999	11,79,450	1,52,722	7,002	..	..	..	..	..	..
XVI	50,000 ,, 99,999	14,15,299	1,84,253	13,497	..	..	..	..	..	..
XVII	1,00,000 and over	3,79,449	51,373	8,814	..	..	..	..	..	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate,	..	..	..	2,03,99,134	42,94,121	17,561	637	1,05,91,940	14,7,714
	(b) covered by anticipatory certificates,	..	..	..				
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	16,853	624	..							
	TOTAL	13,33,85,744	63,11,086	1,02,730	2,03,99,134	42,94,121	17,561	637	1,13,74,324	1,1,1,1	

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 2 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 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.

D. IV.

the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in
 1st March 1939.

Tax or 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.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	9,685	75
..	2,058	41	..	..	..	..	6,676	95
..	30,91,560	97,024	9,32,527	27,312	8,60,866	11,061	93,57,667	2,91,000
..	27,68,840	86,499	6,67,720	20,891	3,37,547	10,546	70,98,590	2,19,369
..	21,82,383	67,888	5,81,567	13,180	3,47,399	10,835	61,90,344	1,92,635
..	59,03,125	1,85,426	17,83,429	55,695	10,41,965	32,249	1,67,49,135	5,19,674
..	46,27,438	2,16,559	16,87,162	78,208	15,29,767	71,138	1,53,22,386	7,10,462
..	35,00,413	1,63,486	14,72,155	69,032	12,84,703	55,908	1,26,72,283	5,91,493
..	20,10,107	1,25,354	9,56,045	59,426	8,89,103	55,500	86,31,754	5,41,647
..	19,46,126	1,16,153	7,62,862	47,673	6,69,488	41,817	73,47,089	4,55,469
..	19,27,248	1,60,869	8,40,303	70,344	13,56,994	1,10,939	99,36,296	8,22,565
..	13,27,169	1,51,323	6,40,108	63,289	6,44,100	68,718	71,94,387	7,03,912
..	9,33,558	92,255	5,48,257	54,244	6,34,523	61,530	75,18,108	7,32,997
..	19,23,797	2,30,303	6,36,888	66,694	9,08,361	1,07,907	88,51,544	10,37,418
..	10,69,495	1,40,496	4,11,777	53,603	14,59,483	99,436	50,26,940	5,24,705
..	22,08,285	2,87,615	23,20,598	2,56,965	16,97,897	2,23,377	1,02,10,053	12,96,636
..	18,10,067	2,45,103	13,25,104	1,78,423	9,45,120	1,27,978	82,63,545	11,13,693
10,23,604	1,59,47,433	1,31,50,133	17,79,323	..	..	..	..	..	..	..	..
..
..
10,23,604	1,59,47,433	1,31,50,133	17,79,323	3,72,31,667	23,46,694	1,55,69,500	11,19,984	1,41,07,306	10,83,939	14,03,86,482	97,53,850

Rs.

Interest on tax-free securities 2,02,00,339

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan in the year ending 31st March 1939.—contd.

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 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.	Net income and tax collected.		
		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).	(d) Income.	(d) Tax.			Tax abated.	Tax.		Income (column 24 minus column 28).	Tax collected (column 25 minus columns 27, 28 and 29).
1	2	24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	12,445	85	..	..	..	..	12,445	85	
II	1,500 ,, 1,999	9,350	145	..	..	..	37	9,350	108	
III	2,000 ,, 2,499	3,29,75,716	10,21,255	7,48,982	22,174	54,737	28,202	3,22,26,734	9,16,172	18,1
IV	2,500 ,, 2,999	2,14,62,059	6,71,331	3,95,445	12,793	..	7,257	2,10,66,644	6,51,251	6,8
V	3,000 ,, 3,499	1,82,75,545	5,74,223	4,21,859	13,448	..	5,621	1,78,53,686	5,55,154	6,3
VI	3,500 ,, 4,999	4,56,17,991	14,28,562	3,76,648	12,097	..	10,780	4,52,41,343	14,05,965	11,0
VII	5,000 ,, 7,499	4,18,78,623	19,75,062	4,65,507	21,851	20,054	7,100	4,14,08,116	19,26,027	8,1
VIII	7,500 ,, 9,999	3,20,17,309	15,04,593	5,07,756	21,143	..	5,669	3,15,09,553	14,78,081	4,5
IX	10,000 ,, 12,499	2,16,37,719	13,72,263	10,23,650	63,853	18,024	1,945	2,06,14,069	12,88,411	2,5
X	12,500 ,, 14,999	1,86,98,861	11,70,944	3,99,847	25,854	..	5,467	1,82,99,014	11,39,623	1,7
XI	15,000 ,, 19,999	2,43,25,687	20,42,909	3,01,554	24,988	15,558	5,999	2,40,24,333	19,96,363	1,7
XII	20,000 ,, 24,999	1,62,74,093	15,60,746	2,02,421	19,365	9,474	5,554	1,61,71,672	15,26,353	1
XIII	25,000 ,, 29,999	1,30,02,524	12,83,741	1,92,254	20,055	..	2,281	1,29,10,670	12,61,405	
XIV	30,000 ,, 39,999	1,52,57,772	18,05,135	4,84,774	59,853	14,173	463	1,47,72,998	17,30,649	
XV	40,000 ,, 49,999	91,47,175	9,77,964	3,24,952	46,427	2,530	1,049	88,22,223	9,27,958	
XVI	50,000 ,, 99,999	1,78,52,132	22,62,573	9,23,954	1,22,070	474	690	1,69,28,178	21,39,339	
XVII	1,00,000 and over	1,27,23,235	17,25,419	8,29,962	70,420	687	..	1,18,96,323	16,54,312	
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate,									
	(b) covered by anticipatory certificates,	16,32,69,976	2,35,50,696	1,62,90,492	(A) 21,88,632	..	405	14,69,79,484	2,13,61,359	(B) 1.
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	16,853	624	..	..	..	..	16,653	624	
	TOTAL	50,44,50,675	4,49,28,699	2,38,56,257	27,45,353	1,35,711	88,516	48,05,64,418	4,19,59,319	(C)

Add surcharge (gross collections) from:—	TOTAL (COLUMN 31)	Rs. 4,19,59,319
(a) Companies		15,41,611
(b) Other assesses		21,53,895
Add excess collections and miscellaneous from:—		1,67,142
(a) Companies		51,523
(b) Other assesses		774
Add penalties (actual collections) from:—		32,205
(a) Companies		14,929
(b) Other assesses		1,90,141
Add High Court Reference Fees		
Add unpaid refunds for the year under review		
TOTAL		4,61,46,609

Deduct refunds and rebates at various rates except at the maximum rate on account of incomes shown in columns 6 to 15	Rs. 19,87,429
Deduct amounts paid as money order commission for sending refunds	155
Deduct refunds for 1937-38 paid in 1938-39	1,75,490
Deduct refunds of High Court Reference fees	8,100
Deduct interest paid under section 66 (7) of the Act	31,450
Deduct refunds under section 49	5,76,973
Deduct refunds as per arrangements with Indian States	1,50,428
Deduct refunds as per arrangements with the Ceylon, Burma and Aden Governments	89,931
TOTAL	80,21,959

NET TOTAL **4,81,21,653**

(A) Includes Rs. 27,047 on account of refunds to Indian States under para. 79 of the Income-tax Manual.
(B) Excludes the number of assesses suffering tax at source in respect of interest on Government Securities alone as the Public Debt Office is unable to furnish information.

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in the year ending 31st March 1939—contd.

[Excludes figures of Income-Tax collected in respect of Assesses in Non-Civil Departments (Military, Post, Telegraphs and Railways).]

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances originally granted for insurance premia, etc., under section 15).									
		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.	
I	1,000 to 1,499	2,760	10	..	..	..	..	..	..	..
II	1,500 ,, 1,999	648	9	..	..	..	..	..	..	..
III	2,000 ,, 2,499	1,39,39,440	4,20,282	5,901	..	..	..	..	..	..
IV	2,500 ,, 2,999	66,64,240	2,17,665	3,075	..	..	..	..	..	..
V	3,000 ,, 3,499	61,34,282	2,01,327	3,983	..	..	..	..	..	..
VI	3,500 ,, 4,999	1,30,77,033	4,10,818	4,303	..	..	..	..	..	..
VII	5,000 ,, 7,499	1,30,66,498	6,03,067	21,860	..	..	..	..	..	..
VIII	7,500 ,, 9,999	96,93,103	4,57,077	8,768	..	..	..	..	..	..
IX	10,000 ,, 12,499	69,30,694	4,34,919	16,666	..	..	..	..	..	..
X	12,500 ,, 14,999	55,87,088	3,52,610	8,084	..	..	..	..	..	..
XI	15,000 ,, 19,999	67,99,118	5,66,490	22,882	..	..	..	..	..	..
XII	20,000 ,, 24,999	46,19,287	3,99,469	16,047	..	..	..	..	..	..
XIII	25,000 ,, 29,999	23,35,813	2,31,436	9,098	..	..	..	..	..	..
XIV	30,000 ,, 39,999	28,51,731	3,08,478	12,687	..	..	..	..	..	..
XV	40,000 ,, 49,999	10,66,546	1,38,017	7,002	..	..	..	..	..	..
XVI	50,000 ,, 99,999	14,15,229	1,84,283	13,497	..	..	..	..	..	..
XVII	1,00,000 and over	3,79,449	51,373	8,844	..	..	..	..	..	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate,	..	..	..	2,09,99,134	42,94,121	17,581	657	1,08,91,949	14,74,540
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	4,82,575	54,622
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	16,853	624	..	..	..	..	..	..	..
	TOTAL	9,43,79,880	49,77,954	1,62,697	2,09,99,134	42,94,121	17,581	657	1,13,74,524	15,29,102	

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 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 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.

Classification of grades of income-tax collected in the Bombay Presidency (excluding the year ending

[Excludes figures of Income-Tax collected in respect of Assesses in

Serial No.	Grade of income.	(a) Deductions at source of collections (including cases under section 84, cases in which income or tax or of the original demand, extra collections of tax during the year on account of excess allowances originally							
		(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.	
		Companies.		Registered firms.					
1	2	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . . . .	..	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . . . .	..	..	..	..	2,056	41	..	..
III	2,000 ,, 2,499 . . . . .	..	..	..	..	30,91,560	97,024	9,32,527	27,312
IV	2,500 ,, 2,999 . . . . .	..	..	..	..	27,68,840	86,409	6,67,720	20,801
V	3,000 ,, 3,499 . . . . .	..	..	..	..	21,82,383	67,888	5,81,567	18,180
VI	3,500 ,, 4,999 . . . . .	..	..	..	..	50,03,125	1,85,426	17,83,429	55,695
VII	5,000 ,, 7,499 . . . . .	..	..	..	..	46,27,438	2,16,559	16,87,162	78,208
VIII	7,500 ,, 9,999 . . . . .	..	..	..	..	85,00,413	1,63,486	14,72,155	60,032
IX	10,000 ,, 12,499 . . . . .	..	..	..	..	20,10,107	1,25,354	9,56,045	59,426
X	12,500 ,, 14,999 . . . . .	..	..	..	..	19,44,126	1,16,153	7,62,662	47,678
XI	15,000 ,, 19,999 . . . . .	..	..	..	..	19,27,248	1,60,669	8,40,303	70,344
XII	20,000 ,, 24,999 . . . . .	..	..	..	..	13,27,169	1,31,323	6,40,108	63,289
XIII	25,000 ,, 29,999 . . . . .	..	..	..	..	9,33,558	92,255	5,48,257	54,244
XIV	30,000 ,, 39,999 . . . . .	..	..	..	..	19,23,797	2,30,303	6,39,686	66,604
XV	40,000 ,, 49,999 . . . . .	..	..	..	..	10,69,495	1,40,406	4,11,777	53,603
XVI	50,000 ,, 99,999 . . . . .	..	..	..	..	22,08,285	2,87,815	23,20,598	2,56,965
XVII	1,00,000 and over . . . . .	..	..	..	..	18,10,067	2,45,103	13,25,104	1,78,428
XVIII	Unclassified income—								
	(a) taxed at source at the maximum rate.	11,77,28,604	1,59,47,433	1,31,50,133	17,79,323	..	..	..	..
	(b) covered by anticipatory certificates.	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..
	TOTAL .	11,77,28,604	1,59,47,433	1,31,50,133	17,79,323	3,72,31,667	23,46,594	1,55,09,500	11,19,984

Interest on tax free securities	2,02,00,230
TOTAL (COLUMN 31)	4,00,26,164
Add—Surcharge (gross collections) from :—	
(a) Companies	15,41,611
(b) Other assesses	20,23,870
Add—Excess collections and Miscellaneous from :—	
(a) Companies	1,07,142
(b) Other assesses	51,523
Add—Penalties (actual collections) from :—	
(a) Companies	774
(b) Other assesses	32,295
Add—High Court Reference fees	14,029
Add—Unpaid Refunds for the year under Review	1,00,141
TOTAL	4,40,53,459

No. IV—contd.

the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in 31st March 1939—contd.

Non-Civil Departments (Military, Post, Telegraphs and Railways).]

Income of Associations of Individuals.		Income of Individuals.		Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.
Income.	Tax collected.	Income.	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).	(e) 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 (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).		
20	21	22	23	24	25	(d) Income.	(d) Tax.	Tax: abated.	Tax.	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	9,685	75	12,445	85	..	..	..	..	12,445	85	6
..	..	6,676	95	9,380	145	..	..	..	87	9,380	108	6
8,60,806	11,081	93,57,667	2,01,000	2,76,82,060	8,52,530	7,48,982	22,174	54,707	28,202	2,69,33,078	7,47,497	15,138
8,37,547	10,546	70,98,590	2,19,369	1,75,36,937	5,58,045	3,95,445	12,793	..	7,257	1,71,41,492	5,37,985	7,388
8,47,309	10,835	61,90,344	1,92,635	1,54,35,975	4,94,848	4,21,859	13,448	..	5,621	1,50,14,116	4,75,779	5,519
10,41,065	32,249	1,67,49,135	5,10,674	3,85,54,687	12,08,165	3,76,648	12,097	..	10,780	3,81,78,039	11,85,288	9,909
15,29,757	71,138	1,53,22,386	7,10,462	3,62,33,239	17,01,294	4,65,507	21,881	20,054	7,100	3,57,67,732	16,52,259	7,079
12,84,703	55,908	1,26,72,283	5,91,498	2,86,22,657	13,45,769	5,07,756	21,143	..	5,069	2,81,14,901	13,18,957	3,910
8,89,103	55,500	86,31,754	5,41,647	1,94,17,703	12,33,512	10,23,650	68,853	16,024	1,945	1,83,94,058	11,49,690	2,144
6,69,488	41,817	73,47,089	4,55,499	1,63,12,653	10,21,806	3,99,847	25,854	..	5,467	1,59,12,806	9,90,485	1,425
13,56,994	1,10,939	99,36,296	8,22,565	2,08,60,059	17,54,089	3,01,554	24,988	15,558	5,999	2,05,58,505	17,07,544	1,927
6,44,100	63,718	71,94,397	7,03,912	1,44,24,951	13,77,758	2,02,421	19,385	9,474	5,554	1,42,22,530	13,43,365	846
6,34,523	61,530	75,18,108	7,32,997	1,19,70,259	11,81,560	1,92,254	20,055	..	2,281	1,17,78,005	11,59,224	592
9,08,361	1,07,907	88,51,544	10,37,418	1,49,75,319	17,63,487	4,84,774	59,853	14,173	480	1,44,90,545	16,89,001	607
14,59,483	99,436	50,26,940	5,24,705	90,34,241	9,63,259	3,24,952	46,427	2,530	1,049	87,09,289	9,13,255	285
16,97,897	2,23,377	1,02,10,053	12,96,636	1,78,52,132	22,62,573	9,23,954	1,22,070	474	690	1,69,28,178	21,39,339	425
9,45,120	1,27,978	82,62,545	11,13,693	1,27,23,285	17,25,419	8,26,082	70,420	687	..	1,18,96,323	16,54,312	197
..	..	..	..	16,32,69,976	2,35,50,696	1,62,90,492	(A) 21,88,932	..	405	14,69,79,484	2,13,61,359	1,970
..
..	..	..	..	16,853	624	..	..	..	..	16,853	624	15
1,41,07,306	10,83,939	14,03,86,482	97,53,850	46,49,44,811	4,29,95,714	2,38,87,057	27,45,853	1,35,681	88,516	44,10,57,754	4,00,26,164	59,084

	Rs.	Rs.
TOTAL		4,40,53,459
Deduct—Refunds and Rebates at various rates except at the maximum rate on account of incomes shown in columns 6 to 15	19,87,429	
Deduct—Amounts paid as Money Order commission for sending refunds	155	
Deduct—Refunds for 1937-38 paid in 1938-39	1,75,490	
Deduct—Refunds of High Court Reference fees	8,100	
Deduct—Interest paid under section 65 (7) of the Act	33,450	
Deduct—Refunds under section 49	5,76,978	
Deduct—Refunds as per arrangements with Indian States	1,50,428	
Deduct—Refunds as per arrangements with Ceylon, Burma and Aden Governments.	89,931	
		30,21,956

NET TOTAL

4,10,31,503

(A) Includes Rs. 27,047 on account of Refunds to Indian States under para. 70 of the Income-tax Manual.

(B) Excludes the number of assesses suffering tax at source in respect of interest on Government Securities alone as the Public Debt Office is unable to supply information.

SUPPLEMENTARY

Classification of grades of income-tax collected in the Bombay Presidency (excluding the year ending

Serial No.	Grade of Income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally									
		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.	
I	1,000 to 1,499 . . . . .	..	..	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . . . .	..	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499	1,29,917	4,009	..	..	..	..	..	..	..
IV	2,500 ,, 2,999	49,727	1,389	..	..	..	..	..	..	..
V	3,000 ,, 3,499	19,866	637	..	..	..	..	..	..	..
VI	3,500 ,, 4,999	82,181	2,558	..	..	..	..	..	..	..
VII	5,000 ,, 7,499	91,068	4,229	..	..	..	..	..	..	..
VIII	7,500 ,, 9,999	23,530	1,103	..	..	..	..	..	..	..
IX	10,000 ,, 12,499	21,539	1,133	..	..	..	..	..	..	..
X	12,500 ,, 14,999 . . . . .	..	..	..	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . . . .	..	..	..	..	..	..	..	..	..
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 . . . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	4,11,823	15,008	..	..	..	..	..	..	..

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 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 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.

RETURN No. IV.

the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in 31st March 1939.

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 of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Income. 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
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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Interest on tax-free securities Rs.

Statement showing collection of super-tax in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in the year ending 31st March 1939.

Sl. No.	Amount of Income	COLLECTION FROM INDIVIDUALS			COLLECTION FROM COMPANIES			COLLECTION FROM PARTNERSHIP FIRMS			COLLECTION FROM UNPAID REFUNDS			TOTAL COLLECTION			REMARKS	Sd/-
		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 companies	Income	Amount of tax		
1	Rs. 2	3	..	..	0	..	..	12	..	..	12	..	..	12	..	..	..	..
2	Rs. 100 to 50,000	042	2,50,807.77	11,531	..	..	27	40,10,174	3,82,500	..	..	..	..	..	..	..	..	..
3	Rs. 100 to 1,00,000	337	2,40,74,730	13,200	1,87,770	6,000	21,08,000	6,000	1,87,770	6,000	1,87,770	..	..	..	..	..	..	..
4	Rs. 100 to 1,00,000	71	2,43,34,368	12,200	1,44,128	3,000	3,30,000	17	20,62,304	6,000	6,000	..	..	..	..	..	..	..
5	Rs. 100 to 2,00,000	32	69,72,047	1,917	1,80,000	3	2,01,010	3	2,01,010	..	..	..	..	..	..	..	..	..
6	Rs. 100 to 2,00,000	12	36,33,981	10,880	1,20,000	4	2,21,022	4	2,21,022	..	..	..	..	..	..	..	..	..
7	Rs. 100 to 2,00,000	2	10,00,000	10,000	1,00,000	1	2,58,000	..	..	..	..	..	..	..	..	..	..	..
8	Rs. 100 to 2,00,000	4	10,00,000	1,00,000	1,00,000	0	32,27,000	..	..	..	..	..	..	..	..	..	..	..
9	Rs. 100 to 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10	Rs. 100 to 4,00,000	1	4,11,740	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11	Rs. 100 to 4,00,000	3	14,87,801	1,00,782	1,38,702	5	23,55,338	..	..	..	..	..	..	..	..	..	..	..
12	Rs. 100 to 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	Rs. 100 to 4,00,000	3	1,00,488	8,41,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL		1,119	7,87,04,322	28,91,704	1,30,803	2,53	18,48,73,100	77,05,887	60	49,37,405	1,58,183	88	64,48,440	4,83,810	1,363	2,43,37,000	1,11,00,340	..

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

(1) Includes Rs. 6,000 in respect of Central assessments.

(2) Includes Rs. 100 in respect of Central assessments (re-charged).

(3) Refunds in respect of Central assessments for 1937.

(4) Super-tax rolls (not under Section 104) D.P. 1, Rs. 2,33,000 from Companies and Rs. 5,100 from other assesses.

4.44 - Subdivisions (gross collection) from :-
 (a) Companies
 (b) Other assesses
 4.45 - Excess collections and miscellaneous items :-
 (a) Companies
 (b) Other assesses
 4.46 - Penalties (net of collection) from :-
 (a) Companies
 (b) Other assesses
 4.47 - Unpaid refunds for 1938 :-
 (a) Companies
 (b) Other assesses
 Total Rs. 4,23,67,417

P. 607 - Paid refunds out of unpaid refunds for the previous year Rs. ..
 Total - Income tax paid under section 60 (7) of the Act Rs. 4,23,67,417

REVENUE Rs. 4,23,67,417

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ending 31st March 1939.

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	8	12,90,007	7	12,143	15	3,02,150
2	Buildings and land	--	--	--	--	--	--
3	Chemical	--	--	--	--	--	--
4	Cotton spinning and weaving	84	3,83,527	--	--	84	3,83,527
5	Cotton pressing, ginning and cleaning	1	8,723	1	487	2	9,160
6	Engineering	1	45,571	--	--	1	45,571
7	Flour mills	1	2,695	--	--	1	2,695
8	Insurance—Fire, Marine and Life	19	7,56,417	--	--	19	7,56,417
9	Iron and steel works	1	17,70,711	--	--	1	17,70,711
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	1	85,717	1	4,069	2	89,786
17	Steam navigation—Ocean	3	1,61,071	--	--	3	1,61,071
18	Steam navigation—River	--	--	--	--	--	--
19	Sugar making and refining	8	82,340	--	--	8	82,340
20	Railway	10	2,43,922	--	--	10	2,43,922
21	Tanneries and leather work	--	--	--	--	--	--
22	Tramways	1	3,60,695	--	--	1	3,60,695
23	Woolen mills	--	--	--	--	--	--
24	Others	167	36,04,461	1,268	33,53,952	1,435	69,58,413
	TOTAL	255	77,95,857	1,277	33,70,601	1,532	1,11,66,458

RETURN No. VI-A.

Serial No.	Source of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Accountants and Auditors	--	--	18	20,710	18	20,710
2	Agents and Brokers	89	6,59,207	218	4,31,146	251	10,90,852
3	Brick Manufacturers	--	--	1	1,787	1	1,787
4	Building Material Sellers	1	1,25,029	--	--	1	1,25,029
5	Contractors	--	--	5	7,681	5	7,681
6	Cotton Merchants	4	47,617	84	1,74,828	88	2,21,943
7	Coal Merchants	--	--	2	4,240	2	4,240
8	Colour Merchants	8	81,161	9	49,483	12	1,29,594
9	Cloth Merchants	--	--	8	2,481	8	2,481
10	Chemists and Druggists	4	10,956	2	561	6	11,617
11	Cement Manufacturers	2	5,47,984	--	--	2	5,47,984
12	Cap Merchants	--	--	1	106	1	106
13	Cigarette Manufacturers	--	--	2	2,167	2	2,167
14	Cinemas	--	--	1	106	1	106
15	Dividends	--	--	160	3,77,163	160	3,77,163
16	Dyeing and Bleaching business	1	3,052	--	--	1	3,052
17	Engineers and Architects	--	--	4	5,155	4	5,155
18	Film hire	--	--	8	20,283	8	20,283
19	Film producers	--	--	5	15,580	5	15,580
20	Grain Dealers	--	--	5	4,611	5	4,611
21	Gas Company	1	86,894	--	--	1	86,894
22	Hardware Merchants	--	--	5	7,628	5	7,628
23	Hydraulic Works	8	4,18,558	--	--	8	4,18,558
24	Hosiery business	--	--	--	--	--	--
25	Hotel Keepers	--	--	1	192	1	192
26	Interest on securities	--	--	30	3,18,597	30	3,18,597
27	Importers and Exporters	--	--	2	721	2	721
28	Investments	11	2,47,912	24	4,43,609	35	6,91,521
29	Kerosene Oil dealers	--	--	--	--	--	--
30	Legal Practitioners	--	--	56	1,35,014	56	1,35,014
31	Medical Practitioners	--	--	18	17,308	18	17,308
32	Marbles and Tiles business	--	--	1	3,230	1	3,230
33	Motor-car business	9	5,14,972	1	707	10	5,16,679
34	Money-lenders	--	--	21	86,448	21	86,448
35	Mill machinery dealers	--	--	5	2,174	5	2,174
36	Match factories	2	42,123	--	--	2	42,123
37	Oil Mills	--	--	1	350	1	350
38	Property owners	4	45,102	222	3,69,924	226	4,15,026
39	Piecegoods (cotton, woollen : silk, etc.) dealers	--	--	30	33,250	30	33,250
40	Provision sellers	--	--	5	4,546	5	4,546
41	Photographers	1	43,956	--	--	1	43,956
42	Rice merchants	--	--	8	11,047	8	11,047
43	Stevedores	--	--	5	8,115	5	8,115
44	Speculators	--	--	40	3,78,536	40	3,78,536
45	Sandal-wood dealers	--	--	2	527	2	527
46	Shares and Securities business	--	--	16	29,961	16	29,961
47	Salary	--	--	223	2,29,082	223	2,29,082
48	Steamships (coastal)	--	--	8	9,454	8	9,454
49	Sewing machines traders	1	4,316	--	--	1	4,316
50	Timber sellers	--	--	4	8,052	4	8,052
51	Telegraph companies	1	1,70,997	--	--	1	1,70,997
52	Wines and Sprites sellers	1	9,698	--	--	1	9,698
53	Watch-makers	1	2,666	8	85,337	4	38,023
54	Others	79	5,92,821	79	1,08,627	158	6,95,948
	TOTAL	167	20,04,461	1,268	88,69,962	1,435	89,69,118

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

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

RETURN No. VII.

Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan), 1938-39.

1939

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32(1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 60.		RESULT OF APPEALS, REVIEWS AND 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	
														Rs.	Rs.								Rs.	Rs.	Rs.	
'A' Division Bombay	30,020	29,009	838	783	402	..	..	..	405	390	225	2	2	341	8,12,016	..	5	1,009	437	..	..	9	47,811	2,672	..
'B' Division Bombay	44,301	43,157	904	854	489	..	..	..	304	283	147	1	1	517	7,28,088	..	6	933	272	..	..	5	12,949	293	57,438
Bombay City (excluding Non-Residents' Refund Circle).	74,321	73,156	1,742	1,637	891	..	..	..	709	685	372	3	3	858	15,38,704	..	11	1,962	700	..	..	14	60,760	2,068	57,438
Ahmedabad	12,351	12,119	396	353	206	1	1	1	111	107	49	1	1	20,817	1,10,356	..	1	4	..	..	..	1	34	..	..
Kaira	2,028	1,933	95	93	55	..	..	..	16	15	10	..	..	..	4,408	..	..	4	..	..	..	..	..	..	..
Broach	1,803	1,420	73	73	41	..	..	..	15	17	12	..	..	..	4,006	..	1	7	..	..	..	..	..	..	..
Panch Mahals	973	1,010	41	39	31	..	..	..	4	4	2	..	..	..	1,042	..	1	1	..	..	..	..	..	..	..
Surat	6,083	6,358	146	138	70	..	1	1	51	53	26	..	..	..	59,765	..	2	18	..	..	..	1	805	..	..
Total Northern Division	23,033	22,843	724	702	403	1	2	2	196	196	90	1	1	20,817	1,80,267	..	5	34	2	..	..	2	330	..	..
Ahmednagar	1,790	1,745	161	126	77	..	..	..	38	34	16	..	..	76	8,171	..	1	43	12	..	..	..	..	..	..
East Khandesh	3,413	3,132	225	228	159	1	1	1	71	79	51	..	..	..	13,396	..	3	45	31	..	..	4	615	..	..
West Khandesh	2,009	1,824	157	130	79	..	1	1	64	70	46	..	..	80	17,475	..	2	23	10	..	..	..	150	..	..
Nasik	2,347	2,217	203	206	98	..	..	..	45	43	17	..	..	..	4,125	..	..	64	28	..	..	4	..	66	..
Poona	9,756	9,427	305	349	136	..	..	..	77	72	47	..	..	22	52,984	..	1	109	102	..	..	..	13,708	40	..
Satara	1,436	1,253	191	206	123	..	..	..	49	46	22	..	..	..	55,130	..	4	24	7	..	..	4	77	..	1,240
Sholapur	2,452	2,451	234	238	178	..	..	..	37	44	22	..	..	..	55,194	..	4	29	15	..	..	..	1,229	..	..
Total Central Division	23,243	22,054	1,476	1,483	850	2	2	2	381	388	221	..	..	137	2,06,475	..	15	337	211	..	..	12	15,779	100	1,240
Belgaum	1,817	1,618	142	131	84	..	..	..	13	12	6	..	..	..	16,383	..	..	55	11	..	..	2	148	..	..
Bijapur	1,230	1,331	129	152	102	..	..	..	34	35	16	..	..	..	19,209	..	11	19	5	..	..	1	..	..	..
Dharwar	1,924	1,998	77	76	34	..	..	..	23	20	8	..	..	..	3,565	..	..	13	6	..	..	..	..	..	..
Kanara A. G. & B. G.	815	546	61	57	34	..	..	..	14	12	1	..	..	..	2,594	..	..	10	6	..	..	1	..	8	..
Kolaba	1,046	1,104	61	85	42	..	..	..	2	3	3	..	..	..	3,719	..	2	4	4	..	..	..	..	..	..
Ratnagiri	774	823	42	50	45	..	..	..	1	1	..	..	..	..	4,823	..	..	4	2	..	..	1	..	..	..
Thana	1,903	1,623	92	192	85	..	..	..	9	9	5	..	..	..	8,122	..	1	60	19	..	..	..	..	..	..
Bombay Suburban District.	2,323	2,417	84	97	67	..	..	..	16	13	10	..	..	..	11,168	..	3	72	23	..	..	5	229	..	..
Total Southern Division	11,308	11,412	693	733	493	..	..	..	112	105	40	..	..	..	69,568	..	17	219	76	..	..	11	380	..	..
Sabar Kantha	40	34
Western and Eastern Kutch Agencies.	77	76
GRAND TOTAL	132,085	129,575	4,635	4,552	2,637	8	4	4	1,308	1,374	741	4	4	21,812	10,95,014	..	48	2,582	998	..	..	39	77,258	8,074	58,678

* Include partially successful cases also.

SUPPLEMENTARY RETURN

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

District or Circle, 1	Number of assesses at close of previous year. 2	Number of assesses at end of year under review. 3	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.		
			Number filed during year. 4	Number disposed of (including arrears of last year). 5	*Number successful. 6	Number filed during year. 7	Number disposed of (including arrears of last year). 8	*Number successful. 9	Number taken up during year. 10	Number disposed of (including arrears of last year). 11	Number of orders modified. 12
Ahmedabad District including City	..	27	..	..	..	..	..	..	..	..	..
Broach	..	5	..	..	..	..	..	..	..	..	..
Panchmahals	..	2	..	..	..	..	..	..	..	..	..
Surat	..	11	..	..	..	..	..	..	..	..	..
TOTAL N. D.	..	45	..	..	..	..	..	..	..	..	..
Ahmednagar	..	7	..	..	..	..	..	..	..	..	..
East Khandesh	..	5	..	..	..	..	..	..	..	..	..
West Khandesh
Nasik	..	6	..	..	..	..	..	..	..	..	..
Poona	..	4	..	..	..	..	..	..	..	..	..
Satara	..	2	..	..	..	..	..	..	..	..	..
Sholapur	..	8	..	..	..	..	..	..	..	..	..
TOTAL C. D.	..	27	..	..	..	..	..	..	..	..	..
Belgaum	..	7	..	..	..	..	..	..	..	..	..
Kanara Below ghat Talukas	..	5	..	..	..	..	..	..	..	..	..
Bijapur	..	2	..	..	..	..	..	..	..	..	..
Kanara above ghat Talukas	..	7	..	..	..	..	..	..	..	..	..
Dharwar	..	5	..	..	..	..	..	..	..	..	..
Ko'aba	..	11	..	..	..	..	..	..	..	..	..
Ratnagiri	..	12	..	..	..	..	..	..	..	..	..
Tiana	..	23	..	..	..	..	..	..	..	..	..
Bombay Suburban Districts	..	5	..	..	..	..	..	..	..	..	..
TOTAL S. D.	..	77	..	..	..	..	..	..	..	..	..
GRAND TOTAL	..	149	..	..	..	..	..	..	..	..	..

* Include partially

No. VII.

of Sind and Baluchistan), 1938-39.

REFERENCES TO HIGH COURT UNDER SECTION 80.		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 68 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under Section 66 (7).
Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.								Rs.	Rs.	Rs.
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successful cases also,

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) during 1938-39.

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 column 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
'A' Division, Bombay	20,009	142	13,271	..	12,636	20,049	1,896	218	65	17,789	14,410	13,032	142	10,142
'B' Division, Bombay	27,742	3,538	12,051	864	9,099	25,542	1,510	248	81	16,491	15,643	13,597	6,750	7,299
Bombay City (excluding Non-Residents' Refund Circle).	57,741	3,680	25,322	864	21,735	51,591	2,906	466	146	34,280	30,053	26,629	6,802	17,441
Ahmedabad	11,391	979	5,561	107	4,707	11,414	119	14	3	10,124	5,610	4,924	1,514	4,872
Kaira	1,875	87	730	2	976	1,795	83	9	2	1,368	977	761	143	630
Panch Mahals	986	63	698	1	217	977	28	7	6	887	506	79	84	249
Broach	1,373	68	759	5	530	1,363	5	6	3	1,014	712	278	67	491
Surat	6,234	196	3,711	11	1,927	5,345	5	13	3	2,745	1,697	747	238	1,760
Total Northern Division	21,859	1,303	11,457	186	8,303	21,399	232	49	17	16,136	9,588	6,687	2,046	8,002
Ahmednagar	1,729	182	791	7	632	1,632	112	32	8	1,183	1,151	329	270	495
East Khandesh	3,093	145	1,823	10	1,023	3,061	72	16	12	2,158	2,295	80	142	1,013
West Khandesh	1,797	116	822	3	597	1,538	100	10	10	1,396	1,306	431	145	712
Nasik	2,084	279	1,002	6	36	2,023	19	35	2	1,520	1,578	302	213	799
Poona	6,133	1,436	2,689	31	1,480	5,345	212	46	28	3,226	2,436	634	436	2,519
Satara	1,229	125	523	12	49	1,149	38	29	10	903	849	10	220	405
Sholapur	2,318	164	1,330	13	782	2,244	6	13	2	2,277	1,484	636	82	874
Total Central Division	18,388	2,447	8,983	90	5,765	17,282	559	202	72	13,186	11,299	2,322	1,478	6,917
Belgaum	1,597	290	740	8	561	1,599	..	29	1	1,236	1,298	489	195	564
Bijapur	1,171	138	532	10	455	1,155	21	15	6	1,040	1,007	497	97	459
Dharwar	4,767	282	924	82	518	1,756	234	11	5	1,436	1,104	762	248	623
Kanara	507	104	218	1	161	484	7	4	..	369	341	133	62	103
Kolaba	1,081	119	555	2	393	1,079	84	7	4	737	690	148	124	499
Ratnagiri	809	101	449	1	299	790	11	10	4	574	556	72	40	242
Thana	1,602	123	667	1	758	1,590	184	12	11	1,357	1,177	215	113	799
Bombay Suburban District	2,363	188	1,203	5	892	2,263	692	8	6	1,588	1,187	402	181	965
Total Southern Division	10,867	1,235	5,313	60	3,997	10,025	1,233	96	37	8,826	7,280	2,778	1,139	4,106
Sabar Kantha	30	29	..	..	..	30	..	..	..	..	..	..	29	..
Western and Eastern Kathiawar Agencies.	63	65	..	..	..	68	..	..	..	..	..	..	65	..
GRAND TOTAL	108,953	8,569	51,073	1,200	39,563	100,905	4,633	613	272	71,028	58,220	38,416	11,649	36,449

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) during the year ending 31st March 1939.

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. 1,000—1,499	2	20	1	..	..	1	3	27
II	1,500—1,999 . . . . .	..	19	4	..	2	..	4	29
III	2,000—2,499	10,963	28	24	427	1,565	187	4,988	18,182
IV	2,500—2,999	4,329	5	19	286	1,134	111	2,952	8,836
V	3,000—3,499	2,998	8	30	220	746	124	2,248	6,374
VI	3,500—4,999	4,909	27	67	443	1,472	242	4,558	11,718
VII	5,000—7,499	3,502	39	62	319	845	270	3,200	8,237
VIII	7,500—9,999	1,611	22	42	205	419	136	1,948	4,383
IX	10,000—12,499	906	25	19	105	202	77	1,076	2,410
X	12,500—14,999	596	15	25	75	144	50	740	1,645
XI	15,000—19,999	678	23	34	61	122	62	923	1,903
XII	20,000—24,999	308	20	24	47	69	32	480	980
XIII	25,000—29,999	142	13	10	31	36	20	405	657
XIV	30,000—39,999	118	28	24	36	63	32	371	672
XV	40,000—49,999	60	26	21	14	30	12	170	333
XVI	50,000—99,999	52	90	45	35	66	31	241	500
XVII	1,00,000 and above	8	155	36	10	26	14	139	388
	Unclassified	15	114	19	..	..	..	787	935
	TOTAL	31,197	677	506	2,314	6,941	1,401	25,233	68,260

SUPPLEMENTARY RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in the Bombay Province during the year ending 31st March 1939 (excluding the Non-Residents' Refund Circle, Bombay and Provinces of Sind and Baluchistan).

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.								
I	1,000—1,499 . . . . .	..	..	..	..	..	..	..	..
II	1,500—1,999 . . . . .	..	..	..	..	..	..	..	..
III	2,000—2,499	76	..	..	..	..	..	..	76
IV	2,500—2,999	19	..	..	..	..	..	..	19
V	3,000—3,499	7	..	..	..	..	..	..	7
VI	3,500—4,999	25	..	..	..	..	..	..	25
VII	5,000—7,499	17	..	..	..	..	..	..	17
VIII	7,500—9,999	3	..	..	..	..	..	..	3
IX	10,000—12,499	2	..	..	..	..	..	..	2
X	12,500—14,999 . . . . .	..	..	..	..	..	..	..	..
XI	15,000—19,999 . . . . .	..	..	..	..	..	..	..	..
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 above . . . . .	..	..	..	..	..	..	..	..
	TOTAL	149	..	..	..	..	..	..	149

RETURN No. X.

Statement showing the number of assessee, etc., in the Bombay Presidency (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 1933-39.

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 A and B.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		A		B				
								Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
A Division, Bombay City	..	29,857	..	25,007	..	8,578	9,507	Rs. 55,46,658	Rs. 14,81,132	Rs. 73,42,651	Rs. 10,15,677	Rs. 17,05,998	Rs. 4,84,516	..
B Division, Bombay City	1,120	23,045	864	21,141	864	6,505	7,208	1,62,19,107	62,61,950	1,92,08,083	84,97,974	29,85,976	22,36,024	1,120
Bombay City (excluding Non-Residents' Refund Circle) Total	1,120	52,902	864	47,048	864	15,083	16,805	2,17,65,760	76,93,082	2,65,50,734	1,04,13,651	37,84,974	2,72,05,669	1,120
Ahmedabad	107	10,412	107	10,268	78	3,534	4,728	23,15,577	3,96,987	23,07,372	4,81,789	4,91,795	84,802	107
Kaira	3	1,748	2	1,706	1	341	598	49,991	..	1,07,781	379	57,790	379	3
Panch Mahals	1	922	1	913	1	155	256	23,716	..	36,767	..	13,051	..	1
Broach	5	1,305	5	1,295	3	337	487	28,776	220	83,265	5,754	54,489	5,525	5
Surat	11	6,038	11	5,638	8	850	1,747	1,05,090	8,690	4,13,598	12,045	2,18,508	6,953	11
Total Northern Division	187	20,465	186	19,820	90	5,217	7,816	26,13,150	4,00,906	34,48,783	4,99,067	8,35,633	99,061	187
Ahmednagar	7	1,547	7	1,443	7	138	454	75,620	..	90,859	514	24,239	514	7
East Khandesh	10	2,938	10	2,846	4	110	985	1,22,915	..	2,05,499	19,739	62,584	19,739	10
West Khandesh	3	1,676	3	1,419	3	384	667	77,085	3,280	1,58,578	16,941	75,893	-13,609	3
N sik	6	1,809	6	1,738	2	335	732	63,923	..	1,43,720	..	70,797	..	6
Poona	34	4,406	34	4,175	27	1,241	2,069	3,08,640	21,224	5,22,309	31,123	2,14,269	9,004	34
Solara	12	1,085	12	1,012	4	218	473	45,152	..	3,965	98,460	20,163	53,308	12
Sholapur	13	2,140	13	2,112	5	435	864	2,10,080	40,349	2,76,070	40,831	56,990	452	13
Total Central Division	90	15,604	90	14,745	52	2,811	6,239	9,13,015	68,218	15,00,095	1,20,324	5,87,080	61,106	90
Belgaum	8	1,851	8	1,801	1	928	543	54,831	3,091	1,04,457	4,130	49,626	139	8
Bijapur	10	1,081	10	1,007	4	153	441	86,227	..	70,355	..	84,128	..	10
Dharwar	32	1,484	32	1,442	15	367	511	49,582	..	1,08,830	..	50,257	..	32
Dharwa (above and below Ghata)	1	396	1	379	..	86	154	17,444	..	29,788	..	12,344	..	1
Kolaba	2	942	2	948	..	117	393	17,267	..	65,482	1,139	43,165	1,139	2
Ratnagiri	1	703	1	688	..	71	239	9,538	..	31,565	..	22,027	..	1
Thana	1	1,483	1	1,445	..	337	731	50,083	..	1,22,343	..	72,290	1,757	1
Bombay Suburban District	5	2,200	5	2,100	..	743	937	1,08,076	3,114	1,48,317	5,243	30,641	2,129	5
Total Southern Division	60	9,509	60	9,310	22	1,942	3,099	3,43,648	7,105	6,81,096	12,209	3,37,448	5,194	60
Sabarkantha Western and Eastern Kathiawar Agencies.	..	3	..	3	..	3	3	80	..	80	..	..	..	..
GRAND TOTAL	1,466	98,573	1,200	90,926	1,028	25,056	34,862	2,56,35,653	81,69,811	3,21,80,788	1,10,55,241	65,45,135	28,85,930	1,466

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) during the year 1938-39.

Serial No.	Name of Industry.	Ra.
1	Cotton, ginning and pressing	1,24,098
2	Cotton, spinning and weaving (mills)	10,85,629
3	Cotton, spinning and weaving (hand looms)	48,413
4	Dyeing	26,205
5	Flour milling	22,844
6	Foundries	37,19,867
7	Jute . . . . .	..
8	Medicines	82,535
9	Mining, coal	2,791
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others	16,857
14	Oil mills	28,339
15	Potteries, brieks, stones, etc., and building materials manufacture	12,91,428
16	Rice mills	13,548
17	Salt	16,873
18	Silk manufacture	54,339
19	Soap manufacture	2,02,172
20	Sports	1,611
21	Sugar	2,22,241
22	Tanneries	6,113
23	Tea	318
24	Timber (including saw mills)	3,26,282
25	Tobacco manufacturing	47,206

RETURN No. I.

Showing collections by districts in the Bombay Presidency for the year 1938-39.

RETURN

Showing collections by districts in the

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1939.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahals.
1	2	3	4	5	6	7
1	Salaries—	Rs.	Rs.	Rs.	Rs.	Rs.
	(a) Paid by Central Government .	12,60,488	6,119	474	695	108
	(aa) " " Provincial Government	5,22,710	63,712	14,184	11,154	5,435
	(b) " " Local Authorities .	2,30,633	5,367	137	746	209
	(c) " " Companies, other public bodies and Associations.	28,02,479	1,55,819	4,390	3,675	3,282
	(d) " " Private employers .	5,96,539	28,043	6,298	1,283	490
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	38,98,422	41,942	2,418	13,629	1,287
	(b) On debentures or other securities of a local authority or a company.	14,97,929	13,278	..	..	..
3	Income derived from property .	32,61,160	2,58,159	5,492	8,829	2,134
4	" " " business .	2,22,59,880	23,79,958	71,155	63,847	20,216
5	Professional earnings	8,11,513	35,504	2,036	4,293	982
6	Income derived from other sources	11,22,698	1,83,921	1,223	8,787	6,182
6A	" " " Surcharge .	31,75,231	2,59,590	8,291	9,290	3,610
7	TOTAL OF ITEMS 1 TO 6A . .	4,14,39,682	34,31,412	1,16,098	1,26,228	49,935
8	(a) Amount to be deducted on account of section 15.	6,18,559	65,529	4,706	3,386	1,395
	(b) Amount to be deducted on account of section 17.	1,06,168	13,805	1,522	1,214	688
9	Resultant demand	4,07,14,955	33,52,078	1,09,870	1,21,628	47,852
10	Arrears	14,00,419	29,344	913	..	..
11	Penalties—					
	(a) Penal assessment under section 25 (2).	..	..	..	..	..
	(b) Penal assessment under section 28.	2,803	80	..	94	79
	(c) Penal recoveries under section 46 (1).	19,750	49	55	36	9
	(d) Other penalties and fines .	926	6	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	4,975	175	..	..	..
	(b) Other items	15,670	5,059	46	36	7
13	TOTAL OF ITEMS 9 TO 12 .	4,21,59,498	33,86,791	1,10,884	1,21,794	47,947
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	6,20,991	26,187	4,680	15,887	2,103
	(b) On dividends of companies under section 48.	13,90,395	2,75,464	16,996	19,858	1,280
	(c) To partners of firms under section 48.	1,91,899	31,701	6,051	5,327	833
	(cc) To Companies	13,82,122	16,054	..	467	..
	(d) Under section 49	37,522	146	..	..	..
	(e) Under arrangement with the Indian States.	5,848	128	32	202	..
	(f) Under arrangement with the Burma, Aden and Ceylon Government.	6,388	269	..	..	..
	(ff) On salaries paid by Central Government.	9,131	91	..	..	..
	(g) Other refunds	3,65,518	97,302	1,533	2,214	115
15	TOTAL REFUNDS .	40,09,814	4,47,342	29,292	43,955	4,331
16	Not demand (item 13 minus item 15)	3,81,49,684	29,39,449	81,592	77,839	43,616
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	21,16,215	1,16,965	3,002	..	260
18	Add—Excess collections and advance payments.	1,67,465	..	..	..	..
18A	Add—Unpaid refunds for 1938-39 .	1,10,093	25,754	6,459	366	1,144
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	1,00,305	22,747	2,574	139	262
19	Net collections	3,62,10,722	28,25,491	82,475	78,066	44,238

No. I.

Bombay Presidency for the year 1938-39.

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.
11,753	19,149	1,082	799	523	17,100	10,68,431	4,285	527
19,662	1,14,147	17,107	11,973	14,875	32,039	1,72,887	18,699	22,291
1,704	8,163	1,145	704	765	662	7,377	861	2,231
8,028	1,75,194	12,450	5,822	1,776	2,466	12,122	4,992	26,586
7,945	44,059	818	676	744	4,142	29,972	3,403	2,260
23,474	82,750	3,915	4,288	3,022	2,680	30,490	2,907	4,488
1	13,279	76	1,737	..	..	98	26	4,062
65,711	3,40,325	11,489	23,208	14,104	18,461	1,23,315	6,275	40,709
2,78,740	28,19,916	79,760	1,63,088	1,15,645	1,12,257	3,12,928	77,896	2,03,457
21,293	64,108	3,214	9,696	3,399	4,889	47,988	4,519	6,220
64,841	2,64,954	10,244	13,581	11,874	5,887	45,606	6,343	14,465
40,708	3,21,489	10,938	18,416	14,448	15,642	1,51,417	10,602	26,487
5,43,860	42,67,533	1,52,238	2,53,988	1,81,175	2,16,225	20,02,631	1,40,808	3,53,783
12,492	87,508	3,484	4,390	1,174	1,614	23,748	1,031	4,967
3,665	20,894	1,002	6,593	2,876	1,854	7,770	960	2,892
5,27,703	41,59,131	1,47,752	2,43,005	1,77,125	2,12,757	19,71,113	1,38,817	3,45,924
1,970	32,227	7,973	9,935	5,444	3,274	62,367	1,599	6,331
..
224	477	50	197	52	..	300	654	400
236	385	504	626	497	537	968	170	462
..	6	..	..	..	..	..	..	..
400	575	48	8,978	..	2,700	..	3,450	..
197	5,345	..	81	6	46	54	33	120
5,30,730	41,98,146	1,56,327	2,62,822	1,83,124	2,19,314	20,34,802	1,44,723	3,53,237
50,657	99,514	4,466	2,842	2,395	6,090	37,799	4,635	6,023
2,06,327	5,19,925	7,777	5,710	4,717	9,625	59,749	12,774	11,698
10,681	54,593	3,194	767	3,316	421	10,961	6,981	7,720
5	16,526	..	6,137	..	..	1,577	30,444	120
..	146	..	..	..	..	10	..	44,529
66	428	..	..	..	..	..	32	91
1,919	2,188	..	..	..	..	36	..	..
653	744	46	..	..	70	19,475	3	15
6,800	1,07,964	6,048	38,426	13,209	2,153	18,227	7,692	8,157
2,77,108	8,02,028	21,531	52,882	23,637	18,359	1,47,834	62,561	78,333
2,53,622	33,96,118	1,34,796	2,08,940	1,59,487	2,00,955	18,86,968	82,162	2,74,834
15,665	1,35,892	4,367	14,262	9,613	2,276	69,824	2,408	6,254
..	..	..	..	..	202	108	..	431
13,171	46,894	603	6,918	918	588	8,348	2,366	7,020
11,494	37,216	556	2,611	1,008	820	11,215	2,669	5,425
2,39,634	32,69,904	1,30,476	1,93,985	1,49,784	1,98,649	18,14,385	79,451	2,70,656

RETURN

Showing collections by districts in the

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1939.	Total Central Division.	Belgaum.	Bijapur.	Dharwar.	Kanara.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—	10,92,747	7,262	182	901	66
	(a) Paid by Central Government .	2,89,871	42,140	13,941	34,360	12,321
	(aa) " " Provincial Government	13,745	2,946	924	736	87
	(b) " " Local Authorities .	66,214	388	374	2,607	115
	(c) " " Companies, other public bodies and Associations.					
	(d) " " Private employees .	42,015	255	..	1,180	..
2	Interest on Securities—	51,790	3,780	560	5,838	483
	(a) On securities of the Government of India or of a local Government.	5,999	..	651	..	..
	(b) On debentures or other securities of a local authority or a company.					
3	Income derived from property .	2,37,561	8,991	5,256	8,434	2,457
4	" " " business .	10,65,031	93,940	59,232	85,056	24,069
5	Professional earnings	79,925	5,331	2,086	3,458	1,056
6	Income derived from other sources	1,08,000	3,417	1,042	2,483	484
6A	" " " Surcharge .	2,47,950	13,684	6,822	11,692	3,359
7	TOTAL OF ITEMS 1 TO 6A .	33,00,848	1,82,134	91,070	1,56,745	44,497
8	(a) Amount to be deducted on account of section 15.	40,408	1,926	1,258	1,919	727
	(b) Amount to be deducted on account of section 17.	23,947	658	694	909	252
9	Resultant demand	32,36,493	1,79,550	89,118	1,53,917	43,518
10	Arrears	96,923	13,135	1,327	171	1,888
11	Penalties—					
	(a) Penal assessment under section 25 (2).	..	..	..	..	..
	(b) Penal assessment under section 23.	1,653	..	745	..	..
	(c) Penal recoveries under section 46 (1).	3,764	205	124	57	56
	(d) Other penalties and fines .	..	..	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	15,176	250	500	11,500	..
	(b) Other items	340	36	70	80	2
13	TOTAL OF ITEMS 9 TO 12 .	33,54,349	1,93,176	91,884	1,65,725	45,464
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	64,250	3,557	3,192	9,982	636
	(b) On dividends of companies under section 48.	1,12,050	8,058	465	6,703	1,253
	(c) To partners of firms under section 48.	33,360	1,457	3,197	1,222	..
	(cc) To Companies	38,278	..	..	..	..
	(d) Under section 49	44,539	..	..	..	..
	(e) Under arrangement with the Indian States.	123	935	52	..	..
	(f) Under arrangement with the Burma, Aden and Ceylon Government.	36	..	..	..	6
	(ff) On salaries paid by Central Government.	19,609	..	..	43	21
	(g) Other refunds	93,912	10,826	17,109	4,774	592
15	TOTAL REFUNDS .	4,06,157	24,833	24,015	22,724	2,508
16	Net demand (item 13 minus item 15)	29,48,192	1,68,343	67,869	1,43,001	42,956
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,09,004	11,864	982	799	1,292
18	Add—Excess collections and advance payments.	741	..	156	..	76
18A	Add—Unpaid refunds for 1937-38 .	26,761	1,071	2,884	346	472
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	24,304	3,726	557	1,089	566
19	Net collections	28,42,386	1,53,824	69,370	1,40,559	41,646

No. I—contd.

Bombay Presidency for the year 1938-39—contd.

Kolaba.	Ratnagiri.	Thana.	Bombay Suburban District.	Total Southern Division.	Sabar Kantha.	Western and Eastern Kathiawar Agencies.
22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
591	298	774	417	10,491	4,295	27,697
7,557	11,443	20,208	2,872	1,44,842	..	1,015
301	391	546	622	6,553	72	..
8,930	278	3,026	2,060	17,778	..	..
616	97	857	15,785	18,790	..	..
162	871	742	..	12,436	227	16,403
..	..	..	3,258	3,909	..	..
5,344	1,218	25,825	69,579	1,27,104	..	..
56,130	28,963	94,262	64,525	5,04,177	..	..
1,270	1,930	4,181	6,631	25,943	..	..
463	1,200	5,099	10,276	24,464	..	80
6,642	3,581	12,733	14,401	72,914	..	3,702
88,006	48,270	1,68,253	1,90,426	9,69,401	4,594	48,897
879	868	2,851	3,159	13,587	..	..
787	484	3,909	3,314	11,007	..	..
86,340	46,918	1,61,493	1,83,953	9,44,807	4,594	48,897
1,597	1,025	3,769	4,649	27,561	..	..
..
70	..	50	255	1,120	..	48,897
85	25	1,028	515	2,095	..	..
..
1,500	175	..	7,800	21,725	..	..
13	19	8	11	239	..	..
89,605	48,162	1,66,348	1,97,183	9,97,547	4,594	48,897
1,152	1,172	5,560	22,655	47,906	..	..
1,833	5,462	7,161	70,995	1,01,930	25	101
4,533	2,558	1,973	3,334	18,274	..	..
..
..
..	..	..	29	1,016	..	..
..	..	..	..	6	..	..
52	..	97	158	371	..	..
5,637	4,649	2,590	5,186	51,363	52	530
13,207	13,841	17,381	1,02,357	2,20,866	77	631
76,398	34,321	1,48,967	94,826	7,76,681	4,517	48,266
2,175	307	5,711	3,864	26,994	..	..
211	..	..	..	443	..	..
1,456	1,924	386	3,854	12,393	..	..
1,957	3,907	648	1,215	13,665	..	..
74,833	32,031	1,42,994	93,601	7,48,858	4,517	48,266

RETURN No. II.

Showing collections by districts in the Bombay Presidency for the year 1938-39.

Serial No.	Classification of the Super-tax demand in the Districts of the Bombay Presidency for the year ending 31st March 1938.	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.	Kolaba.	Thana.	Bombay Suburban District.	Total Southern Division.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	1,08,00,407	4,63,363	350	5,312	11,341	4,80,368	1,203	18,221	3,028	1,348	32,605	18,220	37,000	1,12,405	4,671	1,117	1,787	5,243	12,818
1A	Demand for the year on account of Surcharge	9,10,035	38,815	29	442	945	40,231	100	1,519	252	112	2,725	1,518	3,141	9,367	389	94	149	437	1,069
2	Arrears	4,33,539	4,336	..	..	..	4,336	..	..	..	..	4,909	..	..	4,909	610	..	..	..	610
3	Miscellaneous including penalties	1,029	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	1,22,14,030	5,06,514	379	5,754	12,286	5,24,933	1,303	19,740	3,280	1,460	40,329	19,738	40,831	1,26,681	5,670	1,211	1,936	5,680	14,497
5	Refunds	3,00,010	12,845	..	..	182	13,027	..	1,213	..	..	..	14,400	..	15,613	225	..	..	..	225
6	Net demand (Item 4 minus Item 5)	1,18,24,020	4,93,669	379	5,754	12,104	5,11,906	1,303	18,527	3,280	1,460	40,329	5,338	40,831	1,11,068	5,445	1,211	1,936	5,680	14,272
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	7,45,388	31,363	..	..	..	31,363	..	..	..	..	3,058	..	..	3,033	..	..	..	..	..
8	Add—Excess Collections and advance payments	3,33,066	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8A	Add—Unpaid refunds of the year under review	519	1,227	..	..	..	1,227	..	..	..	..	..	..	..	..	..	..	..	..	..
8B	Deduct—Paid refunds out of unpaid refunds of previous year.	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	NET COLLECTIONS	1,14,18,092	4,63,533	379	5,754	12,104	4,81,770	1,303	18,527	3,280	1,460	37,231	5,338	40,831	1,08,030	5,445	1,211	1,936	5,680	14,272

RETURNS Nos. I to XI.
Pertaining to the Sind Province for the year 1938-39.

RETURN No. I.

Classification of the income-tax demand in the Sind Province in the year ending 31st March 1939.

Serial No.	Classification.	Assessment for 1938-39.
1	2	3
1	Salaries—	Rs.
	(a) paid by Government { on Federal emoluments	6,00,478
	{ on Provincial emoluments	2,91,145
	(b) " " local authorities	61,077
	(c) " " companies, other public bodies and associations	2,20,453
	(d) " " private employers	91,520
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	1,34,336
	(b) " " debentures or other securities of a local authority or a company	75,830
3	Income derived from property	3,23,717
4	" " " " business	15,98,664
5	Professional earnings	37,416
6	Income derived from other sources	1,84,204
6-A	Surcharge—	
	(i) on Federal emoluments	45,382
	(ii) on others . . . . .	....
7	TOTAL OF ITEMS 1 TO 6-A	2,34,119
8	(a) Amount to be deducted on account of section 15	38,98,341
	(b) Amount to be deducted on account of section 17	1,67,823
9	Resultant demand	23,692
10	* Arrears including surcharge of Rs. 18,295	37,06,821
11	Penalties—	
	(a) penal assessments under section 25 (2) { from others	2,19,681
	{ " Companies . . . . .	....
	(b) " " " " 28 { from others	2,443
	{ " Companies . . . . .	....
	(c) " " recoveries " " 46 (1) { from others	848
	{ " Companies . . . . .	....
	(d) other penalties and fines . . . . .	....
12	Miscellaneous—	
	(a) composition under section 53 (2) { from others	4,304
	{ " Companies . . . . .	....
	(b) other items { from others	884
	{ " Companies . . . . .	....
13	TOTAL OF ITEMS 9 TO 12	39,34,981
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	25,644
	(b) " " dividends of companies, under section 48	71,102
	(c) to partners of firms, under section 48	96,781
	(d) to Companies	959
	(dd) under section 49	24,469
	(e) under arrangement with the Indian States . . . . .	....
	(f) under arrangement with Ceylon Governments	1,748
	(g) on Federal emoluments	15,006
	(h) other refunds †	59,594
15	TOTAL REFUNDS	2,95,303
16	Net demand (item 13 minus item 15)	36,39,678
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates, including surcharge of Rs. 1,09,246.	2,33,389
17-A	Deduct—Uncashed refunds of year paid this year	8,763
18	Add—Excess collections and advance payments—	
	from others	1,799
	" companies . . . . .	....
18-A	Add—Uncashed refunds of the year under review	5,857
19	Net collections	34,05,182

* 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.

	Rs.	Is.
(i) Arrears as stood on 1st April 1933		2,47,783
Less—		
Reduced in appeal, etc.	26,718	
Written off	1,384	
Total reductions	28,102	28,102
Net shown at item 10		2,10,681
(ii) Uncashed refunds as on 1st April 1933		10,766
Less :—Cancelled this year		2,003
Net paid this year as shown at item 17-A		8,763

RETURN No. I—contd.

Classification of the income-tax demand in the Sind Province in the year ending 31st March 1939—contd.

[Excludes figures of Demand in respect of assesses in Non-Civil Departments (Military, Posts, Telegraphs and Railways).]

Serial No.	Classification.	Assessment for 1938-39.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Central Government on Federal emoluments	53,921
	(aa) " " Provincial Government	2,91,145
	(b) " " local authorities	61,077
	(c) " " companies, other public bodies and associations	2,20,453
	(d) " " private employers	91,520
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	1,34,336
	(b) " debentures or other securities of a local authority or a company	75,830
3	Income derived from property	3,23,717
4	" " " business	15,98,664
5	Professional earnings	37,416
6	Income derived from other sources	1,84,204
6-A	Surcharge	2,38,125
7	TOTAL OF ITEMS 1 TO 6	33,10,408
8	(a) Amount to be deducted on account of section 15	1,18,060
	(b) Amount to be deducted on account of section 17	23,692
9	Resultant demand	31,68,656
10	*Arrears (including surcharge of Rs. 18,295)	2,19,421
11	Penalties—	
	(a) penal assessments under section 25 (2) . . . . .	....
	(b) " " " " 28	2,443
	(c) " recoveries " " 46 (1)	848
	(d) other penalties and fines . . . . .	....
12	Miscellaneous—	
	(a) composition under section 53 (2)	4,304
	(b) other items	884
13	TOTAL OF ITEMS 9 TO 12	33,96,556
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	25,463
	(b) " dividends of companies, under section 48	70,960
	(c) to partners of firms, under section 48	96,781
	(cc) to Companies	959
	(d) under section 49	24,469
	(e) under arrangement with the Indian States . . . . .	....
	(f) under arrangement with Ceylon, Burma and Aden Governments	1,748
	(ff) on salaries paid by Central Government	814
	(g) other refunds†	59,594
15	TOTAL REFUNDS	2,80,808
16	Net demand (item 13 minus item 15)	31,15,748
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	2,33,334
17-A	Deduct—Refunds of past year paid this year	8,688
18	Add—Excess collections and advance payments { from others	1,799
	{ from companies . . . . .	....
18-A	Add—Uncashed refunds of the year under review	5,773
19	Net collections	28,81,298

* 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.

(i) Arrears as stood on 1st April 1938	Rs.	Rs.
Less—		
Reduced in Appeal, etc.	26,719	2,47,523
Written off	1,383	
Total Reductions	28,102	2,19,421
As shown against item 10		2,19,421
(ii) Uncashed Refunds as on 1st April 1938		19,691
Less—Cancelled this year		2,993
Refunds of the past year paid this year as shown against item 17-A		8,688

RETURN No. II.

Classification of the super-tax demand in the Sind Province in the year ending 31st March 1939.

Serial No.	Classification.	Assessment for 1938-39.		
		Ordinary.	Corporation.	Total.
		Rs.	Rs.	Rs.
1	Demand for the year	85,584	3,16,620	4,02,204
2	*Arrears includes surcharge of Rs. 779	10,130	..	10,130
3	Miscellaneous including penalties . . . . .	..	..	..
3-A	Surcharge	7,132	26,383	33,515
4	Total of items 1 to 3	1,02,846	3,43,003	4,45,849
5	Refunds†	2,597	..	2,597
6	Net demand (item 4 minus item 5)	1,00,249	3,43,003	4,43,252
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates includes surcharge of Rs. 2,106 (ordinary) and Rs. 3,394 (Corporation)=5,500.	27,091	44,117	71,208
8	<i>Add</i> —Excess collections and advance payments . . . . .	..	..	..
9	Net collections	73,158	2,98,886	3,72,044

*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 in income-tax and super-tax.

Arrears on 1st April 1938	Rs. 10,735 (Hyd. charge).
Less—Reductions in appeal, and revision	605
Net balance shown at item 2	<u>10,130</u>

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 1939.

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+26/12	270	5,670	365	29,868	159	23,427	704	58,065	
		"	26+26/6	..	..	5	78	..	..	5	78	
		"	26+26/4	..	..	..	..	..	..	..	..
2	1,000—1,499 .	"	26+26/12	..	..	..	..	..	..	..	..
		1+1/3	24+2/3 +26/12	..	..	..	..	..	..	..	..
		1+1/3	24+2/3 +26/6	..	..	..	..	..	..	..	..
3	1,500—1,999 .	Nil	26+26/12	..	..	..	..	..	..	..	..
		2+2/3	23+1/3 +26/12	..	..	..	..	..	..	..	..
		2+2/3	23+26/6	..	..	..	..	..	..	..	..
4	2,000—4,999 .	6+6/12	20+20/12	153	6,280	215	12,416	84	18,880	452	37,585	
		6+6/6	20+20/6	8	44	2	110	..	..	10	154	
		6+6/4	20+20/4	..	..	..	..	..	..	..	..
5	5,000—9,999 .	9+9/12	17+26/12	116	6,775	156	13,396	60	21,228	332	41,390	
		9+9/6	17+17/6	4	62	1	144	..	..	5	206	
		9+9/4	17+17/4	..	..	..	..	..	..	..	..
6	10,000—14,999 .	12+12/12	14+14/12	26	1,804	65	7,472	47	22,555	138	31,631	
		12+12/6	14+14/6	..	..	1	542	..	..	1	542	
		12+12/4	14+14/4	..	..	1	5	..	..	1	5	
7	15,000—19,999 .	16+16/12	10+10/12	28	1,210	27	2,869	12	6,352	62	10,431	
		16+16/6	10+10/6	..	..	1	4	..	..	1	4	
		16+16/4	10+10/4	..	..	..	..	..	..	..	..
8	20,000—29,999 .	19+19/12	7+7/12	14	760	28	2,608	4	2,733	41	6,101	
		19+19/6	7+7/6	..	..	..	..	..	..	..	..
		19+19/4	7+7/4	..	..	..	..	..	..	..	..
9	30,000—39,999 .	23+23/12	8+8/12	7	1,865	13	453	8	1,169	23	3,487	
		23+23/6	8+8/6	..	..	..	..	..	..	..	..
		23+23/4	8+8/4	..	..	..	..	..	..	..	..
10	40,000—99,999 .	25+25/12	1+1/12	11	1,365	14	1,137	8	437	33	2,930	
		25+25/6	1+1/6	..	..	..	..	..	..	..	..
		25+25/4	1+1/4	..	..	..	..	..	..	..	..
	Total			632	25,044	889	71,102	377	90,781	1,808	1,93,527	

B.—UNDER SECTION 49.

Double Income-tax Belief—	Rs.
Refund to Companies	24,460
Others	1,748
	26,217
Under arrangements with United Kingdom	24,460
" " " Ceylon Government	1,748
" " " Burma	..
" " " Aden	..
" " " Indian States	..
TOTAL	26,217

RETURN No. IV.

**Classification of grades of income-tax collected in the Sind Province in the year ending
31st March 1939.**

Classification of grades of income-tax collected in th

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 84, cases in which income extra collections of tax during the year on account of excess allowances original)									
		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.	
I	1,000 to 1,400 . . . . .	..	..	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . . . .	..	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499	21,68,128	69,379	5,800	..	..	..	..	..	..
IV	2,500 ,, 2,999	16,58,458	51,705	2,905	..	..	..	..	..	..
V	3,000 ,, 3,499	13,61,634	42,552	1,903	..	..	..	..	..	..
VI	3,500 ,, 4,999	25,06,840	80,340	8,382	..	..	..	..	2,482	70
VII	5,000 ,, 7,499	24,11,802	1,19,041	7,737	..	..	..	..	..	..
VIII	7,500 ,, 9,999	19,82,036	62,910	3,439	..	..	..	..	..	..
IX	10,000 ,, 12,499	15,34,432	95,902	3,515	240	15	..	..	..	..
X	12,500 ,, 14,999	17,75,072	1,10,942	2,156	..	..	..	..	..	..
XI	15,000 ,, 19,999	23,48,372	1,95,681	8,467	..	..	..	..	..	..
XII	20,000 ,, 24,999	9,21,968	91,535	5,142	..	..	..	..	..	..
XIII	25,000 ,, 29,999	8,08,450	80,003	2,844	..	..	..	..	..	..
XIV	30,000 ,, 39,999	3,75,044	45,030	4,298	..	..	..	..	..	..
XV	40,000 ,, 49,999	78,482	10,219	1,296	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . . . .	..	..	807	..	..	..	..	..	..
XVII	1,00,000 and over . . . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate.	..	..	..	9,01,903	1,34,321	..	..	5,59,416	75,76
	(b) covered by anticipatory certificates.	..	..	..	2,41,422	32,600	37	5	24,296	8,2
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	1,500	47	..	..	..	..	..	..	..
	TOTAL .	1,99,96,258	10,78,286	53,742	12,33,565	1,67,026	37	5	5,86,143	79,1	

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 X.

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

Sind Province in the year ending 31st March 1939.

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.
..	1,460	10	..	..	..	..	2,416	25
..
..	4,77,263	14,908	2,40,996	7,802	65,536	2,048	13,65,163	42,403
..	3,31,606	10,355	1,93,798	6,055	40,608	1,269	10,94,443	34,199
..	2,98,996	9,331	2,07,201	6,475	89,136	1,223	9,02,619	28,176
..	5,07,258	17,721	8,88,939	13,112	91,328	2,854	22,61,311	70,353
..	4,54,242	21,162	4,33,591	20,315	1,30,603	6,122	21,76,375	1,02,037
..	3,84,773	15,584	3,86,341	12,133	84,981	3,983	20,77,789	97,243
..	3,87,166	21,075	2,02,144	12,384	1,13,042	6,753	12,17,021	74,877
..	1,03,979	6,229	2,15,074	13,460	45,077	2,818	7,34,958	45,652
..	2,39,689	19,734	2,14,205	17,851	87,892	3,116	13,02,303	1,07,793
..	1,52,014	15,141	1,44,395	14,053	42,745	4,230	6,71,059	66,403
..	25,445	2,518	25,274	2,501	5,96,885	59,063
..	1,31,570	15,761	1,32,585	15,882	1,02,077	12,223	6,88,565	79,307
..	1,79,550	23,370	1,32,325	17,295	8,965	475	2,54,625	33,156
..	73,575	9,589	1,59,790	20,806	9,886	1,239	3,03,913	40,223
..	1,03,746	14,049	..	..	1,77,098	23,982
39,86,089	5,33,782	14,52,390	1,97,322	..	..	..	..	..	..	..	..
..
..
39,86,089	5,39,782	14,52,390	1,97,322	36,23,037	1,99,970	31,40,575	2,00,190	8,31,650	50,358	1,58,81,845	9,05,402

Interest on tax-free securities

Rs.
3,58,091

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1939—contd.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(c) On account of cash refunds— (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.	Income (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	
				(d) Income.	(3) Tax.						Tax abated.	Tax.
1	2	24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	8,816	85	..	..	..	..	3,816	85	8
II	1,500 ,, 1,999 . . . . .	..	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499	43,26,088	1,41,400	1,26,473	8,741	8,636	8,475	41,99,615	1,25,548	1,098
IV	2,500 ,, 2,999	33,18,948	1,06,488	67,519	2,386	..	491	32,51,424	1,03,611	1,156
V	3,000 ,, 3,499	23,09,586	89,660	92,960	3,167	..	658	27,16,626	85,835	924
VI	3,500 ,, 4,999	57,68,108	1,87,838	1,30,924	4,132	..	2,907	56,37,184	1,80,799	1,575
VII	5,000 ,, 7,499	56,06,673	2,70,414	63,354	4,538	3,273	3,205	55,13,319	2,59,398	1,169
VIII	7,500 ,, 9,999	48,66,476	2,31,233	62,673	3,004	..	5,793	48,08,803	2,22,486	621
IX	10,000 ,, 12,499	34,01,045	2,14,521	67,050	3,574	2,819	1,702	33,46,096	2,06,426	325
X	12,500 ,, 14,999	28,74,160	1,81,257	31,768	2,048	..	4,245	28,42,392	1,74,964	225
XI	15,000 ,, 19,999	41,42,211	3,52,642	43,098	3,675	3,075	4,250	40,99,113	3,41,042	246
XII	20,000 ,, 24,999	19,35,181	1,96,509	33,600	3,325	2,209	693	19,08,581	1,90,192	116
XIII	25,000 ,, 29,999	14,56,054	1,46,934	16,936	1,676	..	567	14,39,118	1,44,691	45
XIV	30,000 ,, 39,999	14,30,741	1,73,006	18,246	2,185	350	216	14,12,495	1,70,255	57
XV	40,000 ,, 49,999	6,49,447	85,820	13,214	1,721	702	..	6,36,233	83,397	25
XVI	50,000 ,, 99,999	5,52,164	72,854	13,678	1,781	..	..	5,38,486	70,873	18
XVII	1,00,000, and over	2,80,844	38,031	3,213	435	..	..	2,77,631	37,596	5
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate.	69,89,797	9,47,179	4,79,981	65,002	..	..	65,09,816	8,82,177	149
	(b) covered by anticipatory certificates.	2,05,755	85,985	2,65,755	35,985	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	1,500	47	..	..	..	..	1,500	47	..
	TOTAL	5,06,81,689	34,71,793	15,50,442	1,42,375	21,154	28,202	4,91,31,147	32,79,972	8,690

	Rs.
TOTAL (COLUMN 31)	32,79,972
Add—Surcharge	2,78,649
Add—Uncashed refunds of the year under review	5,857
Add—Excess collections and miscellaneous	6,987
Add—Penalties (actual collections)	3,291
TOTAL	35,74,656
Deduct—Refunds under section 49 (1,743+24,469)	26,217
Deduct—Refunds and rebates at 1, 3, 7, 10, 14, 17 and 20 plus on account of incomes shown in columns 6 to 15	1,34,484
Deduct—Amounts paid as money order commission for sending refunds	10
Deduct—Refunds of the past year paid this year	8,763
NET TOTAL	34,05,182

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1939—contd.

[Excludes figures of Income-tax collected in respect of assessees in Non-Civil Departments (Military, Posts, Telegraphs and Railways).]

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both are enhanced on appeal or revision after collection of the original demand, extra collections of tax during the year on account of excess allowances originally granted for insurance premia, etc., under section 15).										
		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.		
I	1,000 to 1,499 . . . . .	..	..	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . . . .	..	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499	17,43,264	65,102	5,461	..	..	..	..	..	..
IV	2,500 ,, 2,999	11,94,200	37,106	1,932	..	..	..	..	..	..
V	3,000 ,, 3,499	9,66,858	30,209	1,381	..	..	..	..	..	..
VI	3,500 ,, 4,999	16,95,033	53,096	3,271	..	..	..	..	2,432	76
VII	5,000 ,, 7,499	15,95,606	74,779	7,387	..	..	..	..	..	..
VIII	7,500 ,, 9,999	10,48,593	49,210	3,430	..	..	..	..	..	..
IX	10,000 ,, 12,499	6,78,400	42,400	3,290	240	15	..	..	..	..
X	12,500 ,, 14,999	7,24,400	45,275	2,041	..	..	..	..	..	..
XI	15,000 ,, 19,999	9,90,848	82,554	8,467	..	..	..	..	..	..
XII	20,000 ,, 24,999	5,00,456	49,516	4,883	..	..	..	..	..	..
XIII	25,000 ,, 29,999	2,25,275	22,293	2,844	..	..	..	..	..	..
XIV	30,000 ,, 39,999	2,72,807	32,675	3,988	..	..	..	..	..	..
XV	40,000 ,, 49,999	78,482	10,219	1,296	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . . . .	..	..	807	..	..	..	..	..	..
XVII	1,00,000, and over . . . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income—											
	(a) taxed at source at the maximum rate.	..	..	..	9,91,903	1,34,321	..	..	5,59,415	75,754
	(b) covered by anticipatory certificates.	..	..	..	2,41,422	32,690	37	5	24,296	3,290
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	1,500	47	..	..	..	..	..	..	..
	TOTAL	1,17,15,522	5,84,571	50,478	12,33,565	1,62,026	37	5	5,86,143	79,120		

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.

Classification of grades of income-tax collected in the

[Excludes figures of Income-tax collected in respect of assessee in

Serial No.	Grade of Income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both of the original demand, extra collections of tax during the year on account of excess allowances originally							
		(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.	
		Companies.		Registered firms.		Income.	Tax collected.	Income.	Tax collected.
1	2	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . . . .	..	..	..	..	1,400	10	..	..
II	1,500 ,, 1,999 . . . . .	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499 . . . . .	..	..	..	..	4,77,263	14,908	2,40,986	7,802
IV	2,500 ,, 2,999 . . . . .	..	..	..	..	8,31,606	10,855	1,63,798	4,056
V	3,000 ,, 3,499 . . . . .	..	..	..	..	2,98,996	9,331	2,07,201	6,475
VI	3,500 ,, 4,999 . . . . .	..	..	..	..	5,07,258	17,721	3,38,989	13,112
VII	5,000 ,, 7,499 . . . . .	..	..	..	..	4,54,242	21,162	4,33,591	20,815
VIII	7,500 ,, 9,999 . . . . .	..	..	..	..	8,34,779	15,584	3,66,841	18,132
IX	10,000 ,, 12,499 . . . . .	..	..	..	..	8,37,166	21,075	3,02,144	12,385
X	12,500 ,, 14,999 . . . . .	..	..	..	..	1,03,979	6,229	2,15,074	13,460
XI	15,000 ,, 19,999 . . . . .	..	..	..	..	2,39,639	19,734	2,14,205	17,851
XII	20,000 ,, 24,999 . . . . .	..	..	..	..	1,52,014	15,141	1,44,395	14,051
XIII	25,000 ,, 29,999 . . . . .	..	..	..	..	..	..	25,445	2,511
XIV	30,000 ,, 39,999 . . . . .	..	..	..	..	1,31,570	15,761	1,32,565	15,646
XV	40,000 ,, 49,999 . . . . .	..	..	..	..	1,79,550	23,379	1,32,625	17,241
XVI	50,000 ,, 99,999 . . . . .	..	..	..	..	73,575	9,580	1,59,700	20,860
XVII	1,00,000, and over . . . . .	..	..	..	..	..	..	1,63,746	14,041
XVIII	Unclassified income—								
	(a) taxed at source at the maximum rate:	39,86,080	5,39,782	14,52,390	1,97,322	..	..	..	..
	(b) covered by anticipatory certificates . . . . .	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers. . . . .	..	..	..	..	..	..	..	..
	TOTAL	39,86,089	5,39,782	14,52,390	1,97,322	36,23,027	1,99,970	31,40,575	2,00,111

Interest on tax-free securities

TOTAL (COLUMN 31)

Rs.
3,58,091
27,07,125

Add—surcharge

Add—unclaimed refund of the year under Review

Add—excess collections and Miscellaneous

Add—penalties (actual collections)

Rs.
2,37,158
6,773
6,527
3,291

2,53,209

TOTAL

30,50,394

No. IV—concl'd.

Sind Province in the year ending 31st March 1939—concl'd.

Non-Civil Departments (Military, Posts, Telegraphs and Railways)]

are enhanced on appeal or revision after collection granted for insurance premia, etc., under section 15).				DEDUCTIONS.						Net income and tax collected.		Number of assesses.
Income of Associations of Individuals.		Income of Individuals.		Gross total of collections and deductions at source.		(e) 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 (column 24 minus column 28).	Tax collected (column 25 minus columns 27, 28 and 29).	
Income.	Tax collected.	Income.	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 (column 24 minus column 28).	Tax collected (column 25 minus columns 27, 28 and 29).	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	2,416	25	3,816	85	..	..	..	..	3,816	35	3
..
65,536	2,048	13,65,165	42,403	39,01,224	1,27,724	20,842	440	8,636	3,334	38,80,382	1,15,314	1,802
40,608	1,269	10,94,443	84,199	28,54,655	91,006	67,519	2,386	..	276	27,87,138	88,344	981
89,136	1,223	9,02,619	28,176	24,14,610	76,795	92,060	3,167	..	523	23,21,650	73,103	802
91,323	2,854	22,81,311	70,853	48,96,801	1,60,483	1,30,024	4,132	..	1,292	47,65,377	1,55,059	1,376
1,80,603	6,122	21,76,375	1,02,037	47,90,417	2,31,802	93,354	4,588	3,273	1,802	46,97,063	2,22,139	964
84,981	3,933	20,77,789	97,243	39,32,983	1,87,583	62,673	3,004	..	2,063	38,70,310	1,82,516	514
1,13,042	6,753	12,17,021	74,877	23,48,013	1,60,794	57,050	3,574	2,819	951	24,90,963	1,53,450	246
45,077	2,818	7,34,058	45,652	18,23,488	1,15,475	31,768	2,048	..	2,033	17,91,720	1,11,394	149
37,302	3,116	13,02,603	1,07,798	27,84,687	2,39,515	43,098	3,675	3,075	3,929	27,41,589	2,28,836	162
42,745	4,230	6,71,059	66,408	15,10,669	1,54,231	33,600	3,325	2,299	442	14,77,069	1,48,165	94
25,274	2,501	5,96,885	59,088	8,72,879	89,224	16,936	1,676	..	448	8,55,943	87,100	20
1,02,077	12,228	6,88,565	79,807	13,27,804	1,60,341	18,246	2,185	350	216	13,09,358	1,57,500	50
3,065	475	2,54,625	33,156	6,49,447	85,820	13,214	1,721	702	..	6,36,233	83,307	25
9,886	1,238	3,08,913	40,223	5,52,164	72,854	13,078	1,781	..	..	5,38,486	70,873	18
..	..	1,77,098	23,982	2,80,844	38,031	3,213	435	..	..	2,77,631	37,506	5
..	..	..	..	69,89,797	9,47,179	4,79,931	65,002	..	..	65,09,816	8,82,177	149
..	..	..	..	2,65,755	35,985	2,65,755	35,985	..	..	..	..	..
..	..	..	..	1,500	47	..	..	..	..	1,500	47	..
8,31,650	50,853	1,58,31,845	9,05,402	4,24,00,853	20,74,724	14,44,811	1,39,074	21,154	17,311	4,09,56,042	27,97,185	7,364

Deduct—refund under section 49 (1,748+24,469)

Deduct—refunds and rebates at various rates except at the maximum rate on account of incomes shown in Columns 6 to 15

Deduct—amounts paid as money order commission for sending refunds

Deduct—refunds of the past year paid this year

Rs.
26,217

Rs.

1,34,181

10

8,088

1,69,096

NET TOTAL.

28,81,298

RETURN

Classification of grades of income-tax collected in the
[Excludes figures of Income-tax collected in respect of assesseees in

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or both of the original demand, extra collections of tax during the year on account of excess allowances originally							
		(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.	
		Companies.		Registered firms.		Income.	Tax collected.	Income.	Tax collected.
1	2	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . . . .	..	..	..	..	1,400	10	..	..
II	1,500 ,, 1,999 . . . . .	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499 . . . . .	..	..	..	..	4,77,263	14,908	2,49,996	7,602
IV	2,500 ,, 2,999 . . . . .	..	..	..	..	3,81,606	10,355	1,93,798	6,055
V	3,000 ,, 3,499 . . . . .	..	..	..	..	2,98,996	9,331	2,07,201	6,475
VI	3,500 ,, 4,999 . . . . .	..	..	..	..	5,07,258	17,721	3,38,939	13,112
VII	5,000 ,, 7,499 . . . . .	..	..	..	..	4,64,243	21,162	4,83,591	20,315
VIII	7,500 ,, 9,999 . . . . .	..	..	..	..	8,34,779	15,664	3,66,841	12,133
IX	10,000 ,, 12,499 . . . . .	..	..	..	..	3,37,166	21,075	2,02,144	12,884
X	12,500 ,, 14,999 . . . . .	..	..	..	..	1,03,979	6,229	2,15,074	13,460
XI	15,000 ,, 19,999 . . . . .	..	..	..	..	2,39,639	19,734	2,14,205	17,651
XII	20,000 ,, 24,999 . . . . .	..	..	..	..	1,52,014	15,141	1,44,395	14,053
XIII	25,000 ,, 29,999 . . . . .	..	..	..	..	..	..	25,446	2,518
XIV	30,000 ,, 39,999 . . . . .	..	..	..	..	1,31,570	15,761	1,32,565	15,662
XV	40,000 ,, 49,999 . . . . .	..	..	..	..	1,79,550	23,379	1,32,625	17,285
XVI	50,000 ,, 99,999 . . . . .	..	..	..	..	73,575	9,550	1,59,790	20,806
XVII	1,00,000, and over . . . . .	..	..	..	..	..	..	1,63,746	14,040
XVIII	Unclassified income—								
	(a) taxed at source at the maximum rate: .	39,86,089	5,39,782	14,52,390	1,07,322	..	..	..	..
	(b) covered by anticipatory certificates .	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..
	TOTAL .	39,86,089	5,39,782	14,52,390	1,07,322	86,23,037	1,99,970	31,40,575	2,00,190

Interest on tax-free securities	TOTAL (COLUMN 31) :	Rs. 3,58,091 27,97,185
Add—surcharge		Rs. 2,37,159
Add—uncashed refund of the year under Review		6,773
Add—excess collections and Miscellaneous		6,587
Add—penalties (actual collections)		3,291
	TOTAL .	2,53,209
		30,50,384

No. IV—concl'd.

Sind Province in the year ending 31st March 1939—concl'd.

Non-Civil Departments (Military, Posts, Telegraphs and Railways)]

are enhanced on appeal or revision after collection granted for insurance premia, etc., under section 15).				DEDUCTIONS.							Net income and tax collected.		Number of assesses.
Income of Associations of individuals.		Income of Individuals.		Gross total of collections and deductions at source.		(e) 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 (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).		
Income.	Tax collected.	Income.	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 (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	Rs.	
20	21	22	23	24	25	26	27	28	29	30	31	32	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	2,416	25	3,816	35	..	..	..	..	3,816	35	3
..	
65,536	2,048	13,65,165	42,403	89,01,224	1,27,724	20,342	440	8,636	3,334	98,80,382	1,15,314	1,802	
40,608	1,269	10,94,443	34,199	28,54,655	91,006	67,519	2,386	..	276	27,87,136	88,344	981	
89,136	1,223	9,02,619	28,176	24,14,610	76,795	92,980	3,167	..	523	23,21,650	73,103	802	
91,328	2,854	22,61,311	70,353	48,96,801	1,60,483	1,30,924	4,132	..	1,202	47,65,377	1,55,050	1,376	
1,80,603	6,122	21,76,375	1,02,037	47,90,417	2,31,802	93,354	4,538	3,273	1,802	46,97,063	2,22,189	964	
84,981	3,983	20,77,789	97,243	39,32,938	1,87,583	62,673	3,004	..	2,063	38,70,310	1,82,516	514	
1,13,042	6,753	12,17,021	74,877	25,48,013	1,60,794	57,050	3,574	2,819	951	24,90,963	1,53,450	246	
45,077	2,818	7,34,958	45,652	18,23,488	1,15,475	31,768	2,048	..	2,038	17,91,720	1,11,394	149	
37,302	3,116	13,02,603	1,07,793	27,84,687	2,39,515	43,098	3,675	3,075	3,929	27,41,589	2,28,836	162	
42,745	4,230	6,71,059	66,408	15,10,669	1,54,231	23,600	3,325	2,209	442	14,77,069	1,48,165	94	
25,274	2,501	5,06,885	59,068	8,72,879	60,224	16,936	1,676	..	448	8,55,943	87,100	20	
1,02,077	12,228	6,88,605	79,807	13,27,604	1,60,341	18,246	2,185	350	216	13,09,358	1,57,590	51	
3,965	475	2,54,625	33,156	6,49,447	85,820	13,214	1,721	702	..	6,36,233	83,307	25	
9,886	1,238	3,08,913	40,223	5,52,164	72,654	13,678	1,781	..	..	5,38,486	70,873	18
..	..	1,77,098	23,982	2,80,844	33,031	3,213	435	..	..	2,77,631	37,596	5
..	..	..	..	69,89,797	9,47,179	4,79,981	65,002	..	..	65,09,816	8,82,177	149
..	..	..	..	2,65,755	35,985	2,65,755	35,985	..	..	..	..	..
..	..	..	..	1,500	47	..	..	..	..	1,500	47	..
8,31,650	50,858	1,58,31,845	9,05,402	4,24,00,853	29,74,724	14,44,811	1,39,074	21,154	17,311	4,09,56,042	27,97,185	7,364	

Deduct—refund under section 49 (1,748+24,460)

Deduct—refunds and rebates at various rates except at the maximum rate on account of incomes shown

in Columns 6 to 15

Deduct—amounts paid as money order commission for sending refunds

Deduct—refunds of the past year paid this year

Rs.
26,217

Rs.

1,34,181

10

8,688

1,69,096

NET TOTAL .

28,81,298

RETURN No. V.

Statement showing collection of super-tax in the Sind Province in the year ending 31st March 1939.

VI-12-18

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.
I	30,001 to 50,000 .	50	18,70,200	18,058	5	1,03,782	2,052	..	..	..	4	1,96,581	1,003	..	..	..	50	22,60,572	21,713	..	21,713
II	50,001 ,, 1,00,000 .	12	6,83,820	16,720	2	1,15,783	3,108	2	1,40,023	3,005	2	1,46,402	5,507	..	..	..	18	10,95,123	28,340	..	28,340
III	1,00,001 ,, 1,50,000 .	3	3,15,544	11,620	..	..	..	3	3,82,688	14,543	..	..	..	..	..	..	6	6,93,232	26,163	..	26,163
IV	1,50,001 ,, 2,00,000 .	1	1,56,892	11,282	..	..	..	..	..	..	..	..	..	..	..	..	1	1,36,802	11,282	..	11,282
V	2,00,001 ,, 2,50,000 .	..	..	..	..	..	..	3	6,06,140	34,134	..	..	..	..	..	..	3	6,06,140	34,134	2,507	31,537
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 ,, 5,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XII	5,50,001 and more .	..	..	..	..	..	..	4	46,34,004	2,24,215	..	..	..	..	..	..	4	46,34,004	2,24,215	..	2,24,215
	TOTAL .	66	30,35,465	57,680	7	3,09,570	5,160	12	58,61,855	2,75,897	6	3,43,078	7,110	..	..	..	91	95,49,963	3,45,847	2,507	3,43,250

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

	Rs.
Add—Excess collection and miscellaneous . . . . .	..
Add—Penalties (actual collections) . . . . .	..
Surcharge ordinary	5,805
Surcharge on Corporation Tax	22,980
TOTAL	3,72,014

25

RETURN No. VI.

Classified statement of receipts of super-tax in the Sind Province in the year ending 31st March 1939.

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 . . . . .	..	..	5	1,109	5	1,109
2	Buildings and land . . . . .	..	..	8	10,779	8	10,779
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	1	234	1	234
5	Cotton pressing, ginning and cleaning . . . . .	..	..	..	..	..	..
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life . . . . .	..	..	..	..	..	..
9	Iron and steel works . . . . .	..	..	1	344	1	344
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	1	84,835	..	..	1	84,835
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	1	498	1	498
20	Railway	3	14,543	..	..	3	14,543
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways	2	22,122	..	..	2	22,122
23	Woolen mills . . . . .	..	..	..	..	..	..
24	Others	6	2,04,397	63	56,986	69	2,61,383
	TOTAL	12	2,75,897	79	69,950	91	3,45,847
	Add—Surcharge . . . . .	..	22,989	..	5,805	..	28,794
	TOTAL	12	2,98,886	79	75,755	91	3,74,641

RETURN No. VI-A.

Classifications of Heads 'Others'.

Serial No.	Minor Heads.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
		3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Cloth . . . . .	..	..	4	4,050	4	4,050
2	Electricity	2	48,155	..	..	2	48,155
3	Interest . . . . .	..	..	3	2,517	3	2,517
4	Remittances . . . . .	..	..	3	1,063	3	1,063
5	Contracts	1	2,829	..	..	1	2,829
6	Cable and Wireless	2	1,53,237	..	..	2	1,53,237
7	Dubashes and Stevedores . . . . .	..	..	3	14,874	3	14,874
8	Salary . . . . .	..	..	20	8,970	20	8,970
9	Provident Funds . . . . .	..	..	2	2,786	2	2,786
10	Cigarettes Dealers . . . . .	..	..	1	900	1	900
11	Commission . . . . .	..	..	17	12,248	17	12,248
12	Brokerage . . . . .	..	..	6	2,906	6	2,906
13	Racing	1	176	..	..	1	176
14	Sewing Machine Dealers . . . . .	..	..	1	87	1	87
15	Motor Dealers . . . . .	..	..	2	6,450	2	6,450
16	Hardware . . . . .	..	..	1	45	1	45
	TOTAL	6	2,04,307	63	66,986	69	2,11,383

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 Stores.
10. Property.
11. Arms and Ammunition.
12. Interest on securities.
13. Dividends.
14. Shipping.
15. Country and Foreign Liquor.
16. Boots and Shoes.
17. Silver and Gold ornaments.
18. Dubashes and Stevedores.
19. Motor Cars and Motor Lorries.
20. Hides.
21. Jewellery.
22. Contracts.
23. Engineering works.
24. Sind work.
25. Grains.
26. Timber.
27. Banking.
28. Legal Practitioners.
29. Flour Mills.
30. Ice factories.
31. Seeds.
32. Remittances.
33. Rice husking factories.
34. Brick kilns.
35. Salt manufacturing.
36. Ghee.
37. Medical Practitioners.

RETURN No. VII.

Province of Sind—1938-39.

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 86.		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 58 (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 unmodified.	Number filed.	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	9,576	9,381	182	178	95	40	37	16	5 (a)	22,300 Income-tax. 1,769 Super-tax	..	4	45	22	2	844*
Sind	2,154	1,856	38	44	28	..	..	..	10	11	6	..	..	27	29,592	..	..	6	4	..	..	..	223†	..	..
Sukkur	1,976	1,717	123	116	67	..	..	..	24	26	11	..	..	..	7,101	..	2	..	..	..	..	2	76	..	..
Bhikarpur	1,055	1,674	108	111	71	..	..	..	13	16	7	..	..	..	22,901	..	..	6	2	..	..	..	..	..	..
Larkana	990	977	49	41	80	..	..	..	10	13	2	..	..	5	2,409	..	..	6	1	..	..	..	..	..	..
Dadu	640	653	45	84	25	..	..	..	1	1	1	..	..	..	2,412	..	..	5	1	..	..	1	729	..	..
Nawabshah	572	847	49	47	27	..	..	..	4	4	1	..	..	43	1,833	..	..	9	..	..	..	1	12‡	..	..
Thar Parkar	1,428	1,035	121	149	110	..	..	..	10	11	6	..	..	..	4,857	..	..	1	26	6	..	..	..	..	..
TOTAL	18,891	17,489	715	715	448	..	..	..	112	119	50	5 (a)	..	75	93,405 1,769 Super-tax	..	7	108	36	..	..	6	1,363§	..	..

(a) 2 cases not decided.

* Excludes penalty of Rs. 119-2-0.

† Penalty of Rs. 22 excluded.

‡ Excludes penalty of Rs. 6-8-0.

§ Excludes penalty of Rs. 148.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Sind Province during 1938-39.

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 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
Karachi	7,463	1,558	3,605	83	2,122	7,368	1,097	28	7	4,850	4,232	2,663	892	2,602
Hyderabad Sind	1,699	321	735	10	588	1,654	145	3	1	1,498	1,154	419	235	613
Sukkur	1,710	216	801	..	436	1,453	133	36	14	1,076	890	514	218	592
Shikarpur	1,055	49	560	2	324	935	160	15	4	673	604	110	28	355
Larkana	922	76	538	1	299	914	33	9	3	631	570	433	119	241
Dadu	517	23	309	..	167	504	64	16	6	355	299	131	31	133
Nawatshah	802	119	208	1	410	739	127	11	..	430	381	182	46	251
Tharparkar	1,016	113	386	4	345	848	290	33	8	792	549	230	58	300
TOTAL	13,189	2,480	7,137	101	4,697	4,415	2,090	151	43	10,305	8,679	4,682	1,238	5,047

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in the Sind Province during the year ending 31st March 1939.

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
	Ra.								
I	1,000—1,499 . . . . .	..	12	1	..	1	..	2	16
II	1,500—1,999 . . . . .	..	..	1	..	..	..	..	1
III	2,000—2,499	950	2	5	129	249	31	632	1,098
IV	2,500—2,999	545	3	2	74	127	14	396	1,161
V	3,000—3,499	441	2	4	70	104	14	295	930
VI	3,500—4,999	647	4	12	122	166	32	608	1,591
VII	5,000—7,499	488	16	17	85	93	24	419	1,142
VIII	7,500—9,999	225	4	5	49	48	12	287	630
IX	10,000—12,499	119	2	8	25	39	9	132	334
X	12,500—14,999	106	1	2	17	12	5	85	228
XI	15,000—19,999	114	2	3	12	18	4	98	251
XII	20,000—24,999	58	2	4	6	10	2	39	121
XIII	25,000—29,999	16	..	4	1	..	1	27	49
XIV	30,000—39,999	21	3	4	4	4	3	25	64
XV	40,000—49,999	7	3	3	3	5	1	9	31
XVI	50,000—99,999	1	2	4	3	2	2	10	24
XVII	1,00,000 and above . . . . .	..	11	3	1	..	..	4	19
	TOTAL	3,738	69	82	601	878	154	3,068	8,590

RETURN No. X.

Statement showing the number of assessees, etc., in the Sind Province (excluding assessees whose main source of income is from salaries) for the year 1938-39.

District or Circle. 1	NUMBER OF PERSONS ASSESSSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOW- ING TAXABLE INCOME.		Number of persons declared liable to tax. 8	TAX ON INCOMES IN COLUMNS 6 AND 7. (A)		TAX ON INCOMES IN COLUMN 8. (B)		DIFFERENCE BETWEEN COLUMNS (B) AND (A).		Total number of companies. 15
	Companies. 2	Others. 3	Companies. 4	Others. 5	Companies. 6	Others. 7		Super-tax. 9	Income-tax. 10	Super-tax. 11	Income-tax. 12	Super-tax. 13	Income-tax. 14	
Karachi	89	5,816	88	5,727	55	2,095	2,512	Rs. 1,26,054	Rs. 8,84,151	Rs. 4,00,978	Rs. 15,78,677	Rs. 2,74,924	Rs. 6,94,526	82
Hyderabad	10	1,869	10	1,828	6	570	594	16,240	1,68,720	16,240	2,10,642	..	41,922	10
Bukkur . . . . .	..	1,492	..	1,287	..	405	514	..	53,145	609	1,09,578	609	55,481	..
Shikarpur	2	1,004	2	884	1	258	325	566	72,489	4,995	1,29,275	4,899	56,786	2
Larkana	1	844	1	687	..	178	234	..	27,446	4,402	48,159	4,402	29,718	1
Dadu . . . . .	..	472	..	476	..	72	117	..	6,935	..	18,752	..	11,817	..
Nawabshah	1	680	1	619	1	40	240	..	5,924	..	27,224	..	21,800	1
Tharperkar	4	992	4	781	3	71	262	..	3,904	..	42,864	..	39,960	3
TOTAL	107	12,669	101	11,834	66	3,684	4,798	1,42,860	12,27,714	4,27,194	21,71,169	2,84,834	9,43,456	99

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries
in the Sind Province during the year 1938-39.

Serial No.	Name of industry.	Rs.
1	Cotton, ginning and pressing	29,855
2	Cotton, spinning and weaving (mills) . . . . .	..
3	Cotton, spinning and weaving (hand looms)	417
4	Dyeing . . . . .	..
5	Flour milling	15,107
6	Foundries	1,395
7	Jute . . . . .	..
8	Medicines	8,796
9	Mining, coal . . . . .	..
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others	334
14	Oil mills	13,972
15	Potteries, bricks, stones, etc., and building materials manufacture	2,564
16	Rice mills	12,488
17	Salt	278
18	Silk manufacture . . . . .	..
19	Soap manufacture	269
20	Sports . . . . .	..
21	Sugar . . . . .	..
22	Tanneries . . . . .	..
23	Tea . . . . .	..
24	Timber (including saw mills)	24
25	Tobacco manufacturing . . . . .	..
	TOTAL .	85,499

RETURN No. I.

Showing collections by districts in the Sind Province for the year 1938-39.

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 1939.	Karachi.	Hyderabad.	Sukkur.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Salaries :—(a) Paid by Central Government	5,88,794	6,023	3,082
	(aa) Paid by Provincial Government	1,63,844	46,503	29,729
	(b) " " local Authorities	50,333	3,144	2,822
	(c) " " Companies, other public bodies and Associations.	2,07,657	4,208	3,736
	(d) " " Private employers	76,885	9,990	2,379
2	Interest on Securities :—			
	(a) On securities of the Government of India or of a local Government.	1,26,438	5,821	1,846
	(b) On debentures or other securities of a local authority or a company.	72,863	..	..
3	Income derived from property	2,58,891	38,917	9,468
4	" " " business	11,98,889	91,688	85,775
5	Professional earnings	25,468	6,545	1,428
6	Income derived from other sources	81,139	70,960	7,993
6A	" " " surcharge	2,19,484	21,816	11,724
7	TOTAL OF ITEMS 1 TO 6A	30,70,685	3,05,615	1,59,982
8	(a) Amount to be deducted on account of section 15	1,43,254	13,505	4,093
	(b) " " " " " " " " 17	13,389	3,628	2,018
9	Resultant demand	29,14,042	2,88,482	1,53,871
10	Arrears	1,75,577	19,187	7,116
11	Penalties :—			
	(a) Penal assessment under section 25(2) . . . . .	..	..	..
	(b) " " " " " " 28	1,186	..	139
	(c) Penal recoveries under section 46 (1)	310	42	..
	(d) Other penalties and fines . . . . .	..	..	..
12	Miscellaneous :—			
	(a) Composition under section 53 (2)	3,404	..	300
	(b) Other items	517	170	72
13	TOTAL OF ITEMS 9 TO 12	30,95,036	3,07,881	1,61,498
14	Refund or rebate of tax :—			
	(a) On interest on securities under section 48	17,667	6,206	796
	(b) On dividends of companies under section 48	53,148	4,285	5,581
	(c) To partners of firms under section 48	51,738	16,263	12,965
	(d) Under section 49	24,469	..	..
	(dd) To Companies	959	..	..
	(e) Under arrangement with the Indian States . . . . .	..	..	..
	(f) " " " Ceylon, Burma and Aden Governments.	..	1,748	..
	(ff) On salaries paid by Central Government	14,949	47	..
	(g) Other refunds	36,166	6,691	5,810
15	TOTAL REFUNDS	1,99,096	35,240	25,152
16	Net demand (item 13 minus item 15)	28,95,940	2,72,641	1,36,346
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,13,073	27,931	26,335
18	Add—Excess collections and advance payments	270	132	..
18A	Add—Unpaid refunds for 1933-39	3,497	176	433
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	6,740	1,343	75
19	Net Collections	27,79,894	2,43,075	1,10,369

No. I.

Sind Province for the year 1938-39.

Shikarpur.	Larkana.	Dadu.	Nawabshah.	Tharparkar.	Total Sind.
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
393	223	..	517	1,446	6,00,478
2,952	14,246	7,207	13,347	13,317	2,91,145
789	1,491	573	1,141	784	61,077
268	100	..	..	4,484	2,20,453
1,064	147	15	358	682	91,520
10	92	1	115	13	1,34,336
2,967	..	..	..	..	75,830
5,183	3,482	1,133	2,879	3,764	3,23,717
1,04,096	42,352	18,336	20,382	37,146	15,98,664
1,030	1,052	62	922	909	37,416
15,050	1,136	1,274	1,932	4,720	1,84,204
10,791	5,170	2,216	3,194	5,106	2,79,501
1,44,593	69,491	30,817	44,787	72,371	38,98,341
2,194	613	110	1,689	2,370	1,67,828
1,326	641	688	663	1,339	23,692
1,41,073	68,237	30,019	42,435	68,662	37,06,821
4,943	2,320	1,026	2,224	7,288	2,19,681
..
..	..	..	..	1,118	2,443
24	40	13	4	415	848
..
..	200	200	200	..	4,304
11	47	14	11	42	884
1,46,051	70,844	31,272	44,874	77,525	39,34,981
590	124	41	154	66	25,644
6,275	261	15	63	1,474	71,102
7,305	4,193	1,626	677	2,014	96,781
..	..	..	..	..	24,469
..	..	..	..	..	959
..
..	..	..	..	..	1,748
..	10	..	..	..	15,006
4,953	554	298	2,066	3,056	59,594
19,123	5,142	1,980	2,960	6,610	2,95,303
1,26,928	65,702	29,292	41,914	70,915	36,39,678
26,809	14,890	3,538	8,965	11,848	2,33,389
296	..	..	679	422	1,799
95	239	9	115	1,293	5,857
75	49	5	318	158	8,763
1,00,435	51,002	25,758	33,425	60,624	34,05,182

RETURN No. II.

Showing collections by districts in the Sind Province for the year 1938-39.

Serial No.	Classification of the Super-tax demand in the Districts of the Province of Sind for the year ending 31st March 1939.	Karachi.	Hyderabad.	Sukkur.	Shikarpur.	Larkana.	Total Sind.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	3,78,004	14,991	563	4,583	4,063	4,02,204
1A	Demand for the year on account of Surcharge.	31,499	1,249	46	382	339	33,515
2	Arrears	10,130	..	..	..	..	10,130
3	Miscellaneous including penalties	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	4,19,633	16,240	609	4,965	4,402	4,45,849
5	Refunds	2,597	..	..	..	..	2,597
6	Net demand (item 4 minus item 5)	4,17,036	16,240	609	4,965	4,402	4,43,252
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	61,735	182	609	4,280	4,402	71,208
8	<i>Add</i> —Excess collections and advance payments.	..	..	..	..	..	..
8A	<i>Add</i> —Unpaid refunds of the year under review.	..	..	..	..	..	..
8B	<i>Deduct</i> —Paid refunds out of unpaid refunds of previous year.	..	..	..	..	..	..
9	Net Collections	3,65,301	16,058	..	685	..	3,72,044

RETURNS Nos. I to XI.

Pertaining to the Baluchistan Province for the year 1938-39.

RETURN No. I.

Classification of the income-tax demand in the Baluchistan Province in the year ending 31st March 1939.

Serial No.	Classification.	Assessment for 1938-39.
1	2	3
1	Salaries—	Rs.
	(a) paid by Government { 1. Central Government	2,848
	{ 2. Provincial Government . . . . .	....
	(b) ,, ,, local authorities	1,871
	(c) ,, ,, companies, other public bodies and associations	11,026
	(d) ,, ,, private employers	2,248
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	6,017
	(b) ,, debentures or other securities of a local authority or a company	....
3	Income derived from property	14,654
4	,, ,, ,, business	1,18,057
5	Professional earnings	1,702
6	Income derived from other sources	3,637
6-A	Surcharge	12,709
7	TOTAL OF ITEMS 1 TO 6-A	1,74,769
8	(a) Amount to be deducted on account of section 15	850
	(b) Amount to be deducted on account of section 17	5,023
9	Resultant demand	1,68,896
10	*Arrears Income-tax Rs. 42,014 and Surcharge Rs. 3,203	45,217
11	Penalties—	
	(a) penal assessments under section 25 (2) . . . . .	....
	(b) ,, ,, ,, ,, 28 . . . . .	....
	(c) ,, recoveries ,, ,, 46 (1)	107
	(d) other penalties and fines . . . . .	....
12	Miscellaneous—	
	(a) composition under section 53 (2) . . . . .	....
	(b) other items	14
13	TOTAL OF ITEMS 9 TO 12	2,14,234
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	918
	(b) ,, dividends of companies, under section 48	2,870
	(c) to partners of firms, under section 48	2,022
	(d) to Companies	242
	(e) Salaries paid by Central Government . . . . .	....
	(f) under section 49 . . . . .	....
	(g) under arrangement with Ceylon Government, Aden & Burma. . . . .	....
	(h) other refunds †	3,210
15	TOTAL REFUNDS	9,262
16	Net demand (item 13 minus item 15)	2,04,972
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates. Income-tax Rs. 62,950 and Surcharge Rs. 4,882.	67,832
17-A	Refunds paid out of uncashed refunds of last year	610
18	Add—Excess collections and advance payments	1
18-A	Add—Unpaid refunds of the year under review	113
19	Net collections	1,36,644

* 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.

Last year uncashed refunds were Rs. 1,110 out of which Rs. 500 were cancelled and fresh ones issued in lieu thereof.

	Income-tax.	Surcharge.	Total.
	Rs.	Rs.	Rs.
Arrears as stood on 1st April 1938	43,305	3,914	46,709
Less Reductions—			
Appeals and Revisions	I. T. 215	S. C. 18	..
Written off	41	..	..
Others	1,125	93	1,492
Net Taken to item 10	42,014	3,203	45,217

RETURN No. II.

Classification of the super-tax demand in the Baluchistan Province in the year ending 31st March 1939.

Serial No.	Classification.	ASSESSMENT FOR 1938-39.		
		Ordinary.	Corporation tax.	Total.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Demand for the year	826	14,871	15,697
2	*Arrears— S. T. 8,890 S. C. 820	9,710	..	9,710
3	Miscellaneous including penalties. <i>Add—</i> Surcharge	69	1,239	1,308
4	TOTAL OF ITEMS 1 TO 3	10,605	16,110	26,715
5	Refunds† . . . . .	..	..	..
6	Net demand (item 4 <i>minus</i> item 5)	10,605	16,110	26,715
7	<i>Deduct—</i> Arrears outstanding on 31st March of the year to which the statement relates— S. T. 8,890 S. C. 820	9,710	..	9,710
8	<i>Add—</i> Excess collections and advance payments . . . . .	..	..	—
9	Net collections	805	16,110	17,005

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

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

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Baluchistan Province in the year ending 31st March 1939.

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+26/12	13	233	16	770	..	..	29	1,003	
2	1,000—1,499 .	..	26+26/12	8	508	9	444	..	..	17	952	
3	1,500—1,999 .	..	26+26/12	3	8	6	135	..	..	9	143	
4	2,000—4,999 .	6+6/12	20+20/12	2	20	13	432	7	1,092	22	1,550	
5	5,000—9,999 .	9+9/12	17+17/12	3	138	6	968	1	123	10	1,234	
6	10,000—14,999 .	12+12/12	14+14/12	2	5	2	10	3	802	7	817	
7	15,000—19,999 .	..	..	..	..	..	..	..	..	..	..
8	20,000—29,999 .	..	..	..	..	..	..	..	..	..	..
9	30,000—39,999 .	..	..	..	..	..	..	..	..	..	..
10	40,000—99,999 .	25+25/12	1+1/12	..	..	1	111	..	..	1	111	
	TOTAL .	..	..	31	948	53	2,870	11	2,022	95	5,810	

B.—UNDER SECTION 49.

Refunds to companies	Rs.	242
„ „ other assesses	Nil.	Nil.

C.—DOUBLE INCOME-TAX RELIEF.

(a) Under arrangement with United Kingdom	Rs.	242
(b) „ „ „ Ceylon	Nil.	Nil.
(c) „ „ „ Burma	..	..
(d) „ „ „ Aden	..	..
(e) „ „ „ Indian States	..	..

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 1939.**

No. IV.

Baluchistan Province in the year ending 31st March 1939.

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.
..	2,190	22	..	..	..	..	2,388	18
..	1,600	22	1,500	21	..	..	7,798	122
..	1,00,310	3,135	68,896	2,153	6,687	209	2,29,311	6,768
..	39,135	1,223	34,656	1,083	..	..	87,231	2,723
..	28,927	904	27,904	872	6,591	206	53,599	1,675
..	58,623	1,832	50,687	1,584	8,960	280	1,47,200	4,600
..	59,773	2,755	30,668	1,435	..	..	82,795	3,881
..	26,451	1,193	18,363	787	8,725	409	45,290	2,123
..	22,496	1,406	1,408	88	..	..	34,658	2,166
..	464	29	..	..	7,968	498
..	16,548	1,379	50,544	4,212	..	..	3,504	292
..
..
..	85,507	1,639
..	42,107	2,804
..
..
3,87,936	52,533	53,660	7,267	..	..	..	..	..	..	..	..
..
..
3,87,936	52,533	53,660	7,267	3,54,062	13,871	2,85,086	12,244	30,963	1,104	7,79,364	29,312

Interest on tax-free securities

Rs.

1,246

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Baluchistan Province in the year ending 31st March 1939—contd.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(c) On account of cash refunds— (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 (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	
				(d) Income.	(d) Tax.						Tax abated.	Tax.
1	2	24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	4,578	50	..	..	..	..	4,578	50	6
II	1,500 ,, 1,999 . . .	10,898	178	..	..	9	..	10,898	164	7
III	2,000 ,, 2,499 . . .	5,28,514	16,600	12,672	396	3,850	137	5,75,842	12,217	276
IV	2,500 ,, 2,999 . . .	1,78,301	5,870	25,216	450	..	..	1,53,085	5,420	78
V	3,000 ,, 3,499 . . .	1,34,748	4,332	19,040	595	..	..	1,15,708	3,738	53
VI	3,500 ,, 4,999 . . .	3,03,293	9,067	21,376	668	..	..	2,81,917	9,299	92
VII	5,000 ,, 7,499 . . .	2,19,165	10,623	8,896	417	342	102	2,10,269	9,762	48
VIII	7,500 ,, 9,999 . . .	1,22,831	5,878	4,288	201	..	..	1,18,543	5,677	19
IX	10,000 ,, 12,499 . . .	1,06,576	6,522	3,904	244	..	..	1,02,672	6,278	13
X	12,500 ,, 14,999 . . .	27,520	1,720	..	..	..	..	27,520	1,720	5
XI	15,000 ,, 19,999 . . .	91,176	7,598	..	..	311	..	91,176	7,287	9
XII	20,000 ,, 24,999 . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	35,507	1,639	..	..	..	..	35,507	1,639	9
XV	40,000 ,, 49,999 . . .	42,107	2,804	..	..	..	..	42,107	2,804	1
XVI	50,000 ,, 99,999 . . .	..	..	..	..	..	..	..	..	..
XVII	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified Income:—									
	(a) Taxed at source at the maximum rate.	4,86,030	65,817	15,493	2,098	..	..	4,70,537	63,719	4
	(b) Covered by anticipatory certificates.	23,663	3,204	23,663	3,204	..	..	..	..	..
	(c) Other incomes, e.g., round sums paid in exceptional cases by employers.	3,426	114	..	..	..	..	3,426	114	1
	TOTAL	23,18,333	1,42,067	1,84,548	8,273	4,512	239	21,63,785	1,20,943	612

(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.

(e) Assessment for 2 years has been made in one case.

	Rs.
TOTAL (COLUMN 31)	1,20,943
Add—Surcharge	11,080
Add—Excess collections and miscellaneous	15
Add—Uncashed refunds for the year under review	118
Add—Penalties (actual collections)	107
Total	1,41,208
Deduct—Refunds and rebates at 1, 3, 7, 10, 14, 17 and 20 pica on account of incomes shown in columns 6 to 16	2,712
Deduct—Refunds under section 49	242
Deduct—Amounts paid as M. O. Commission for sending refunds	..
Deduct—Paid refunds out of the unpaid refunds of last year.	610
Net Total	1,36,644

RETURN No. V.

Statement showing collection of super-tax in the Baluchistan Province in the year ending 31st March 1939.

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.
I	30,001 to 50,000 . . .	1	77,614	826	..	..	..	..	..	..	..	..	..	..	..	..	1	77,614	826	..	..
II	50,001 ,, 1,00,000 . . .	..	..	..	..	..	..	1	88,618	2,414	..	..	..	..	..	..	1	*88,618	2,414	..	..
III	1,00,001 ,, 1,50,000 . . .	..	..	..	..	..	..	1	2,49,318	12,457	..	..	..	..	..	..	1	2,49,318	12,457	..	..
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 . . .	1	77,614	826	..	..	..	2	3,37,986	14,871	..	..	..	..	..	..	3	4,15,550	15,697	..	15,697

* Assessment made for 2 years on one assessee. This includes assessment made in 2 cases one of which is already included in Grade II as assessment for 2 years was made in that case.

Add—Surcharge (Corporation Rs. 1,239 and other Rs. 60) 1,308
 Add—Excess collection and miscellaneous : : : ..
 Add—Penalties (actual collections) : : : ..
 Net Total 17,005

RETURN No. VI.

Classified statement of receipts of super-tax in the Baluchistan Province
in the year ending 31st March 1939.

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 (stone cutting).	1	8,466	..	..	1	8,466
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway . . . . .	..	..	..	..	..	..
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woollen mills . . . . .	..	..	..	..	..	..
24	Others—						
	Electricity	1	6,405	..	..	1	6,405
	Ice Factory . . . . .	..	..	1	826	1	826
	TOTAL	2	14,871	1	826	3	16,697
					<i>Add—Surcharge—</i>		
					Corporation		1,239
					Others		89
					Total		17,005

BALUCHISTAN, 1938-39.

List showing important sources of income, most of the recipients of which were liable to income-tax, for the year 1938-39.

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

RETURN No. VII.

IV-12-18

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
Baluchistan . . .	*1,042	†1,160	137	112	77	..	..	..	27	18	4	..	..	Rs. I.T.2,002 S.T. 167	Rs. I.T.10,214 S.C.872	..	..	10	3	..	..	..	Rs. 541	..	..

* Include partially successful cases also. † Includes 40 lower cases. ‡ Includes 50 Ledger cases. § Excl: sive of penalty of Rs. 12-8 remitted by Ass:stant Commission r.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Baluchistan Province during 1938-39.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Baluchistan.	1,108	57	545	2	365	1,019	155	85	11	898	767	719	57	400

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 1939.

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.								
I	1,000—1,499	2	..	..	..	2	..	2	6
II	1,500—1,999	1	..	..	1	1	..	4	7
III	2,000—2,499	64	..	..	32	49	3	128	276
IV	2,500—2,999	7	..	..	11	15	..	45	78
V	3,000—3,499	6	..	..	11	11	2	23	53
VI	3,500—4,999	11	..	..	15	15	2	49	92
VII	5,000—7,499	10	..	..	7	13	..	18	48
VIII	7,500—9,999	3	..	..	2	3	1	10	19
IX	10,000—12,499	5	..	..	1	2	..	5	13
X	12,500—14,999	2	..	1	1	..	..	2	6
XI	15,000—19,999	2	..	..	4	1	..	2	9
XII	20,000—24,999 . . . . .	..	..	..	..	..	..	..	..
XIII	25,000—29,999 . . . . .	..	..	1	..	..	..	..	1
XIV	30,000—39,999 . . . . .	..	..	..	..	..	..	..	..
XV	40,000—49,999 . . . . .	..	..	..	..	..	..	..	1
XVI	50,000—99,999 . . . . .	..	1	..	..	..	..	..	1
XVII	1,00,000 and above . . . . .	..	1	..	..	..	..	..	1
XVIII	Unclassified—(c) other incomes	1	..	..	..	..	..	..	1
	TOTAL	114	2	2	85	112	8	289	612

RETURN No. X.

Statement showing the number of assessees, etc., in the Baluchistan Province (excluding assessees whose main source of income is from salaries) for the year 1938-39.

District or Circle. 1	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax. 8	TAX ON INCOMES IN COLUMNS 6 AND 7.		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		Ordinary.	Surcharge.	Ordinary.	Surcharge.	Ordinary.	Surcharge.	
								9		10		11		
							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Baluchistan	2	1,034	2	033	2	227	332	I.T. 53,761	4,479	78,861	6,672	25,110	2,093	2
								Corp. 8,466	708	14,871	1,230	6,406	533	
								Other 826	69	826	60			

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries
in the Baluchistan Province during the year 1938-39.

Serial No.	Name of industry.	Income tax.	Surcharge.
		Rs.	Rs.
1	Cotton, ginning and pressing . . . . .	..	..
2	Cotton, spinning and weaving (mills) . . . . .	..	..
3	Cotton, spinning and weaving (hand looms) . . . . .	..	..
4	Dyeing . . . . .	..	..
5	Flour milling . . . . .	..	..
6	Foundries . . . . .	..	..
7	Jute . . . . .	..	..
8	Medicines . . . . .	..	..
9	Mining, coal . . . . .	..	..
10	Mining, copper . . . . .	..	..
11	Mining, manganese . . . . .	..	..
12	Mining, petroleum . . . . .	..	..
13	Mining, others (stone cutting, steel selling business)	31,886	2,657
14	Oil mills . . . . .	..	..
15	Potteries, bricks, stones, etc., and building materials manufacture	167	14
16	Rice mills . . . . .	..	..
17	Salt . . . . .	..	..
18	Silk manufacture . . . . .	..	..
19	Soap manufacture . . . . .	..	..
20	Sports . . . . .	..	..
21	Sugar . . . . .	..	..
22	Tanneries . . . . .	..	..
23	Tea . . . . .	..	..
24	Timber (including saw mills) . . . . .	..	..
25	Tobacco manufacturing . . . . .	..	..
	TOTAL	32,053	2,671

RETURNS Nos. I to X.

Pertaining to the Non-Residents' Refund Circle, Bombay, for the year 1938-39.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1939.

Serial No.	Classification.	Assessment for 1938-39.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Central Government	286
	(aa) " " Provincial Government	468
	(b) " " local authorities	Nil.
	(c) " " companies, other public bodies and associations	3,067
	(d) " " private employers	215
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	Nil.
	(b) " debentures of other securities of a local authority or a company	Nil.
3	Income derived from property	7,103
4	" " " business	386
5	Professional earnings	Nil.
6	Income derived from other sources	24,727
6-A	Add—Surcharge	3,520
7	TOTAL OF ITEMS 1 TO 6-A	39,772
8	(a) Amount to be deducted on account of section 15	1,357
	(b) " " " " " " " " 17	517
9	Resultant demand	37,898
10	Arrears	Nil.
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	4,670
13	TOTAL OF ITEMS 9 TO 12	42,568
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	2,68,169
	(b) " dividends of companies, under section 48	9,99,752
	(c) to partners of firms, under section 48	52,238
	(d) " companies	Nil.
	(e) on salaries paid by Central Government	Nil.
	(f) under section 49	14,177
	(g) under arrangement with Ceylon, Burma and Aden	4,572
	(h) " " " Indian States	3,406
	(i) other refunds†	6,148
	(j) Shipping	3,081
15	TOTAL REFUNDS	13,51,543
16	Net refund (item 15 minus item 13)	13,08,975
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates	3,043
17-A	Deduct—Refunds outstanding on 31st March 1939	35,032
18	Add—Refunds paid out of unpaid refunds of last year	12,214
19	Net refunds	12,89,200

	Rs.	Rs.
† Refunds paid on Reserve Bank, Bombay	11,53,710	
" " outside Bombay on Baroda Residency Treasury	1,43,706	
" " at Rajkot Treasury	4,241	
" " at Bangalore Treasury	4,451	
" " at Indore Treasury	4,271	
" " at Hyderabad (Deccan) Treasury	1,635	
" " at Kolhapur Treasury	5,148	
	13,17,192	
Deduct—Collections—		
Ordinary	23,322	
Miscellaneous	4,670	
	27,992	
	12,89,200	

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1939.

Serial No.	Classification.	Assessment for 1938-39.
1	2	3
		Rs.
1	Demand for the year	37,759
1-A	Surcharge	3,147
2	*Arrears	Nil.
3	Miscellaneous including penalties	Nil.
4	TOTAL OF ITEMS 1 TO 3 .	40,906
5	Refunds†	Nil.
6	Net demand (item 4 minus item 5)	40,906
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	523
8	<i>Add</i> —Excess collections and advance payments	Nil.
9	Net collections	40,383

* 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 1939.

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 appli- cants.	Amount.	No. of appli- cants.	Amount.	No. of appli- cants.	Amount.	No. of Appli- cants.	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	..	..	..	..	..	..	..	..
		Nil	26+26/4	2	78	11	2,176	..	..	13	2,254	
		Nil	26+26/6	122	1,305	172	4,885	..	..	294	6,190	
		Nil	26+26/12	2,264	1,34,635	2,731	3,32,437	36	6,906	5,031	4,73,978	
2	1,000 to 1,499	2	24+26/8	..	..	..	..	..	..	..	..
		2	24+26/4	..	..	..	..	..	..	..	..
		4	22+26/8	..	..	..	..	..	..	..	..
		1½	24½+26/6	14	275	46	2,134	..	..	60	2,409	
3	1,500 ,, 1,999	2	24+26/8	2	140	2	40	..	..	4	180	
		4	22+26/4	..	..	2	92	..	..	2	92	
		2½	23½+26/6	2	284	32	1,354	..	..	34	1,638	
4	2,000 ,, 4,999	6+6/8	20+20/8	1	258	..	..	..	..	1	258	
		6+6/4	20+20/4	2	62	7	925	2	1,009	11	1,996	
		6+6/6	20+20/6	43	1,642	160	6,923	2	951	205	9,516	
		6+6/12	20+20/12	664	37,890	848	93,191	51	17,271	1,563	1,48,352	
5	5,000 ,, 9,999	9+9/8	17+17/8	2	4	..	..	..	..	2	4	
		9+9/4	17+17/4	4	2,023	6	422	..	..	10	2,445	
		9+9/6	17+17/6	18	1,153	171	9,032	..	..	189	10,185	
		9+9/12	17+17/12	362	38,651	684	1,14,147	24	15,063	1,070	1,67,861	
6	10,000 ,, 14,999	12+12/8	14+14/8	..	..	..	..	..	..	..	..
		12+12/4	14+14/4	5	634	11	2,588	..	..	16	3,222	
		12+12/6	14+14/6	10	802	112	9,924	..	..	122	10,726	
		12+12/12	14+14/12	211	22,438	401	80,862	5	4,187	677	1,07,487	
7	15,000 ,, 19,999	16+16/8	10+10/8	..	..	1	173	..	..	1	173	
		16+16/4	10+10/4	1	261	8	2,315	..	..	9	2,576	
		16+16/6	10+10/6	12	1,960	68	4,613	..	..	80	6,573	
		16+16/12	10+10/12	97	9,243	243	45,872	8	1,857	343	56,972	
8	20,000 ,, 29,999	19+19/8	7+7/8	..	..	..	..	..	..	..	..
		19+19/4	7+7/4	4	1,145	5	607	..	..	9	1,752	
		19+19/6	7+7/6	14	1,720	86	10,186	..	..	100	11,906	
		19+19/12	7+7/12	106	9,476	267	47,951	6	4,771	379	62,193	
9	30,000 ,, 39,999	23+23/8	3+3/8	..	..	..	..	..	..	..	..
		23+23/4	3+3/4	2	78	2	4	..	..	4	82	
		23+23/6	3+3/6	5	222	33	2,310	..	..	43	2,532	
		23+23/12	3+3/12	72	1,104	91	7,070	1	213	164	8,387	
10	40,000 ,, 99,999	25+25/8	1+1/8	..	..	..	..	..	..	..	..
		25+25/4	1+1/4	..	..	10	237	..	..	10	237	
		25+25/6	1+1/6	4	51	37	2,506	..	..	41	2,617	
		25+25/12	1+1/12	24	635	85	5,414	1	10	110	6,059	
11	Refunds granted on behalf of Burma.	Nil	..	..	..	4,664	95,000	..	..	4,664	95,000	
12	Refunds granted on Sterling Dividends.	Nil	..	..	..	4,526	1,14,302	..	..	4,526	1,14,302	
	TOTAL	..	..	4,069	2,69,169	15,587	9,99,752	131	62,238	19,787	13,29,159	

B.—DOUBLE INCOME-TAX RELIEF.

Refunds to Companies	Rs.	Rs.
Refunds to other assesses	13,531	8,624
		22,155

C.—DOUBLE INCOME-TAX RELIEF.

Under arrangement with—		
(a) United Kingdom—Section 49	14,177	
(b) Ceylon	2,120	
(c) Burma	2,284	
(d) Aden	168	
(e) Indian States	3,406	
		22,155

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 allowances originally									
		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.	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
I	2,000 to 2,499	704	22	..	..	..	..	..	..	..
II	2,500 ,, 2,999	2,400	75	..	..	..	..	..	..	..
III	3,000 ,, 3,499	2,363	74	33	..	..	..	..	..	..
IV	3,500 ,, 4,999	2,688	84	280	..	..	..	..	..	..
V	5,000 ,, 7,499 . . . .	..	..	336	..	..	..	..	..	..
VI	7,500 ,, 9,999 . . . .	..	..	11	..	..	..	..	..	..
VII	10,000 ,, 12,499 . . . .	..	..	307	..	..	..	..	..	..
VIII	12,500 ,, 14,999 . . . .	..	..	..	..	..	..	..	..	..
IX	15,000 ,, 19,999 . . . .	..	..	263	..	..	..	..	..	..
X	20,000 ,, 24,999	2,173	215	210	..	..	..	..	..	..
XI	25,000 ,, 29,999 . . . .	..	..	..	..	..	..	..	..	..
XII	30,000 ,, 39,999	18,719	1,817	..	..	..	..	..	..	..
XIII	40,000 ,, 49,999 . . . .	..	..	..	..	..	..	..	..	..
XIV	50,000 ,, 99,999 . . . .	..	..	479	..	..	..	..	..	..
XV	1,00,000 and over . . . .	..	..	..	..	..	..	..	..	..
XVI	Unclassified income:—										
	(a) taxed at source at the maximum rate.	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates.	..	..	..	1,85,000	19,442	3,210	471	5,029	664
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	24,002	2,117	1,019	1,85,000	19,442	3,210	471	5,029	664	

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 28. 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 16 are to be shown in lump sums against class XVI and need not be classified and shown against grades I to XVI.
 (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 1939.

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.
..	14,592	456
..	20,448	639
..	9,344	292
..	38,560	1,205
..	35,584	1,668
..	28,117	1,818
..	44,240	2,765
..	19,520	1,220
..	21,372	1,781
..	50,943	5,033
..	923	87
..	15,468	1,853
..	16,093	2,096
..	53,898	7,018
..	80,800	4,188
..
..
..
..	4,06,002	32,216

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay in the year ending 31st March 1939—contd.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of Associates.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(c) On account of cash refunds—		Due through section, 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Income (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	
				(1) due to refund of tax paid after collection.	(2) due through sections 27, 30, 32, 33 or 35.						(3) due on account of insurance premia, etc.	(d) Income.	(d) Tax.
1	2	24	25	26	27	28	29	30	31	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499	15,296	478	1,760	55	--	130	13,536	253	8
II	2,500 ,, 2,999	22,848	714	768	24	--	--	22,080	690	1
III	3,000 ,, 3,499	11,712	399	1,792	56	--	225	9,920	118	2
IV	3,500 ,, 4,999	41,248	1,569	4,448	139	--	38	36,500	1,302	6
V	5,000 ,, 7,499	35,584	2,004	5,717	268	80	1	29,567	1,655	7
VI	7,500 ,, 9,999	28,117	1,329	8,213	365	--	--	19,904	144	3
VII	10,000 ,, 12,499	44,240	3,072	1,504	169	100	--	42,836	2,803	1
VIII	12,500 ,, 14,999	19,520	1,220	496	31	--	--	19,024	1,189	1
IX	15,000 ,, 19,999	21,372	2,044	8,648	304	337	--	17,724	1,403	1
X	20,000 ,, 24,999	59,116	6,060	1,290	121	--	--	57,826	5,939	1
XI	25,000 ,, 29,999	928	87	4,638	360	--	--	-3,710	-273	
XII	30,000 ,, 39,999	29,217	3,500	3,422	410	--	--	25,795	3,090	
XIII	40,000 ,, 49,999	16,098	2,196	51	7	--	--	16,044	2,059	
XIV	50,000 ,, 99,999	53,898	7,497	--	--	--	--	53,898	7,497	
XV	1,00,000 and over	30,890	4,183	12,362	1,074	--	--	18,528	2,509	
XVI	Unclassified income :—									
	(a) taxed at source at the maximum rate.	--	--	32,37,104	4,82,020	--	--	-32,87,104	-4,82,620	--
	(b) covered by anticipatory certificates.	1,43,248	20,597	1,43,248	20,597	--	--	--	--	--
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	--	--	--	--	--	--	--	--	--
	TOTAL	5,73,332	56,849	34,80,864	5,07,220	517	394	-29,07,532	-4,51,262	

	Rs.	Rs.
TOTAL (COLUMN 31)		4,51,262
Deduct—Sur-charge collection	8,520	
Deduct—Collections and miscellaneous	4,679	
Deduct—Refunds outstanding on 31st April 1939	3,632	
TOTAL		4,60,493
Add—Refunds and rebates at various rates on account of incomes shown in columns 6 to 15	6,37,737	
Add—Shipping refunds	3,001	
Add—Refunds under section 49	14,177	
Add—Refunds paid on number of unpaid refunds of last year	12,114	
Add—Arrears outstanding on 31st March of the year to which the Statement relates	3,043	
Add—Amount paid as money order commission for sending refunds	2,910	
Add—Refunds under arrangements with Indian States	3,400	
Add—Refunds under arrangements with Ceylon	2,120	
Add—Refunds under arrangements with Burma	2,254	
Add—Refunds under arrangements with Aden	103	
NET TOTAL		1,12,707

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1939—contd.

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.	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 (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).
1	2	24	25	26	27	28	29	30	31	32	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	2,000 to 2,499	15,296	478	1,760	55	..	130	13,536	253	33	
II	2,500 ,, 2,999	22,848	714	768	24	..	..	22,080	690	30
III	3,000 ,, 3,499	11,712	399	1,792	56	..	225	9,920	113	27	
IV	3,500 ,, 4,999	41,248	1,569	4,448	139	..	38	36,500	1,392	62	
V	5,000 ,, 7,499	35,584	2,004	5,717	268	80	1	29,567	1,655	59	
VI	7,500 ,, 9,999	28,117	1,329	8,213	385	..	..	19,904	144	39
VII	10,000 ,, 12,499	44,240	3,072	1,904	169	100	..	42,336	2,803	36	
VIII	12,500 ,, 14,999	19,520	1,220	496	31	..	..	19,024	1,169	17
IX	15,000 ,, 19,999	21,372	2,044	3,648	304	337	..	17,724	1,463	14	
X	20,000 ,, 24,999	59,116	6,069	1,290	121	..	..	57,826	5,939	17
XI	25,000 ,, 29,999	928	87	4,638	360	..	..	-3,710	-273	1
XII	30,000 ,, 39,999	29,217	3,500	8,422	410	..	..	25,795	3,600	1
XIII	40,000 ,, 49,999	16,098	2,066	54	7	..	..	16,044	2,069	1
XIV	50,000 ,, 99,999	53,898	7,497	..	..	..	..	53,898	7,497	1
XV	1,00,000 and over	30,800	4,183	12,362	1,074	..	..	18,528	2,509	1
XVI	Unclassified income :—										
	(a) taxed at source at the maximum rate.	..	..	32,87,104	4,82,620	..	..	-32,87,104	-4,82,620	..
	(b) covered by anticipatory certificates.	1,43,248	20,597	1,43,248	20,597	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	5,73,332	66,849	34,60,664	5,07,220	517	894	-29,07,532	-4,51,282	3	

	Rs.	Rs.
TOTAL (COLUMN 31)		4,51,282
<i>Deduct</i> —Surcharge collection	8,520	
<i>Deduct</i> —collections and miscellaneous	4,670	
<i>Deduct</i> —Refunds outstanding on 31st April 1939	35,632	43,2
TOTAL		4,98,534
<i>Add</i> —Refunds and rebates at various rates on account of incomes shown in columns 6 to 15	8,37,787	
<i>Add</i> —Shipping refunds	3,061	
<i>Add</i> —Refunds under section 49	11,177	
<i>Add</i> —Refunds paid on number of unpaid refunds of last year	12,314	
<i>Add</i> —Arrears outstanding on 31st March of the year to which the Statement relates	3,043	
<i>Add</i> —Amount paid as money order commission for sending refunds	2,040	
<i>Add</i> —Refunds under arrangements with Indian States	3,406	
<i>Add</i> —Refunds under arrangements with Ceylon	2,129	
<i>Add</i> —Refunds under arrangements with Burma	2,244	
<i>Add</i> —Refunds under arrangements with Aden	168	8,511
NET TOTAL		12,89,111

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1939.

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 assessecs.	* Income.	Amount of tax.	Number of assessecs.	* Income.	Amount of tax.	Number of assessecs.	* Income.	Amount of tax.	Number of assessecs.	* Income.	Amount of tax.	Number of assessecs.	* Income.	Amount of tax.	Number of assessecs.	* 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.
I	30,001 to 50,000 .	6	2,33,524	2,744	..	..	..	..	..	..	..	..	..	..	..	..	6	2,38,524	2,744	..	2,744
II	50,001 ,, 1,00,000 .	2	1,53,201	6,424	..	..	..	..	..	..	..	..	..	..	..	..	2	1,53,201	6,424	..	6,424
III	1,00,001 ,, 1,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	1,50,001 ,, 2,00,000 .	2	3,53,221	23,109	..	..	..	..	..	..	..	..	..	..	..	..	2	3,53,221	23,109	..	23,109
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 .	10	7,49,946	37,277	..	..	..	..	..	..	..	..	..	..	..	..	10	7,49,946	37,277	..	37,277
* Total income of an assessee should be entered in Columns 4, 7, 10, 13, 16 and 19.																					
Add—Excess collection and miscellaneous																					
Add—Penalties (actual collections)																					
Add—Surcharge (collection)																					
																				Total .	40,383

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1939.

Serial No.	Sources 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	23,109	2	23,109
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	--	--	--	--	--	--
20	Railway	--	--	--	--	--	--
21	Tanneries and leather work	--	--	--	--	--	--
22	Tramways	--	--	--	--	--	--
23	Woollen mills	--	--	--	--	--	--
24	Others	--	--	8	9,168	8	9,168
	TOTAL	--	--	10	87,277	10	87,277
							8,110
							40,888

Add—Surcharge

RETURN No. VI-A.

Statement of receipts of super-tax in the Non-Residents' Refund Circle,
Bombay, in the year ending 31st March 1939.

Serial No.	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	9
			Rs.		Rs.		Rs.	
1	Dividends . . . .	..	..	6	2,743	6	2,743	
2	Property . . . .	..	..	1	3,458	1	3,458	
3	Commission . . . .	..	..	1	2,967	1	2,967	
	TOTAL . . . .	..	..	8	9,168	8	9,168	

RETURN No. VII-1938-39.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 60.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (6).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS UNRECOVERABLE.		Amount of interest allowed under section 68 (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.	40 (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.
Non-Residents* Refund Circle, Bombay.	Assessments 62 Refunds 21,558	Assessments 51 Refunds 14,023	272	260	3	--	--	--	6	8	1	--	--	--	--	--	--	--	--	--	--	--	--	--	--

* 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 1938-39.

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.	110	..	14,028	..	51	14,079	..	..	..	..	..	..	..	5

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in the Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1939.

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.								
I	1,000—1,499 . . . . .	..	..	..	..	..	..	..	..
II	1,500—1,999 . . . . .	..	..	..	..	..	..	..	..
III	2,000—2,499 . . . . .	..	..	..	..	..	..	33	33
IV	2,500—2,999 . . . . .	..	..	..	..	..	..	30	30
V	3,000—3,499 . . . . .	..	..	..	..	..	..	27	27
VI	3,500—4,999 . . . . .	..	..	..	..	..	..	62	62
VII	5,000—7,499 . . . . .	..	..	..	..	..	..	59	59
VIII	7,500—9,999 . . . . .	..	..	..	..	..	..	39	39
IX	10,000—12,499 . . . . .	..	..	..	..	..	..	30	30
X	12,500—14,999 . . . . .	..	..	..	..	..	..	15	15
XI	15,000—19,999 . . . . .	..	..	..	..	..	..	14	14
XII	20,000—24,999 . . . . .	..	..	..	..	..	..	15	15
XIII	25,000—29,999 . . . . .	..	..	..	..	..	..	5	5
XIV	30,000—39,999 . . . . .	..	..	..	..	..	..	6	6
XV	40,000—49,999 . . . . .	..	..	..	..	..	..	3	3
XVI	50,000—99,999 . . . . .	..	..	..	..	..	..	2	2
XVII	1,00,000 and above . . . . .	..	..	..	..	..	..	2	2
	TOTAL . . . . .	..	..	..	..	..	..	342	342

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 1938-39.

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
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Non-Residents' Refund Circle, Bombay.	..	119	..	5	..	5	5	7,750	3,746	7,750	3,746

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