

REPORT

ON

THE ADMINISTRATION OF THE INCOME-TAX ACT

IN THE

CENTRAL PROVINCES & BERAR

For the Triennium ending the 31st March 1920



NAGPUR

PRINTED AT THE GOVERNMENT PRESS

1920

*Agents for the sale of Books published by the Central Provinces
Administration.*

IN ENGLAND.

CONSTABLE & Co, 10, Orange Street, Leicester Square, London, W. C.
P. S. KING & SON, 9, Bridge Street, Westminster, London, S W
KEGAN PAUL, TRENCH, TRUBNER & Co, 68/74, Carter Lane, London, E. C, and
25, Museum Street, London, W. C.
B QUARITCH, 11, Grafton Street, New Bond Street, London, W.
GRINDLAY & Co, 54, Parliament Street, London, S. W
DREIGHTON BELL & Co., LD, Cambridge
B H BLACKWELL, 50 & 51, Broad Street, Oxford
HENRY S KING & Co, 65, Cornhill, London, E C
LUZAC & Co., 46, Great Russell Street, London, W. C.
W THACKER & Co, 2, Creed Lane, London, E. C.
OLIVER & BOYD, Tweeddale Court, Edinburgh.
K. PONSONBY, LTD., 116, Grafton Street, Dublin.
T. FISHER UNWIN, LTD, 1, Adelphi Terrace London, W C
WILLIAM WESLEY & SON, 28, Essex Street, Strand, London.

ON THE CONTINENT. -

ERNEST LEROUX, 28, Rue Bonaparte, Paris.
MARTINUS NIJHOFF, The Hague.

IN INDIA AND THE COLONIES.

THACKER, SPINK & Co, Calcutta and Simla.
NEWMAN & Co, Calcutta.
R CAMBRAY & Co., Calcutta
S. K LAHIRI & Co., Calcutta
BUTTERWORTH & Co (INDIA), LTD, 8-2, Hastings Street, Calcutta.
CALCUTTA SCHOOL BOOK AND USEFUL LITERATURE SOCIETY, Calcutta.
THE WELDON LIBRARY, 18/5, Chowringhee Road, Calcutta
M. C. SIRCAR & Sons, 75, Harrison Road, Calcutta.
A J COMBRIDGE & Co, Bombay
THACKER & Co, LTD, Bombay
D B TARAPOREVALA, SONS & Co, Bombay
RADHABAI ATMARAM SAGOON, Bombay.
SUNDER PANDURANG, 25, Kalbadevi Road, Bombay.
RAMCHANDRA GOVIND & SON, Booksellers, Kalbadevi, Bombay.
A J COMBRIDGE & Co., Madras.
HIGGINBOTHAM & Co, Madras
V KALYANARAM IYER & Co, Madras
G A NATESAN & Co, Madras.
S MURTHY & Co, Madras.
THOMPSON & Co, Madras
TEMPLE & Co, Madras
RAI SAHYB M GULAB SINGH & SONS, Lahore
THE PROPRIETOR, NEWAL KISHORE PRESS, Lucknow.
N. B MATHUR, SUPERINTENDENT, NAZAR KANUN HIND PRESS, Allahabad.
A. H. WHEELER & Co, Allahabad, Calcutta and Bombay.
SUPERINTENDENT, AMERICAN BAPTIST MISSION PRESS, Rangoon
MANAGER, GENERAL BOOK DEPOT, Nagpur and Jubbulpore.-
THE MANAGER, "The Hitawad," Nagpur
BABU S. C. TALUQDAR, Proprietor, Students & Co, Cooch Behar.
A. M. & J. FERGUSON, Booksellers, Ceylon.
THE STANDARD BOOKSTALL, Karachi.

CONTENTS.

	PARAS.
Introductory	1
Changes in the Act	2
Rules and Instructions issued and agency employed	3
Growth of revenue and general conditions during the triennium	4
Comparison of figures of 1918-19 and 1919-20	5
Demand and collection	6
Arrears	7
Expenditure	8
Procedure under the new Act	9
Notices under Section 17	10
Returns secured	11
Scrutiny of accounts	12
Summary disposal of cases under Section 18 (4)	13
Adjustments and refunds	14
Objections and appeals	15
Penalties and prosecutions	15
Policy of the Administration and co-operation by the public	17
Survey operations and work of the special staff	18
Super-tax and Excess Profits Duty	19
Inspections	20
Notice of officers	21
Delay in the submission of report	22

APPENDIX.

	PAGES.
RETURN NO I.—Number and classification of persons assessed to income-tax in 1919-20 under Section 18 of the Indian Income-tax Act, 1918, preliminary	20 & 21
RETURN NO. II.—Number and classification of persons assessed to income-tax in 1919-20 for 1918-19, Final, after adjustments under Section 19 of the Act have been completed.	22 & 23
RETURN NO. III.—Refunds under Section 37 of the Income-tax Act, 1918, in 1919-20	24
RETURN NO. IV.—Statement showing the district collections of the tax under Act VII of 1918 (as subsequently amended) in the year 1919-20	25—29
RETURN NO. V.—Statement showing the general working of assessment under Act VII of 1918 (as subsequently amended) in the year 1919-20	30 & 31
RETURN NO VI.—Statement showing the original and final demands and uncollected balances of sums due under Act VII of 1918 (as subsequently amended) in the year 1919-20	32—34
RETURN NO. I.—Statement showing collections of Super-tax under Act VIII of 1917 in the year 1919-20.	36 & 37
RETURN NO. II.—Classified statement of Companies and Firms chargeable under Act VIII of 1917 in the year 1919-20	38

No. 1386.

FROM

THE HON'BLE MR. K. S. JATAR,
INSPECTOR-GENERAL OF ASSESSED TAXES,
Central Provinces and Berar,

TO

THE SECY. TO THE HON'BLE THE CHIEF COMMISSIONER,
SEPARATE REVENUE DEPARTMENT,
Central Provinces,
Nagpur, the 8th November 1920,

SIR,

I have the honour to submit the Triennial Report on the administration of Income-tax for the period ending the 31st March 1920. All the returns, both Imperial and Provincial, have been revised with a view to suit the requirements of the new Income-tax Act and the form of this report has also been changed for the same reason.

2. *Changes in the Act.*—So far as changes in legislature are concerned, the triennium under report was most eventful. In the first year the Income-tax Act, VII of 1917, introduced, for the first time, the system of calling for returns of income from assessees. The Super-tax Act (VIII of 1917) was also passed in the same year. In the following year, *viz.*, 1918-19, was passed Act VII of 1918, which radically altered the whole system of assessment, and, according to which, the assessee was bound to disclose the correct amount of his income, which the officers of Government were hitherto required to ascertain by independent enquiries from irresponsible panchas. This Act was further amended by Act IV of 1919, in the third year of the triennium and persons with incomes below Rs. 2,000 who were hit hard by high prices were exempted, while Act X of 1919 (the Excess Profits Duty Act), which was brought into force in the same year rendered persons, who had made huge profits in some trades during the period of war, liable to contribute a share of the heavy expenditure which the Government had to incur on account of the war.

3. *Rules and Instructions issued and agency employed.*—Rules under the new Act were published for the guidance of officers working in the Central Provinces and Berar, on the 11th April 1918 and 6th June 1918, respectively. Necessary instructions were also issued from time to time by means of circular letters. The department was altogether unprepared to give immediate effect to the provisions of the new Act and the rules issued thereunder. Colonel Plowden, who had permanently held the post of the Inspector-General for over three years, had, owing to ill-health, to

proceed on long leave at the close of the year 1917, and temporary arrangements were made to carry on the duties till I was available to take them up about three months after the new Act was introduced. In order to enforce the provisions of the new Act, it was necessary to take up the case of each assessee separately in the way of a judicial proceeding and officers in charge of Sub-Divisions with their heavy and manifold duties found it impossible to give that sustained attention to income-tax work which the provisions of the Act demanded. Although the necessity of a whole-time specialised staff of Collectors was foreseen some years ago, the question was not seriously taken up owing to the outbreak of war. The work had, however, to be got through as expediently as was possible with the agency that was available. In November 1919 instructions were issued to all the district officers suggesting that one of the officers of the district staff may be specially selected and placed in charge of income-tax work of the whole district, with a view to secure uniformity of procedure and to assess at one place all the income made by individuals and firms having business in more than one town. It was also about this time that a set of draft Executive Instructions was issued for the guidance of Collectors. Since the close of the triennium, proposals have been submitted for a whole-time staff of Collectors for being placed in charge of groups into which the several districts will be divided. In their letter No. 2806-F, dated the 20th October 1918, prescribing revised forms of returns, the Government of India have laid down a form of challan which contains several heads in which the revenue has to be shown in public accounts. It was with great difficulty that the clerks in district and tahsil offices could cope with the additional work thrown on them. Owing to the insufficiency of staff proper effect could not be given to the provisions of the new Act in the year 1918-19, but in the following year serious attempts were made to administer this Act in almost all the districts. The results will be found reflected in the figures of the abnormal and sudden rise in revenue which are shown below.

4. *Growth of revenue and general conditions during the triennium.*—The revenue from the tax during the last five triennial periods is shown below :—

Period.	Net collections in—		Total.	Percentage of increase over the previous triennium for the combined area.
	Central Provinces	Berar.		
1905-06 to 1907-08	Rs 9,97,690	Rs 7,00,483	Rs. 16,98,173	...
1908-09 to 1910-11	10,84,012	6,26,724	17,10,736	07
1911-12 to 1913-14	17,99,645	8,85,243	22,75,888	37
1914-15 to 1916-17	18,79,372	12,58,317	31,37,689	37
1917-18 to 1919-20	41,57,016	17,65,846	59,22,862	89

The gradual rise in the first 4 periods indicates beyond doubt the steady development of the province in trade and general prosperity. The rise in revenue by 89 per cent during the triennium under report is significant. This percentage would have gone up as high as 96 if the large number of assessees with incomes ranging between Rs. 1,000 and Rs. 2,000 had not been entirely exempted during the last year of the triennium. Several causes have contributed towards this remarkable increase. It has all along been suspected that several business towns were under-assessed in the past, as under the old Act the merchants could evade taxation by the concealment of true incomes with impunity. The provisions of the new Act afforded many facilities for ascertaining correct information about incomes by making it obligatory on assessees to submit returns, sign a declaration and produce accounts in support of the declaration made. The survey operations started in the towns of Nagpur, Jubbulpore, Wardha, Amraoti and Khamgaon by the staff of Inspectors and Sub-Inspectors, the information collected in various other smaller towns by the temporary clerks specially sanctioned, the assistance given to Collectors by trained Examiners in scrutinising the accounts which were produced in pursuance to notices issued under Section 18 (2) of the Act in a large number of cases, the care with which the Collectors passed orders under Section 18 (4) of the Act after obtaining special reports from Tahsildars and other subordinate officers and the exchange of information by officers in charge of different districts and tahsils with a view to assess merchants at their principal place of business at the rate applicable according to the new Schedule of graduated rates, have all helped in swelling the figures of revenue during the last two years of the triennium.

It must not be supposed that this heavy increase in revenue was entirely due to the causes above specified. The steady development of trade continued throughout the province in spite of the war conditions. The incomes of the mercantile community as a whole were not affected by the war so seriously as is sometimes believed. In fact, those traders who held stocks of articles imported from enemy sources in previous years made huge profits. Persons doing business in cloth, food-grains, lac, kerosene oil, manyari and ironware did particularly well. Agriculturists, who obtained extraordinarily high prices for the produce in their fields and even coolies, who got wages at rates which were simply phenomenal, found ample cash to spend on articles of luxury and weddings. A typical case of an assessee residing in the Akola district, who had returned his income at the modest figure of Rs. 150, and, who on being compelled to produce his accounts was found to have made a clear profit of over Rs. 17,000, showed how the merchants dealing in hides prospered in a trade which

had not attracted public attention before. The Deputy Commissioner, Raipur (Mr. F. C. Turner), brought to notice early in the year 1918-19 the cases of some merchants who did most lucrative business in exporting timber from the forests of Chhattisgarh for the purpose of railway sleepers and the Deputy Commissioner of Jubbulpore has, in his report, drawn attention to the large incomes on which the military contractors living in the cantonment area were found assessable by him. The returns furnished by medical practitioners in large towns showed that the severe epidemic of influenza which seriously dislocated business and trade at the close of the year 1918 enabled them to make their fortune. Among the assesseees who had not the luck to share in this unusual distribution of wealth were found included the large body of Government servants—class of assesseees who have cheerfully paid their full share of this tax in the past and for whom very special provisions have been made enabling the Government to recover in advance income-tax on every rupee paid at the Treasury.

5. *Comparison of figures of 1918-19 and 1919-20.*—Owing to the numerous changes effected during the last few years in the methods of assessment and rates, the different forms of annual statements prescribed and the indifferent manner in which the registers in Collectors' offices were found written up at inspections as a result of the inadequacy of the staff, an attempt to draw inferences by a comparison of the statistics for different years will not only be fruitless but may be actually misleading. The conditions of the last two years of the triennium under report did not, however, differ widely as the same Act was in force during this period. The following table compares the provisional and final assessments for these two years :—

	1918-19 assessment.				1919-20 assessment.	
	Provisional.		Final.		Provisional.	
	Number of assesseees	Amount of tax.	Number of assesseees.	Amount of tax.	Number of assesseees.	Amount of tax.
1	2	3	4	5	6	7
		Rs.		1 s		Rs.
Central Provinces . . .	10,834	11,94,094	9,799	17,80,174	4,950	15,96,005
Berar	7,070	6,55,750	5,556	5,06,913	1,910	4,31,239
Total	17,904	18,49,850	15,355	23,77,087	6,900	20,32,947

According to the old procedure followed in some districts in 1918-19 the same assessee was shown more than once for incomes falling under the different parts, and this probably explains

the larger number of assesseees in the provisional assessment of the year 1918-19 as compared with the number in the final assessment of the same year. The figure of the final assessment is higher than that of provisional assessment for the year 1918-19 by 28 per cent. A number of cases pending at the end of the year 1918-19 was disposed of in the following year when the final assessment was arrived at. The provisional assessment was based in most cases on the opinion of panchas, while the final assessment was made in 1919-20 after giving the assesseees a chance to submit returns and produce accounts and this probably explains the increase. The provisional assessment for the year 1919-20 shows a decline both in the number of assesseees as well as in the amount of the tax. This is obviously due to the total exemption of incomes below Rs. 2,000, but, if the figures of such incomes in the year 1918-19 are excluded, it will be found that the loss caused by the exemption of these incomes is more than counter-balanced by the increase obtained in the revenue.

6. *Demand and collection.*—The four parts into which the income-tax revenue was classified under the provisions of the old Act have disappeared. The heads of Salaries and Interest on Securities have been retained and the rest of the revenue has been sub-divided into (1) House property, (2) Business, (3) Professional earnings, and (4) Other sources. Comparison of figures under each sub-head will not be possible for some time.

Under Salaries the revenue shows an increase of 34 per cent in the Central Provinces, 16 per cent in Berar and 31 per cent in the combined area as compared with the previous triennium. The increase is partly due to the introduction of graduated rates and partly to the creation of new posts.

The average figures of Interest on Securities are compared below :—

	Triennium ending	
	1916-17.	1919-20.
	- Rs.	Rs.
Central Provinces ...	3,000	8,474
Berar ...	993	1,521
Total ...	<u>3,993</u>	<u>9,995</u>

The rise under this head is due to larger investments in Government securities including war bonds during the triennium. These figures represent the amount of the tax deducted at the source without reference to the refunds under Section 37.

The revenue from sub-heads other than Salaries and Interest on Securities has been grouped together and compared below.

Demand.—The average final demand in the Central Provinces rose from Rs. 4,18,900 in the previous triennium to Rs. 10,43,450 during the triennium under report, or by 149 per cent, while in Berar it rose from Rs. 3,83,198 to Rs. 5,92,101, or by 54 per cent. In the combined area it rose from Rs. 8,02,100 to Rs. 16,35,554, or by 104 per cent.

Collections.—The average collections of demand from all sources except Salaries and Interest on Securities, rose from Rs. 4,17,108 to Rs. 9,53,846, or by 129 per cent in the Central Provinces and from Rs. 3,81,889 to Rs. 5,05,771, or by 32 per cent in Berar. The percentage of collection to demand shows a decline from 99.6 in the previous triennium to 89.2 in the triennium under report. Under the old Act, all the assessment work used to be completed during the first one or two months of the year and ample time was available for collection. Under the new conditions, the work of assessment is spread over all the months of the year. The assessment made during the last two months of the year, *viz*, February and March, does not become due for collection for about 60 days after the orders are passed. The percentage of collection to demand will therefore always be found to be less than what it used to be in previous years.

The total average collections of the tax from all sources, *i e.*, including Salaries and Interest on Securities, rose from Rs. 6,18,813 to Rs. 12,28,257, or by 98 per cent in the Central Provinces and from Rs. 4,18,507 to Rs. 5,48,736, or by 31 per cent in Berar. The strikingly larger percentages of increase in the Central Provinces only shows that the hitherto backward districts of that area are rapidly approaching the stage of development which was attained in Berar some time back. Income-tax work had probably received greater attention in Berar than in the Central Provinces during recent years.

The rise in the net collections is shared by all the districts of the Central Provinces and is most marked in Nagpur (189 per cent) and Damoh (126 per cent). The high percentage in Nagpur is probably due to the assessment on the Empress Mills which, it would be interesting to observe, has steadily risen from Rs. 29,785 in 1914-15 to Rs. 4,94,144 in 1919-20, in a period of 6 years. In Damoh and some other districts such as Raipur and Saugor (112 per cent each), Nimar (109 per cent) and Drug (102 per cent), the high percentages are due to assessments being made under Section 18 (4) and the demand being pushed up high on the presumption that the assessee deliberately failed to submit returns with a view to conceal their incomes. It is likely that heavy refunds may have to be ordered in the current year in case the assessees choose to submit returns and produce accounts. The

increase in Wardha (122 per cent), Jubbulpore (81 per cent) and Buldana (58 per cent) is probably due to the efforts of the special staff employed on survey work in some of the towns of those districts. The comparatively low percentages of increase in Akola (36 per cent) and Bilaspur (27 per cent) are due to several of the important cases being left pending at the close of the year. The other districts which also show small percentages of increase are Balaghat (32 per cent), Mandla (30 per cent) and Yeotmal (14 per cent). Special attention will have to be given to the work in these districts in the current year.

The incidence of taxation on the average collections per mille of population rose from Rs 58 to Rs. 128 in the Central Provinces and from Rs. 137 to Rs. 192 in Berar. The reasons for the increase in the incidence of taxation are the same as those given in the above paragraphs.

7. *Arrears*—The sums remaining uncollected on the 31st March 1920, the closing date of the triennium, were Rs 2,61,175 in the Central Provinces and Rs. 2,60,556 in Berar, the amount left pending on the corresponding date of the last triennium being Rs. 3,065 and Rs 2,999, respectively. The abnormal increase is due partly to the change in the method of assessment and partly to the heavy pressure of work in the offices of Collectors who had several other duties to perform. Heavy arrears are reported from several districts and specially from the districts of Berar and Chhattisgarh Divisions. The Deputy Commissioner, Raipur, attributes the arrears to the inability of the assesseees to pay off the tax on account of the conditions of scarcity. The explanation does not appear to be satisfactory, because income-tax is, after all, a small fraction of the income actually earned. The arrears will be considerably reduced when the proposed staff of whole-time Collectors is available for work.

The above figures of arrears include demand fixed under the provisions of Section 25. The total collections under this section in 1919-20 were Rs. 30,139 in the Central Provinces and Rs. 1,441 in Berar.

8. *Expenditure*.—The average annual expenditure during the triennium ending 1916-17 was Rs. 16,333 and rose to Rs. 46,262 during the triennium under report. More than half of the amount represents payments to village officials in Berar and, as this remuneration is based on a fixed percentage on collections, the expenditure under this head rises or falls in proportion with the revenue. The balance represents chiefly the cost of entertainment of the whole-time staff of Inspectors and Examiners and of temporary clerks who had to be specially employed with a view to cope with the additional work caused by the introduction of the

improved methods of procedure. The percentage of average annual expenditure to average annual income rose from 1·5 to 2·3. This increase has been more than justified by the marked rise in revenue.

9. *Procedure under the new Act.*—As observed before, assessments were made in several districts on the strength of the cold weather enquiries made according to the old custom in the year 1918-19. In a few of the districts notices were issued under Section 17 (2) and returns were received even in the first year of the new Act, but the new forms of registers had not been prescribed and consequently the information as regards the number of notices issued, returns filed and accounts produced is not available. The figures dealt with below, therefore, refer only to the last year of the triennium (1919-20).

10. *Notices under Section 17.*—The number of notices issued under Section 17 was 8,488 in the Central Provinces and 3,778 in Berar. In the absence of the necessary information from the Tahsildars as to the probable number of persons who had incomes of Rs. 2,000 and above, the Deputy Commissioners generally issued notices to all the persons who had been summarily assessed to incomes above Rs 1,500 in the year preceding. 3,138 cases in the Central Provinces and 800 cases in Berar had to be filed, because it was afterwards found that the persons to whom notices were issued were not assessable. The number of such cases as compared with the number of notices issued was very large in Wardha, Raipur and Bilaspur districts. This caused unnecessary work in the Collectors' offices and avoidable harassment to the public, but at the same time it must be admitted that the issue of notices to persons whose incomes were believed to be less than Rs. 2,000 in the previous year resulted in a large number of such persons being found assessable to the tax. The total number of such persons who were found assessable was nearly 1,590 and ranged from 8 in Balaghat district to 178 in Nagpur district.

11. *Returns secured.*—The number of returns filed was 3,419 in the Central Provinces and 1,797 in Berar. The districts in which very few returns were received were Damoh and Drug. Quite a large number of returns was received in Nagpur and Jubbulpore where special staff was available for explaining how to fill the forms. The returns received were generally rough, incomplete and unreliable, and, could not be accepted as correct, even in the cases of some respectable assesseees who had no desire to keep back any information, owing to the *bonâ fide* mistakes which were discovered while scrutinising them. The absence of necessary information in the Survey and Assessment Registers

prepared by the Tahsildars rendered the work of the scrutiny of the returns extremely difficult. Notices under Section 18 (2) for the production of accounts were generally issued on the mere vague suspicion that the amount of income shown in the return was too small. Mr. Mathias, Deputy Commissioner, Jubbulpore, is of opinion that the procedure adopted in this connection was contrary to the spirit of the Act and also to the established practice in England. The discretion used by the Collectors in calling for accounts has however been justified by the income disclosed in the accounts produced being generally far in excess of the income originally shown in the returns. It would be difficult to lay down any general guide for the guidance of Collectors in this respect. It may, however, be pointed out that sub-section (2) of section 18 when read with sub-section (1) of that section shows that the words "reason to believe" in sub-section (2) have a very wide significance

12. *Scrutiny of accounts.*—Accounts were examined in 2,313 cases in the Central Provinces and 1,326 cases in Berar. The number of accounts examined in the districts of Bhandara, Balaghat, Chhindwara, Damoh, Drug and Mandla was small. The number of trained Examiners available was too small to meet the requisitions from all the Collectors. The Collectors had instructions to examine accounts in all the simple cases themselves and to obtain the help of trained Examiners from head-quarters only in difficult and intricate cases. While the Collector of Nagpur thought it necessary to obtain the help in almost all the cases, some Collectors, like those of Raipur, Bilaspur and Akola, sent in very few requisitions. The reason probably was that they had not realised the nature of the assistance which the trained staff was competent to afford. The work of examination of accounts presented several difficulties. The accounts of most of the assesseees were found incomplete. In some cases, the statement of profit and loss account had not been prepared. In others no stock was found to have been taken either in the beginning or at the close of the year. Expenses obviously inadmissible were claimed on a large scale. In some cases, bad debts, several years old, which it was the custom to show in accounts from year to year, were all written off in one year as soon as it was realised that these were allowable under the new Act. The Deputy Commissioner of Akola (Mr. Saiyid Abdur Rahman) points out in his report that discount on currency notes which was charged to such a scandalous extent hardly found a place in any of the accounts. Several district reports refer to the prospect of accounts being fudged and separate sets of accounts being maintained, one for production before Income-tax officers and Civil Courts and the other for private consumption. Every care is being taken to face

the difficulties that are likely to arise. The staff is still getting an insight into the work. It is intended to get useful notes prepared on different trades and businesses for the guidance of Collectors. There is, however, reason to fear that the dishonestly inclined class of Banya will manage to keep a little bit ahead of our staff for some time to come.

13. *Summary disposal of cases under Section 18 (4)* — Out of the total number of 7,955 cases disposed of in the combined area, assessments were made under the provisions of Section 18 (4) in 2,739 cases. This appears to be too large a number for summary disposal even for the second year after the introduction of the new Act. The assessing officers who were used to the rough and ready methods of assessment followed hitherto and who could not spare the time to adopt the new procedure, preferred this summary mode of disposal, while some other officers followed this procedure on principle. While every attempt was made to avoid resort to this summary method in Nagpur and Jubbulpore, the Collectors of the neighbouring districts of Bhandara and Damoh, respectively, disposed of most of their cases in the summary manner and obtained larger increase in the revenue. The Deputy Commissioner, Chanda (Mr. Bewoor), gives it as his opinion that "the policy of increasing the assessment until the assessee is forced to produce his account books, or, to maintain accounts if he does not do so at present, is a fair and just one" This policy has been most systematically tried since the commencement of this Act in one of the important districts of the province. The Collector has assumed, in every case in which he was compelled to pass orders in the absence of the returns and the accounts, that the accounts had been suppressed for the reason that they would have disclosed too great an income and has arbitrarily pushed up the assessment by a fixed percentage. When I inspected some of the cases in this district a few weeks ago it was interesting to find that the assessees were still refraining from submitting returns and that there were good reasons to think that the district was distinctly under-assessed in spite of the continuous increase in assessments for a period of three years. I think the sooner this summary mode of disposal is put a stop to, the better. It only perpetuates all the inequities under the old Act and while a number of persons who are under-assessed prefer to keep quiet, the few cases of over-assessment that must arise under the system are exposed and talked about and give rise to avoidable discontent. If we succeed in obtaining the services of patient and conscientious officers for the onerous duties of the Collector, no difficulty should be experienced in securing returns and accounts and disposing of the majority of cases under Section 18 (3) on the strength of definite information legally obtained.

14. *Adjustment and refunds.*—The system of adjustment by which assessment is first made provisionally on an assessee on his previous year's income and made final in the next year, is one of the novel features of the new Act. The amount recovered by adjustment in the year 1919-20, in which the system was first introduced, was Rs. 4,96,033 and the amount refunded was Rs. 89,594. The larger recoveries on account of adjustment were partly due to the under-assessments in the previous year which were made according to the old procedure and partly to the large profits which were discovered to have been made by several merchants in trades which prospered during the period of war.

The average figures of refunds under all classes show a considerable rise from Rs. 9,919 in the previous triennium to Rs. 48,055 in the one under report. Refunds on account of adjustment are mainly responsible for this abnormal increase. The provisions of Section 37 of the Act are not yet fully known and assessee do not generally come forward to claim refunds on petty amounts because the labour involved in getting a refund is often not worth the amount of the claim. The refund rules are not sufficiently elastic to afford the relief contemplated by the provisions of the Act. The question is under consideration.

15. *Objections and appeals.*—The average number of appeals in which the tax was revised during the previous triennium was 1,141 in the Central Provinces and 544 in Berar, the corresponding figures for the triennium under report being 617 and 383, respectively. A comparison of these figures shows a marked decline in the number of appeals and objections preferred in the triennium under report. The decrease is shared by almost all the districts of the province. Various reasons have been assigned for this fall. One Deputy Commissioner thinks that the fall is due to under-assessment. Several district officers consider that the reduction in the number of objections is the natural consequence of the just and fair orders passed by Collectors. According to the Deputy Commissioner of Chhindwara, the fall is due to the people having acquired greater confidence in the assessing officers who are no longer subject to outside influences. It has not been sufficiently realised that no objection is allowed under Section 21 of the new Act in cases where the assessee has deliberately refrained from disclosing his income or from producing his accounts when demanded and that objections in other cases could only be filed on technical points such as deductions allowable under the different provisions of the Act. The number of objections will be even smaller in future when the case law is created by proper references to the High Court and the Chief Revenue Authority. The work of the assessing officers will no longer be tested by the number of

objections received against the assessments made but by the success attained in securing the submission of returns and the production of accounts and by the patience displayed in going through them.

16. *Penalties and prosecutions.*—The penal sections of the present Act are so widely different from those of the former Act that a comparison of the statistics of the two triennia would be useless. The amount on account of penalties recovered during the last two years of the triennium during which the new Act was in force decreased from Rs. 9,010 in the year 1918-19 to Rs. 6,419 in the following year. The fall is probably due to the elimination of assessees with incomes of Rs. 2,000 and below. The number of persons penalised in 1919-20 was 273 for the combined area. In most cases the penalties were recovered for unpunctuality in payment. Three prosecutions were taken up in Raipur in the year 1918-19 but two of them were compounded. In the following year, 1919-20, 8 prosecutions were instituted in Saugor. A perusal of the records of some of these cases showed that most of these prosecutions could have been avoided. The reasons for omission to resort to the penal provisions of the Act on a larger scale will be found in the following paragraph.

17. *Policy of the Administration and co-operation by the public.*—The orders issued by the Government of India that the new Act was to be administered with sympathy, received careful attention from all the officers concerned. In the beginning of the year 1918-19 when it was first realised that under the new Act returns of income had to be submitted and the accounts produced, considerable commotion was caused in business centres. Public meetings protesting against the passing of the Act and challenging the authority of the Imperial Legislative Council, were held in a few places following the example of Bombay and other larger towns, and petitions were received by several district officers requesting that the provisions of the Act may not be brought into effect until orders were passed by His Excellency the Governor-General in Council on the representations made. The forms prescribed for the returns were really difficult and intricate. The unwillingness to produce private accounts and the desire to escape from meeting the additional demand of the State which was likely to follow the disclosure of correct incomes, was only natural. The difficult situation, thus caused, was most successfully met by personal explanations and tactful leniency whenever it could be shown with due regard to the fiscal interests of the State. The interesting remarks made by Mr De, Deputy Commissioner, Buldana, in paragraph 15 of his report show how, by the adoption

of this policy, he was able to defeat the mischievous efforts of a few wire-pullers to spread discontent and how he succeeded in the year 1919-20 in securing 1,159 returns out of a total number of 1,210 notices issued in the district where not a single return was forthcoming in the previous year from the same persons when subjected to improper influences. Several district officers explained the new provisions of the Act in public meetings and private conversations. I took the opportunity to accompany Deputy Commissioners and Sub-Divisional Officers when they met the assesseees in a body in important places like Akola, Khamgaon, Raipur, Bilaspur, Tumsar and Harda. The Revenue Officers of all ranks explained to the assesseees how the new form of the return was to be filled. The staff of expert Examiners had orders to invariably get the return correctly filled before starting the examination of accounts. The form of declaration given in the return was amended by the addition of the words "to the best of assessee's knowledge and belief" with a view to inspire confidence among the assesseees who had misgivings about the absolute correctness of their own accounts. The time of 30 days prescribed for the submission of returns from the date of the service of notice was indefinitely extended in a number of cases in order to enable the assesseees to close their accounts whenever necessary. Orders were issued asking the Deputy Commissioners to keep on their own files all important cases with incomes of Rs. 10,000 and above, with a view to enable higher assesseees liable to pay the Super-tax or the Excess Profits Duty to place all their objections before responsible and experienced officers. Objections were entertained, in spite of the restrictions of Section 21, in many cases where it was found that hardship had really been caused by ignorance of the obligations laid by the new Act, and heavy refunds were allowed in suitable cases whenever the assesseees agreed to submit returns even after orders had been passed by Collectors. Every attempt was made to avoid the necessity of instituting prosecutions or enforcing the provisions of Section 24 of the Act with the result that the total number of prosecutions ordered and of cases of penalty recovered was insignificant. The large number of the returns submitted and of the accounts produced commented on in paragraphs 11 and 12 above, points to the cordial reception and response which these measures met from the public. A large number of respectable merchants voluntarily disclosed incomes which were far in excess of the amounts on which they had been assessed in previous years. The following extracts from the report of Mr. A. K. Smith, Deputy Commissioner, Ninar, will show what agreeable effect has been caused on some of the respectable members of the mercantile community by the adoption of the policy referred to above.

"A close examination of the accounts revealed results which often astonished the assessee. Thus one man found that one of his sub-shops had been running at a loss * * * * Seth * * * informed me that he himself had no notion what high profits his branches had been earning until he had to have his accounts inspected for income-tax purposes. He had hitherto examined these accounts in a very superficial manner and considers that many people would gain more by the accounts of their branches being scrutinised than they would lose by the extra incometax levied on them."

It must be pointed out here that some of the officers are of the opinion that over-leniency has been generally shown in dealing with assesseees. The Deputy Commissioner, Jubbulpore (Mr. A. E. Mathias), advocates "a rigorous application of Section 24 of the Income-tax Act in the most flagrant cases," and the Commissioner, Jubbulpore, while supporting him suggests that "a few successful prosecutions would probably do more than anything else to secure true returns" The Deputy Commissioner, Yeotmal, has given it as his opinion that if the new Act is to be administered on a sound basis, we cannot afford to allow the penal provisions to remain merely a dead letter on the statute. The time has undoubtedly arrived now for a little change in the general policy. It must be remembered that a certain amount of irritation was inevitable when the public were suddenly called upon to pay much heavier demands by the introduction of improved methods of assessment and the employment of special staff. Harsher measures, however justifiable from the point of revenue, would have been hardly suitable in the first two years of the administration of the new Act. The success indicated by the remarkably little resentment that has been caused in spite of the very large increments that have been obtained in the revenue is the reward for the patience, tact and sympathy which most of the assessing officers have displayed in their by no means pleasant duties.

18. *Survey operations and work of the special staff.*—A staff of whole-time officers, consisting of one Senior Inspector, 2 Inspectors and 2 Examiners, was entertained early in the year 1918 and deputed for training under the Collector of Bombay with the previous approval of Government. The staff arrived in Nagpur in the beginning of the year 1919 after receiving the necessary training. The inspecting staff was employed for the first three months in Nagpur and was of considerable use in detecting the names of several assesseees to whom notices had remained to be issued and in helping the permanent staff in several other ways. This staff was supplemented by the appointment of 2 Assistant Inspectors and 4 Sub-Inspectors in April 1919. The

whole staff was divided into two batches and placed under the Deputy Commissioners of Nagpur and Jubbulpore with instructions to undertake a regular survey of the head-quarter cities. The training given in Bombay with a view to cope with the requirements of the old Act was found to be of little use. The members of the staff were confronted with special difficulties in putting Act VII of 1918 into operation. Under the old Act the inspecting officers were expected to collect information as to the probable total income of the assessee with a view to assess him as it was certain in most cases that he would not disclose the correct income himself. What is now required is not so much the information about the total income of the assessee, as a few definite details about his transactions with a view to verify whether the information supplied by him in his return is correct, and, in cases where accounts are demanded, to judge whether the accounts produced are not only consistent but also genuine. A new form of Survey Register was devised for the purpose of recording information obtained in preliminary enquiries. There is considerable difference of opinion about the necessity and nature of these enquiries. The subject is still under consideration. It is, however, agreed that the Survey operations conducted in Nagpur, Jubbulpore, Wardha, Amraoti and Khamgaon, have led to satisfactory results. A large number of new assesseees has been discovered in all these towns. In Nagpur, a few well-to-do persons who had escaped taxation were found assessable on large incomes on the information obtained by the special staff. The Deputy Commissioner, Wardha, has mentioned the names of three assesseees who had escaped assessment in 1918-19 and who were found assessable on incomes of Rs. 20,000, Rs. 59,000 and Rs. 62,000 in the following year on the information collected by the same agency. A striking increase in revenue was secured in Jubbulpore which was one of the few towns specially mentioned as under-assessed in the last triennial report. The advantages of these operations were not limited to the increases secured in revenue. The burden of taxation has also been adjusted more equitably in the areas surveyed. Recommendations for considerable increase in the inspecting staff have since been submitted and it is proposed to extend the operations to other towns as soon as the necessary trained staff is available.

The training given in Bombay to the staff of Examiners was found to be of much greater use. The two Examiners trained there took up the laborious task of scrutinising accounts in intricate cases almost from the date of arrival. This staff had also to be supplemented by the creation of two posts of Assistant Examiners early in the year 1919-20. The staff was found totally inadequate to meet the increasing demands of Collectors. Unfortunately

both the Examiners imported from Bombay could stand neither the hot climate of the cotton districts in which their services were most in requisition, nor the worry of constant travelling which was necessary for managing work arising in all the districts. Both fell ill. One died and the other obtained permission to resign and go back to his native place. Both the officers selected from the staff of auditors of the Co-operative Department for the posts of Assistant Examiners had to work under high pressure, and Mr. K. V. Gore, who had also held an Auditor's certificate under the Indian Companies Act, rendered valuable help in training the fresh recruits and giving the Collectors an insight into the work of the examination of intricate accounts. The staff has since been strengthened by the addition of 4 more Examiners. Three of them are graduates with special training in advanced accountancy.

19. *Super-tax and Excess Profits Duty.*—In the first year of the triennium Super-tax was levied in three districts, the total number of assessees being 13. The total amount of tax collected was Rs. 83,561. In the second year a sum of Rs. 32,473 was collected from 12 of the assessees. Owing to the pressure of the Income-tax work some of the assessment work under this tax was put off and in the following year a sum of Rs. 1,93,689 was collected for the year 1918. The income from this source in the year 1919-20 amounted to Rs. 54,897, the number of assessees being 17. The assessment was made in 10 districts. The figure would have gone still higher but for the Excess Profits Duty Act which was in force in this year.

Excess Profits Duty amounting to Rs. 26,60,594 was recovered in 5 districts. All the demand fixed was fully recovered. The duty recovered from the Empress Mills, Nagpur, alone amounted to Rs. 23,63,632. As the head office of most of the large firms and companies doing business in the province is situated in the large cities outside the province, the revenue from the Super-tax and Excess Profits Duty recovered in the province was comparatively small.

20. *Inspections.*—The total number of inspections made by the Inspector-General during the triennium was 40. Two of the offices were inspected by Colonel Plowden, one by Khan Bahadur Sorabji Shapurji who officiated for me temporarily while I was on special duty in the year 1919 and the rest by me. At the inspections much more time was taken up in giving instructions as regards the procedure to be followed under the new Act than in examining the work done by the Collectors. Mr. Sanjana, the Senior Inspector, also made several inspections of the Survey Registers under preparation by the special staff and rendered

useful help in giving instructions to the clerks in the Collectors' and Tahsil offices about filling the new registers and making entries in the complicated form of the touzi statement. |

21 *Notice of Officers.*—Reference has already been made above to the excellent services rendered by various officers during the period under report. The orders requiring the Deputy Commissioners to issue final orders in all the important Income-tax cases were most loyally carried out. Messrs. A. E. Mathias (Jubbulpore), P. S. Patuck (Arraoti) and A. K. Smith (Nimar) devoted a great deal of their precious time to closely going through a large number of intricate cases and I feel indebted to them also for making useful suggestions from time to time.

Among the Collectors, the greatest credit is due to Rai Bahadur Panda Baijnath for his hard and conscientious work in the heavy charge of the Nagpur office. Khan Sahib Wali Muhammad was one of the few officers who tried to give effect to the provisions of the new Act in Hoshangabad in the first year. Rao Bahadur S. R. Pandit (Chhindwara), Messrs. K. P. Verma (Khandwa), F. K. Khan (Wardha) and B. B. Kekre (Bhandara), also deserve special mention for the keen interest which they displayed in their duties.

22. I regret the delay in the submission of this report which was due on the 1st August 1920. In addition to the annual report on the Joint Stock Companies, three triennial reports, on Registration, Stamps and Income-tax, have to be submitted in the same season within a few weeks of each other. The pressure of work in connection with the organisation of the new staff required for this department and the issue of executive instructions was also great and it was impossible to submit the report earlier. The work in connection with the administration of the new Act imposed a heavy strain on the clerical staff of my office. My acknowledgments are due to the Superintendent, Pandit Mukund Rao Lokras, and to the Section Clerk, N. G. Barde, for the manner in which response was given to the call for additional work.

I have the honour to be,

Sir,

Your most obedient Servant,

K. S. JATAR,

Inspector-General of Assessed Taxes,

Central Provinces and Berar.

ANNUAL RETURNS.

RETURN No. I.

Number and classification of persons assessed to income-tax in the year 1919-20, under Section 18 of the Indian Income-tax Act, 1918, preliminary.

Class.	Amount of income		Collections from individuals.		Collections from companies.		Collections from firms.		Total collections.	
			Number of assesseees.	Amount of tax.	Number of assesseees.	Amount of tax.	Number of assesseees.	Amount of tax.	Number of assesseees.	Amount of tax.
1	2		3	4	5	6	7	8	9	10
	CENTRAL PROVINCES.			Rs.		Rs.		Rs.		Rs.
	Rs.	Rs.								
1	2,000 to	2,499	1,437	74,662	...	...	...	...	1,437	74,662
2	2,500 to	2,999	627	41,434	...	...	...	...	627	41,434
3	3,000 to	3,499	558	39,561	...	...	...	...	558	39,561
4	3,500 to	4,999	806	85,082	...	...	...	...	806	85,082
5	5,000 to	7,499	654	1,12,686	1	346	...	...	655	1,13,032
6	7,500 to	9,999	371	96,693	...	...	...	...	371	96,693
7	10,000 to	12,499	179	85,767	2	1,307	...	...	181	87,074
8	12,500 to	14,999	68	39,635	...	...	...	...	68	39,635
9	15,000 to	19,999	94	74,075	...	...	...	...	94	74,075
10	20,000 to	24,999	55	58,144	...	...	...	...	55	58,144
11	25,000 to	29,999	50	58,581	1	1,672	...	...	51	60,253
12	30,000 to	39,999	38	75,240	...	...	...	...	38	75,240
13	40,000 to	49,999	10	27,133	...	...	...	...	10	27,133
14	50,000 to	74,999	24	42,543	...	...	...	...	24	42,543
15	75,000 to	99,999	4	22,403	...	...	...	...	4	22,403
16	1,00,000 to	1,24,999	2	13,759	...	...	...	...	2	13,759
17	1,25,000 to	1,49,999	...	...	...	...	...	...	...	...
18	1,50,000 to	1,74,999	1	9,534	...	...	...	...	1	9,534
19	1,75,000 to	1,99,999	2	12,656	...	...	...	...	2	12,656
20	2,00,000 to	2,49,999	...	...	1	12,655	...	...	1	12,655
21	2,50,000 to	2,99,999	...	...	1	16,819	...	...	1	16,819
22	3,00,000 to	3,49,999	1	19,989	...	...	...	...	1	19,989
23	3,50,000 to	3,99,999	...	...	...	...	...	...	...	...
24	4,00,000 to	4,49,999	1	25,000	...	...	...	...	1	25,000
25	4,50,000 to	4,99,999	...	...	...	...	...	...	...	...
26	5,00,000 and over	...	1	54,485	1	4,94,144	...	...	2	5,48,629
	Total Central Provinces for 1919-20.		4,983	10,69,062	7	5,26,943	...	...	4,990	15,96,005

RETURN. NO. 1†

Number and classification of persons assessed to income-tax in the year 1919-20, under Section 18 of the Indian Income-tax Act, 1918, preliminary.

Class.	Amount of income.		Collections from individuals.		Collections from companies.		Collections from firms.		Total collections.	
			Number of assesseee.	Amount of tax.	Number of assesseee.	Amount of tax.	Number of assesseee.	Amount of tax.	Number of assesseee.	Amount of tax.
1	2	3	4	5	6	7	8	9	10	
				Rs.		Rs.		Rs.		Rs.
	BERAR.									
	Rs.	Rs.								
1	2,000 to	2,499 ...	344	17,312	1	128	...	...	345	17,440
2	2,500 to	2,999 ...	207	13,856	...	...	...	...	207	13,856
3	3,000 to	3,499 ...	229	18,439	...	...	...	...	229	18,439
4	3,500 to	4,999 ...	365	38,041	...	...	...	...	365	38,041
5	5,000 to	7,499 ...	340	61,934	1	356	...	...	341	62,290
6	7,500 to	9,999 ...	170	44,530	...	...	...	...	170	44,530
7	10,000 to	12,499 ...	104	53,504	...	...	...	...	104	53,504
8	12,500 to	14,999 ...	29	18,283	...	...	...	...	29	18,283
9	15,000 to	19,999 ...	52	39,783	...	...	...	...	52	39,783
10	20,000 to	24,999 ...	27	28,397	...	...	...	...	27	28,397
11	25,000 to	29,999 ...	17	27,135	...	...	...	...	17	27,135
12	30,000 to	39,999 ...	8	15,702	1	1,895	...	...	9	17,597
13	40,000 to	49,999 ...	8	21,113	...	...	...	...	8	21,113
14	50,000 to	74,999 ...	4	14,903	1	3,192	...	...	5	18,095
15	75,000 to	99,999 ...	1	15,877	...	...	...	...	1	5,877
16	1,00,000 to	1,24,999 ...	1	6,798	...	...	...	...	1	6,798
17	1,25,000 to	1,49,999 ...	...	...	...	...	...	...	...	...
18	1,50,000 to	1,74,999 ...	...	...	...	...	...	...	...	...
19	1,75,000 to	1,99,999 ...	...	...	...	...	...	...	...	...
20	2,00,000 to	2,49,999 ...	...	...	...	...	...	...	...	...
21	2,50,000 to	2,99,999 ...	...	...	...	...	...	...	...	...
22	3,00,000 to	3,49,999 ...	...	...	...	...	...	...	...	...
23	3,50,000 to	3,99,999 ...	...	...	...	...	...	...	...	...
24	4,00,000 to	4,49,999 ...	...	...	...	...	...	...	...	...
25	4,50,000 to	4,99,999 ...	...	...	...	...	...	...	...	...
26	5,00,000 and over	...	...	...	...	...	...	...	...	...
	Total Berar for 1919-20.		1,906	4,25,668	4	5,571	...	...	1,910	4,31,239
	Total Central Provinces and Berar for 1919-20.		6,889	14,94,730	11	5,32,514	...	...	6,900	(a) 20,32,949

(a) Includes Rs. 5,705 on account of interest on securities of the Government of India which cannot be properly included in the various classes.

RETURN No. II.

Number and classification of persons assessed to income-tax in the year 1919-20 for 1918-19, Final, after adjustments under Section 19 of the Act have been completed.

Class.	Amount of income.		Collections from individuals.		Collections from companies.		Collections from firms.		Total collections	
			Number of assesses.	Amount of tax charged.	Number of assesses	Amount of tax charged	Number of assesses	Amount of tax charged	Number of assesses	Amount of tax charged
1	2		3	4	5	6	7	8	9	10
CENTRAL PROVINCES.										
	Rs.	Rs.		Rs.		Rs.		Rs.		Rs.
1	1,000 to	1,499 ..	3,587	97,099	...	...	...	...	3,587	97,099
2	1,500 to	1,999 ..	1,377	50,381	...	...	...	...	1,377	50,381
3	2,000 to	2,499 ..	1,374	70,362	...	...	...	...	1,374	70,362
4	2,500 to	2,999 ..	584	40,423	...	...	...	...	584	40,423
5	3,000 to	3,499 ..	536	42,548	...	...	...	...	536	42,548
6	3,500 to	4,999 ..	817	89,237	...	...	...	...	817	89,237
7	5,000 to	7,499 ..	658	1,20,877	I	346	...	...	658	1,21,223
8	7,500 to	9,999 ..	351	94,659	I	965	...	...	352	95,624
9	10,000 to	12,499 ..	180	84,924	I	671	...	...	181	85,595
10	12,500 to	14,999 ..	63	78,622	..	...	...	...	63	78,622
11	15,000 to	19,999 ..	96	74,189	...	...	...	...	96	74,189
12	20,000 to	24,999 ..	53	55,971	...	...	...	...	53	55,971
13	25,000 to	29,999 ..	35	50,768	I	1,672	...	...	36	52,440
14	30,000 to	39,999 ..	39	76,887	...	...	...	...	39	76,887
15	40,000 to	49,999 ..	9	25,186	...	...	...	...	9	25,186
16	50,000 to	74,999 ..	12	42,944	...	...	...	...	12	42,944
17	75,000 to	99,999 ..	4	22,404	...	...	...	...	4	22,404
18	1,00,000 to	1,24,999 ..	2	13,759	...	...	...	...	2	13,759
19	1,25,000 to	1,49,999 ..	...	...	...	...	...	...	...	...
20	1,50,000 to	1,74,999 ..	I	9,533	...	...	...	...	I	9,533
21	1,75,000 to	1,99,999 ..	2	12,650	...	...	...	...	2	12,650
22	2,00,000 to	2,49,999 ..	...	...	I	12,655	...	...	I	12,655
23	2,50,000 to	2,99,999 ..	...	...	I	16,819	...	...	I	16,819
24	3,00,000 to	3,49,999 ..	I	19,989	...	...	...	...	I	19,989
25	3,50,000 to	3,99,999 ..	...	...	...	...	...	...	...	...
26	4,00,000 to	4,49,999 ..	I	25,000	...	...	...	...	I	25,000
27	4,50,000 to	4,99,999 ..	...	...	...	...	...	...	...	...
28	5,00,000 and over	...	I	54,484	I	4,94,144	...	...	2	5,48,628
Total Central Provinces for 1919-20.			9,783	12,52,902	7	5,27,272	...	...	9,790	17,80,174

RETURN NO. II.

Number and classification of persons assessed to income-tax in the year 1919-20 for 1918-19, Final, after adjustments under Section 19 of the Act have been completed.

Class	Amount of income.		Collections from individuals.		Collections from companies.		Collections from firms.		Total collections.	
			Number of assesses.	Amount of tax charged.	Number of assesses.	Amount of tax charged.	Number of assesses.	Amount of tax charged.	Number of assesses.	Amount of tax charged.
1	2		3	4	5	6	7	8	9	10
				Rs.		Rs.		Rs.		Rs.
BERAR.										
	Rs.	Rs.								
1	1,000 to	1,499 ..	2,289	53,754	...	...	...	...	2,289	53,754
2	1,500 to	1,999 ..	903	33,807	...	...	...	...	903	33,807
3	2,000 to	2,499 ..	389	21,235	1	128	...	...	390	21,363
4	2,500 to	2,999 ..	239	16,276	...	...	...	...	239	16,276
5	3,000 to	3,499 ..	313	25,110	1	68	...	...	314	25,175
6	3,500 to	4,999 ..	454	47,789	1	347	...	...	455	48,136
7	5,000 to	7,499 ..	442	78,000	1	356	...	...	443	78,356
8	7,500 to	9,999 ..	215	50,831	...	...	...	...	215	50,831
9	10,000 to	12,499 ..	136	66,845	...	...	...	...	136	66,845
10	12,500 to	14,999 ..	26	14,926	...	...	...	...	26	14,926
11	15,000 to	19,999 ..	62	44,497	...	...	...	...	62	44,497
12	20,000 to	24,999 ..	30	28,849	...	...	...	...	30	28,849
13	25,000 to	29,999 ..	26	38,634	...	...	...	...	26	38,634
14	30,000 to	39,999 ..	12	21,424	1	1,895	...	...	13	23,319
15	40,000 to	49,999 ..	9	22,051	...	...	...	...	9	22,051
16	50,000 to	74,999 ..	3	11,622	...	...	...	...	3	11,622
17	75,000 to	99,999 ..	1	5,877	1	5,797	...	...	2	11,674
18	1,00,000 to	1,24,999 ..	1	6,798	...	...	...	...	1	6,798
19	1,25,000 to	1,49,999 ..	...	...	...	...	...	...	...	...
20	1,50,000 to	1,74,999 ..	...	...	...	...	...	...	...	...
21	1,75,000 to	1,99,999 ..	...	...	...	...	...	...	...	...
22	2,00,000 to	2,49,999 ..	...	...	...	...	...	...	...	...
23	2,50,000 to	2,99,999 ..	...	...	...	...	...	...	...	...
24	3,00,000 to	3,49,999 ..	...	...	...	...	...	...	...	...
25	3,50,000 to	3,99,999 ..	...	...	...	...	...	...	...	...
26	4,00,000 to	4,49,999 ..	...	...	...	...	...	...	...	...
27	4,50,000 to	4,99,999 ..	...	...	...	...	...	...	...	...
28	5,00,000 and over	..	...	...	...	...	...	...	...	...
Total Berar for 1919-20.			5,550	5,88,325	6	8,588	...	...	5,556	5,96,913
GRAND TOTAL CENTRAL PROVINCES AND BERAR FOR 1919-20.			15,333	18,41,227	13	5,35,860	...	...	15,346	23,77,087

RETURN No. III.

Refunds under Section 37, of the Income-tax Act, 1918, in 1919-20.

Serial No.	Rate of refund	On interest on securities.		On dividends of companies.		To partners of firms.	
		Number of applicants	Amount	Number of applicants.	Amount.	Number of applicants.	Amount.
1	2	3	4	5	6	7	8
			Rs. a. p.		Rs. a. p.		Rs. a. p.
	CENTRAL PROVINCES.						
1	0 1 0 ..	9	103 1 0	5	143 0 4	...	...
2	0 0 8 ..	1	5 14 2	1	16 7 1	...	...
3	0 0 7 ..	2	105 7 3	4	166 13 4	...	...
4	0 0 6 ..	...	...	12	580 11 6	...	...
5	0 0 3 ..	1	1 1 6	8	451 3 7	...	...
	Total Central Provinces for 1919-20.	13	215 7 11	30	1,358 3 10	...	...
	BERAR.						
1	0 1 0 ..	4	180 9 0	...	...	...	...
2	0 0 8 ..	...	...	...	...	...	...
3	0 0 7 ..	...	...	...	...	...	...
4	0 0 6 ..	1	13 4 0	...	...	...	...
5	0 0 3 ..	...	...	...	...	...	...
	Total Berar for 1919-20.	5	193 13 0	...	...	...	...
	Grand Total for Central Provinces and Berar for 1919-20.	48	409 4 11	30	1,358 3 10	...	...

RETURN No. IV.—PROVINCIAL (PRELIMINARY).

Statement showing the district collections of the Tax, under Act VII of 1918 (as subsequently amended), in the Central Provinces and Berar in the year 1919-20.

Division and District.		Salaries.			
		Paid by Government.	Paid by local authorities.	Paid by companies, other public bodies and associations.	Paid by private employers under an agreement with the Collector.
		1	2	3	4
CENTRAL PROVINCES.		Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.	{ Nagpur ..	1,01,162	849	12,929	..
	{ Bhandara ..	4,701	..	273	..
	{ Chanda ..	6,477	3	2,061	..
	{ Wardha ..	3,752	..	248	1,415
	{ Balaghat ..	2,220	..	1,513	..
JUBBULPORE DIVISION	{ Jubbulpore ..	23,993	493	5,967	307
	{ Saugor ..	7,451	35	8	..
	{ Damoh ..	2,152	..	..	..
	{ Seoni ..	4,009	..	121	..
	{ Mandla ..	2,254	..	..	..
NERBUDDA DIVISION.	{ Hoshangabad ..	9,403	288	49	1
	{ Narsinghpur ..	2,464	..	..	..
	{ Betul ..	3,082	63	574	..
	{ Chhindwara ..	5,580	53	4,292	..
	{ Nimar ..	5,222	41	972	39
CHHATTISGARH DIVISION.	{ Raipur ..	15,690	107	1,048	..
	{ Bilaspur ..	4,830	333	187	..
	{ Durg ..	3,905	..	197	..
Total Central Provinces for 1919-20		2,08,749	2,259	30,939	1,762
BERAR.					
BERAR DIVISION.	{ Akola ..	7,002	205	1,462	1,248
	{ Amraoti ..	13,089	232	909	..
	{ Buldana ..	3,576	4	296	..
	{ Yeotmal ..	3,763	..	..	..
Total Berar for 1919-20		27,429	441	2,667	1,248
Total Central Provinces and Berar for 1919-20		(a) 2,36,178	2,700	33,606	3,010

(a) Includes Rs. 16,324 on account of receipts from "Forest" and "Exchange Account."

RETURN No. IV.—

Statement showing the district collections of the Tax, under Provinces and Berar

Division and District.	Interest on securities.		Income derived from house property.	Income derived from business.	
	On securities of the Government of India	On debentures and other securities of a local authority or company.			
	5	6			7	8
	Rs	Rs	Rs.	Rs.	
CENTRAL PROVINCES.					
NAGPUR DIVISION.	Nagpur	3,233	...	10,948	6,43,810
	Bhandara	26	..	767	49,465
	Chanda	312	..	757	41,413
	Wardha	255	..	1,614	1,44,201
	Balaghat	150	..	174	8,164
JUBBULPORE DIVISION.	Jubbulpore	1,083	601	4,506	44,72
	Saugor	246	..	..	44,423
	Damoh	40	..	996	14,390
	Seoni	55	..	754	16,473
	Mandla	63	..	197	3,354
NERBUDDA DIVISION.	Hoshangabad	354	..	1,954	31,727
	Nersinghpur	9	..	597	18,685
	Betul	2	..	195	13,400
	Chhindwara	183	..	1,235	20,917
	Nimar	146	..	1,830	61,363
CHHATTISGARH DIVISION.	Raipur	2,122	..	2,531	62,858
	Bilaspur	315	..	187	2,399
	Drug	126	..	124	16,739
Total Central Provinces for 1919-20		8,740	601	29,346	12,37,953
BERAR.					
BERAR DIVISION	Akola	109	..	2,450	75,764
	Amraoti	903	78	1,773	1,10,407
	Buldana	9	27	1,864	99,182
	Yestmal	23	29	678	41,400
Total Berar for 1919-20		1,044	134	6,765	3,26,753
Total Central Provinces and Berar for 1919-20		9,784	735	36,111	15,64,706

(a) Includes Rs. 16,324 on account of receipts

PROVINCIAL (PRELIMINARY).

Act VII of 1918 (as subsequently amended), in the Central
in the year 1919-20.—(Contd.)

Professional earnings.	Income derived from other sources.		Total (columns 1 to 11)	Excess collections and advance payments.	Arrears.	
	Salaries not included in columns 1 to 4.	Other sources.			Collections under section 25.	Other arrears of previous year.
9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,332	258	2,709	7,93,260	...	24,745	8,636
1,228	47	1,907	58,414	901	37	79
548	64	103	51,798	80	598	2,128
1,913	17	49	1,53,464	339	47	27,786
1,197	...	119	13,937	65	14	494
2,853	295	538	84,808	12	585	4,559
1,800	...	1	53,964	3,906	...	950
1,459	242	193	19,372	...	...	566
568	5	8	21,993	...	...	48
95	163	...	6,126	49	...	2,858
1,719	106	263	45,846	304	...	376
1,067	111	96	23,029	...	...	3
296	...	...	17,272	952	...	2
1,253	116	464	34,093	...	348	3,086
2,293	159	155	72,220	...	2,025	1,042
1,024	82	363	86,759	9	1,740	19,453
592	...	5	8,868	827	...	20,741
367	...	...	21,458	152	...	154
37,634	1,665	7,033	15,66,681	7,596	30,139	92,961
3,116	111	24	91,491	...	1,422	9,835
10,855	487	8,249	1,46,982	776	19	19,008
3,321	78	5,585	1,13,942	...	...	11,906
1,669	4	163	47,728	62	...	13,662
18,961	680	14,021	4,00,143	838	1,441	54,411
56,596	2,345	21,054	(a) 19,83,148	8,434	31,580	1,47,372

from "Forest" and "Exchange Account."

RETURN No. IV.—

Statement showing the district collections of the Tax, under
Provinces and Berar in

Division and District.	Penalties.			Miscellaneous receipts.	Total of columns 12 to 19.					
	Penal assessment under Section 24.	Penal recoveries under Section 36 (1).	Other penalties and fines							
	16	17	18							
	Rs.	Rs.	Rs.	Rs.	Rs.					
CENTRAL PROVINCES.										
NAGPUR DIVISION.	Nagpur	...	406	...	1,51,677	9,78,724				
	Bhandara	...	..	...	9,281	68,712	
	Chanda	...	1,354	8	19,714	75,680				
	Wardha	...	34	..	71,220	2,52,890				
	Balaghat	...	20	...	2,454	16,984				
JUBBULPORE DIVISION.	Jubbulpore	...	901	...	19,981	1,10,846				
	Saugor	...	421	...	25,356	84,507				
	Damoh	...	121	...	5,258	25,317				
	Seoni	...	449	...	8,791	31,281				
	Mandla	...	..	...	..	9,033
NERBUDDA DIVISION.	Hoshangabad	...	250	18	...	7,665	54,459			
	Narsinghpur	7,216	30,248			
	Betul	69	840	...	1,956	21,091		
	Chhindwara	101	6,201	43,820		
	Nimar	10	26,065	1,01,362		
CHHATTISGARH DIVISION.	Raipur	83	...	18,840	1,26,884			
	Bilaspur	...	96	...	173	...	1,160	31,865		
	Drug	124	7,581	29,469		
Total Central Provinces for 1919-20						346	4,028	1,104	3,90,416	20,93,271
BERAR.										
BERAR DIVISION.	Akola	60	...	19,862	1,22,670			
	Amraoti	156	...	43,994	2,10,935			
	Buldana	725	...	33,548	1,60,121			
	Yeotmal	8,213	69,665			
Total Berar for 1919-20						..	941	..	1,05,617	5,63,391
Total Central Provinces and Berar for 1919-20.						346	4,969	1,104	4,96,033	(a)26,72,986

(a) Includes Rs. 16,324 on account of receipts

PROVINCIAL (PRELIMINARY).

Act VII of 1918 (as subsequently amended), in the Central
the year 1919-20. — (Concl'd.)

Refunds of tax.							Net collections (column 20 minus column 27).
On interest on securities under Section 37	On dividends of companies under Section 37	To partners of firms under Section 37.	On adjustments under Section 19	On rectification of mistake under Section 26.	Other refunds.	Total refunds.	
21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	1,342	...	9,213	...	1,749	12,331	9,66,393
32	1,563	31	1,358	2,964	65,748
...	941	...	1,710	2,651	73,029
91	4,483	...	16	4,590	2,48,300
15	9	...	471	...	300	795	16,189
3	7	...	7,899	169	414	8,490	1,02,356
...	399	...	1,993	2,392	82,205
...	52	227	1,177	1,456	23,861
...	1,053	1,377	285	2,715	28,566
...	204	...	...	294	8,739
26	2,527	139	36	2,728	51,731
...	356	...	88	444	29,804
...	38	...	842	880	20,211
2	5,717	62	65	5,846	37,083
...	1,745	...	865	2,610	98,752
7	17,725	...	4,324	22,056	1,04,828
12	101	...	8	121	31,744
...	29,409
215	1,358	...	54,577	2,005	15,208	73,363	20,19,908
13	8,637	...	6,349	14,999	1,07,671
181	23,318	...	2,999	26,498	1,84,437
...	2,503	164	3,066	5,733	1,54,388
...	559	...	...	559	69,106
194	35,017	164	12,414	47,789	5,15,602
409	1,358	...	89,594	2,169	27,622	1,21,152	25,51,834

from "Forest" and "Exchange Account."

Statement showing the general working of assessment under the Provinces and Berar

Division and district.	Number of notices issued under Section 17.	Number of cases filed, & c., in which no assessment was made.	Number of assessments		
			18 (1).	18 (3).	
I	2	3	4	5	
CENTRAL PROVINCES.					
NAGPUR DIVISION	{ Nagpur ..	1,700	623	272	705
	{ Bhandara ..	386	144	55	8
	{ Chanda ..	457	159	43	201
	{ Wardha ..	717	426	121	137
	{ Balaghat ...	143	33	44	11
JUBBULPORE DIVISION.	{ Jubbulpore ..	975	295	240	296
	{ Saugor ..	439	152	40	134
	{ Damoh ...	*294	104	3	14
	{ Seoni ...	288	132	16	125
	{ Mandla ..	87	59	28	...
NERBUDDA DIVISION.	{ Hoshangabad ...	307	81	40	161
	{ Narsinghpur ..	199	66	67	44
	{ Betul ...	127	35	2	51
	{ Chhindwara ...	274	95	42	...
	{ Nimar ..	580	82	18	126
CHHATTISGARH DIVISION.	{ Raipur ...	668	311	5	239
	{ Bilaspur ...	611	298	47	60
	{ Drug ...	†226	43	23	1
Total Central Provinces for 1919-20.	8,488	3,138	1,106	2,313	
BERAR.					
BERAR DIVISION.	{ Akola ..	993	133	76	490
	{ Amraoti ..	1,119	132	100	316
	{ Buldana ...	1,210	455	192	357
	{ Yeotmal ...	456	80	103	143
Total Berar for 1919-20	3,778	800	471	1,326	
Total Central Provinces and Berar for 1919-20	12,266	3,938	1,577	3,639	

* In 7 cases notices
† In 3 cases notices

PROVINCIAL.

Income Tax Act, 1918 (as subsequently amended) in the Central in the year 1919-20.

made under Section		Number of cases.		Final number of assesses.	Number of assesses on whom penalties were imposed.	Number of cases pending at the close of the year.	Remarks.
18 (4)	Total number of assesses (columns 4 to 6).	Revised by Commissioner.	Re-viewed by Financial Commissioner.				
6	7	8	9	10	11	12	13
79	1,056	73	3	1,071	82	21	
176	239	20	..	226	..	3	
54	298	21	..	291	59	..	
37	291	8	..	289	10	..	
54	109	2	..	109	..	1	
127	653	43	..	663	12	17	
113	287	2	1	287	11	..	
180	197	45	1	197	..	..
15	156	5	..	156	17	..	
..	28	..	..	28	..	..
25	225	1	..	225	1	..	
21	132	2	..	132	..	1	
39	92	28	3	89	6	..	
137	179	3	..	179	2	..	
347	490	61	1	492	2	8	
112	356	2	..	355	6	1	
131	240	3	..	240	2	73	
165	189	3	..	189	54	1	
1,809	5,218	322	9	5,176	264	126	
155	721	15	1	721	2	139	
518	954	104	..	762	1	33	
175	724	38	1	724	6	31	
82	323	23	..	314	..	48	
930	2,737	275	2	2,521	9	251	
2,739	7,955	597	11	7,657	273	377	

were not issued.
were issued twice.

RETURN No. VI.—
Statement showing the original and final demands and uncollected
in the Central Provinces and Berar

Division and district.	Original demand of the tax.	Revision by Commissioner or review by Financial Commissioner.		Final demand for recovery	Arrears of previous years.	Penalties.
		Amount raised in appeal or review.	Amount reduced in appeal or review.			
	1	2	3	4	5	6
CENTRAL PROVINCES.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.						
Nagpur ..	7,33,504	42	2,815	7,30,731	33,909	1,990
Bhandara ..	59,461	114	5,454	54,121	140	..
Chanda ..	44,614	...	1,432	43,182	2,780	1,392
Wardha ..	1,63,071	2	435	1,62,638	28,094	54
Balaghat ..	11,309	...	..	11,309	508	20
JUBBULPORE DIVISION.						
Jubbulpore ..	65,874	68	1,140	64,802	5,494	1,074
Saugor ..	54,143	5	3,505	50,643	1,019	492
Damoh ..	19,619	..	2,362	17,257	566	121
Seoni ..	18,538	...	730	17,808	48	449
Mandla ..	3,810	...	...	3,810	3,138	...
NERBUDDA DIVISION.						
Hoshangabad ..	39,163	13	1,107	38,069	394	268
Narsinghpur ..	20,778	...	222	20,556	3	...
Betul ..	15,548	...	1,597	13,951	2	909
Chhindwara ..	24,771	...	53	24,718	3,476	101
Nimar ..	71,528	647	1,601	70,574	4,209	10
CHHATTISGARH DIVISION.						
Raipur ..	73,006	...	6	72,945	22,987	218
Bilaspur ..	35,922	...	130	35,792	32,040	402
Drug ..	20,287	16	109	20,194	175	180
Total Central Provinces for 1919-20.	14,74,945	907	22,753	14,53,100	1,28,982	7,680
BERAR.						
BERAR DIVISION.						
Akola ..	1,78,639	34	467	1,78,206	13,784	63
Amraoti ..	2,05,450	3,319	45,518	1,62,251	19,240	156
Buldana ..	1,66,223	42	1,286	1,64,979	11,931	736
Yeotmal ..	50,341	165	1,860	48,646	14,125	...
Total Berar for 1919-20 ..	6,00,653	3,560	50,131	5,54,082	59,080	952
Total Central Provinces and Berar for 1919-20	20,75,599	4,467	72,884	20,07,182	(a) 1,98,062	8,632

CENTRAL PROVINCES

(a) Arrears of last year as shown in

Add—

- (1) Omitted to be
- (2) Demand under
- (3) Increased in

Deduct—

Reduced

PROVINCIAL (PRELIMINARY).

balances of sums due under Act VII of 1918 (as subsequently amended) in the year 1919-20.

Miscellaneous.	Total demand for recovery (columns 4 to 7)	Collections on account of						Total (columns 9 to 13)
		Demand for current year (column 4)	Arrears of previous years (column 5)	Penalties (column 6)	Miscellaneous (column 7)	Excess collections and recoveries in advance.		
7	8	9	10	11	12	13	14	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,93,421	9,60,051	6,75,087	33,381	406	1,51,677	...	8,60,551	
26,808	81,069	53,414	116	...	9,281	901	63,712	
10,813	67,167	42,945	2,726	1,362	19,714	80	66,827	
77,220	2,68,006	1,47,794	27,833	34	71,220	339	2,47,220	
3,152	14,989	9,654	508	20	2,454	65	12,701	
26,656	98,026	52,364	5,144	901	19,981	12	78,402	
28,321	80,475	46,224	950	421	25,356	3,906	76,857	
5,258	23,202	17,180	566	121	5,258	...	23,125	
8,791	27,096	17,808	48	449	8,791	...	27,096	
...	6,948	3,809	2,858	...	...	49	6,716
8,454	47,185	35,740	376	268	7,665	304	44,362	
7,216	27,775	20,556	3	...	7,216	...	27,775	
1,956	16,818	13,951	2	909	1,956	952	17,770	
6,958	35,253	23,985	3,434	101	6,201	...	33,721	
26,076	1,00,869	65,800	3,067	10	26,065	...	74,948	
21,095	1,17,245	66,868	21,193	81	18,840	9	1,07,023	
25,419	93,253	3,183	20,741	269	1,160	827	26,180	
9,586	30,135	17,230	154	124	7,581	152	25,241	
4,95,800	20,95,562	13,13,631	1,23,100	5,478	3,90,416	7,596	18,40,221	
57,900	2,49,950	81,455	11,257	60	19,862	...	1,12,644	
54,347	2,35,994	1,31,771	19,027	156	43,994	776	1,95,724	
53,665	2,31,511	1,10,030	11,906	725	33,548	...	1,56,209	
10,076	72,847	43,914	13,662	...	8,213	62	65,851	
1,76,188	7,90,302	3,67,180	55,852	941	1,05,617	838	5,30,428	
6,71,958	28,85,864	16,80,811	1,78,952	6,419	4,96,033	8,434	23,70,649	

AND BEAR

column 15 of Statement No. V

	Rs
shown	1,95,818
Section 15	1,673
appeal	34,180
	1,455
	2,33,126
in appeal	35,064
	1,98,062

RETURN NO. VI—PROVINCIAL (PRELIMINARY).

Statement showing the original and final demands and uncollected balances of sums due under Act VII of 1918 (as subsequently amended) in the Central Provinces and Berar in the year 1919-20.
—(Concl'd.)

Division and district.	Remitted as irrecoverable.	Balance outstanding (column 8 minus columns 9 to 12 and column 15)	Provisional assessment of previous year	Final assessment of previous year	Remarks.
	15	16	17	18	
CENTRAL PROVINCES					
	Rs.	Rs.	Rs.	Rs.	
NAGPUR DIVISION.	Nagpur ..	120	99,380	4,96,994	8,96,226
	Bhandara ..	28	18,230	43,835	58,205
	Chanda ..	...	420	31,154	50,417
	Wardha ...	21	21,104	1,15,395	1,77,383
	Balaghat ..	...	2,353	18,681	19,916
JUBBULPORE DIVISION.	Jubbulpore ...	431	19,205	1,18,279	1,68,787
	Saugor ...	159	7,385	34,775	50,457
	Dagoh ...	...	77	11,220	16,053
	Seoni ...	...	...	19,916	29,537
	Mardla ..	234	47	8,096	8,143
NERBUDA DIVISION.	Hoshangabad ..	...	3,127	46,822	51,180
	Narsinghpur ...	...	...	17,881	23,323
	Beturl ..	...	...	20,413	22,370
	Chhindwara ..	41	1,491	38,196	38,410
	Nimr ..	150	5,777	52,438	84,002
CHIATISGARH DIVISION.	Raipur ..	477	9,754	82,584	80,397
	Bilaspur ..	100	67,800	17,321	38,303
	Durg ..	21	5,025	20,274	27,065
Total Central Provinces for 1919-20.	1,762	2,61,175	11,94,091	17,80,174	
BERAR					
BERAR DIVISION.	Akola ..	35	1,37,271	2,00,633	1,91,502
	Amraoti ..	20	41,026	1,92,685	2,05,863
	Buldana ...	25	75,277	1,76,943	1,24,664
	Yeotmal ..	76	6,982	76,495	74,794
Total Berar for 1919-20 ..	156	2,60,556	6,55,756	5,96,913	
Total Central Provinces and Berar for 1919-20	1,918	5,27,731	18,49,850	23,77,087	

ANNUAL STATEMENTS OF THE SUPER-TAX ACT IN
THE CENTRAL PROVINCES AND BERAR
FOR THE YEAR 1919-20.

Statement showing collections of super-tax

Class.	Amount of income.	Collections from Individuals.		Collections from Companies.		Collections from Firms.	
		No of asses-sees	Amount of tax	No. of asses-sees	Amount of tax	No. of asses-sees.	Amount of tax
1	2	3	4	5	6	7	8
	CENTRAL PROVINCES		Rs.		Rs		Rs
I	Rs. 50,001 to Rs. 99,999	11	17,845	...	...	...	...
II	Rs. 1,00,000 to Rs. 1,49,999	...	...	...	...	...	...
III	Rs. 1,50,000 to Rs. 1,99,999	1	8,130	...	...	...	...
IV	Rs. 2,00,000 to Rs. 2,49,999	...	...	...	...	...	...
V	Rs. 2,50,000 to Rs. 2,99,999	...	...	...	...	...	...
VI	Rs. 3,00,000 to Rs. 3,49,999	...	...	...	...	...	...
VII	Rs. 3,50,000 to Rs. 3,99,999	...	...	...	...	...	...
VIII	Rs. 4,00,000 to Rs. 4,49,999	...	...	...	...	...	...
IX	Rs. 4,50,000 to Rs. 4,99,999	...	...	...	...	...	...
X	Rs. 5,00,000 and more	...	...	1	1,08,365	1	68,554
	Total Central Provinces for 1919-20.	12	25,975	1	1,08,365	1	68,554
	BERAR.						
I	Rs. 50,001 to Rs. 99,999	6	4,531	...	...	...	...
II	Rs. 1,00,000 to Rs. 1,49,999	...	...	...	...	...	...
III	Rs. 1,50,000 to Rs. 1,99,999	...	...	...	...	...	...
IV	Rs. 2,00,000 to Rs. 2,49,999	...	...	...	...	...	...
V	Rs. 2,50,000 to Rs. 2,99,999	...	...	...	...	...	...
VI	Rs. 3,00,000 to Rs. 3,49,999	...	...	...	...	...	...
VII	Rs. 3,50,000 to Rs. 3,99,999	...	...	...	...	...	...
VIII	Rs. 4,00,000 to Rs. 4,49,999	...	...	...	...	...	...
IX	Rs. 4,50,000 to Rs. 4,99,999	...	...	...	...	...	...
X	Rs. 5,00,000 and more	...	...	...	...	...	...
	Total Berar for 1919-20	6	4,531	...	...	...	...
	Grand Total Central Provinces and Berar for 1919-20	18	30,506	1	1,08,365	1	68,554

(a) Rs. 1,244 were remitted in 1919-20

No. I.

under Act VIII of 1917 in the year 1919-20.

Collections from Hindu undivided families.		Total Collections		Penalties by Collector	Fines by Magistrate.	Costs Miscellaneous.	Excess collections and advance payments	Total of columns 12 to 16.	Re-funds	Net collections.
No of assesses.	Amount of tax	No of assesses.	Amount of tax.							
9	10	11	12	13	14	15	16	17	18	19
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	1,558	14	19,403	...	...	..	...	19,403	3,691	15,712
...
2	12,271	3	20,401	...	...	...	...	20,401	...	20,401
1	27,212	1	27,212	...	...	...	...	27,212	...	27,212
...
...
...
...
...	...	2	(a)1,76,919	...	...	...	...	1,76,919	...	1,76,919
6	41,041	20	2,43,935	...	...	...	...	2,43,935	3,691	2,40,244
3	120	7	4,651	...	...	...	...	4,651	...	4,651
...
...
...
...
...
...
...
...
...
...
1	120	7	4,651	...	...	...	...	4,651	...	4,651
7	41,161	27	2,48,586	...	...	...	...	2,48,586	3,691	2,44,895

RETURN, No. II.

Classified statement of Companies and Firms chargeable under the Super-tax Act in the year 1919-20.

Serial No.	Sources of income.	Central Provinces		Berar.		Central Provinces and Berar.		
		No of asses-sees.	Amount of tax	No of asses-sees.	Amount of tax.	No of asses-sees	Amount of tax.	
1	2	3	4	5	6	7	8	
	<i>Companies and Firms</i>		Rs.		Rs.		Rs.	
1	Banking ..	2	76,684	..	..	2	76,684
2	Building and land ..	..	..	..	..	..	..
3	Chemical ...	..	..	..	..	..	..
4	Cotton spinning and weaving ..	1	1,08,365	..	..	1	1,08,365
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering ..	..	..	..	..	..	..
7	Flour mills ...	..	..	..	..	..	..
8	Insurance, Fire, Life, Marine ..	..	..	..	..	..	..
9	Iron and Steel Works	..	..	..	..	..	..
10	Jute spinning and weaving ..	..	..	..	..	..	..
11	Jute Pressing ...	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal ...	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills ...	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation, ocean	..	..	..	..	..	..
18	Steam navigation, river	..	..	..	..	..	..
19	Railway ...	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramway ...	..	..	..	..	..	..
22	Woollen mills ...	..	..	..	..	..	..
23	Others	1	3,122	1	2,122
	Total	4	1,87,171	..	..	4	1,87,171