

GOVERNMENT OF INDIA
CENTRAL BOARD OF DIRECT TAXES

Statewise
Income-tax Statistics
for the year
1963-64

STATEWISE INCOME TAX STATISTICS - 1963-64

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Note:- Statements Nos. 1 & 2, which give a summary of total Income-tax demand, collections and arrears for the year 1953-64 have not been included in this booklet, as these figures are not compiled statewise but are compiled on All India basis only.

DIRECTORATE OF INSPECTION
(RESEARCH, STATISTICS & PUBLICATION)

STATEWISE INCOME-TAX STATISTICS 1963-64

P R E F A C E

INTRODUCTORY :

This compilation gives statewise Income-tax Statistics for the year 1963-64. It makes a departure from the previous issues in respect of statistics regarding Capital Gains exhibited in All India Statement No. 3. These have now been split up into two categories viz., those relating to short-term assets and those relating to other assets.

SCOPE AND COVERAGE :

The statistics contained in this compilation relate to assessments completed during the financial year 1963-64 and largely cover assessments pertaining to the assessment year 1963-64. Assessments in respect of earlier years which were completed during 1963-64 are also included. For the sake of uniformity, the practice of referring to assessments as assessee has been maintained.

The analysis given in these statements refers to demand raised on regular assessment. No account is taken of items like demand raised in respect of advance payments u/s. 210 or by way of provisional assessments u/s. 141 of the Income-tax Act, or even of miscellaneous demand like penalties, interest etc. It may also be noted that the figures of total income-tax demand do not include the additional surcharge levied on residual income under the provisions of the Finance Act, 1963, as this levy was abolished by the Finance Act, 1964. Hence the total tax demand analysed in the statistics will not be comparable with the total income-tax demand and collections of the year to that extent.

NATURE OF INFORMATION:

The information contained in this publication is briefly given below:-

Statement No. 3.

- (a) This statement analyses the demand of Income-tax according to different classes of income assessed, and refunds and rebates allowed against the demand.
- (b) The number of assessee shown in the statement is in respect of each separate source of income. An assessee having income from more than one source is counted as an assessee under each one of the sources.
- (c) The income analysed in this statement represents the gross income before set off of losses u/s. 71 and 72 of the Income-tax Act and not the resultant income assessed to tax.

Income from 'Business and Profession' and tax demand shown in Statement No. 3 are classified in this statement according to different trades and professions.

(a) This statement gives an analysis of the tax payable according to the range of total income assessed to tax and status of assesses, viz., (i) Individuals, (ii) Hindu Undivided Families, (iii) Unregistered Firms and Associations of Persons, (iv) Registered Firms, (v) Companies and (vi) Others. Income from Capital Gains and tax demand on the same, however, are not included in this Statement. In the case of Individuals and Companies, the analysis gives the break-up according to (1) Salary earners and Non-salary earners and (ii) Public Limited and Private Limited Companies.

(b) The total income analysed in this Statement represents the resultant income assessed to tax after deduction from gross income of (i) income from capital gains and (ii) losses set off against income u/s. 71 and 72 of the Income-tax Act.

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

This statement gives a classification of assesses according to the range of net income left after deduction of the tax payable from total ~~tax~~ assessed income.

Particulars relating to (i) Tax relief allowed on account of Double Taxation of income in India and other countries, (ii) Tax deducted or otherwise paid at source given credit in assessments, (iii) Tax levied in assessments u/s.147 and (iv) additional tax levied or tax refunded in reassessments on account of revisions appeals, rectifications etc., are given under this head.

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