

निरीक्षण निदेशालय  
(अनुसंधान, संख्याएँ एवं प्रकाशन)

नई दिल्ली-1

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



राज्यवार

आयकर आंकड़े

**STATEWISE**

**INCOME TAX STATISTICS**

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DIRECTORATE OF INSPECTION  
(RESEARCH, STATISTICS & PUBLICATION)

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STATEWISE INCOME TAX STATISTICS 1964 - 65.

P R E F A C E

**INTRODUCTORY**

This Directorate has already brought out "All-India Income-tax Statistics 1964-65". Though this supplementary compilation covers the same ground, the statistics given in it are arranged State-wise. It exhibits information regarding such matters of vital importance as-

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

**SCOPE AND COVERAGE**

The State-wise statistics contained in this compilation relate to assessments completed during the financial year 1964-65 and largely cover assessments pertaining to the assessment year 1964-65. Assessments in respect of earlier years which were completed during 1964-65 are also included. For the sake of uniformity, the practice of referring to assessments as assesses has been maintained.

**FORM AND NATURE OF INFORMATION**

The statements appearing in this compilation bear the same number under which they appear in the compilation "All-India Income-tax Statistics 1964-65". There is also an additional statement under the head "Misc. Information". A brief description of these statements is given below:-

**Statement No. 3**

This statement analyses the demand of Income-tax according to different classes of income assessed and refunds and rebates allowed against the demand. The income analysed 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.

The number of assesses 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. Comparative position of six leading States in respect of salaried assesses, and assesses carrying on business or profession, is given in

the following charts:-

(i) Salariied assesses.

	<u>Maharashtra</u>	<u>West Bengal</u>	<u>Delhi</u>	<u>Madras</u>	<u>U.P.</u>	<u>Mysore</u>
Government	62855	17169	23978	12562	13800	12528
Private	142611	104393	35201	31601	16908	16624
<b>TOTAL:-</b>	<b>205466</b>	<b>121562</b>	<b>59179</b>	<b>44163</b>	<b>30708</b>	<b>29152</b>

(ii) Assesseees carrying on business or profession.

	<u>Maharashtra</u>	<u>West Bengal</u>	<u>Delhi</u>	<u>Madras</u>	<u>U.P.</u>	<u>Mysore</u>
No. of assesseees	137218	65783	32391	41704	55602	28054
Income assessed*	254,82,97	174,21,38	51,42,05	71,98,09	62,19,62	40,80,28
Demand raised*	69,36,61	65,87,48	11,01,00	15,66,25	8,02,23	7,62,17

Statement No. 4

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

Statement No. 5

This statement gives an analysis of the tax payable according to the range of total income assessed to tax and status of assesseees 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 (i) Salary earners and non-salary earners and (ii) Public Limited and Private Limited Companies.

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.

The income range below Rs.3,000 includes a number of cases in respect of assesseees other than companies. The figures so analysed mainly refer to non-resident assesseees 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. Comparative position of six leading States in respect of number of

assessees in different income ranges is given below:-

Assessees in different ranges of income.

<u>Range of Income</u>	<u>No. of assessees</u>					
	<u>Maharashtra</u>	<u>West Bengal</u>	<u>Gujarat</u>	<u>Madras</u>	<u>Delhi</u>	<u>U.P.</u>
Upto Rs.15,000	313650	170118	101902	83319	79981	82394
Rs.15,001 to Rs.40,000	37402	19440	13687	13029	12696	10238
Rs.40,001 to Rs.1,00,000	8887	5309	3659	3465	2368	2366
Rs.1,00,001 to Rs.5,00,000	2461	1455	675	797	485	358
Over Rs.5,00,000	441	390	60	133	63	42
<b>TOTAL</b>	<b>362841</b>	<b>196712</b>	<b>119983</b>	<b>100676</b>	<b>95593</b>	<b>95397</b>

Statement No. 6

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

Miscellaneous Information Statement

This statement gives 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 for in assessments, (iii) tax levied in assessments w/o. 147 and (iv) additional tax levied or tax refunded in reassessments on account of revisions, appeals, rectifications etc.

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

STATEWISE INCOME TAX STATISTICS - 1964-65

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**Note:-** Statements Nos. 1 & 2, which give a summary of total Income-tax demand, collections and arrears for the year 1964-65 have not been included in this booklet, as these figures are not compiled statewide but are compiled on All India basis only.