

REPORT

E 16

ON THE

INCOME-TAX ADMINISTRATION

OF THE



PUNJAB

During the year 1919-20.

11311



WEST PAKISTAN CIVIL SECRETARIAT
LIBRARY COPY
(To be returned to the Library when done with)

E-16
1919-20

Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1920.

Price : Re. 0-3-0 or 4d.





**Punjab Income-tax Administra-
tion Report for the year
1919-20.**

Revised List of Agents for the Sale of Punjab Government Publications.

IN THE UNITED KINGDOM.

- CONSTABLE & Co., 10, Orange Street,
Leicester Square, London, W. C.
- KEGAN PAUL, TRENCH, TRÜBNER & Co.,
Limited, 68-74, Carter Lane, E. C.,
and 25, Museum Street, London,
W. C.
- BERNARD QUARITCH, 11, Grafton Street,
New Bond Street, London, W.
- T. FISHER UNWIN, Limited, No. 1,
Adelphi Terrace, London, W. C.
- P. S. KING & SON, 2 & 4, Great
Smith Street, Westminster, London,
S. W.
- H. S. KING & Co., 65, Cornhill, and 9,
Pall Mall, London.
- GRINDLAY & Co., 54, Parliament Street,
London, S. W.
- W. THACKER & Co., 2, Creed Lane,
London, E. C.
- LUZAC & Co., 46, Great Russell Street,
London, W. C.
- B. H. BLACKWELL, 50 and 51, Broad
Street, Oxford.
- DEIGHTON BELL & Co., Limited, Cam-
bridge.
- OLIVER & BOYD, Tweeddale Court,
Edinburgh.
- E. PONSONBY, Limited, 116, Grafton
Street, Dublin.
- WILLIAM WESLEY & SON, 28, Essex
Street, Strand, London.

ON THE CONTINENT.

- ERNEST LEROUX, 28, Rue Bonaparte,
Paris, France.
- MARTINUS NIJHOFF, The Hague, Hol-
land.

IN INDIA.

- The Manager, Imperial Book Depôt,
Delhi.
- GULAB SINGH & SONS, Mufid-i-'Am
Press, Lahore.
- MANAGER, Punjab Law Book Depôt,
Anarkali Bazar, Lahore.
- RAMA KRISHNA & SONS, Book-Sellers
and News Agents, Anarkali Street,
Lahore.
- HONORARY SECRETARY, Punjab Reli-
gious Book Society, Anarkali,
Lahore.
- N. B. MATHUR, Superintendent and
Proprietor, Nazir Kanun Hind Press,
Allahabad.
- D. B. TARAPOREVALA, SONS & Co.,
Bombay.
- THACKER SPINK & Co., Calcutta and
Simla.
- NEWMAN & Co., Calcutta.
- R. CAMBRAY & Co., Calcutta.
- THACKER & Co., Bombay.
- HIGGINBOTHAMS, Limited, Madras.
- T. FISHER UNWIN, Calcutta.
- V. KALYANARAM IYER & Co., 189,
Esplanade Row, Madras.
- G. A. NATESAN & Co., Madras.
- SUPERINTENDENT, American Baptist
Mission Press, Rangoon.

REPORT

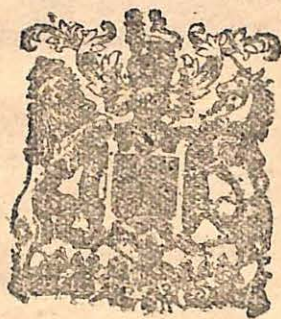
ON THE

INCOME-TAX ADMINISTRATION

OF THE

PUNJAB

During the year 1919-20.



Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1920.

REPORT

OF THE

INTERNAL SECURITY - RACIAL MATTERS

RE: [Illegible]

MEMORANDUM

FOR THE DIRECTOR

11311

CONFIDENTIAL

No. 6496-S. (Finl.)

FROM

THE HON'BLE MR. L. FRENCH, C.I.E., C.B.E., I.C.S.,
Offg. Financial Secretary to Government, Punjab,

TO

THE JUNIOR SECRETARY TO THE FINANCIAL COM-
MISSIONERS, PUNAB.

Dated Simla, the 29th September 1920.

Financial.

SIR,

I AM directed to acknowledge the receipt of the Income-tax State-
ments for 1919-20 received with your letter No. 521-149, dated 7th Septem-
ber 1920.

The Lieutenant-Governor desires that his thanks should be conveyed
to the Financial Commissioner for his careful administration of the Depart-
ment and to the officers mentioned in the report for their excellent work,
which has enabled a large advance to be made in the standard of work of
income-tax assessment.

I have, &c.,

L. FRENCH,

Offg. Financial Secretary to Government, Punjab.

TO THE DIRECTOR

FROM

THE DIRECTOR OF THE BUREAU OF THE CENSUS

OFFICE OF THE DIRECTOR OF THE BUREAU OF THE CENSUS

THE BUREAU OF THE CENSUS

Washington, D.C.

MINISTERS

21

It is noted to acknowledge the receipt of the report of the State

and to advise the Bureau of the receipt of the report of the State

I have, etc.

A. PRITCH

Off. Director, Bureau of the Census, Washington, D.C.

No. 521-149.

FINANCIAL COMMISSIONERS' OFFICE :

Simla, dated 7th September 1920.

FROM

KHAN SAHIB MIAN ABDUL AZIZ,

*Junior Secretary to the Financial Commissioners,
Punjab,*

TO

THE HON'BLE MR. L. FRENCH, C.I.E., C.B.E., I.C.S.,

Offg. Financial Secretary to Government, Punjab.

The Hon'ble Sir John Maynard, K.C.I.E., C.S.I., I.C.S.

SIR,

I AM directed to forward the Income-tax Statements for 1919-20 and to convey the following remarks by the Financial Commissioner.

2. On the whole the new Act was understood somewhat better than in 1918-19, but most assesseees still alleged inability to fill up the prescribed return on account of its great complexity. Returns that were received were in the majority of instances faulty, and notices had to be issued in practically all cases for the production of accounts and assessments were based on estimates framed by collectors to the best of their judgment. The main reasons why the particulars required in the prescribed return were not forthcoming may be summed up as follows :—

The general working of the Act.

- (a) The majority of the assesseees specially rural assesseees do not keep regular annual accounts and are really unable to fix the amount of the profit or loss in the preceding year on which the current year's assessment is based.
- (b) There is a general impression that slight mistakes in the returns might render the assessee liable to a criminal prosecution. This impression acts as a deterrent. It is considered safer to submit no return.
- (c) In a large number of cases assesseees do not disclose their income to avoid paying more. There undoubtedly exists a feeling that to declare an income of (say) Rs. 4,000 is merely to invite an assessment on Rs. 6,000. Confidence in the assessing agency will grow in time.
- (d) Many assesseees have a genuine reluctance to divulging their investments and borrowings for fear of losing credit, and the assurance that the information would be kept strictly confidential has not so far succeeded in dispelling this fear.

The necessity of devising a simpler form for rural assesseees is clearly indicated and is urged by most district officers. The subject was discussed in the Conference held in Simla during the course of the year (September 1919) and the preparation of a simpler form is under consideration. It is at the same time clear that assesseees in the large towns must be, as it were, educated to fulfil the requirements of the law and they are beginning to realize that failure to fill in returns and refusal to produce accounts are against their own interests. These matters will right themselves in a few years. At present the usual attitude of the assessee is stubborn silence or blank refusal to assist. On the other hand it is equally true that the assessing staff (special and ordinary) is yet to some extent quite untrained and relies more on general averages of profits rather than on the skilful analysis of the assessee's accounts.

3. The growing prosperity of the Province is reflected in the steady expansion of the receipts. The assessments and collections during the year under report are compared below with the corresponding figures in the three preceding years :—

Year.	Original demand of current year.	Balance of previous year.	Total demand.	Collections.	Remissions.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1919-20	47,34,081	(c)15,96,098	63,30,614	38,49,340	4,51,260	20,30,014
1918-19	44,40,606	(b)4,22,798	48,63,404	32,47,411	90,085	(c)15,25,908
1917-18	30,81,025	(a)3,58,787	34,39,812	29,50,248	69,720	(b)4,30,262
1916-17	23,11,314	36,311	23,47,625	19,90,227	9,311	(a)3,58,748

NOTE—(a) should correspond with (a), (b) with (b) and (c) with (c) but in practice there is always some difference because demand is being modified.

It will be noticed that the collection and demand have nearly doubled since 1916-17.

4. Return No. I attached to this report shows figures of assessments in the year and not of collections. The orders in Punjab Government Memorandum No. 2312-S., dated 10th July 1920, were received too late to recast the figures and the Financial Commissioner understands that the question as to whether this return should show collections or assessments is still not free from doubt. On the 1st of April 1919 the total amount outstanding on account of arrears of previous years was Rs. 15,96,098. The collection of these arrears proceeded very leisurely owing to the non-disposal of petitions and the Financial Commissioner had to issue repeated orders to expedite collections. Ultimately Rs. 3,46,338 were remitted and on the 1st of April 1920 the arrears for 1918 19 stood at the low figure of Rs. 20,015. Even this should not have remained outstanding and local officers are being addressed once again on the subject. The demand for 1919-20 was at first framed to be Rs. 47,34,081. As return No. I will show this subsequently stood at Rs 44,84,528. Out of this a sum of Rs 26,19,184 was collected during the year thus leaving a balance of Rs. 18,65,344. This is a very large balance but assessments progressed very slowly as the disturbances in the beginning of the financial year held up the work and it was difficult to make up for lost time. The greater part of the recoverable balance of the year relates to assessments announced towards the close of the year and of which the appeals remained pending after the close of the year. Subsequent information shows that some portions of this balance have been recovered. All district officers should understand that belated assessments cause more work than would otherwise be the case.

5. (a) Incomes below Rs. 2,000 were exempted from income tax from the 1st of April 1919. Return No. II shows that this resulted in a sacrifice of Rs. 7,79,867 plus an approximate increase of roughly 25 per cent. by which the tax would have probably increased if the exemption had not been announced. As more

than half the number of assesseees in the Province (27,063 out of 45,935 assesseees) belonged to this class the reduction in the total amount of work was considerable. The class contained a large number of salaried Government officials and the exemption was a timely boon.

(b) The following districts show noticeable increases or decreases under the head Income-tax on securities of the Government of India :—

						<i>Increase as compared with 1918-19.</i>
						Rs.
Karnal	...	...	...	...	...	554
Ambala	...	...	...	...	...	3,121
Simla	...	...	...	...	...	1,777
						<i>Decreases as compared with 1918-19.</i>
						Rs.
Ferozepore	...	...	...	...	...	662
Gujranwala	...	...	...	...	...	764

The figures were supplied by the Accountant-General and call for no remarks.

(c) Last year the tax on income derived from house property was not shown separately and so no comparison is possible. District reports show the following collections under this head in the year under report :—

						Rs.
Hisar	...	...	...	...	...	1,489
Rohtak	...	...	...	...	...	232
Karnal	...	...	...	...	...	3,445
Ambala	...	...	...	...	...	18,843
Simla	...	...	...	...	...	183
Kangra	...	...	...	...	...	678
Hoshiarpur	...	...	...	...	...	2,833
Jullundur	...	...	...	...	...	1,895
Ludhiana	...	...	...	...	...	4,003
Ferozepore	...	...	...	...	...	14,720
Lahore	...	...	...	...	...	2,911
Amritsar	...	...	...	...	...	1,729
Gurdaspur	...	...	...	...	...	7
Sialkot	...	...	...	...	...	554
Gujranwala	...	...	...	...	...	77
Sheikhupura	...	...	...	...	...	4,711
Gujrat	...	...	...	...	...	1,757
Shahpur	...	...	...	...	...	1,396
Jhelum	...	...	...	...	...	24,558
Rawalpindi	...	...	...	...	...	1,097
Attock	...	...	...	...	...	753
Mianwali	...	...	...	...	...	702
Montgomery	...	...	...	...	...	3,463
Lyalpur	...	...	...	...	...	537
Jhang	...	...	...	...	...	3,134
Multan	...	...	...	...	...	310
Muzaffargarh	...	...	...	...	...	1,466
Dera Ghazi Khan	...	...	...	...	...

The Financial Commissioner has reproduced these figures from district reports merely to emphasize that it is apparent that in some districts sufficient attention is not being paid to taxing this source of income otherwise it would not have been possible to recover only Rs. 7 in a cantonment like Sialkot. Some proprietors of houses in Sialkot also own houses in Lahore and Rawalpindi and they probably paid the Income-Tax in those districts, but even after making this allowance the tax collected in Sialkot is quite inadequate. The Commissioner, Lahore Division, is being asked to look into the matter. In the same way the Financial Commissioner does not feel confident that owners of house property in Lahore and Simla have been properly taxed; otherwise *prima facie* the income in these two districts should have equalled if not exceeded (instead of being less than 2-3rds) of the income in Rawalpindi. In the Amritsar District also the income from the tax on house property seems to be rather low as house property in Amritsar city itself is yielding large rents. All

these towns, except Simla, were assessed by the special agency and the inequality is too glaring. Commissioners should draw the attention of assessing officers to more careful surveys.

(d) A similar analysis of the figures relating to the tax on income derived from business discloses a like divergence. To take only the leading districts the collections during the year under review are reported to be as follows :—

	Rs.
Hissar	89,169
Simla	35,276
Jullundur	79,822
Ferozepore	1,36,834
Lahore	1,58,621
Amritsar	85,219
Gurdaspur	85,419
Rawalpindi	2,15,146
Lyallpur	1,20,865
Multan	1,19,739

Even allowing for collections in the year on account of arrears of the previous year and for the disturbances in the case of Amritsar the inequality in the case of Amritsar and Simla is much too prominent to escape notice, and unless there have been wide variations in the methods of classification, there has evidently been underassessment in some quarters.

(e) Under the head professional earnings the main income is in Lahore Rs 25,016, while Ferozepore with Rs. 8,485, Simla with Rs. 6,535 and Rawalpindi with Rs. 5,649 follow in the order of importance. The collections in Shahpur are reported to be Rs. 4,146, while those in Amritsar were only Rs. 656. The latter figures appear to the Financial Commissioner to be abnormal.

6. There were altogether 6 agencies at work during the year. One in each of the five Divisions with an extra officer in the Lahore division for Lahore and Amritsar cities. No work was done by any Special Income-Tax Officer in Gurgaon, Simla, Kangra, Montgomery, Lyallpur, Jhang, Muzaffargarh and Dera Ghazi Khan. The Special Officer in the Multan Division joined the Department rather late in the year and the work of assessment had been completed by the ordinary staff in all districts of the division, except Multan. The Special Officer for the Ambala Division also joined late as he could not be transferred from the Lahore Division earlier. The following statement shows the results as regards assessments :—

Name of division with name of officer.	Number of towns dealt with.	Former assess-	Assessment as	Increase.	Percentage of increase.
		ment.	framed by the Special Agency.		
		Rs.	Rs.	Rs.	
<i>Ambala.</i>					
M. Lal Singh	14	1,68,890	2,99,006	1,30,116	77%
<i>Jullundur.</i>					
M. Muhammad Usaf	26	8,55,745	6,08,359	2,52,614	71%
<i>Lahore.</i>					
M. Bishan Singh (excluding Lahore and Amritsar cities).	23	1,21,473	1,92,770	71,297	58%
<i>Rawalpindi.</i>					
L. Raghunath Das	10	1,43,655	2,24,517	80,862	56.2%
<i>Multan.</i>					
M. Ghulam Hussain	10	69,892	1,23,587	53,695	76.8
Total increase	...	...	...	5,88,584	

The only decrease is in the Lahore and Amritsar cities and the results of assessment in these towns are shown below :—

Year.	Lahore.	Amritsar.	Total.
	Rs.	Rs.	Rs.
1918-19	... 4,16,032	4,52,492	8,68,524
1919-20	... 3,97,704	3,55,569	7,53,273
Net decrease	... 18,328	96,923	1,15,251

The decrease is somewhat large and has been explained by the Special Income-tax Officer (who has now retired) as being due to a panic among traders who on account of the cessation of the war sold goods at a loss. This officer also reported that the assessments were based on the income in 1918-19 which from the business point of view was comparatively the leanest of all war years. The Financial Commissioner is not convinced that this was so. Reverting to the assessments by the special staff in the rest of the province a noticeable feature was that wherever the work was done with care, adjustments under section 19 of the Act received proper attention. The working of this section was not understood by the majority of assessing officers and the Financial Commissioner issued detailed instructions laying down the principles on which adjustments should be made. Assessments in any year are made on the basis of the ascertained income of the previous year, and it was natural that in order to assess properly in 1919-20 the assessing officers should go carefully into the income as it finally stood in 1918-19 and to sanction adjustments on the basis of this fuller knowledge. To take only one instance that of the Jullundur Division the amount of tax increased by adjustments stood as follows :—

District.	Increase in income-tax of 1918-19 on account of adjustment in 1919-20.			
	Rs.			
Jullundur	63,159
Ferozepore	1,74,153
Hoshiarpur	13,697
Ludhiana	64,029

Elsewhere the work was not quite as thorough, and it is to be feared that some revenue has been sacrificed. This was, however, unavoidable as the working of the new Act is not yet completely understood.

Scores of instances could be quoted showing how the special town surveys by these agencies led to the discovery of new assesseees who had hitherto escaped notice altogether or who had been taxed very leniently. More of these cases will be discovered when the staff acquires greater local knowledge. Apart from Income tax work proper the special agency dealt with cases under the Excess Profits Duty Act and this added largely to their responsibilities.

7. An integral part of the recommendations made by the Income-tax Conference of 1919 was that the Income-tax Department should be organized on a wider basis than obtained now. It was then clearly indicated that the establishment should be put on a permanent footing, and the Financial Commissioner addressed the Government on the subject. Five more special agencies have been sanctioned for the current financial year. Most district reports advocate, however, the creation of a new department, and Mr. Kitchin, Commissioner, Rawalpindi, writes as follows :—

“The time has come when Income-tax assessment should be made over to a separate establishment. It is a specialised work requiring specialised knowledge and the cost of such an establishment would pay for itself several times over.” Even before the receipt of these reports the Financial Commissioner in view of the importance of the work had decided to address Government regarding the reorganization of the Department. The first requisite was to add to the number of agencies at work because the special staff will be engaged not only for the increased volume of work, but also to replace the

present haphazard way by sound and reliable methods. A few officers have been recently trained at Bombay in up-to-date methods of dealing with commercial account-keeping and will, Sir John Maynard hopes, form the nucleus of the separate Income-tax Department for which proposals were submitted recently.

8. The Hon'ble Mr. Casson as Commissioner, Ambala Division, writes as follows regarding M. Lal Singh : " M. Lal Singh has conducted the operations with tact and energy and no complaints have been received regarding his operations, and he deserves congratulations on the results."

Notice of Officers.

Colonel Burlton, Commissioner, Jullundur Division, says :--

"I am thoroughly satisfied with the work of Chaudhri Muhammad Usaf and his staff. I made it my special business during the cold weather to enquire into his working, and though there was dissatisfaction at the very large increase, there were no complaints brought against him or the staff, and he appears to have carried out an uncongenial task with tact and ability." Lala Raghunath Das, Special Income-tax Officer, Rawalpindi, has been commended for having generally worked with care. Mr. Abbott, Commissioner, Multan, writes : " M. Ghulam Hussain has done his work with keenness and uprightness and has been very successful. He began with an untrained staff of little experience but has laid a sound foundation for future years' work." The Financial Commissioner endorses the above remarks and has also noted the commendatory remarks about Naib-Tahsildars Khazan Singh, Ali Bakbsh, Bhagwan Das and Saadat Ali Khan.

In dealing with the work of the special agencies several officers have drawn attention to the apparent disadvantage of working through Munims. There is certainly a tendency to leave things a great deal to the official Munims. The employment of Munims in the present state of the work is unavoidable, but this is merely a temporary phase and the Financial Commissioner proposes to insist that in future assessing officers should be required to qualify to sift vernacular accounts themselves so as ultimately to do away entirely with the necessity of employing Munims.

The following other officers, not members of the special staff, have been commended by Commissioners and Deputy Commissioners in district reports :—Messrs. Tek Chand, Sheepshanks, Sale, Cowan and Ogilvie ; Extra Assistant Commissioners, Lala Radha Kishan, M. Sulan Mahmud Khwaja Abdul Majid, Mr. F. B. Pool, S. Ahmad Hussain, Chaudhri Niamat Khan, Sardar Sahib Gur Partab Singh Sahib, Lala Ganesh Sahai, Lala Shankar Das Sahgal, S. Massu Khan, Malik Sher Muhammad Khan, Khan Abdul Majid Khan, Chaudhri Kaiser Ram, Pandit Lekh Raj Trikha, Chaudhri Ghulam Mustafa, Pandit Avatar Kishan Kaul, Khan Sahib Hafiz Ghulam Rasul, Lala Hari Chand ; Tahsildars, Lala Kali Charan Kishore, Lala Lachhu Mal, Pandit Siri Kishan Kaul, Munshi Gul Muhammad and M. Mehtab Singh. Unfavourable remarks were made by the Commissioner of Lahore on two Extra Assistant Commissioners (one of them a member of the special staff) who worked in his division : and the Commissioner of Multan commented unfavourably on the assessment work in the Montgomery District. The old methods still survive, and much improvement in the work of Income-tax assessment is still to be desired : but the standard has risen very markedly, and there is the beginning of an advance towards something better.

I have, &c.,

ABDUL AZIZ,

Junior Secretary to the Financial Commissioners,

Punjab.

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.		ASSESSMENT ON INDIVIDUALS.		ASSESSMENT ON COMPANIES.		ASSESSMENT ON FIRMS.		TOTAL ASSESSMENT.	
			Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.
1	2		3	4	5	6	7	8	9	10
	Rs.	Rs.		Rs.		Rs.		Rs.		Rs.
1	2,000 to	2,499	5,569	2,88,018	8	1,056	1,957	1,05,006	7,534	3,94,080
2	2,500 to	2,999	1,812	1,27,089	1	177	725	49,494	2,538	1,76,760
3	3,000 to	3,499	1,721	1,48,945	2	297	782	63,849	2,505	2,13,091
4	3,500 to	4,999	2,253	2,32,936	2	502	1,143	1,25,430	3,398	3,53,868
5	5,000 to	7,499	1,554	2,69,389	7	2,779	898	1,64,389	2,459	4,36,557
6	7,500 to	9,999	574	1,54,539	4	2,673	406	1,11,242	984	2,63,454
7	10,000 to	12,499	349	1,50,426	3	1,942	251	1,23,738	603	2,81,136
8	12,500 to	14,999	109	62,988	2	1,629	91	59,639	202	1,24,256
9	15,000 to	19,999	124	88,464	3	3,366	140	1,08,164	267	1,99,894
10	20,000 to	24,999	86	79,926	4	4,433	101	1,07,749	191	1,92,108
11	25,000 to	29,999	45	65,127	5	8,339	65	1,08,409	115	1,81,875
12	30,000 to	39,999	44	81,188	6	12,604	71	1,46,786	121	2,40,578
13	40,000 to	49,999	15	36,881	3	8,583	19	50,398	37	95,862
14	50,000 to	74,999	30	90,532	1	3,788	26	90,059	56	1,84,379
15	75,000 to	99,999	7	31,136	1	5,576	11	55,936	19	92,648
16	1,00,000 to	1,24,999	6	41,294	...	...	8	53,421	14	99,715
17	1,25,000 to	1,49,999	1	8,000	2	15,247	...	...	3	23,247
18	1,50,000 to	1,74,999	1	9,375	...	...	...	...	1	9,375
19	1,75,000 to	1,99,999	...	...	2	23,818	...	...	2	23,818
20	2,00,000 to	2,49,999	1	13,722	2	25,552	1	12,500	4	51,774
21	2,50,000 to	2,99,999	1	17,177	1	19,049	...	...	2	36,226
22	3,00,000 to	3,49,999	...	...	...	...	...	...	...	...
23	3,50,000 to	3,99,999	1	23,600	...	...	...	...	1	23,600
24	4,00,000 to	4,49,999	...	...	1	28,143	...	...	1	28,143
25	4,50,000 to	4,99,999	...	...	2	50,506	1	29,218	3	79,724
26	5,00,000 and over	...	...	...	2	2,87,826	1	34,974	3	3,22,800
	Total	...	14,303	20,20,752	64	5,07,885	6,696	16,10,431	21,063	41,39,068
	Unclassified	...	...	3,44,817	...	643	...	...	...	3,45,460
	GRAND TOTAL	...	14,303	23,65,569	64	5,08,528	6,696	16,10,431	21,063	44,84,528

RETURN No. II.

NUMBER AND CLASSIFICATION OF PERSONS ASSESSED TO INCOME-TAX
IN THE YEAR 1918-19 FINAL, AFTER ADJUSTMENTS UNDER
SECTION 19 OF THE ACT HAVE BEEN COMPLETED.

Class.	Amount of income.		ASSESSMENT ON INDIVIDUALS.		ASSESSMENT ON COMPANIES.		ASSESSMENT ON FIRMS.		TOTAL ASSESSMENTS.	
			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.		Rs.		Rs.
A	Below	2,000	22,001	6,21,486	5	384	5,057	1,58,017	27,063	7,70,867
1	2,000 to	2,499	4,440	2,12,116	7	91	1,274	70,123	5,721	2,83,177
2	2,500 to	2,999	2,188	1,47,673	...	...	548	38,781	2,735	1,85,454
3	3,000 to	3,499	2,050	1,64,502	1	199	539	48,828	2,640	2,13,524
4	3,500 to	4,999	2,218	2,38,076	3	832	903	93,951	3,124	3,35,004
5	5,000 to	7,499	1,532	2,75,852	4	1,015	659	1,27,695	2,195	4,05,161
6	7,500 to	9,999	661	1,69,826	7	3,878	802	81,637	910	2,55,331
7	10,000 to	12,499	380	1,88,019	3	1,792	210	1,09,991	593	2,99,802
8	12,000 to	14,999	96	61,591	2	1,836	71	49,403	169	1,12,630
9	15,000 to	19,999	120	96,154	5	5,409	104	83,159	229	1,84,722
10	20,000 to	24,999	78	89,705	3	3,495	86	92,022	167	1,85,222
11	25,000 to	29,999	51	82,500	6	9,934	55	94,475	112	1,86,909
12	30,000 to	39,999	62	1,12,232	6	12,327	42	85,697	110	2,10,256
13	40,000 to	49,999	15	30,208	2	3,803	23	75,897	45	1,09,813
14	50,000 to	74,999	29	98,640	2	9,003	33	1,23,042	64	2,30,685
15	75,000 to	99,999	5	27,440	2	7,850	12	64,841	19	1,00,131
16	1,00,000 to	1,24,999	7	37,458	1	6,638	11	75,127	19	1,19,223
17	1,25,000 to	1,49,999	1	8,000	2	17,292	2	15,183	5	40,480
18	1,50,000 to	1,74,999	...	...	...	...	3	28,334	3	28,334
19	1,75,000 to	1,99,999	...	...	...	...	...	...	1	11,933
20	2,00,000 to	2,49,999	...	...	1	11,938	...	...	2	27,458
21	2,50,000 to	2,99,999	1	1,3512	1	15,946	...	...	1	17,735
22	3,00,000 to	3,49,999	...	...	...	...	...	...	...	...
23	3,50,000 to	3,99,999	...	...	...	...	...	...	...	...
24	4,00,000 to	4,49,999	1	23,600	1	23,982	...	...	2	47,582
25	4,50,000 to	4,99,999	...	...	2	55,003	...	...	2	55,003
26	5,00,000 and over		...	...	...	...	1	30,530	1	30,500
			...	...	1	2,27,756	1	34,974	2	2,62,730
	Total		35,877	27,15,305	67	4,19,698	9,991	15,84,585	45,935	47,10,588
	Unclassified		...	2,51,775	...	1,458	...	...	...	2,53,233
	GRAND TOTAL		35,877	29,67,080	67	4,21,153	9,991	15,84,585	45,935	49,72,821

RETURN No. III.

REFUNDS OF INCOME-TAX UNDER SECTION 37 OF THE INCOME-TAX ACT, 1918,
IN 19.9-20.

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.		Rs.		Rs.			
1	0	1	0	...	...	...	10	683	2	1,752	1	25
2	0	0	7	...	...	...	3	26	3	20	...	...
3	0	0	6	...	...	...	2	1	...	...	...	...
4	0	0	3	...	...	...	...	...	...	...	...	...
	Total			...	15	710	5	1,772	1	25		

SPECIAL STATEMENT OF UNCOLLECTED BALANCE.

Total uncollected balance on 31st March 1919 for 1918-19 and previous years.	Collection from column 1 up to 31st March 1920.	Remission from column 1 during 1919-20.	Total of columns 2 and 3.	Uncollected balance on 31st March 1920 for year preceding 1919-20, columns 1-4.	Uncollected balance on 31st March 1920 for 1919-20.	Total.
1	2	3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,96,098	12,29,655	3,46,388	15,76,083	20,015	20,03,576	20,23,591

