

E-16

E-16

ANNUAL RETURNS

OF

INCOME-TAX ADMINISTRATION, PUNJAB AND N.-W.F. PROVINCE

1924—25

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

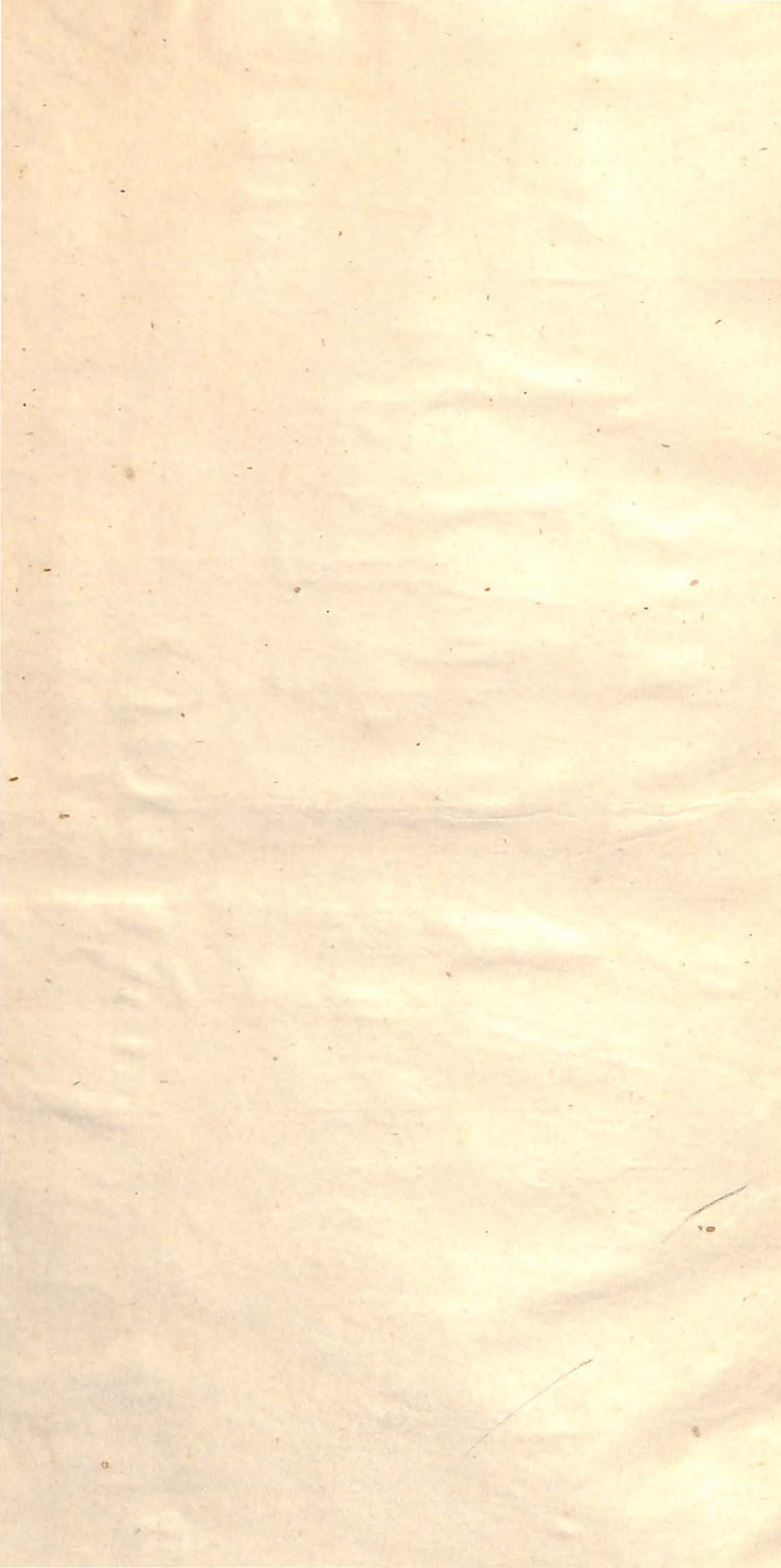
11320



E-16
1924-25

CALCUTTA :
GOVERNMENT OF INDIA PRESS
1926

2/27/76



RETURN No. I.

Classification of the income-tax demand in the year ending 31st March 1925.

Serial No.	Classification.	Lahore district.	Central Circle, Lahore.	Railway Circle, Lahore	Gujranwala district.	Sheikhupura district.	Sialkot district.	Montgomery district.	Lyallpur district.	Jhang district.	Multan district.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—										
	(a) paid by Government	6,566	8,11,075	33,381	..	..	517	..	..	..	..
	(b) " " local authorities	45	..	9,413	1,046	160	719	348	970	178	3,914
	(c) " " companies other public bodies and associations.	1,056	..	95,042	717	1,782	8,380	727	1,946	..	276
	(d) " " private employers	607	..	19,722	184	81	323	828	1,264	339	367
2	Interest on securities—										
	(a) on securities of the Government of India or of a Local Government.	..	1,45,232	..	..	..	..	..	..	..	..
	(b) on debentures or other securities of a local authority or a company.	14	..	11	..	..	..	..	..	..	..
3	Income derived from property	1,38,173	14,410	2,777	9,533	3,178	12,773	3,416	9,878	1,798	8,376
4	" " " business	6,87,480	51	1,259	90,972	50,294	1,23,693	74,684	1,34,598	29,339	1,02,107
5	Professional earnings	75,480	19,082	2,762	3,839	1,811	4,938	4,170	9,227	3,392	6,170
6	Income derived from other sources	36,697	8,733	4,092	502	93	300	2,553	1,225	462	1,411
7	TOTAL OF ITEMS 1 TO 6	9,46,118	9,98,583	1,68,461	1,06,793	57,399	1,51,643	86,726	1,59,108	35,508	1,22,621

RETURN No. I—contd.

Classification of the income-tax demand in the year ending 31st March 1925.

Serial No.	Classification.	Muzaffargarh district.	Dera Ghazi Khan district.	Ferozepore district.	Gurdaspur district.	Kangra district.	Amritsar district.	Jullundur district.	Hoshiarpur district.	Ludhiana district.	Ambala district.
1	2	13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—										
	(a) paid by Government . . . . .	..	..	..	229	295	..	175	242	249	837
	(b) " " local authorities	77	181	943	37	89	8,348	790	491	555	488
	(c) " " companies, other public bodies and associations.	..	..	3,735	3,651	188	15,296	1,262	300	2,054	3,388
	(d) " " private employers . . . . .	..	..	441	11,973	1,488	2,599	184	..	14	4,774
2	Interest on securities—										
	(a) on securities of the Government of India or of a Local Government.	..	..	..	..	..	..	..	..	..	..
	(b) on debentures or other securities of a local authority or a company.	..	..	..	..	..	..	..	..	..	350
3	Income derived from property	779	1,218	24,931	5,816	597	57,675	10,901	2,653	9,543	16,342
4	" " " business	24,858	26,694	4,30,028	59,395	19,845	6,10,906	91,449	57,146	99,037	1,43,894
5	Professional earnings	1,260	653	9,479	3,837	2,967	17,940	18,069	3,429	4,749	5,042
6	Income derived from other sources	127	206	351	382	708	51,327	12,260	912	1,491	2,433
7	TOTAL OF ITEMS 1 TO 6	27,101	28,952	4,69,908	85,320	26,177	7,64,091	1,35,090	65,173	1,17,692	1,77,548

RETURN No. I—concl'd.

Classification of the income-tax demand in the year ending 31st March 1925.

Serial No.	Classification.	Simla district.	Karnal district.	Hissar district.	Rohtak district.	Gurgaon district.	Gujrat district.	Jhelum district.	Shahpur district.	Rawalpindi district.	Campbellpur district.	Mianwali district.
1	2	23	24	25	26	27	28	29	30	31	32	33
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—											
	(a) paid by Government	4,279	169	100	119	62	..	..	..	..	..	..
	(b) ,, ,, local authorities	6,501	559	315	480	106	..	48	471	6,492	2,120	186
	(c) ,, ,, companies, other public bodies and associations.	49,598	173	..	115	973	..	305	893	25,414	..	..
	(d) ,, ,, private employers	7,192	410	193	61	72	2,729	561	1,373	9,772	1,330	..
2	Interest on securities—											
	(a) on securities of the Government of India or of a Local Government. . . . .	..	9	..	..	..	..	..	..	..	..	..
	(b) on debentures or other securities of a local authority or a company.	11,946	..	..	..	..	..	..	..	..	..	..
3	Income derived from property	36,536	7,023	8,088	5,164	3,855	9,953	3,446	6,993	84,126	2,294	2,635
4	,, ,, ,, business	1,12,253	1,23,302	1,41,454	97,324	79,160	47,438	43,332	83,193	2,71,449	28,022	40,873
5	Professional earnings	7,383	2,297	3,724	2,441	1,366	2,345	2,689	5,144	8,349	2,713	1,622
6	Income derived from other sources	1,777	7,623	39	342	252	9,681	3,367	5,995	32,058	874	737
7	TOTAL OF ITEMS 1 TO 6	2,37,465	1,41,565	1,53,913	1,06,246	85,846	72,146	53,748	1,04,008	4,37,660	37,353	46,053
8	(a) Amount to be deducted on account of section 15.	91	4	..	46	209	656	170	190	1,190	873	1,177
	(b) Amount to be deducted on account of section 17.	713	1,758	2,850	1,574	1,143	278	1,544	582	1,007	1,044	299

9	Resultant demand	2,36,661	1,39,803	1,51,063	1,04,626	84,494	71,212	52,034	1,03,236	4,35,463	35,436	44,577
10	* Arrears	6,161	37,781	17,475	2,264	4,267	15,434	5,509	6,646	1,15,151	6,898	7,634
11	Penalties—											
	(a) penal assessments under section 28 and section 25 (2).	1,809	307	287	30	250	150	55	356	490	..	20
	(b) penal recoveries under section 46 (1).	380	1,700	1,955	676	638	752	586	3,545	15,385	3,159	4,767
	(c) other penalties and fines .	..	..	..	..	..	..	..	..	..	..	..
12	Miscellaneous	133	41	73	61	..	..	97	39	499	..	..
13	TOTAL OF ITEMS 9 TO 12 .	2,45,144	1,79,632	1,70,853	1,07,657	89,649	87,548	58,281	1,13,822	5,66,988	45,493	56,998
14	Refund or rebate of tax—											
	(a) on interest on securities, under section 48.	1,417	837	..	166	..	..	..	..	68	..	..
	(b) on dividends of companies, under section 48.	1,622	..	..	60	..	..	..	300	1,026	31	..
	(c) to partners of firms, under section 48.	1,126	..	..	..	..	..	..	..	1,395	..	..
	(d) under section 49 . . . . .	..	..	21,652	..	..	..	..	..	..	..	..
	(e) Other refunds	62,133	11,378	..	1,868	1,921	7,252	2,371	8,384	45,351	2,913	322
15	TOTAL REFUNDS .	66,298	12,215	21,652	2,094	1,921	7,252	2,371	8,684	47,840	2,944	322
16	Net demand (item 13 minus item 15).	1,78,846	1,67,417	1,49,201	1,05,563	87,728	80,296	55,910	1,05,138	5,19,148	42,549	56,676
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	13,200	11,322	6,935	1,415	1,012	3,978	6,695	2,100	1,91,695	3,900	7,973
18	Add—Excess collections and advance payments.	..	141	118	..	2	50	..	155	..	952	55
19	Net collections	1,65,646	1,56,236	1,42,384	1,04,148	86,718	76,368	49,215	1,03,193	3,27,453	39,601	48,758

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arrears shown in item 17 in 1923-24	25,203	38,682	17,541	2,783	4,689	16,088	39,070	7,501	1,23,206	7,054	7,826							
Enhancement . . . . .	..	..	1,469	5	..	..	..	..	10,708	..	..					
TOTAL . . . . .	..	..	19,010	2,788	..	..	..	..	1,33,914	..	..					
Deduct—																		
(a) Remissions	13,863	735	1,481	83	422	654	33,561	568	18,150	156	..							
(b) Irrecoverable	5,179	166	54	441	..	..	..	287	613	..	..					
	19,042	901	1,535	524	422	654	33,561	855	18,763	..	156							
Item 10 above	6,161	37,781	17,475	2,264	4,267	15,434	5,509	6,646	1,15,151	6,898	7,634							

Year	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
1880
1881
1882
1883
1884
1885
1886
1887
1888
1889
1890

Classification of the above...

...

RETURN No. I.

Classification of the income-tax demand in the Punjab Province in the year ending 31st March 1925.

Serial No.	Classification.	Assessment for 1924-25.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	8,58,297
	(b) „ „ local authorities	46,070
	(c) „ „ companies, other public bodies and associations	2,17,271
	(d) „ „ private employers	68,881
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	1,45,241
	(b) „ debentures or other securities of a local authority or a company	12,321
3	Income derived from property	5,04,880
4	„ „ „ business	39,25,675
5	Professional earnings	2,38,369
6	Income derived from other sources	1,89,010
7	TOTAL OF ITEMS 1 TO 6	62,06,015
8	(a) Amount to be deducted on account of section 15	55,008
	(b) Amount to be deducted on account of section 17	51,090
9	Resultant demand	60,99,917
10	*Arrears	10,04,571
11	Penalties—	
	(a) penal assessments under section 28 and section 25 (2)	15,753
	(b) „ recoveries „ „ 46 (1)	85,412
	(c) other penalties and fines . . . . .	.....
12	Miscellaneous	13,597
13	TOTAL OF ITEMS 9 TO 12	72,19,250
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	4,193
	(b) „ dividends of companies, under section 48	15,862
	(c) to partners of firms, under section 48	6,064
	(d) under section 49	38,016
	(e) other refunds	7,38,483
15	TOTAL REFUNDS	8,02,618
16	Net demand (item 13 minus item 15)	64,16,632
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	8,86,535
18	Add—Excess collections and advance payments	7,386
19	Net collections	55,37,482

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

Arrears shown in Col. 17 of the last year's statement	Rs.	13,16,173
Enhancement on appeals, etc., during 1924-25		20,451
	TOTAL	13,36,624
Deductions—		
(a) Remissions	Rs.	2,98,002
(b) Irrecoverable		34,051
	TOTAL	3,32,053
Arrears shown against item No. 10		10,04,571

RETURN No. II.

Classification of the super-tax demand in the Punjab Province in the year ending 31st March 1925.

Serial No.	Classification.	Assessment for 1924-25.
1	2	3
		Rs.
1	Demand for the year	7,17,293
2	* Arrears	1,00,285
3	Miscellaneous including penalties . . . . .	...
4	TOTAL OF ITEMS 1 TO 3	8,17,578
5	Refunds	1,61,947
6	Net demand (item 4 minus item 5)	6,55,631
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,24,631
8	Add—Excess collections and advance payments . . . . .	.....
9	Net collections	5,31,000

* If this figure differs from that in item 2 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

Arrears shown in item No. 7 of last year's statement	Rs. 2,55,334
Add—Enhancement	1,788
	TOTAL
	2,57,122
Deduct—	Rs.
(a) Remissions	1,35,106
(b) Irrecoverable	21,731
	1,56,837
	1,00,285

Arrears now shown in item No. 2 above

RETURN No. III.

Classification of the income-tax collected in the Punjab Province in the year ending 31st March 1925.

	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
Income assessed where tax has been collected.	15,49,237	1,31,157	47,70,187	2,64,936	67,15,517
Gross tax collected	1,45,241	12,296	4,40,221	23,144	6,20,902
Refunds or rebates—					
at 18 pies per rupee	1,617	210	43,049	1,300	46,176
at 13 " " "	379	3	1,979	294	2,655
at 12 " " "	208	..	3,771	499	4,478
at 9 " " "	582	155	3,973	3,344	8,054
at 6 " " "	1,019	..	3,913	627	5,559
at 3 " " "	6	..	319	..	325
Total refunds or rebates	3,811	368	57,004	6,064	67,247
Net* collections	1,41,430	11,928	3,83,217	17,080	5,53,655
Number of assesses (columns 4 and 5 only).	..	..	65	9	74
Number of persons to whom refund or rebate is given.	69	5	148	15	237

* Net collections	Rs. 5,53,655
Add—Excess collections and miscellaneous	379
Add—Penalties (actual collections)	405
TOTAL	5,54,439

Classification of grades of income-tax collected in the

Serial No.	Grade of income.		COLLECTIONS ON ACCOUNT OF—						All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).		
			Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		Income.			Tax collected
			Income.	Tax collected.		Tax collected	Income.					Tax collected	Income.	Tax collected
1	2		3	4	5	6	7	8	9		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	2,000 to	2,499	27,36,798	72,066	8,850	22,87,182	59,555	78,82,848	2,11,959		
II	2,500 „	2,999	15,01,499	39,170	3,062	17,35,760	45,199	68,20,420	1,76,703		
III	3,000 „	3,499	13,27,621	34,578	2,456	13,50,463	35,165	62,78,134	1,64,818		
IV	3,500 „	[4,999	37,81,759	98,639	5,001	28,60,442	74,553	1,29,01,177	3,36,474		
V	5,000 „	7,499	41,43,956	1,29,792	9,620	32,89,317	1,02,790	1,55,02,788	4,84,957		
VI	7,500 „	9,999	25,41,742	79,318	2,920	14,70,823	46,094	73,63,680	2,75,157		
VII	10,000 „	12,499	16,57,170	77,581	12,141	11,99,048	55,823	64,01,115	2,99,940		
VIII	12,500 „	14,999	16,15,241	75,715	2,653	5,90,014	27,930	36,43,913	1,70,875		
IX	15,000 „	19,999	20,50,667	96,217	2,898	5,25,813	24,646	45,22,126	2,12,569		
X	20,000 „	24,999	19,09,104	1,19,319	8,385	6,32,210	39,330	38,28,504	2,39,275		
XI	25,000 „	29,999	11,35,767	70,984	2,551	3,95,178	24,238	25,75,040	1,60,941		
XII	30,000 „	39,999	10,23,899	79,992	4,722	4,77,325	38,072	36,10,842	2,26,307		
XIII	40,000 „	49,999	4,59,514	43,079	3,647	2,72,513	23,990	20,30,343	1,90,239		
XIV	50,000 and over	. . . . .	2,67,499	25,078	2,350	16,02,209	1,74,902	70,31,769	6,32,715	
	Unclassified	. . . . .	14,776	518	..	..	..	..	..
	TOTAL		2,61,67,012	10,42,046	71,256	1,88,88,297	7,72,287	9,03,92,708	37,63,929		

No. IV.

Punjab Province in the year ending 31st March 1925.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.	REMARKS.
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (Columns 7, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 minus Column 12).	Tax collected (Column 11 minus Columns 13, 14 and 15).	18	19
10	11	12	13	14	15	16	17		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,29,00,828	3,52,430	9,49,445	24,745	2,351	3,878	1,19,57,383	3,21,456	6,338	
1,00,57,679	2,61,134	5,46,733	14,243	3	269	95,10,946	2,49,619	3,762	
89,50,218	2,37,017	4,25,313	11,253	..	321	85,30,005	2,25,443	2,894	
1,95,43,378	5,14,667	7,17,859	18,772	5	248	1,88,25,519	4,95,642	4,675	
2,29,36,66	7,27,159	7,63,715	23,958	11,777	1,715	2,21,72,346	6,89,709	4,192	
1,13,76,245	4,04,419	6,13,092	21,995	11	3,129	1,07,63,213	3,79,354	1,529	
92,57,333	4,45,485	8,13,831	38,445	21,818	4,348	84,43,502	3,80,874	988	
58,49,168	2,77,173	7,50,458	35,352	..	1,850	50,98,710	2,39,962	425	
70,98,606	3,33,330	9,81,160	46,079	..	6,963	61,17,446	2,83,288	480	
63,62,818	4,06,309	7,12,453	43,400	6,950	8,421	50,57,365	3,47,538	310	
41,05,934	2,58,714	6,38,720	39,920	..	3,400	84,67,274	3,15,385	136	
51,12,066	3,49,093	8,70,586	54,662	2,644	1,459	42,41,480	2,90,328	125	
27,62,370	2,60,955	3,86,976	36,078	4,908	1,668	23,75,394	2,18,301	67	
01,01,477	8,35,045	32,08,259	2,99,176	..	1,496	58,93,218	5,34,373	122	
14,776	518	..	..	..	..	14,776	518	16	
13,54,48,017	56,69,518	1,23,78,540	7,08,078	50,467	39,183	12,30,69,477	48,71,790	26,009	

Add—Excess collections and miscellaneous
Add—Penalties (actual collections)
Add—Adjustments

TOTAL 48,71,790
20,605
97,361
3,489

Minus—Miscellaneous Refunds

TOTAL 49,93,245
10,202

49,83,043

RETURN No. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1925.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.		COLLECTION FROM COMPANIES.		COLLECTION FROM UNREGISTERED FIRMS.		COLLECTION FROM HINDU UNDIVIDED FAMILIES.		TOTAL COLLECTION.		Refunds.	Net collection.
			Number of assesses.	Amount of tax.	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	11	12	13	14
	Rs.	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to	1,00,000	68	1,71,073	8	79,436	18	11,975	7	14,717	101	2,77,201	38,225	2,38,976
II	1,00,001 ..	1,50,000	4	25,131	1	5,635	2	7,824	4	12,809	11	51,399	44,109	7,200
III	1,50,001 ..	2,00,000	1	7,212	2	14,622	1	11,745	2	14,410	6	47,989	40,547	-1,558
IV	2,00,001 ..	2,50,000	..	4,669	..	..	..	..	..	..	..	4,669	13,192	-8,523
V	2,50,001 ..	3,00,000	1	25,000	3	2,86,689	..	..	..	..	4	3,11,089	16,490	2,95,199
VI	3,00,001 ..	3,50,000	..	..	..	..	..	..	..	..	..	..	294	-294
VII	3,50,001 ..	4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ..	4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ..	5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more		..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL		74	2,33,085	14	3,86,382	21	31,544	13	41,936	122	6,92,947	1,61,947	5,31,000

Add—Excess collections and miscellaneous
 Add—Penalties (actual collections)
TOTAL 5,31,000

RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1925.

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	3	54,015	4	12,517	7	67,432
2	Buildings and land	2	15,187	1	2,000	3	17,187
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	6	4,862	6	4,862
5	Cotton pressing, ginning and cleaning	1	954	5	6,900	6	7,854
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	1	9,204	1	9,204
8	Insurance—Fire, Marine and Life . . . . .	..	..	1	3,751	1	3,751
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	..	..	..	..	..	..
13	Mining, coal . . . . .	..	..	1	334	1	334
14	Mining, other minerals including petroleum . . . . .	..	..	..	..	..	..
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Railway	1	2,57,656	..	..	1	2,57,656
20	Tanneries and leather work . . . . .	..	..	..	..	..	..
21	Tramways . . . . .	..	..	..	..	..	..
22	Woollen mills . . . . .	..	..	..	..	..	..
23	Others, e.g., Commission Agents, General merchants, Hotels, Salaries, Drapers, Sugar Mills, piecegoods merchants, Money lending Hides, Carpet makers, Hardware, Profession, Gunny Bags, sugar, grain dealing, House property Dividend from companies, Electric Supply Co. and legal profession.	7	67,007	89	2,58,160	96	3,25,167
	TOTAL	14	3,95,719	108	2,97,228	122	6,92,947
	Total						=6,92,947
	Deduct—Refunds						=1,61,947
	Net Collection						=5,31,000

RETURN No. VII.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CARES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		AMOUNT REMITTED AS IRRECOVERABLE.	
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
														Rs.	Rs.					Rs.	Rs.
Karnal	954	907	61	70	17	..	..	..	2	2	..	..	..	..	9,508	126	46	..	..	166	..
Jahndhur	758	607	150	214	70	1	1	1	30	26	12	..	..	240	7,169	105	48	..	..	732	..
Hoshiarpore	521	448	82	121	17	..	..	..	10	8	7	..	..	..	2,261	76	38	..	..	28	113
Hissar	1,052	1,000	169	237	71	..	..	..	20	19	12	..	..	1,755	16,043	51	46	..	..	54	..
Ludhiana	759	682	95	137	37	..	..	..	23	21	10	..	..	..	41,940	66	22	..	..	..	..
Gurgaon	814	725	89	111	27	1	1	1	5	3	..	..	..	3	1,971	70	23	..	..	235	..
Rohtak	853	800	68	58	13	..	..	..	6	4	1	..	..	..	1,531	95	22	..	..	441	20
Ambala	792	705	73	80	23	..	..	..	14	12	12	2	..	..	22,083	166	44	..	..	93	..
Simla	684	692	79	63	25	..	..	..	21	19	13	1	1	..	54,648	33	35	..	..	20,910	39
Amritsar	2,001	1,990	362	534	181	..	..	..	108	99	55	4	..	1,896	4,01,454	148	142	1	..	5,490	..
Lahore	2,997	2,472	602	737	275	4	4	2	210	185	86	4	..	338	1,25,050	401	145	..	..	16,326	..
Multan	989	876	221	311	159	..	..	..	44	37	9	..	..	..	15,837	80	10	..	..	508	..
Muzafargarh	328	293	19	37	11	..	..	..	1	1	..	..	..	..	362	4	..	..	..	..	..
Dera Gazi Khan	275	261	8	16	4	..	..	..	1	1	1	..	..	..	223	21	9	..	..	..	..
Sheikhupora	404	337	64	100	33	..	..	..	13	11	3	..	..	..	3,851	98	37	..	..	658	..
Gujranwala	601	563	147	188	55	..	..	..	32	30	12	..	..	..	8,694	147	68	..	..	..	..
Lyalpore	1,000	857	64	96	40	..	..	..	9	8	2	..	..	..	14,022	159	60	..	..	321	..
Jhang	320	300	55	54	21	..	..	..	4	4	2	..	..	..	2,112	45	15	..	..	..	..
Gurdaspore	569	542	81	100	46	..	..	..	11	10	4	..	..	..	4,594	103	21	..	..	85	20
Kangra	284	276	85	78	44	..	..	..	7	7	6	..	..	..	4,208	18	5	..	..	9	..
Ferozepore	1,343	1,119	211	257	124	1	..	..	23	21	6	..	..	2,190	15,043	94	62	..	..	2,820	..
Blakote	913	870	89	145	54	..	..	..	18	16	5	1	..	3,000	14,504	117	27	..	..	6	..
Montgomery	724	763	45	54	8	..	..	..	4	4	..	..	..	..	4,629	99	7	..	..	..	..
Rawalpindi	964	980	226	222	64	1	1	..	58	55	11	1	..	5,450	41,185	445	61	..	..	613	..
Campbellpore*	274	274	90	98	23	..	..	..	22	19	5	..	..	131	1,681	137	4	..	..	..	..
Mianwali*	385	372	94	94	22	..	..	..	16	13	3	..	..	218	871	90	26	..	..	..	..
Jhelum	421	392	70	60	16	..	..	..	14	13	4	..	..	..	34,014	54	16	..	..	..	..
Gujrat	448	436	102	99	22	..	..	..	12	12	1	..	..	..	1,299	62	22	..	..	..	..
Shahpore	743	686	164	178	40	..	..	..	20	20	5	2	..	..	1,272	91	41	1	..	287	..
Central Circle	..	3,164	33	33	20	..	..	..	3	3	2	..	..	..	1,468	..	..	..	..	..	..
Railway Circle	..	2,476	8	8	5	..	..	..	1	1	..	..	..	..	169	..	11	..	..	..	15
Total for the Punjab.	23,170	27,136	3,715	4,590	1,567	8	7	4	772	694	287	15	1	15,221	8,53,756	3,261	1,107	2	..	55,782	207

18

* The correct figures for Campbellpore and Mianwali for the year 1923-24 are 274 and 385 instead of 351 and 471 respectively shown in last-year's return, hence the difference of 193.

RETURN No. VIII.

District.	Number of returns filed by assesses.	Number of returns accepted as correct.	Number of applications made under Section 27 of Act XI of 1922.	Number of applications successful under Section 27.	Number of cases in which accounts were called for from the assesses.	Number of accounts which were produced by the assesses.	Number of cases in which it was found possible to base the assessment on accounts.
Montgomery	308	31	17	3	842	473	144
Sialkot	881	111	60	8	957	548	45
Ferozepore	872	116	26	10	1,248	914	285
Multan	709	197	14	2	1,041	559	202
Dera Ghazi Khan	203	83	..	..	275	188	111
Muzaffargarh	221	89	..	..	313	212	81
Gurdaspur	372	87	34	8	621	301	32
Gujranwala	366	55	107	37	776	287	19
Kangra	241	68	7	1	325	170	10
Sheikhupura	179	11	49	12	405	148	3
Lyalpur	411	306	24	10	1,042	638	192
Jhang	246	26	4	2	319	202	16
Lahore	1,351	476	117	31	1,946	1,013	633
TOTAL	6,360	1,656	459	124	10,140	5,613	1,863
Railway Circle	1,932	1,874	49	48	2	2	2
Central Circle	3,077	2,907	90	16	4	..	..
GRAND TOTAL	11,339	6,437	598	188	10,146	5,655	1,865
Karnal	704	111	71	21	1,145	849	558
Jullundur	405	162	35	7	740	499	29
Hoshiarpur	270	138	21	5	445	222	41
Hissar	658	81	40	4	1,162	759	441
Ludhiana	580	106	24	9	773	510	104
Gurgaon	471	49	9	4	793	581	74
Rohatak	450	49	12	4	881	615	64
Ambala	583	239	18	4	769	462	189
Simla	1,393	1,264	18	9	426	315	40
Amritsar	1,473	60	164	50	2,405	1,042	714
TOTAL	6,987	2,259	412	117	9,539	5,844	2,254
Rawalpindi	710	183	67	9	1,057	626	68
Campbellpur	290	94	4	..	290	233	11
Mianwali	353	57	15	1	432	305	17
Jhelum	332	80	11	1	449	289	6
Gujrat	348	105	5	..	524	348	155
Shahpur	640	47	18	1	640	548	164
TOTAL	2,678	566	120	12	3,392	2,354	421
GRAND TOTAL PUNJAB	21,034	9,262	1,130	317	23,077	13,853	4,540

10
RETURN NO. 101

No. of Inhabitants	Total	Male	Female	Total	Male	Female	Remarks
1	1	1		1	1		
2	2	2		2	2		
3	3	3		3	3		
4	4	4		4	4		
5	5	5		5	5		
6	6	6		6	6		
7	7	7		7	7		
8	8	8		8	8		
9	9	9		9	9		
10	10	10		10	10		
11	11	11		11	11		
12	12	12		12	12		
13	13	13		13	13		
14	14	14		14	14		
15	15	15		15	15		
16	16	16		16	16		
17	17	17		17	17		
18	18	18		18	18		
19	19	19		19	19		
20	20	20		20	20		
21	21	21		21	21		
22	22	22		22	22		
23	23	23		23	23		
24	24	24		24	24		
25	25	25		25	25		
26	26	26		26	26		
27	27	27		27	27		
28	28	28		28	28		
29	29	29		29	29		
30	30	30		30	30		
31	31	31		31	31		
32	32	32		32	32		
33	33	33		33	33		
34	34	34		34	34		
35	35	35		35	35		
36	36	36		36	36		
37	37	37		37	37		
38	38	38		38	38		
39	39	39		39	39		
40	40	40		40	40		
41	41	41		41	41		
42	42	42		42	42		
43	43	43		43	43		
44	44	44		44	44		
45	45	45		45	45		
46	46	46		46	46		
47	47	47		47	47		
48	48	48		48	48		
49	49	49		49	49		
50	50	50		50	50		
51	51	51		51	51		
52	52	52		52	52		
53	53	53		53	53		
54	54	54		54	54		
55	55	55		55	55		
56	56	56		56	56		
57	57	57		57	57		
58	58	58		58	58		
59	59	59		59	59		
60	60	60		60	60		
61	61	61		61	61		
62	62	62		62	62		
63	63	63		63	63		
64	64	64		64	64		
65	65	65		65	65		
66	66	66		66	66		
67	67	67		67	67		
68	68	68		68	68		
69	69	69		69	69		
70	70	70		70	70		
71	71	71		71	71		
72	72	72		72	72		
73	73	73		73	73		
74	74	74		74	74		
75	75	75		75	75		
76	76	76		76	76		
77	77	77		77	77		
78	78	78		78	78		
79	79	79		79	79		
80	80	80		80	80		
81	81	81		81	81		
82	82	82		82	82		
83	83	83		83	83		
84	84	84		84	84		
85	85	85		85	85		
86	86	86		86	86		
87	87	87		87	87		
88	88	88		88	88		
89	89	89		89	89		
90	90	90		90	90		
91	91	91		91	91		
92	92	92		92	92		
93	93	93		93	93		
94	94	94		94	94		
95	95	95		95	95		
96	96	96		96	96		
97	97	97		97	97		
98	98	98		98	98		
99	99	99		99	99		
100	100	100		100	100		

RETURN No. I.

**Classification of the income-tax demand in the year ending
31st March 1925.**

RETURN No. I.

Classification of the income-tax demand in the year ending 31st March 1925.

Serial No.	Classification.	Central Circle, Lahore, N.-W. F. P.	Railway Circle, Lahore N.-W. F. P.	Peshawar district.	Kohat district.	Hazara district.	D. I. Khan district.	Bannu district.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—							
	(a) paid by Government	1,32,122	517	1,312	108	945	1,223	737
	(b) " " local authorities . . . .	..	..	3,305	..	..	..	..
	(c) " " companies, other public bodies and associations.	..	99	1,286	97	950	..	..
	(d) " " private employers . . . .	..	..			
2	Interest on securities—							
	(a) on securities of the Government of India or of a Local Government.	1,440	..	..	..	..	..	..
	(b) on debentures or other securities of a local authority or a company.	..	..	..	..	..	..	..
3	Income derived from property	801	62	51,570	3,846	4,075	8,677	3,784
4	" " " business	62	..	3,23,237	14,261	46,335	1,20,758	51,948
5	Professional earnings	671	..	10,479	472	2,274	3,902	818
6	Income derived from other sources	454	161	10,449	7,466	27,577	246	314
7	TOTAL OF ITEMS 1 TO 6	1,35,550	839	4,01,638	26,250	82,156	1,34,806	57,601

8	(a) Amount to be deducted on account of section 15	1,885	147	..	..	..	..	..
	(b) Amount to be deducted on account of section 17.	11	..	6,998	78	1,175	2,900	325
9	Resultant demand	1,33,654	692	3,94,640	26,172	80,981	1,31,906	57,276
10	*Arrears . . . . .	..	..	55,317	2,017	5,935	16,938	5,698
11	Penalties—							
	(a) penal assessments under section 28 and section 25 (2).	4	..	1,860	..	83	60	..
	(b) „ recoveries „ „ 46(1) . . . . .	..	..	1,294	57	768	5,797	2,008
	(c) other penalties and fines . . . . .	..	..	..	..	..	..	..
12	Miscellaneous . . . . .	..	..	134	..	54	77	..
13	TOTAL OF ITEMS 9 TO 12	1,33,658	692	4,53,245	28,246	87,821	1,54,778	64,982
14	Refund or rebate of tax—							
	(a) on interest on securities, under section 48. . . . .	..	..	168	..	..	..	..
	(b) „ dividends of companies, under section 48. . . . .	..	..	133	..	..	982	..
	(c) to partners of firms, under section 48 . . . . .	..	..	..	..	..	..	..
	(d) under section 49 . . . . .	..	..	..	..	..	..	..
	(e) other refunds	1,818	..	64,682	2,907	7,305	42,248	2,971
15	TOTAL REFUNDS	1,818	..	65,687	2,907	7,305	43,230	2,971
16	Remissions . . . . .	..	..	..	4	471	3,170	1,868
16(a)	Net demand (item 13 minus item 15)	1,31,840	692	3,87,558	25,335	80,045	1,08,378	60,143
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,828	359	87,650	11,208	5,734	37,195	4,831
18	Add—Excess collection and advance payments. . . . .	..	..	..	..	..	..	2
19	Net collections	1,30,012	333	2,99,908	14,127	74,311	71,183	55,314

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arrears shown in item 17 in 1923-24	62,870	..	2,103	7,894	20,138	10,044
Deduct—(a) Remissions	1,284 } 7,553	8 } 86	551 } 1,408	2,859 } 3,200	4,946 } 4,946	
(b) Irrecoverable
Item No. 10 above	55,317	2,017	5,935	16,938	5,698	

RETURN No. II.

Classification of the super-tax demand in the year ending
31st March 1925.

Serial No.	Classification.	Peshawar district.	Bannu district.
1	2	3	4
		Rs.	Rs.
1	Demand for the year	41,546	1,740
2	*Arrears	11,438	..
3	Miscellaneous including penalties . . . . .	..	..
4	TOTAL OF ITEMS 1 TO 3	52,984	1,740
5	Refunds	10,538	..
6	Net demand (item 4 minus item 5)	42,446	1,740
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	31,013	..
8	Add—Excess collections and advance payments . . . . .	..	..
9	Net collections	11,433	1,740

* If this figure differs from that in item 2 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

Arrears shown last year	11,813
Deduct—Remissions	375
Arrears now shown	11,438

RETURN No. I.

Classification of the income-tax demand in the North-West Frontier Province in the year ending 31st March 1925.

Serial No.	Classification ⁿ .	Assessment for 1924-25.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	132,639
	(b) „ „ local authorities	4,325
	(c) „ „ companies, other public bodies and associations	3,404
	(d) „ „ private employers	2,333
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	1,440
	(b) „ „ debentures or other securities of a local authority or a company . . . . .	.....
3	Income derived from property	72,815
4	„ „ „ business	5,56,601
5	Professional earnings	18,616
6	Income derived from other sources	46,921
7	TOTAL OF ITEMS 1 TO 6	8,39,094
8	(a) Amount to be deducted on account of section 15	2,032
	(b) Amount to be deducted on account of section 17	11,487
9	Resultant demand	8,25,575
10	* Arrears	85,905
11	Penalties—	
	(a) penal assessments under section 28 and section 25 (2)	2,007
	(b) „ „ recoveries under section 46 (1)	9,924
	(c) other penalties and fines . . . . .	.....
12	Miscellaneous	265
13	TOTAL OF ITEMS 9 TO 12	9,23,676
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	168
	(b) „ „ dividends of companies, under section 48	1,115
	(c) to partners of firms, under section 48 . . . . .	.....
	(d) under section 49 . . . . .	.....
	(e) other refunds	1,21,931
15	TOTAL REFUNDS	1,23,214
16	Remissions	6,471
17	Net demand (item 13 <i>minus</i> item 15)	7,93,991
18	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,48,805
19	Add—Excess collections and advance payments	2
20	Net collections	6,45,188

*If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

	Rs	
Arrears shown in Column 18 of last year's statement	Rs	1,03,649
Deduct—		
(a) Remissions	9,536	
(b) Irrecoverable amounts	8,203	
	17,744	17,744
Arrears now shown against item No. 10.		85,905

RETURN No. II.

**Classification of the super-tax demand in the North-West Frontier Province
in the year ending 31st March 1925.**

Serial No.	Classification.	Assessment for 1924-25.
1	2	3
		Rs.
1	Demand for the year	43,286
2	* Arrears	11,438
3	Miscellaneous including penalties . . . . .	....
4	TOTAL OF ITEMS 1 TO 3	54,724
5	Refunds	10,538
6	Net demand (item 4 minus item 5)	44,186
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	31,013
8	Add—Excess collections and advance payments . . . . .	....
9	Net collections	13,173

* If this figure differs from that in item 2 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

Arrears shown in Column 7 of last year's statement	11,813
Deduct—Remissions	375
Arrears now shown against item No. 2	11,438

RETURN No. III.

**Classification of income-tax collected in the North-West Frontier Province
in the year ending 31st March 1925.**

	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	15,360	..	57,774	..	73,134
Gross tax collected	1,440	..	5,416	..	6,856
Refunds or rebates—					
at 18 ples per rupee	168	..	115	..	283
at 13 " " "	..	..	210	..	210
at 12 " " "	..	..	221	..	221
at 9 " " "	..	..	569	..	569
at 6 " " "	..	..	..	..	..
at 3 " " "	..	..	..	..	..
Total refunds or rebates	168	..	1,115	..	1,283
Net * collections	1,272	..	4,301	..	5,573
Number of assessees (columns 4 and 5 only).	..	..	2	..	2
Number of persons to whom refund or rebate is given.	2	..	8	..	10

* Net collections 5,573

Add—Excess collections and miscellaneous

Add—Penalties (actual collections)

TOTAL 5,573

Classification of grades of income-tax collected in the North-West

Serial No.	Grade of income.		COLLECTIONS ON ACCOUNT OF-						
			Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
			Rs. Income.	Rs. Tax collected.		Rs. Tax collected.	Rs. Income.		Rs. Tax collected.
1	2	3	4	5	6	7	8	9	
	Rs.	Rs.							
I	2,000 to	2,499	1,02,773	5,020	643	5,72,264	15,428	4,21,121	19,810
II	2,500 ,,	2,999	1,68,289	4,380	352	5,40,385	14,142	5,30,680	13,932
III	3,000 ,,	3,499	1,27,759	3,327	303	6,15,934	16,109	4,27,376	11,140
IV	3,500 ,,	4,999	3,17,187	8,257	330	12,93,641	32,978	7,84,221	20,587
V	5,000 ,,	7,499	3,23,403	10,088	469	13,86,194	42,347	11,24,392	35,006
VI	7,500 ,,	9,999	2,97,449	9,291	321	7,46,271	23,803	6,56,892	21,615
VII	10,000 ,,	12,499	2,22,001	10,406	220	5,46,015	23,214	4,89,108	22,695
VIII	12,500 ,,	14,999	2,04,827	13,820	349	4,23,103	18,380	3,95,402	15,384
IX	15,000 ,,	19,999	3,76,470	17,647	220	4,94,583	24,725	4,19,536	18,204
X	20,000 ,,	24,999	1,99,198	12,450	363	3,71,187	23,565	2,46,603	15,413
XI	25,000 ,,	29,999	1,44,000	9,000	..	77,415	5,676	2,77,271	18,163
XII	30,000 ,,	39,999	2,80,871	21,943	..	1,88,611	15,407	3,50,237	28,623
XIII	40,000 ,,	49,999	48,224	4,521	..	84,846	7,954	1,85,106	15,693
XIV	50,000 and over		..	..	..	4,16,469	44,013	4,70,115	70,926
			29,92,451	1,30,150	3,570	77,56,938	307,741	67,78,060	3,18,191
		TOTAL							

No. IV.

Frontier Province in the year ending 31st March 1925.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.	REMARKS.
		On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collectois on account of salaries of previous year due to difference in rate.				
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 minus column 12).	Tax collected (Column 11 minus columns 13, 14 and 15).	18	19
10	11	12	13	14	15	16	17		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
11,86,178	31,901	64,972	1,705	554	..	11,21,206	29,642	771	
12,39,354	32,806	55,123	1,445	346	..	11,84,231	31,015	492	
11,71,069	30,879	41,009	1,075	..	..	11,30,060	29,804	394	
23,95,049	62,152	42,490	1,188	702	..	23,52,559	60,262	590	
28,33,989	87,910	57,021	2,097	441	..	27,76,968	85,372	532	
17,00,612	55,030	75,691	2,437	2,225	..	16,24,921	50,368	258	
12,57,124	56,535	89,307	4,187	42	..	11,67,817	52,311	171	
11,13,332	47,933	73,280	3,431	..	..	10,40,052	44,502	86	
12,90,589	60,796	1,46,848	7,169	1,037	..	11,43,741	52,590	89	
8,16,988	51,791	1,06,011	6,906	312	..	7,10,977	44,573	48	
4,98,686	32,839	87,631	5,427	936	..	4,11,055	26,476	21	
819,719	65,973	26,338	2,057	624	..	7,93,381	63,292	31	
3,18,176	28,168	73,113	5,940	..	..	2,45,063	22,228	8	
8,86,584	1,14,939	4,02,106	42,618	..	..	4,84,478	72,321	15	
1,75,27,449	7,59,652	13,40,940	87,677	7,219	..	1,61,86,509	6,64,756	3,506	

	TOTAL	6,64,756
Add—Excess collections and miscellaneous		267
Add—Penalties (actual collections)		10,095
Add—Recoveries on account of adjustment		667
	TOTAL	6,75,785
Deduct—Refund on account of excess profit duty		36,170
		6,39,615

RETURN No. V.

Statement showing collection of super-tax in the North-West Frontier Province in the year ending 31st March 1925.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.		COLLECTION FROM COMPANIES.		COLLECTION FROM UNREGISTERED FIRMS.		COLLECTION FROM HINDU UNDIVIDED FAMILIES.		TOTAL COLLECTION.		Refunds.	Net collection:
			Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses,	Amount of tax.	Number of assesses.	Amount of tax.	Number of assesses.	Amount of tax.		
I	2		3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to	1,00,000	4	4,621	..	..	2	2,687	2	4,965	8	12,273	10,538	1,735
II	1,00,001 to	1,50,000	..	..	..	..	..	..	..	..	..	..	..	..
III	1,50,001 ,,	2,00,000	1	11,438	..	..	..	..	..	1	11,438	..	..	11,438
IV	2,00,001 ,,	2,50,000	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 ,,	3,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 ,,	3,50,000	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 ,,	4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,,	4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
LX	4,50,001 ,,	5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more		..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL		5	16,059	..	..	2	2,687	2	4,965	9	23,711	10,538	13,173

* Add—Excess collections and miscellaneous 13,173

Add—Penalties (actual collections)

TOTAL 13,173

RETURN No. VI.

Classified statement of receipts of super-tax in the North-West Frontier Province in the year ending 31st March 1925.

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	..	..	..	..	..	..
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning . . . . .	..	..	..	..	..	..
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life . . . . .	..	..	..	..	..	..
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and 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	Tramways . . . . .	..	..	..	..	..	..
22	Woollen mills . . . . .	..	..	..	..	..	..
23	Others, i.e., Timber contract, House property, carpets and furs. . . . .	..	..	9	..	..	..
	TOTAL . . . . .	..	..	9	23,711	9	23,711
	Deduct—Refunds . . . . .	..	..	9	..	..	..
	Net—Collection . . . . .	..	..	..	23,711	9	23,711
					10,538		
					13,173		

RETURN No. VII.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30(1)			APPEALS UNDER SECTION 32(1)			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which reco very was made under section 46 (2), (3), (5).	PROSECUTIONS.		AMOUNT REMITTED AS IRRECOVERABLE.		REMARKS;
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last years)	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Peshawar . . .	1,450	1,300	128	135	44	..	..	..	43	40	16	..	..	Rs. 254	Rs. 28,201	171	33	1	1	Rs. 6,269	Rs. 3	
D. I. Khan . . .	577	605	168	179	63	..	..	..	26	17	4	..	..	..	8,547	281	34	..	..	341	..	
Bannu . . .	309	296	50	48	23	..	..	..	20	17	4	..	..	..	6,137	56	14	1*	..	112	..	
Hazara . . .	609	532	159	170	48	1	1	1	89	83	28	..	..	96	9,503	204	49	..	..	1,408	55	
Kohat . . .	279	141	13	12	5	..	..	..	11	8	..	..	..	..	1,351	10	..	..	..	78	..	
Central Circle . . .	..	579	1	1	1	..	..	..	..	..	..	..	..	..	5	..	..	..	..	..	..
Railway Circle . . .	..	29	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL . . .	3,224	3,482	519	545	184	1	1	1	189	165	52	..	..	350	153,744	722	130	2	1	8,208	58	

* Pending.

RETURN No. VIII.
For Frontier Province.

Name of District.	No. of returns of Income filed by assessees.	No. of returns accepted as correct.	No. of applications under sec. 27 of I. tax Act 1922.	No. of successful applications under sec. 27.	No. of cases in which accounts were called for from the assessees.	No. of cases in which accounts were produced by the assessees.	No. of cases in which it was found possible to base the assessments upon account.	REMARKS.
1	2	3	4	5	6	7	8	9
Peshawar	332	137*	35	1	1,247	624	213	....
Hazara	426	75	20	....	655	455	216	....
Kohat	106	37	3	....	181	125	113	....
Dera Ismail Khan	329	57	46	3	660	347	124	....
Bannu	185	49	16	....	316	226	138	....
TOTAL	1,378	355	120	4	3,059	1,777	804	....
Central Circle	275	259	3	....	....	....	....	....
Railway Circle	47	45	....	....	....	....	....	....
GRAND TOTAL	1,700	659*	123	4	3,059	1,777	804	....

* Includes 53 military cases.

