

Regd. 759

ANNUAL RETURNS
OF THE
INCOME-TAX DEPARTMENT,
PROVINCE OF PUNJAB
1929—30

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1930

RETURN No. I.

Classification of the Income-tax demand in the Punjab Province in the year ending 31st March 1930.

Serial No.	Classification.	Assessment for 1929-30.
1	2	3
1	Salaries—	Rs.
	(a) paid by Government	10,06,643
	(b) „ „ local authorities	29,684
	(c) „ „ companies, other public bodies and associations	2,83,148
	(d) „ „ private employers	1,03,408
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	3,08,673
	(b) „ „ debentures or other securities of a local authority or a company	12,684
3	Income derived from property	4,82,547
4	„ „ „ business	40,44,166
5	Professional earnings	2,10,006
6	Income derived from other sources	1,45,624
	TOTAL OF ITEMS 1 TO 6	66,26,577
7		98,835
8	(a) Amount to be deducted on account of section 15	44,246
	(b) Amount to be deducted on account of section 17	64,83,496
9	Resultant demand	1,98,794
10	*Arrears	12,396
11	Penalties—	
	(a) Penal assessments under section 25 (2)	28,774
	(b) „ „ „ „ „ 28	46 (1)
	(c) „ „ recoveries „ „ 46 (1)	
	(d) other penalties and fines	6,650
12	Miscellaneous—	
	(a) composition under section 53 (2)	17,541
	(b) other items	
	TOTAL OF ITEMS 9 TO 12	67,47,651
13		78,069
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	36,475
	(b) „ „ dividends of companies, under section 48	36,932
	(c) to partners of firms, under section 48	2,39,301
	(d) under section 49	755
	(e) under arrangement with the Indian States	1,90,632
	(f) other refunds †	
	TOTAL REFUNDS	5,82,192
15		61,65,459
16	Net demand (item 13 minus item 15)	3,17,001
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	927
18	Add—Excess collections and advance payments	58,49,385
19	Net collections	

* 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.
† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

(a) Arrears outstanding at the close of the previous year	Rs.	2,36,187
Deduct—		
Remissions	Rs.	14,430
Written off as irrecoverable		15,238
Refunds granted		7,725
		37,393
Net amount of arrears		1,98,794
(b) Net collection as per return No. I		58,49,385
Add uncashed refunds at the close of the year		18,584
		58,62,969
Deduct refund vouchers issued in previous years but cashed during 1929-30		25,982
Net collection as per return No. IV		58,36,987

RETURN No. II.

Classification of the Super-tax demand in the Punjab Province in the year ending 31st March 1930.

Serial No.	Classification.	Assessment for 1929-30.
1	2	3
		Rs.
1	Demand for the year	7,16,181
2	* Arrears	(a)2,876
3	Miscellaneous including penalties . . . . .	.....
	TOTAL OF ITEMS 1 TO 3	7,19,057
4		
5	Refunds †	31,458
6	Net demand (item 4 minus item 5)	6,87,599
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	91,171
8	Add—Excess collections and advance payments . . . . .	.....
9	Net collections	(b)5,96,428

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irre-coverable and how much has been reduced in appeal or revision.
 † Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

‡ Excludes refunds 110.

(a) Arrears as shown in item 7 of the last year's statement	Rs. 2,939
Deduct remissions	63
TOTAL	2,876
(b) Net collections as per return No. II	5,96,428
Add uncashed refund vouchers for 1929-30	75
Deduct refunds of previous years cashed during 1929-30.	5,96,503
Net collections as per Return No. V	2,013
	5,94,400

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Punjab Province in the year ending 31st March 1930.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		REMARKS.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	115	59,718	136	10,738	36	8,309	
2	0 1 1	1	1,732	147	4,000	47	7,832	
3	0 1 0	50	3,812	192	7,841	28	9,070	
4	0 0 9	37	4,981	135	10,688	21	7,419	
5	0 0 6	21	6,972	52	2,760	9	3,587	
6	0 0 3	8	854	14	448	3	615	
	TOTAL	262	78,069	676	36,475	144	36,832*	* Includes rebate of Rs. 21,787.

B—UNDER SECTION 49.

Rebate under Section 49.	Rs.
Refunds to companies*	2,39,680

* NOTE.—Refunds to others are included in Return No. I.

Classification of grades of Income-tax collected in the Punjab Province, in the year Government has a share

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
			Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
			Income.	Tax collected.		Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2		3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to	2,499	32,72,409	85,219	5,118	..	..	..	..	..	..
II	2,500 "	2,999	21,57,388	56,182	2,52	..	..	..	..	..	..
III	3,000 "	3,499	18,47,654	48,116	2,253	..	..	..	..	..	..
IV	3,500 "	4,999	40,31,156	1,04,978	2,601	..	..	..	..	..	..
V	5,000 "	7,499	40,64,608	1,27,019	4,748	..	..	..	..	..	..
VI	7,500 "	9,999	42,99,680	1,34,365	1,603	..	..	..	..	..	..
VII	10,000 "	12,499	22,18,965	1,04,014	7,102	..	..	..	..	..	..
VIII	12,500 "	14,999	21,37,109	1,00,177	1,123	..	..	..	..	..	..
IX	15,000 "	19,999	20,84,672	97,719	972	..	..	..	..	..	..
X	20,000 "	24,999	17,67,392	1,10,462	5,596	..	..	..	..	..	..
XI	25,000 "	29,999	12,25,600	76,600	1,693	..	..	..	..	..	..
XII	30,000 "	39,999	13,64,224	1,06,580	4,880	..	..	..	..	..	..
XIII	40,000 "	49,999	6,09,866	57,175	1,587	..	..	..	..	..	..
XIV	50,000 and over		5,61,802	52,669	3,730	..	..	..	..	..	..
XV	Unclassified income :—					32,20,000	3,01,875	341	32	1,97,685	18,533
	(a) taxed at source at the maximum rate,		4,277	401	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,		..	..	..	..	..	..	..	..	..
	(c) other incomes, e. g., round sums paid in exceptional cases by employers.		..	..	..	..	..	..	..	..	..
	TOTAL		3,16,46,802	12,61,67	45,534	32,20,000	3,01,875	341	32	1,97,685	18,533

NOTES.

- (a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.
- (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.
- (c) Refunds at 18 pias on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.
- (d) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1930, on income in respect of which the Provincial
under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand,
granted for insurance premia, etc., under section 15).

(b) Profits of							
Companies.		Registered firms.		Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	40,80,000	1,06,250	37,00,531	96,368
..	39,11,347	1,01,358	32,33,933	84,217
..	36,80,102	93,836	32,67,379	85,088
..	82,80,998	2,15,651	68,49,408	1,78,370
..	98,08,816	3,06,463	81,05,536	2,53,298
..	61,05,440	1,90,795	50,11,840	1,56,620
..	37,14,816	1,74,132	40,64,384	1,90,518
..	18,35,754	86,051	22,65,982	1,06,217
..	27,79,818	1,30,304	31,35,296	1,46,967
..	15,28,152	95,447	22,68,064	1,41,757
..	11,47,792	71,737	13,90,512	86,907
..	11,38,073	88,912	12,32,665	96,302
..	..	×	..	6,58,827	61,765	8,70,752	81,633
1,45,600	13,650	9,365	878	17,75,040	1,66,410	35,86,987	3,32,530
77,71,574	7,28,585	16,41,749	1,53,914	..	..	..	..
..
..
79,17,174	7,42,235	16,51,114	1,54,792	5,44,42,975	18,91,611	4,89,83,249	20,36,789

Interest on tax-free securities Rs. 6,50,552

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1930, on income in respect of which the Provincial Government has a share under Devolution Rule 15—contd.

Serial No.	Grade of income.		Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.	REMARKS
					(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33, or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.				
					(a) Income.	(d) Tax.						
1	2	Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, and 19).	22	23	24	25	Income (column 20 minus column 22).	Tax collected (column 21 minus columns 23, 24 and 25).	28	29	
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	1,10,52,940	2,92,955	4,53,504	11,810	4,249	900	1,05,99,436	2,75,996	5,107		
II	2,500 ,, 2,999 .	93,02,668	2,44,785	2,28,941	5,962	..	524	90,73,727	2,38,299	3,508		
III	3,000 ,, 3,499 .	87,95,135	2,31,299	1,93,843	5,048	..	673	86,01,292	2,25,572	2,924		
IV	3,500 ,, 4,999 .	1,91,61,582	5,01,600	3,28,557	9,077	..	932	1,88,13,005	4,91,591	4,936		
V	5,000 ,, 7,499 .	2,19,78,980	6,91,528	3,05,984	9,562	7,026	549	2,16,70,976	6,74,391	4,065		
VI	7,500 ,, 9,999 .	1,54,16,960	4,83,383	2,59,520	8,110	..	422	1,51,57,440	4,74,851	2,007		
VII	10,000 ,, 12,499 .	99,98,165	4,75,766	4,08,405	19,144	18,212	1,047	95,89,760	4,37,363	1,011		
VIII	12,500 ,, 14,999 .	62,38,825	2,93,568	2,90,789	9,412	..	1,850	60,38,036	2,82,306	538		
IX	15,000 ,, 19,999 .	79,99,736	3,75,962	1,73,781	8,146	..	536	78,26,005	3,67,280	627		
X	20,000 ,, 24,999 .	55,63,608	3,53,259	2,86,640	17,915	8,029	919	52,76,968	3,26,396	357		
XI	25,000 ,, 29,999 .	37,63,904	2,36,937	2,54,720	15,870	..	1,532	35,09,184	2,19,535	178		
XII	30,000 ,, 39,999 .	37,34,962	2,96,674	5,03,219	39,314	2,540	3,007	32,31,743	2,51,813	144		
XIII	40,000 ,, 49,999 .	21,39,445	2,02,160	1,98,965	18,653	802	..	19,40,480	1,82,705	74		
XIV	50,000 and over .	60,78,794	5,69,867	6,39,573	59,960	..	233	54,39,221	5,09,674	108		
XV	Unclassified income :—											
	(a) taxed at source at the maximum rate,	1,23,35,626	12,03,340	8,60,629	80,684	..	..	1,19,74,997	11,22,656	334	
	(b) covered by anticipatory certificates,	..	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	..	..	..	708	..	..	..	—706	..	
	TOTAL .	14,40,59,340	64,53,077	53,17,070	3,19,373	40,858	13,124	13,87,42,270	60,79,722	25,918		

Add excess collections and miscellaneous

Add penalties (actual collections)

TOTAL (COLUMN 27) 60,79,722
24,968
41,849

TOTAL 61,46,599

. 3,09,551

. 1

NET TOTAL 58,36,987

Deduct refunds and rebates at 3, 6, 9, 12 and 13 pias on account of incomes shown in columns 6 to 15

Deduct amounts paid as money order commission for sending refunds

RETURN NO. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1930.

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 assessee.	*Income.	Amount of tax.	Number of assessee.	*Income.	Amount of tax.	Number of assessee.	*Income.	Amount of tax.	Number of assessee.	*Income.	Amount of tax.	Number of assessee.	*Income.	Amount of tax.		
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000		37	24,60,928	38,183	12	8,68,288	16,768	4	2,33,680	2,105	12	10,56,776	6,611	65	45,68,672	63,667	10,483	53,184
II	1,00,001 ,, 1,50,000		4	15,50,944	26,651	2	2,36,608	8,538	2	2,64,472	12,204	3	3,81,797	12,356	11	14,33,821	59,830	7,239	52,600
III	1,50,001 ,, 2,00,000		..	..	..	9	5,14,004	22,754	1	1,52,870	8,172	..	..	..	4	6,66,934	30,926	..	30,926
IV	2,00,001 ,, 2,50,000		2	4,84,813	41,377	3	6,67,264	32,329	..	..	..	1	2,46,413	19,752	6	13,98,490	93,458	12,284	81,174
V	2,50,001 ,, 3,00,000		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 ,, 3,50,000		..	..	..	1	3,16,896	16,681	..	..	..	1	3,10,705	33,998	2	6,36,601	50,679	..	50,679
VII	3,50,001 ,, 4,00,000		..	..	..	3	10,94,160	59,010	..	..	..	..	..	..	3	10,94,160	59,010	3,500	55,510
VIII	4,00,001 ,, 4,50,000		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more		..	..	..	3	44,76,672	2,70,417	..	..	..	..	..	..	3	44,76,672	2,70,417	..	2,70,417
	TOTAL		43	34,96,685	1,06,211	27	81,73,952	4,26,497	7	6,61,022	22,571	17	19,59,691	72,717	94	1,42,75,350	6,27,096	33,506	5,94,490

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

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

TOTAL
5,94,490

RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1930.

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	7	77,574	5	21,000	12	99,564
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving	1	44	..	..	1	44
5	Cotton pressing, ginning and cleaning . . . . .	..	..	..	..	..	..
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	1	504	1	504
8	Insurance— Fire, Marine and Life	1	5,149	..	..	1	5,149
9	Iron and steel works	1	1,599	..	..	1	1,599
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	Sugar making and refining	2	13,701	..	..	2	13,701
20	Railway	1	1,90,000	..	..	1	1,90,000
21	Tanneries and leather work . . . . .	..	..	1	144	1	144
22	Tramways . . . . .	..	..	..	..	..	..
23	Woollen mills . . . . .	..	..	..	..	..	..
24	Others*	14	1,38,430	60	1,78,861	74	3,17,291
	TOTAL	27	4, 26,497	67	2,01,499	94	6,27,996

*Detail of others:—

1. Allowances.
2. Brewery and Distillery.
3. Commission.
4. Chemists.
5. Contracts.

6. Carpet Companies.
7. Electric Company.
8. Ghee.
9. Hotel.
10. Ice.

11. Legal Profession.
12. Moneylending.
13. Piece goods.
14. Property.
15. Securities.
16. Timber.

RETURN No. VII.
Punjab. (1929-30).

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.		
			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.
1	2	3	4	5	6	7	8	9	10	11	12
Hissar	1,056	967	78	138	47	..	..	..	11	9	4
Rohtak	840	799	54	60	29	..	..	..	3	2	2
Gurgaon	650	632	66	71	29	..	..	..	2	1	..
Karnal	980	975	143	134	31	..	..	..	15	13	6
Ambala	843	864	53	61	20	..	..	..	7	9	6
Simla	585	667	38	29	11	..	..	..	14	13	7
Ludhiana	681	649	43	51	15	..	..	..	3	3	1
Jullundur	806	758	93	108	48	..	..	..	12	14	1
Hoshiarpur	472	478	103	68	26	..	..	..	6	8	4
Amritsar	2,120	2,203	242	262	91	..	..	..	37	45	16
Ferozepore	1,018	1,065	69	113	15	..	..	..	13	13	6
Gujranwala	681	698	75	45	14	..	..	..	10	8	2
Sheikhupura	317	331	39	50	8	..	..	..	1	1	..
Gurdaspur	506	459	54	49	9	..	..	..	9	9	4
Kangra	240	218	21	21	7	..	..	..	1	1	..
Lahore	2,421	2,546	300	300	101	..	..	..	77	74	33
Lyailpur	1,088	1,061	82	48	15	..	..	..	11	14	9
Montgomery	980	872	95	63	19	..	..	..	21	20	8
Multan	647	703	53	48	7	..	..	..	8	8	7
Muzaffargarh	160	177	27	12	3	..	..	..	1	1	..
D. G. Khan	125	116	7	1	..	..	..	..	1	1	1
Sialkot	867	876	59	64	6	..	..	..	6	6	2
Rawalpindi	963	918	174	172	67	..	..	..	47	50	20
Campbellpur	297	320	39	43	14	..	..	..	11	11	2
Mianwali	374	397	38	42	7	..	..	..	8	5	2
Gujrat	395	444	99	80	25	..	..	..	9	6	3
Jhelum	815	813	44	37	14	..	..	..	3	3	3
Shahpur	860	878	69	58	24	..	..	..	7	8	3
Jhang	365	337	37	37	8	..	..	..	5	4	..
Central Circle, Lahore	3,193	4,023	14	14	7	..	..	..	8	10	8
Railway Circle, Lahore	2,961	3,163	14	14	4	..	..	..	7	7	..
Military Circle, Lahore	1,843	1,986	3	3	..	..	..	..	13	16	11
Military Circle, Rawalpindi	1,925	2,956	..	..	..	..	..	..	14	18	17
TOTAL	31,514	33,849	2,334	2,296	721	..	..	..	2	1	1
									400	404	189

* Include partially successful cases also.

VII.

1929-30.

REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).	REMARKS.
Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.		
14	15	16	17	18	19	20	21	22	23	24	25	26	27	
..	..	Rs. 100	Rs. 15,932	..	7	32	21	..	..	1	Rs. ..	Rs. ..	Rs. ..	
..	..	5	2,055	..	8	67	15	..	..	..	..	..	..
..	4,317	..	3	51	3	..	..	..	..	..	..
..	3,187	..	47	31	22	..	..	..	103	..	..
..	28,953	..	6	33	12	..	..	..	..	4	..	
1	2,846	..	..	40	1	..	..	..	583	..	..
..	1,171	..	6	14	1	..	..	..	..	114	..	
..	2,963	..	2	52	26	..	..	..	289	..	..
1	13,776	..	..	11	5	..	..	1	..	..	..
..	..	8	26,997	..	8	66	21	..	..	..	1,176	..	..
..	4,315	..	10	23	10	..	..	..	319	..	..
1	1	..	2,317	..	2	64	16	..	..	..	..	..	..
..	631	..	2	49	10	..	..	..	..	..	..
..	430	..	7	21	12	..	..	..	..	3	..	
..	434	..	5	13	11	..	..	..	..	..	..
2	..	87	38,068	..	11	212	92	..	..	..	3,221	..	..
..	9,437	..	12	106	46	..	..	1	..	..	..
..	1,303	..	5	99	25	..	..	..	69	..	..
1	380	..	3	47	15	..	..	..	147	..	..
..	477	..	..	8	..	..	..	..	6	..	..
..	1	14	4	..	..	..	..	..	..
..	2,630	..	8	34	6	..	..	..	..	..	..
..	2,809	..	20	114	22	..	..	..	8,422	..	..
..	1,809	..	2	10	1	..	..	..	..	..	..
..	784	..	4	18	3	..	..	..	..	..	..
..	439	..	9	23	5	..	..	..	..	..	..
..	6,020	..	4	12	6	..	..	..	..	..	..
..	5,435	..	10	24	7	..	..	..	..	..	..
..	470	..	2	21	19	..	..	..	..	..	..
..	398	..	..	..	127	..	..	..	512	..	..
..	919	..	1	5	440	..	..	..	18	..	..
..	1,108	..	..	..	77	..	..	..	22	..	..
..	25	..	..	..	..	..	..
6	1	200	1,83,465	..	205	1,314	1,106	..	..	3	15,278	121	..	

RETURN No. VIII.

Punjab, 1929-30.

District.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns of income filed by persons other than those shown in cols. 2 and 3.	Total number of returns filed.	Number of returns in column 4 accepted as correct.	Number of applications made under section 27 of the Income-tax Act.	Number of successful applications under section 27 of Income-tax Act.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesses.	Number of cases in which it was found possible to base the assessment on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
Hissar	18	191	855	1,064								
Rohtak	9	150	670	829	96	15	..	1,123	1,007			
Gurgaon	9	52	627	688	79	14	5	931	773	641	19	948
Karnal	15	164	809	988	68	12	..	729	592	724	9	790
Ambala	156	308	542	1,006	33	38	2	1,070	940	315	6	626
Simla	177	128	422	727	38	36	14	1,057	861	595	9	966
Ludhiana	46	120	539	705	340	28	12	417	358	205	94	770
Jullundher	90	141	607	798	324	20	10	613	526	336	72	505
Hoshiarpur	33	74	461	568	168	12	2	854	702	480	44	605
Amritsar	176	802	1,741	2,719	46	5	1	561	454	235	34	724
Ferozepur	50	156	40	1,146	548	53	15	2,097	2,187	1,980	27	451
Gujranwala	134	108	477	719	191	38	17	1,216	1,078	985	176	2,027
Sheikhupura	16	63	245	324	318	39	1	684	609	376	50	1,015
Gurdaspur	76	82	323	486	165	22	1	373	278	158	131	567
Kangra	40	14	158	212	56	18	..	411	314	203	16	315
Lahore	753	1,451	818	3,022	23	7	2	198	150	94	70	380
Multan	64	195	448	707	192	50	8	2,317	1,786	830	40	178
Muzaffargarh	3	56	164	223	295	32	2	820	490	270	767	1,779
D. G. Khan	9	49	94	153	97	1	..	231	214	47	30	673
Sialkot	37	76	750	876	54	3	2	151	139	54	4	173
Montgomery	74	152	729	955	203	19	2	919	710	203	9	107
Lyalpur	62	147	956	1,165	142	37	4	1,017	850	460	37	839
Rawalpindi	162	183	667	1,012	56	33	11	1,173	951	704	77	705
Shahpur	31	160	771	971	275	44	2	943	650	570	39	1,022
Jhang	18	55	284	357	119	13	..	999	885	303	88	830
Gujrat	28	44	359	431	22	12	1	391	301	97	26	852
Jhelum	23	36	212	271	72	10	1	508	447	207	18	319
Mianwali	2	27	343	372	67	23	2	248	228	154	34	410
Campbellpur	7	29	257	293	00	14	4	405	348	232	30	283
Central Circle, Lahore	3,501	..	..	3,501	56	12	..	327	251	174	2	305
Railway Circle, Lahore	2,641	..	..	2,641	..	27	22	7	7	7	6	314
Military Circle, Lahore	1,893	..	..	1,893	..	33	18	156	122	97	4,023	..
Military Circle, Rawalpindi	2,514	..	..	2,514	..	3	1	..	..	..	3,103	..
TOTAL	12,827	5,222	16,278	34,336	158	732	162	..	..	..	2,032	..
											2,950	..

RETURN No. I.

**Classification of the income-tax demand in the Province of Punjab in
the year ending 31st March 1930.**

RETURN No. I.

Classification of the income-tax demand in the Province of Punjab in the year ending 31st March 1930.

ASSESSMENT FOR 1929-30.

Serial No.	Classification.	Hissar district.	Rohtak district.	Gurgaon district.	Karnal district.	Ambala district.	Simla district.	Ludhiana district.	Jullundur district.	Hoshiarpur district.	Amritsar 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	500	471	50	57	1,331	924	351	613	338	399
	(b) " " local authorities	245	705	736	276	1,296	6,069	689	1,015	671	4,301
	(c) " " companies, other public bodies and associations.	168	141	236	112	3,426	40,036	3,068	920	38	29,152
	(d) " " private employers	192	59	267	772	2,097	4,998	389	1,079	620	2,454
2	Interest on securities—										
	(a) on securities of the Government of India or of a Local Government.	32	75	..	871	86	..	4	..	..	11
	(b) " debentures or other securities of a local authority or a company.	..	..	..	..	370	12,202	..	..	..	94
3	Income derived from property	9,984	7,233	4,907	7,427	15,677	39,479	7,942	10,394	3,325	53,351
4	" " " business	1,37,470	1,05,913	88,047	1,31,393	1,30,857	1,40,983	75,143	1,03,467	59,793	4,78,557
5	Professional earnings	4,098	2,827	911	2,364	4,250	9,079	4,629	10,390	3,520	8,588
6	Income derived from other sources	4,050	9,860	1,814	1,182	1,337	4,931	2,831	8,667	2,286	6,271
7	TOTAL OF ITEMS 1 TO 6	1,56,739	1,27,284	96,968	1,44,454	1,60,727	2,58,701	95,046	1,36,545	70,591	5,83,178
8	(a) Amount to be deducted on account of section 15	139	104	108	60	859	1,661	622	515	199	2,014
	(b) Amount to be deducted on account of section 17	1,192	1,611	1,687	285	1,702	1,242	2,326	616	563	4,916
9	Resultant demand	1,55,408	1,25,569	95,173	1,44,109	1,58,156	2,55,299	92,098	1,35,414	69,829	5,76,218*
10	* Arrears	3,198	(a) 441	(b) 1,598	(c) 4,563	(d) 3,317	(e) 5,126	..	(f) 3,969	884	(g) 11,222

11	Penalties—										
	(a) penal assessments under section 25 (2)	..	..	..	..	275	..	..	..	570	..
	(b) " " " " 28	340	386	80	1,949	769	..	56	137	367	259
	(c) " recoveries " " 46 (1)	584	459	462	353	..	330	107	857	..	2,158
	(d) other penalties and fines	..	..	..	..	..	..	..	..	..	..
12	Miscellaneous—										
	(a) composition under section 53 (2)	5,000	..	..	..	..	..	..	..	1,500	..
	(b) other items	107	101	..	176	73	75	20	133	..	1,240
13	TOTAL OF ITEMS 9 TO 12	1,64,637	1,26,956	97,313	1,51,150	1,62,590	2,61,329	92,281	1,40,510	73,150	5,91,127
14	Refund or rebate of tax—										
	(a) on interest on securities, under section 48	407	682	316	1,380	1,116	1,464	387	703	165	5,100
	(b) ,, dividends of companies, under section 48	432	759	24	532	2,994	1,634	1,238	357	23	3,521
	(c) to partners of firms, under section 48	..	..	121	246	1,717	4,137	..	362	..	4,797
	(d) under section 49	..	..	..	103	..	..	..	..	..	..
	(e) under arrangement with the Indian States.	..	..	..	..	115	..	166	..	..	..
	(f) other refunds †	14,490	917	3,990	3,727	21,456	13,824	943	4,018	8,218	28,331
15	TOTAL REFUNDS	15,329	2,358	4,451	5,988	27,398	21,059	2,734	5,440	8,406	41,749
16	Net demand (item 13 minus item 15)	1,49,308	1,24,598	92,862	1,45,162	1,35,192	2,40,270	89,547	1,35,070	64,744	5,49,378
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	2,789	3,001	5,356	3,329	4,751	11,185	..	2,051	2,092	9,599
18	Add—Excess collections and advance payments	3	..	130	4	7	..	13	68	..	141
19	Net collections	1,46,522	1,21,597	87,636	1,41,837	1,30,448	2,29,085	89,560	1,33,087	62,652	5,39,920

* 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.
† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand.
This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

(a) Last year	Rs.
Remission	507
	66
(b) Last year	441
Remission	1,690
	92
(c) Last year	1,598
Remission	4,987
Irrecoverable	321
	103
	4,503
(d) Last year	3,865
Remission	444
Refunds	104
	548
	3,317

(e) Excludes—	Rs.
Written off	583
Remitted	2,423
Refunds on appeal	2,777
(f) Last year	TOTAL
Remission	5,783
Written off	4,303
	111
	223
	334
(g) Arrears stood on 1st April 1920	3,969
Deduct—	13,238
A.—Remissions on appeal review and revision, etc.	840
B.—Struck off as irrecoverable	1,176
	..
	TOTAL
	2,016
Net demand	11,222

RETURN No. I—contd.

Classification of the income-tax demand in the Province of Punjab in the year ending 31st March 1930—contd.

ASSESSMENT FOR 1929-30—contd.

Serial No.	Classification.	Ferozepore district.	Gujranwala district.	Sheikhupura district.	Gurdaspur district.	Kangra district.	Lahore district.	Lyallpur district.	Montgomery district.	Multan district.	Muzaffargarh 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	159	342	92	382	41	2,978	372	575	1,344	..
	(b) " " local authorities	1,315	1,169	392	4,131	301	498	1,559	637	1,281	..
	(c) " " companies, other public bodies and associations.	3,405	12,040	243	4,967	1,270	1,60,766	4,744	2,426	4,868	39
	(d) " " private employers	1,685	247	1,013		665					..
	Interest on securities—				326		15,764	702	2,132	1,474	9
	(a) on securities of the Government of India or of a Local Government.	656	..	..	..	..					..
	(b) " debentures or other securities of a local authority or a company.	16	..	..	..	..	4,211	..	525	..	..
3	Income derived from property						..	..	2	..	..
4	" " " business	27,109	9,183	2,953	5,412	795	1,29,940	14,499	5,646	7,200	610
5	Professional earnings	6,07,962	79,088	39,425	66,795	46,993	6,18,770	1,46,824	96,550	1,09,365	16,489
6	Income derived from other sources	7,120	2,860	3,342	2,290	958	76,685	7,653	3,703	5,938	803
7	TOTAL OF ITEMS 1 TO 6	8,432	1,229	523	1,127	163	44,685	1,600	929	1,955	61
8	(a) Amount to be deducted on account of section 15	6,57,859	1,06,158	47,983	85,430	52,186	10,54,297	1,77,953	1,13,125	1,33,425	18,011
	(b) Amount to be deducted on account of section 17	413	589	125	334	229	11,033	557	314	465	..
9	Resultant demand	1,901	803	1,553	1,860	313	5,262	2,277	1,029	2,972	88
10	*Arrears	6,55,545	1,04,766	46,305	83,236	51,644	10,38,002	1,75,119	1,11,782	1,29,988	17,923
		(a) 9,406	(b) 4,462	(c) 17,000	(d) 646	(e) 465	(f) 38,851	(g) 12,429	(h) 11,473	(i) 6,097	(j) 1,336

	(a) penal assessments under section 25 (2)	..	..	..	..	..	..	..	..	..	..
	(b) " " " " 28	930	20	76	95	44	3,399	570	219	69	..
	(c) " recoveries under section 46 (1)	792	1,190	1,451	2,007	443	3,741	2,087	1,682	678	65
	(d) other penalties and fines	..	..	..	..	..	..	..	..	..	..
12	Miscellaneous—										
	(a) composition under section 53 (2)	..	..	..	..	..	..	150	..	123	..
	(b) other items	72	135	..	46	..	13,806	113	60	..	..
13	TOTAL OF ITEMS 9 TO 12	6,66,745	1,10,573	64,832	86,030	52,596	10,97,799	1,90,468	1,25,216	1,36,955	19,324
14	Refund or rebate of tax—										
	(a) on interest on securities, under section 48	1,744	1,632	375	579	742	57,496	988	163	565	171
	(b) ,, dividends of companies, under section 48	2,735	655	..	239	23	9,588	1,768	3,043	516	..
	(c) to partners of firms, under section 48	476	..	..	..	..	12,051	2,365	..	7,034	17
	(d) under section 49	2,39,096	..	..	..	..	110	..	..	..	..
	(e) under arrangement with the Indian States	474	..	..	..	..	..	..	..	..	..
	(f) other refunds †	6,629	93	79	..	..	44,412	14,545	859	868	473
15	TOTAL REFUNDS	2,51,154	2,380	454	818	765	1,23,657	19,666	4,065	8,983	661
16	Net demand (item 13 minus item 15)	4,15,591	1,08,193	64,378	85,212	51,831	9,74,142	1,70,802	1,21,153	1,27,972	18,663
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	64,235	13,689	14,211	346	708	54,000	9,549	12,201	9,921	893
18	Add—Excess collections and advance payments	1	..	..	9	7	11	..	47	10	2
19	Net collections	3,51,357	94,504	50,167	84,875	51,130	9,20,153	1,61,253	1,08,997	1,18,061	17,772

* 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.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

		Rs.
(a) Excludes—		
Written off as irrecoverable		319
On account of remissions		50
Refund issued		6
		<hr/>
(b) Arrears on 31st March 1929		9,090
		375
		<hr/>
Less—		
1. Remissions		564
2. Refunds		4,004
(c) Arrears on 31st March 1929		17,749
		<hr/>
Reduced by :—		
1. Remissions		541
2. Refunds		208
(d) Last year		826
Refunds		180
		<hr/>
		646

		Rs.
(e) Difference in arrears is due to remissions of Rs. 46 only.		
(f) Written off as irrecoverable		3,221
Remitted		2,902
		<hr/>
(g) Remissions from arrears		6,123
Refunds		211
		<hr/>
		373
		<hr/>
(h) Last year		584
Remissions		12,899
		<hr/>
		1,426
		<hr/>
(i) Last year		11,473
Remissions		6,256
		<hr/>
		159
		<hr/>
(j) Last year		6,007
Remissions		1,342
		<hr/>
		6
		<hr/>
		1,336

RETURN No. I—concl'd.

Classification of the income-tax demand in the Province of Punjab for the year ending 31st March 1930—concl'd.

ASSESSMENT FOR 1929-30—concl'd.

Serial No.	Classification.	D. G. Khan district.	Sialkot district.	Rawalpindi district.	Campbellpur district.	Mianwali district.	Gujrat district.	Jhelum district.	Shahpur district.	Jhang district.	Central Circle, Lahore.
1	2	23	24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—										
	(a) paid by Government	59	480	1,338	112	97	546	346	2,542	429	9,89,375
	(b) " " local authorities	110	792	107	216	126	183	240	569	16	..
	(c) " " companies, other public bodies and associations . . . . .	..	6,654	3,429	52	..	122	558	275	32	..
	(d) " " private employers	228	1,530	59,627	2,611	50	1,385	..	564	519	..
2	Interest on securities—										
	(a) on securities of the Government of India or of a Local Government. . . . .	..	..	317	..	..	..	..	..	10	3,01,875
	(b) " debentures or other securities of a local authority or a company. . . . .	..	..	..	..	..	..	..	..	..	..
3	Income derived from property	703	12,050	64,023	2,538	2,221	5,880	3,682	7,302	2,336	18,740
4	" " " business	14,072	1,26,568	2,67,705	47,677	48,055	66,745	44,738	1,14,796	33,443	478
5	Professional earnings	635	4,414	7,469	2,118	1,793	2,735	1,637	5,065	3,703	17,429
6	Income derived from other sources	14	1,522	3,300	558	610	4,718	841	3,133	30	26,965
7	TOTAL OF ITEMS 1 TO 6	15,821	1,54,010	4,07,315	55,882	52,962	82,264	52,037	1,34,246	40,518	13,54,862
8	(a) Amount to be deducted on account of section 15 . . . . .	..	1,203	5,679	398	133	474	498	416	94	69,590
	(b) Amount to be deducted on account of section 17	247	1,760	2,427	373	771	1,003	462	842	360	1,803
9	Resultant demand	15,574	1,51,047	3,99,209	55,111	52,058	80,787	51,077	1,32,988	40,064	72,555
10	* Arrears	(a) 878	384	(b) 25,695	2,420	(c) 538	2,580	(d) 2,407	(e) 2,749	(f) 6,646	(g) 18,314

11	Penalties—										
	(a) penal assessments under section 25 (2)	..	..	..	..	..	..	..	..	..	..
	(b) " " " " 28	20	378	921	20	74	475	645	345	44	..
	(c) " recoveries under section 46 (1)	178	272	6,218	179	179	413	222	324	207	..
	(d) other penalties and fines	..	..	..	..	..	..	..	..	..	..
12	Miscellaneous—										
	(a) composition under section 53 (2)	..	..	..	..	..	..	..	..	..	..
	(b) other items	64	202	483	152	..	165	50	133	9	3
13	TOTAL OF ITEMS 9 TO 12	16,714	1,52,283	4,32,526	57,882	52,849	84,420	54,101	1,36,539	46,970	13,01,786
14	Refund or rebate of tax—										
	(a) on interest on securities, under section 48	7	224	216	224	353	164	212	..	25	469
	(b) ,, dividends of companies, under section 48	284	1,505	1,156	148	..	112	295	20	276	2,581
	(c) to partners of firms, under section 48	..	..	874	..	..	..	596	2,069	87	..
	(d) under section 49	..	..	..	..	..	..	..	..	..	..
	(e) under arrangement with the Indian States.	..	..	..	..	..	..	..	..	..	..
	(f) other refunds †	120	2,335	4,560	810	376	447	289	5,422	858	7,519
15	TOTAL REFUNDS	411	4,064	6,806	1,182	729	723	1,392	7,511	1,246	10,569
16	Net demand (item 13 minus item 15)	16,303	1,48,219	4,25,720	56,700	52,120	83,697	52,709	1,29,028	45,724	12,91,217
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,948	329	52,285	213	1,457	3,521	3,276	4,528	5,507	20,031
18	Add—Excess collections and advance payments.	..	..	25	..	..	32	29	..	89	255
19	Net collections	14,355	1,47,890	3,73,460	56,487	50,663	80,208	49,462	1,24,500	40,306	12,71,441

* 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.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

(a) Last year Remissions	879
	1
(b) Last year Remissions	878
	35,691
	9,990
	25,695
(c) Last year Remissions	1,942
	504
	538
(d) Remitted	577

(e) Last year's arrears	Rs. 2,751
Deduct refunds	2
Net as per column 10	2,749
(f) Last year Remissions	6,806
	160
	6,646
(g) Net arrears Remissions	20,928
Irrecoverable items	2,102
	512

RETURN No. II.

Classification of the super-tax demand in the Province of Punjab in the year ending 31st March 1930.

Serial No.	Classification.	ASSESSMENT FOR 1929-30.								
		Hissar district.	Ambala district.	Simla district.	Jullundur district.	Hoshiarpur district.	Amritsar district.	Ferozepore district.	Gurdaspur district.	Kangra district.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . . .	..	1,818	49,654	502	..	58,387	2,69,362	1,347	14,997
2	* Arrears . . . . .	..	..	..	..	..	..	..	..	..
3	Miscellaneous including penalties . . . . .	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3.	..	1,818	49,654	502	..	58,387	2,69,362	1,347	14,997
5	Refunds †	824	6,825	5,342	..	1,875	1,554	154	..	..
6	Net demand (item 4 minus item 5)	-824	-5,007	44,312	502	-1,875	56,833	2,69,208	1,347	14,99
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	..	..	..	..	..	..	76,009	..	..
8	Add—Excess collections and advance payments . . . . .	..	..	..	..	..	..	..	..	..
9	Net collections	-824	-5,007	44,312	502	-1,875	56,833	1,93,199	1,347	14,99

* If this figure differs from that in item 7 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.
 † Refunds under section 49 are shown only in return No. I and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

RETURN No. II—concl'd.

Classification of the Super-tax demand in the Province of Punjab in the year ending 31st March 1930—concl'd.

Serial No.	Classification.	ASSESSMENT FOR 1929-30.								
		Lahore district.	Lyallpur district.	Montgomery district.	Multan district.	Sialkot district.	Rawalpindi district.	Campbellpur district.	Gujrat district.	Central Circle, Lahore.
		12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	2,19,404	..	495	1,209	634	54,624	173	33,998	9,577
2	* Arrears . . . . .	..	..	..	..	..	..	..	..	2,876
3	Miscellaneous including penalties . . . . .	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	2,19,404	..	495	1,209	634	54,624	173	33,998	12,453
5	Refunds†	13,433	483	..	..	..	..	..	968	..
6	Net demand (item 4 minus item 5)	2,05,971	—483	495	1,209	634	54,624	173	33,030	12,453
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	5,951	..	..	875	..	8,336	..	..	..
8	Add—Excess collections and advance payments . . . . .	..	..	..	..	..	..	..	..	..
9	Net collections	2,00,020	—483	495	334	634	46,288	173	33,030	12,453

* If this figure differs from that in item 7 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.
 † Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

