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ANNUAL RETURNS
 OF THE
INCOME-TAX DEPARTMENT,
PROVINCE OF PUNJAB
 1930—31

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 1931

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Classification

Classification of the Income Tax System in the United States for the year ending 31st March 1914

Author: [Faint name]

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RETURN No. I.

Classification of the Income-tax demand in the Punjab Province in the year ending 31st March 1931.

| Serial No. | Classification. | Assessment for 1930-31. |
|------------|---|-------------------------|
| 1 | 2 | 3 |
| | | Rs. |
| 1 | Salaries— | |
| | (a) paid by Government | 10,98,570 |
| | (b) „ „ local authorities | 25,283 |
| | (c) „ „ companies, other public bodies and associations | 3,31,121 |
| | (d) „ „ private employers | 55,716 |
| 2 | Interest on securities— | |
| | (a) on securities of the Government of India or of a Local Government | 3,63,702 |
| | (b) „ „ debentures or other securities of a local authority or a company | 19,516 |
| 3 | Income derived from property | 4,88,041 |
| 4 | „ „ „ business | 32,29,168 |
| 5 | Professional earnings | 1,95,655 |
| 6 | Income derived from other sources | 1,39,354 |
| | TOTAL OF ITEMS 1 TO 6 | 59,46,126 |
| 7 | | |
| 8 | (a) Amount to be deducted on account of section 15 | 1,19,856 |
| | (b) Amount to be deducted on account of section 17 | 25,850 |
| 9 | Resultant demand | 58,00,420 |
| 10 | Arrears | (a) 2,14,997 |
| 11 | Penalties— | |
| | (a) penal assessments under section 25 (2) | |
| | (b) „ „ „ „ 28 | 11,434 |
| | (c) „ „ recoveries „ „ 46 (1) | 35,847 |
| | (d) other penalties and fines | |
| 12 | Miscellaneous— | |
| | (a) composition under section 53 (2) | 1,000 |
| | (b) other items | 13,548 |
| | TOTAL OF ITEMS 9 TO 12 | 60,77,246 |
| 13 | | |
| 14 | Refund or rebate of tax— | |
| | (a) on interest on securities, under section 48 | 1,53,460 |
| | (b) „ „ dividends of companies, under section 48 | 46,330 |
| | (c) to partners of firms, under section 48 | 40,251 |
| | (d) under section 49 | 1,701 |
| | (e) under arrangement with the Indian States | 9,532 |
| | (f) other refunds | 1,19,069 |
| | TOTAL REFUNDS | 3,70,343 |
| 15 | | |
| 16 | Net demand (item 13 minus item 15) | 57,06,903 |
| 17 | Deduct—Arrears outstanding on 31st March of the year to which the statement relates | 2,67,291 |
| 18 | Add—Excess collections and advance payments | 1,226 |
| 19 | Net collections | (b) 54,40,838 |

(a) Arrears outstanding at the close of the previous year Rs. 3,17,001

Deduct—

| | |
|--|------------|
| Remissions | Rs. 80,485 |
| Written off as irrecoverable | 13,123 |
| Refunds granted | 8,396 |
| | 1,02,004 |

Net amount of arrears 2,14,997

(b) Net collection as per return No. I 54,40,838

Add uncashed refunds at the close of the year 8,805

54,49,643

Deduct refund vouchers issued in previous years but cashed during 1930-31 13,503

54,36,140

Net collection as per Return No. IV 54,36,140

RETURN No. II.

Classification of the super-tax demand in the Punjab Province in the year ending 31st March 1931.

| Serial No. | Classification. | Assessment for 1930-31. |
|------------|--|-------------------------|
| 1 | 2 | 3 |
| | | Rs. |
| 1 | Demand for the year | 4,48,932 |
| 2 | Arrears | (a)9,393 |
| 3 | Miscellaneous including penalties | |
| 4 | TOTAL OF ITEMS 1 TO 3 . | 4,58,325 |
| 5 | Refunds | 28,256 |
| 6 | Net demand (item 4 minus item 5) | 4,30,069 |
| 7 | <i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates. | 33,701 |
| 8 | <i>Add</i> —Excess collections and advance payments | |
| 9 | Net collections | (b)3,96,368 |

| | |
|---|-------------|
| | Rs. |
| (a) Arrears as shown in Item 7 of the last year's statement | 91,171 |
| <i>Deduct</i> — | |
| Remissions | 80,903 |
| Irrecoverable amounts | 875 |
| | 81,778 |
| | NET . 9,393 |
| (b) Net collections as per Return No. II | 3,96,368 |
| <i>Add</i> uncashed refund vouchers for 1930-31 | 75 |
| <i>Deduct</i> refunds of previous years cashed during 1930-31 | |
| Net collections as per Return No. V | 3,96,293 |

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Punjab Province in the year ending 31st March 1931.

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. | |
| | Rs. A. P. | | Rs. | | Rs. | | Rs. | |
| 1 | 0 1 7 | 1 | 129 | 7 | 164 | 22 | 6,850 | |
| 2 | 0 1 6 | 146 | 1,39,389 | 203 | 17,784 | 11 | 1,217 | |
| 3 | 0 1 2 | .. | .. | 1 | 18 | 15 | 3,513 | |
| 4 | 0 1 1 | 38 | 2,251 | 187 | 6,516 | 46 | 13,782 | |
| 5 | 0 1 0 | 58 | 4,188 | 208 | 9,407 | 8 | 2,429 | |
| 6 | 0 0 10 | .. | .. | .. | .. | 6 | 2,716 | |
| 7 | 0 0 9 | 36 | 3,127 | 102 | 6,019 | 22 | 5,885 | |
| 8 | 0 0 8 | 2 | 24 | 13 | 1,240 | .. | .. | |
| 9 | 0 0 6 | 44 | 2,156 | 65 | 4,020 | 8 | 2,619 | |
| 10 | 0 0 5 | 5 | 43 | 9 | 239 | .. | .. | |
| 11 | 0 0 3 | 17 | 1,812 | 18 | 866 | 6 | 843 | |
| 12 | 0 0 2 | 2 | 333 | 2 | 57 | 2 | 397 | |
| 13 | 0 0 1 | 1 | 8 | .. | .. | .. | .. | |
| | TOTAL . | 350 | 1,53,460 | 815 | 46,330 | 146 | 40,251 | |

B—UNDER SECTION 49.

Refunds to companies Rs. 10,147

Classification of grades of Income-tax collected in the Punjab Province in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share

| No. | Income-tax collected in the year ending 31st March 1931 | | Income-tax collected in the year ending 31st March 1930 | | Total | Percentage of total income-tax collected in the year ending 31st March 1931 | Percentage of total income-tax collected in the year ending 31st March 1930 | Percentage of total income-tax collected in the year ending 31st March 1931 |
|-----|---|----|---|----|-------|---|---|---|
| | Rs. | P. | Rs. | P. | | | | |
| 1 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 2 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 3 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 4 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 5 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 6 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 7 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 8 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 9 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 10 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |

RETURN No. IV.

Classification of grades of Income-tax collected in the Punjab Province, in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

| No. | Income-tax collected in the year ending 31st March 1931 | | Income-tax collected in the year ending 31st March 1930 | | Total | Percentage of total income-tax collected in the year ending 31st March 1931 | Percentage of total income-tax collected in the year ending 31st March 1930 | Percentage of total income-tax collected in the year ending 31st March 1931 |
|-----|---|----|---|----|-------|---|---|---|
| | Rs. | P. | Rs. | P. | | | | |
| 1 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 2 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 3 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 4 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 5 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 6 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 7 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 8 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 9 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |
| 10 | 100 | 00 | 100 | 00 | 200 | 50 | 50 | 50 |

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 extra collections of tax during the year on account of excess allowances originally | | | | | | | | | | |
|------------|---|---|----------------|----------------|---|-------------------------------|---------|-------------------|----------|----------------------------------|--|--|
| | | 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. | (b) Interest on securities of | | | | | | |
| | | | | | | 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 . | 33,25,862 | 86,611 | 4,713 | .. | .. | .. | .. | .. | .. | | |
| II | 2,500 ,, 2,999 . | 21,56,621 | 56,162 | 2,276 | .. | .. | .. | .. | .. | .. | | |
| III | 3,000 ,, 3,499 . | 19,90,080 | 51,825 | 1,793 | .. | .. | .. | .. | .. | .. | | |
| IV | 3,500 ,, 4,999 . | 37,84,090 | 98,544 | 2,729 | .. | .. | .. | .. | .. | .. | | |
| V | 5,000 ,, 7,499 . | 40,96,992 | 1,28,031 | 4,506 | .. | .. | .. | .. | .. | .. | | |
| VI | 7,500 ,, 9,999 . | 43,60,864 | 1,36,277 | 1,212 | .. | .. | .. | .. | .. | .. | | |
| VII | 10,000 ,, 12,499 . | 25,61,899 | 1,20,089 | 8,482 | .. | .. | .. | .. | .. | .. | | |
| VIII | 12,500 ,, 14,999 . | 23,31,456 | 1,09,287 | 1,798 | .. | .. | .. | .. | .. | .. | | |
| IX | 15,000 ,, 19,999 . | 20,83,334 | 1,08,507 | 1,327 | .. | .. | .. | .. | .. | .. | | |
| | 20,000 24,999 . | 17,88,583 | 1,21,102 | 6,029 | .. | .. | .. | .. | .. | .. | | |
| XI | 25,000 ,, 29,999 . | 12,89,995 | 83,958 | 1,066 | .. | .. | .. | .. | .. | .. | | |
| XII | 30,000 ,, 39,999 . | 13,21,824 | 1,10,152 | 4,001 | .. | .. | .. | .. | .. | .. | | |
| XIII | 40,000 ,, 49,999 . | 5,78,749 | 57,272 | 1,515 | .. | .. | .. | .. | .. | .. | | |
| XIV | 50,000 and over . | 4,87,377 | 48,230 | 4,006 | .. | .. | .. | .. | .. | .. | | |
| XV | Unclassified income : (a) taxed at source at the maximum rate, | .. | .. | .. | 35,69,644 | 3,53,246 | .. | .. | 2,11,301 | 20,910 | | |
| | (b) covered by anticipatory certificates, | .. | .. | .. | .. | .. | .. | .. | .. | .. | | |
| | (c) other incomes, e.g., round sums paid in exceptional cases by employers. | 8,530 | 243 | .. | .. | .. | .. | .. | .. | .. | | |
| | TOTAL . | 3,21,16,256 | 13,16,290 | 45,453 | 35,69,644 | 3,53,246 | .. | .. | 2,11,301 | 20,910 | | |

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.

ending 31st March 1931, on income in respect of which the Provincial under Devolution Rule 15.

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

| (b) Profits of | | | | Income of Hindu undivided families. | | All other income not included in columns 3 to 17. | |
|----------------|----------------|-------------------|----------------|-------------------------------------|----------------|---|----------------|
| Companies. | | Registered firms. | | | | | |
| 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. |
| .. | .. | .. | .. | 46,60,646 | 1,21,371 | 36,39,590 | 94,781 |
| .. | .. | .. | .. | 35,24,390 | 91,781 | 30,25,229 | 78,782 |
| .. | .. | .. | .. | 35,75,002 | 93,099 | 26,84,429 | 69,907 |
| .. | .. | .. | .. | 75,64,378 | 1,96,989 | 65,46,394 | 1,70,379 |
| .. | .. | .. | .. | 80,01,632 | 2,50,051 | 73,81,664 | 2,27,552 |
| .. | .. | .. | .. | 45,80,000 | 1,43,125 | 43,85,632 | 1,37,051 |
| .. | .. | .. | .. | 32,81,152 | 1,53,804 | 32,16,747 | 1,50,785 |
| .. | .. | .. | .. | 15,24,181 | 71,446 | 17,62,411 | 82,613 |
| .. | .. | .. | .. | 21,58,502 | 1,12,422 | 24,39,322 | 1,27,048 |
| .. | .. | .. | .. | 11,41,869 | 77,314 | 15,15,973 | 1,02,644 |
| .. | .. | .. | .. | 6,27,648 | 42,497 | 8,97,644 | 60,778 |
| .. | .. | .. | .. | 5,06,016 | 42,168 | 13,03,344 | 1,08,612 |
| .. | .. | .. | .. | 4,45,743 | 44,110 | 7,93,263 | 78,500 |
| .. | .. | .. | .. | 19,24,062 | 1,90,402 | 14,00,107 | 2,10,646 |
| .. | .. | .. | .. | .. | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | .. |
| 61,88,362 | 6,12,390 | 16,47,997 | 1,63,088 | .. | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | .. |
| .. | .. | .. | .. | .. | .. | .. | .. |
| 61,88,362 | 6,12,390 | 16,47,997 | 1,63,088 | 4,35,15,221 | 16,30,579 | 4,09,97,749 | 16,91,178 |

Interest on tax-free securities

Rs. 7,87,483

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Punjab Province, in the year ending 31st March 1931, 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. | | | | |
| | | | | (d) 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 . | 1,16,26,098 | 3,07,476 | 4,47,398 | 11,651 | 4,397 | 1,460 | 1,11,78,700 | 2,89,968 | 5,206 | |
| II | 2,500 ,, 2,999 . | 87,06,240 | 2,29,001 | 3,02,717 | 7,727 | .. | 641 | 84,03,523 | 2,20,633 | 3,273 | |
| III | 3,000 ,, 3,499 . | 82,49,511 | 2,16,624 | 2,85,350 | 7,431 | .. | 427 | 79,64,161 | 2,08,766 | 2,747 | |
| IV | 3,500 ,, 4,999 . | 1,78,94,862 | 4,68,741 | 3,74,592 | 9,755 | .. | 714 | 1,75,20,270 | 4,58,272 | 4,417 | |
| V | 5,000 ,, 7,499 . | 1,94,80,288 | 6,10,140 | 3,76,576 | 11,768 | 4,603 | 608 | 1,91,03,712 | 5,93,161 | 3,736 | |
| VI | 7,500 ,, 9,999 . | 1,33,26,496 | 4,17,665 | 2,97,248 | 9,289 | .. | 732 | 1,30,29,248 | 4,07,644 | 1,813 | |
| VII | 10,000 ,, 12,499 . | 90,59,798 | 4,33,160 | 2,49,152 | 11,679 | 9,247 | 757 | 88,10,646 | 4,11,477 | 936 | |
| VIII | 12,500 ,, 14,999 . | 56,18,048 | 2,65,144 | 1,20,661 | 5,656 | .. | 1,256 | 54,97,387 | 2,58,232 | 473 | |
| IX | 15,000 ,, 19,999 . | 66,81,158 | 3,49,304 | 1,66,541 | 8,674 | 735 | 561 | 65,14,617 | 3,39,334 | 549 | |
| X | 20,000 ,, 24,999 . | 44,46,425 | 3,07,089 | 1,63,082 | 11,042 | 2,465 | 1,032 | 42,83,343 | 2,92,550 | 310 | |
| XI | 25,000 ,, 29,999 . | 27,65,287 | 1,88,299 | 1,54,368 | 10,452 | .. | 1,123 | 26,10,919 | 1,78,724 | 150 | |
| XII | 30,000 ,, 39,999 . | 31,31,184 | 2,64,933 | 1,57,596 | 13,133 | 1,283 | 3,027 | 29,73,588 | 2,47,490 | 126 | |
| XIII | 40,000 ,, 49,999 . | 18,17,755 | 1,81,397 | 3,00,884 | 29,775 | 394 | .. | 15,16,871 | 1,51,228 | 63 | |
| XIV | 50,000 and over . | 38,17,546 | 4,44,284 | 2,61,090 | 25,837 | .. | .. | 35,56,456 | 4,18,447 | 92 | |
| V | Unclassified income:— | | | | | | | | | | |
| | (a) taxed at source at the maximum rate, | 1,16,17,304 | 11,49,629 | 16,06,999 | 1,59,026 | .. | 115 | 1,00,10,305 | 9,90,488 | 320 | |
| | (b) covered by anticipatory certificates, | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | (c) other incomes, e.g., round sums paid in exceptional cases by employers. | 8,530 | 243 | .. | .. | .. | .. | 8,530 | 243 | 7 | |
| | TOTAL | 12,82,46,530 | 58,33,129 | 52,64,254 | 3,32,895 | 23,124 | 12,453 | 12,20,82,276 | 54,64,657 | 24,218 | |

(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 amounts 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.

| | |
|--|------------------|
| | Rs. |
| TOTAL (COLUMN 27) | 54,64,657 |
| | 15,782 |
| Add excess collections and miscellaneous | 32,640 |
| Add penalties (actual collections) | 55,13,079 |
| | 76,984 |
| Deduct refunds and rebates at 3, 6, 9, 12 and 13 pias on account of incomes shown in columns 6 to 15 | 5 |
| Deduct amounts paid as money order commission for sending refunds | .. |
| NET TOTAL | 54,36,140 |

RETURN No. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1931.

| 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. | Income. | Amount of tax. | Number of assesses. | Income. | Amount of tax. | Number of assesses. | Income. | Amount of tax. | Number of assesses. | Income. | Amount of tax. | Number of assesses. | 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. |
| I | 50,001 to 1,00,000 . | | 36 | 23,56,903 | 37,707 | 12 | 7,92,816 | 12,051 | 1 | 68,462 | 1,250 | 13 | 10,92,430 | 7,951 | 62 | 43,10,611 | 58,959 | 7,172 | 51,787 |
| II | 1,00,000 „ 1,50,000 . | | 1 | 1,22,207 | 5,583 | 5 | 6,03,936 | 22,121 | 1 | 1,21,055 | 5,469 | 1 | 1,43,001 | 5,948 | 8 | 9,90,199 | 39,121 | 5,951 | 33,170 |
| III | 1,50,001 „ 2,00,000 . | | .. | .. | .. | 7 | 11,94,256 | 52,766 | 1 | 1,93,828 | 14,040 | 1 | 1,82,029 | 10,811 | 9 | 15,70,113 | 77,617 | 6,025 | 70,992 |
| IV | 2,00,001 „ 2,50,000 . | | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 2,26,756 | 17,471 | 1 | 2,26,756 | 17,471 | .. | 17,471 |
| V | 2,50,001 „ 3,00,000 . | | .. | .. | .. | 2 | 5,30,640 | 26,915 | .. | .. | .. | .. | .. | .. | 2 | 5,30,640 | 26,915 | 1,400 | 25,515 |
| VI | 3,00,001 „ 3,50,000 . | | .. | .. | .. | 2 | 6,35,664 | 33,479 | .. | .. | .. | 1 | 3,00,963 | 31,075 | 3 | 9,36,627 | 64,554 | 7,183 | 57,371 |
| 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 . | | .. | .. | .. | 2 | 23,39,792 | 1,39,987 | .. | .. | .. | .. | .. | .. | 2 | 23,39,792 | 1,39,987 | .. | 1,39,987 |
| | TOTAL . | | 37 | 24,79,110 | 43,290 | 30 | 60,97,104 | 2,87,319 | 3 | 3,83,345 | 20,759 | 17 | 19,45,179 | 73,256 | 87 | 1,09,04,738 | 4,24,624 | 28,331 | 3,96,293 |

Add—Excess collections and miscellaneous

Add—Penalties (actual collections)

TOTAL . 3,96,293

RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1931.

| 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 | 8 | 40,096 | 4 | 18,349 | 12 | 58,445 |
| 2 | Buildings and land | .. | .. | .. | .. | .. | .. |
| 3 | Chemical | .. | .. | .. | .. | .. | .. |
| 4 | Cotton trade | 1 | 3,784 | .. | .. | 1 | 3,784 |
| 5 | Cotton pressing, ginning and cleaning | .. | .. | 1 | 1,250 | 1 | 1,250 |
| 6 | Engineering | .. | .. | .. | .. | .. | .. |
| 7 | Flour mills | .. | .. | .. | .. | .. | .. |
| 8 | Insurance—Fire, Marine and Life | 1 | 13,973 | .. | .. | 1 | 13,973 |
| 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 | Sugar making and refining | 3 | 20,341 | .. | .. | 3 | 20,341 |
| 20 | Railway | .. | .. | .. | .. | .. | .. |
| 21 | Tanneries and leather work | .. | .. | .. | .. | .. | .. |
| 22 | Tramways | .. | .. | .. | .. | .. | .. |
| 23 | Woolen mills | .. | .. | .. | .. | .. | .. |
| 24 | Others | 17 | 2,09,125 | 52 | 1,17,706 | 69 | 3,26,831 |
| | TOTAL | 80 | 2,87,319 | 57 | 1,37,305 | 87 | 4,24,624 |

RETURN No. VII.

Punjab, 1930-31.

| 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 | 967 | 809 | 81 | 104 | 35 | .. | .. | .. | 13 | 16 | 5 |
| Rohtak | 799 | 709 | 63 | 68 | 25 | .. | .. | .. | 4 | 5 | 5 |
| Gurgaon | 632 | 562 | 86 | 121 | 48 | .. | .. | .. | 11 | 11 | 7 |
| Karnal | 975 | 828 | 138 | 147 | 62 | .. | .. | .. | 20 | 22 | 9 |
| Ambala | 864 | 700 | 62 | 52 | 21 | .. | .. | .. | 9 | 8 | 8 |
| Simla | 667 | 726 | 26 | 46 | 21 | .. | .. | .. | 6 | 5 | 4 |
| Ludhiana | 649 | 593 | 36 | 27 | 6 | .. | .. | .. | 3 | 3 | 1 |
| Jullundur | 758 | 640 | 80 | 86 | 36 | .. | .. | .. | 11 | 9 | 4 |
| Hoshiarpur | 478 | 434 | 58 | 88 | 26 | .. | .. | .. | 7 | 4 | 2 |
| Amritsar | 2,203 | 1,934 | 187 | 147 | 66 | .. | .. | .. | 48 | 44 | 17 |
| Ferozepur | 1,065 | 689 | 88 | 65 | 5 | .. | .. | .. | 4 | 5 | 3 |
| Bujranwala | 698 | 681 | 72 | 105 | 29 | .. | .. | .. | 8 | 11 | 7 |
| Sheikhupura | 331 | 294 | 50 | 56 | 17 | .. | .. | .. | 6 | 6 | 4 |
| Murdaspur | 459 | 470 | 58 | 63 | 14 | .. | .. | .. | 9 | 11 | 7 |
| Langra | 218 | 265 | 30 | 14 | 4 | .. | .. | .. | 1 | 1 | .. |
| Lahore | 2,546 | 2,381 | 274 | 286 | 71 | .. | .. | .. | 69 | 79 | 38 |
| Lyallpur | 1,061 | 1,099 | 86 | 115 | 15 | .. | .. | .. | 15 | 16 | 18 |
| Montgomery | 872 | 770 | 81 | 109 | 30 | .. | .. | .. | 34 | 36 | 14 |
| Multan | 703 | 683 | 69 | 58 | 12 | .. | .. | .. | 10 | 9 | 5 |
| Muzaffargarh | 177 | 186 | 87 | 98 | 31 | .. | .. | .. | 5 | 3 | 3 |
| G. Khan | 116 | 119 | 16 | 12 | 3 | .. | .. | .. | 3 | 3 | 3 |
| Malkot | 876 | 758 | 75 | 76 | 10 | .. | .. | .. | 9 | 9 | 1 |
| Rawalpindi | 918 | 959 | 125 | 135 | 52 | .. | .. | .. | 55 | 63 | 24 |
| Campbellpur | 320 | 249 | 25 | 23 | 4 | .. | .. | .. | 11 | 11 | 3 |
| Jianwali | 397 | 354 | 28 | 28 | 9 | .. | .. | .. | 3 | 6 | 2 |
| Muzrat | 444 | 480 | 87 | 99 | 35 | .. | .. | .. | 10 | 15 | 5 |
| Melum | 313 | 318 | 83 | 83 | 23 | .. | .. | .. | 23 | 22 | 9 |
| Mahapur | 878 | 754 | 89 | 88 | 42 | .. | .. | .. | 8 | 9 | 5 |
| Mahang | 337 | 294 | 29 | 39 | 5 | .. | .. | .. | 4 | 6 | 2 |
| Central Circle, Lahore | 4,023 | 4,128 | 14 | 14 | 3 | .. | .. | .. | 21 | 17 | 14 |
| Railway Circle, Lahore | 3,163 | 3,419 | 15 | 12 | 2 | .. | .. | .. | 36 | 34 | 34 |
| Military Circle, Lahore | 1,986 | 2,065 | 3 | 2 | 1 | .. | .. | .. | 9 | 9 | 9 |
| Military Circle, Rawalpindi | 2,956 | 3,015 | .. | .. | .. | .. | .. | .. | 4 | 4 | 2 |
| TOTAL | 32,849 | 32,255 | 2,301 | 2,466 | 763 | .. | .. | .. | 489 | 512 | 344 |

No. VII.

Jan, 1930-31.

| 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 68 (7). | REMARKS. |
|--|--------------------|--|-----------|--|-----|--------|---------|--|--------------------|-----------------|--|-------------------------------------|-----|--|----------|
| Number. | Number successful. | Increase. | Decrease. | 25. | 28. | 46(1). | Number. | | Number successful. | Out of arrears. | | Out of demand of year under review. | Rs. | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | |
| | | Rs. | Rs. | | | | | | | | Rs. | Rs. | Rs. | | |
| .. | .. | .. | 6,422 | .. | 2 | 30 | 15 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 2,181 | .. | 9 | 66 | 27 | .. | .. | .. | 808 | 59 | .. | .. | |
| .. | .. | .. | 7,813 | .. | 12 | 97 | 35 | .. | .. | .. | .. | 6 | .. | .. | |
| .. | .. | .. | 3,202 | .. | 19 | 58 | 18 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 4,635 | .. | 2 | 33 | 19 | .. | .. | .. | .. | 8 | .. | .. | |
| 1 | .. | .. | 5,428 | .. | .. | 30 | 24 | .. | .. | .. | 1,080 | .. | .. | .. | |
| .. | .. | .. | 1,481 | .. | 8 | 13 | .. | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 6,643 | .. | 5 | 34 | 6 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 3,351 | .. | 4 | 38 | 3 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 38,089 | .. | 12 | 51 | 19 | .. | .. | .. | 92 | .. | .. | .. | |
| .. | .. | .. | 148 | .. | 2 | 38 | 13 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 2,640 | .. | 3 | 93 | 51 | .. | .. | .. | 213 | .. | .. | .. | |
| .. | .. | .. | 1,302 | .. | .. | 67 | 26 | .. | .. | .. | 91 | .. | .. | .. | |
| .. | .. | .. | 350 | .. | 13 | 19 | 1 | .. | .. | .. | 78 | .. | .. | .. | |
| .. | .. | .. | 163 | .. | 2 | 3 | .. | .. | .. | .. | 4 | .. | .. | .. | |
| 4 | 3 | 103 | 5,068 | .. | 11 | 234 | 61 | .. | .. | 1 | 1,024 | .. | .. | .. | |
| .. | .. | .. | 2,044 | .. | 15 | 99 | 22 | .. | .. | 1 | 282 | .. | .. | .. | |
| 1 | .. | .. | 1,278 | .. | 9 | 104 | 21 | .. | .. | .. | 1,027 | .. | .. | .. | |
| 1 | .. | .. | 1,670 | .. | 3 | 65 | 25 | 1 | .. | .. | 6,000 875 | I. T. 2 S. T. | .. | .. | |
| .. | .. | .. | 1,401 | .. | 2 | 4 | 2 | .. | .. | .. | 242 | .. | .. | .. | |
| .. | .. | .. | 95 | .. | 1 | 12 | 8 | .. | .. | .. | 180 | .. | .. | .. | |
| .. | .. | .. | 660 | .. | 10 | 20 | 3 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | 8 | 13,479 | .. | 10 | 69 | 35 | .. | .. | .. | 1,766 | .. | .. | .. | |
| .. | .. | .. | 458 | .. | .. | 13 | 6 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 818 | .. | 1 | 17 | 6 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 9,166 | .. | 10 | 20 | .. | .. | .. | .. | .. | .. | .. | .. | |
| 1 | .. | 6 | 1,997 | .. | 5 | 10 | 4 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | 4 | 5,000 | .. | 2 | 30 | 6 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | 3 | 232 | .. | 2 | 14 | 6 | .. | .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | 505 | .. | .. | .. | 301 | .. | .. | .. | 236 | .. | .. | .. | |
| .. | .. | 6 | 1,566 | .. | .. | .. | 464 | .. | .. | .. | 122 | 36 | .. | .. | |
| .. | .. | .. | 162 | .. | 1 | .. | 41 | .. | .. | .. | 1 | .. | .. | .. | |
| .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| 8 | 3 | 130 | 1,29,456 | .. | 175 | 1,381 | 1,268 | 1 | .. | 2 | 13,246 875 | 111 | .. | .. | |

RETURN No. VIII.

Punjab, 1930-31.

| 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 Income-tax Act. | Number of successful applications under section 27 of Income-tax Act. | Number of cases in which accounts were called for from assessees. | Number of cases in which accounts were produced by assessees. | 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 | 7 | 216 | 759 | 982 | 153 | 5 | -- | 1,023 | 925 | 503 | 9 | 800 |
| Rohtak | 10 | 182 | 584 | 776 | 23 | 41 | 10 | 816 | 598 | 323 | 6 | 703 |
| Gurgaon | 18 | 133 | 556 | 707 | 15 | 15 | 4 | 710 | 616 | 397 | 17 | 545 |
| Karnal | 14 | 217 | 659 | 890 | 46 | 30 | 1 | 960 | 855 | 569 | 14 | 814 |
| Ambala | 178 | 281 | 501 | 960 | 74 | 36 | 13 | 843 | 660 | 561 | 93 | 607 |
| Simla | 193 | 218 | 400 | 811 | 285 | 14 | 6 | 436 | 388 | 367 | 222 | 504 |
| Ludhiana | 82 | 162 | 476 | 720 | 262 | 7 | -- | 610 | 529 | 482 | 78 | 515 |
| Jullundur | 43 | 134 | 540 | 717 | 251 | 15 | 1 | 797 | 679 | 301 | 38 | 602 |
| Hoshiarpur | 38 | 105 | 360 | 503 | 46 | 5 | 1 | 498 | 420 | 99 | 32 | 402 |
| Amritsar | 164 | 725 | 1,647 | 2,536 | 432 | 42 | 15 | 2,592 | 2,174 | 2,070 | 164 | 1,770 |
| Ferozepore | 49 | 231 | 839 | 1,119 | 230 | 22 | 5 | 1,084 | 925 | 673 | 38 | 651 |
| Gujranwala | 151 | 154 | 426 | 731 | 251 | 40 | 3 | 700 | 599 | 374 | 141 | 540 |
| Sheikhupura | 20 | 66 | 211 | 297 | 171 | 20 | 2 | 343 | 267 | 160 | 11 | 283 |
| Gurdaspur | 55 | 81 | 368 | 504 | 53 | 28 | 8 | 429 | 344 | 158 | 64 | 406 |
| Kangra | 29 | 24 | 144 | 197 | 14 | 3 | -- | 173 | 147 | 79 | 35 | 170 |
| Lahore | 661 | 439 | 1,814 | 2,914 | 1,333 | 69 | 14 | 2,218 | 1,720 | 1,295 | 585 | 1,796 |
| Lyalpur | 82 | 136 | 982 | 1,200 | 54 | 27 | 6 | 1,105 | 935 | 753 | 50 | 1,049 |
| Montgomery | 78 | 183 | 669 | 930 | 292 | 20 | -- | 933 | 829 | 484 | 62 | 708 |
| Multan | 74 | 197 | 462 | 733 | 177 | 35 | 4 | 826 | 562 | 306 | 57 | 626 |
| Muzaffargarh | 4 | 24 | 178 | 206 | 10 | 5 | -- | 220 | 184 | 85 | 3 | 186 |
| D. G. Khan | 8 | 32 | 101 | 141 | 35 | 4 | 1 | 137 | 111 | 103 | 8 | 111 |
| Sialkot | 41 | 125 | 685 | 851 | 104 | 13 | -- | 868 | 691 | 330 | 31 | 727 |
| Rawalpindi | 199 | 176 | 812 | 1,187 | 203 | 22 | 6 | 914 | 674 | 416 | 67 | 892 |
| Campbellpur | 10 | 48 | 222 | 280 | 78 | 4 | -- | 296 | 270 | 173 | 8 | 241 |
| Manwali | 1 | 63 | 320 | 384 | 86 | 6 | -- | 408 | 378 | 223 | 1 | 353 |
| Gujrat | 33 | 39 | 363 | 435 | 80 | 11 | -- | 405 | 356 | 197 | 17 | 413 |
| Jhelum | 22 | 63 | 317 | 402 | 70 | 14 | 1 | 370 | 325 | 189 | 32 | 286 |
| Shahpur | 19 | 354 | 584 | 957 | 23 | 32 | 7 | 1,009 | 879 | 246 | 17 | 737 |
| Jhang | 9 | 76 | 235 | 320 | 19 | 15 | -- | 377 | 301 | 180 | 7 | 287 |
| Central Circle, Lahore | 3,671 | .. | .. | 3,671 | .. | 41 | 35 | 9 | 9 | 9 | 4,128 | -- |
| Railway Circle, Lahore | 2,730 | .. | .. | 2,730 | .. | 46 | 28 | 160 | 128 | 102 | 3,419 | -- |
| Military Circle, Lahore | 1,899 | .. | .. | 1,899 | .. | .. | -- | -- | -- | -- | 2,065 | -- |
| Military Circle, Rawalpindi | 2,339 | .. | .. | 2,339 | .. | .. | -- | -- | -- | -- | 3,015 | -- |
| TOTAL | 12,931 | 4,884 | 16,214 | 34,029 | 4,870 | 687 | 171 | 22,269 | 18,478 | 12,357 | 14,534 | 17,721 |

RETURN No. I.

**Classification of the income-tax demand in the Province of Punjab in
the year ending 31st March 1931.**

RETURN No. I.

Classification of the income-tax demand in the Province of Punjab in the year ending 31st March 1931.

ASSESSMENT FOR 1930-31.

| 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 |
| 1 | Salaries— | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| | (a) paid by Government | 304 | 363 | 40 | 486 | 858 | 3,303 | 347 | 840 | 467 | 666 |
| | (b) " " local authorities | 242 | 646 | 485 | 395 | 1,397 | 5,785 | 650 | 1,012 | 329 | 3,803 |
| | (c) " " companies, other public bodies and associations. | 205 | 42 | 489 | 155 | 1,925 | 39,955 | 3,102 | 768 | 118 | 31,846 |
| | (d) " " private employers | 60 | 66 | 550 | 536 | 4,323 | 4,838 | 75 | 1,182 | 605 | 2,151 |
| 2 | Interest on securities— | | | | | | | | | | |
| | (a) on securities of the Government of India or of a Local Government. | 41 | 8 | 83 | 397 | 99 | .. | 338 | 181 | .. | 5,760 |
| | (b) " debentures or other securities of a local authority or a company. | .. | .. | .. | 10 | 350 | 14,567 | .. | .. | .. | 6 |
| 3 | Income derived from property | 10,954 | 5,680 | 5,274 | 8,314 | 16,614 | 39,049 | 7,258 | 10,294 | 2,702 | 50,871 |
| 4 | " " " business | 1,29,942 | 89,152 | 70,661 | 1,05,747 | 96,065 | 92,329 | 57,070 | 82,082 | 47,698 | 3,91,086 |
| 5 | Professional earnings | 4,013 | 2,373 | 1,053 | 1,746 | 2,962 | 8,088 | 4,145 | 7,952 | 2,398 | 7,261 |
| 6 | Income derived from other sources | 2,891 | 795 | 689 | 1,082 | 1,680 | 6,839 | 2,094 | 9,354 | 1,360 | 13,290 |
| 7 | TOTAL OF ITEMS 1 TO 6 | 1,48,652 | 99,125 | 79,324 | 1,18,868 | 1,26,273 | 2,14,753 | 75,079 | 1,13,665 | 55,757 | 5,06,740 |
| 8 | (a) Amount to be deducted on account of section 15. | 160 | 185 | 140 | 222 | 1,131 | 2,897 | 834 | 835 | 228 | 3,192 |
| | (b) Amount to be deducted on account of section 17. | 855 | 616 | 527 | 562 | 1,131 | 832 | 883 | 375 | 360 | 2,950 |
| 9 | Resultant demand | 1,47,637 | 98,324 | 78,657 | 1,18,084 | 1,24,011 | 2,11,024 | 73,362 | 1,12,455 | 55,169 | 5,00,598 |
| 10 | Arrears | *2,670 | †2,193 | ‡4,404 | §3,309 | 3,051 | ¶5,346 | .. | **2,029 | ††1,685 | ‡‡6,028 |
| 11 | Penalties— | | | | | | | | | | |
| | (a) penal assessments under section 25 (2) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | (b) " " " " 28 | 70 | 290 | 1,301 | 1,145 | 109 | .. | 258 | 28 | 480 | 1,298 |
| | (c) " recoveries " " 46 (1) | 3,165 | 524 | 1,416 | 727 | 490 | 383 | 172 | 657 | 1,059 | 723 |
| | (d) other penalties and fines | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | | |
|----|---|----------|----------|--------|----------|----------|----------|--------|----------|--------|----------|
| 12 | Miscellaneous | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | (a) composition under section 53 (2) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | (b) other items | 109 | 196 | .. | 165 | 76 | 53 | 63 | 103 | .. | 335 |
| 13 | TOTAL OF ITEMS 9 TO 12 | 1,53,651 | 1,01,527 | 85,778 | 1,23,430 | 1,27,737 | 2,16,806 | 73,855 | 1,15,272 | 58,393 | 5,08,982 |
| 14 | Refund or rebate of tax— | | | | | | | | | | |
| | (a) on interest on securities, under section 48 | 239 | 210 | 159 | 975 | 1,918 | 10,203 | 450 | 1,100 | 139 | 14,397 |
| | (b) „ dividends of companies, under section 48 | 635 | 3,478 | .. | 521 | 2,953 | 5,398 | 866 | 515 | .. | 4,391 |
| | (c) to partners of firms, under section 48 | 443 | 914 | 941 | 1,088 | 32 | .. | .. | .. | .. | 5,106 |
| | (d) under section 49 | .. | .. | .. | 98 | .. | .. | .. | .. | .. | 10 |
| | (e) under arrangement with the Indian States | .. | 53 | .. | .. | 119 | 8,149 | 314 | 279 | .. | .. |
| | (f) other refunds | 1,170 | 566 | 5,791 | 2,605 | 8,279 | 906 | 1,010 | 4,898 | 3,347 | 19,455 |
| 15 | TOTAL REFUNDS | 2,537 | 5,221 | 6,891 | 5,287 | 13,301 | 24,656 | 2,640 | 6,792 | 3,486 | 43,359 |
| 16 | Net demand (item 13 minus item 15) | 1,51,114 | 96,306 | 78,887 | 1,18,143 | 1,14,436 | 1,92,150 | 71,215 | 1,08,480 | 54,907 | 4,65,623 |
| 17 | Deduct—Arrears outstanding on 31st March of the year to which the statement relates | 7,148 | 1,505 | 5,092 | 4,428 | 4,318 | 5,201 | .. | 2,715 | 5,710 | 7,050 |
| 18 | Add—Excess collections and advance payments | .. | .. | 12 | 102 | 6 | 224 | .. | 5 | 50 | 4 |
| 19 | Net collections | 1,43,966 | 94,801 | 73,807 | 1,13,817 | 1,10,124 | 1,87,173 | 71,215 | 1,05,770 | 49,247 | 4,58,577 |

| | Rs. |
|--|-------|
| * Arrears on 1st April 1930 | 2,789 |
| Remissions | 119 |
| Net | 2,670 |
| † Arrears on 1st April 1930 | 8,001 |
| Written off as irrecoverable | 808 |
| Net | 2,193 |
| ‡ Arrears on 1st April 1930 | 5,356 |
| Remissions | 952 |
| Net | 4,404 |
| § Arrears on 1st April 1930 | 3,329 |
| Remissions | 20 |
| Net | 3,309 |
| Arrears on 1st April 1930 | 4,751 |
| Remissions | 1,700 |
| Net | 3,051 |

| | Rs. |
|--|--------|
| ¶ Arrears on 1st April 1930 | 11,185 |
| Written off as irrecoverable | 1,080 |
| Remissions | 4,759 |
| Net | 5,346 |
| ** Arrears on 1st April 1930 | 2,051 |
| Remissions | 22 |
| Net | 2,029 |
| †† Arrears on 1st April 1930 | 2,092 |
| Remissions | 407 |
| Net | 1,685 |
| ‡‡ Arrears on 1st April 1930 | 9,599 |
| Remissions | 8,479 |
| Written off as irrecoverable | 92 |
| Net | 6,028 |

RETURN No. I—contd.

Classification of the income-tax demand in the Province of Punjab in the year ending 31st March 1931—contd.

ASSESSMENT FOR 1930-31—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 | 198 | 531 | 34 | 480 | 182 | 3,284 | 643 | 360 | 1,563 | 18 |
| | (b) " " local authorities | 1,160 | 799 | 199 | 429 | 413 | 714 | 1,033 | 512 | 1,047 | .. |
| | (c) " " companies, other public bodies and associations. | 1,765 | 8,718 | 697 | 6,311 | 979 | 1,66,952 | 6,036 | 1,343 | 8,570 | 51 |
| | (d) " " private employers | 1,378 | 839 | 719 | 1,048 | 320 | 8,167 | 1,053 | 1,964 | 320 | 161 |
| 2 | Interest on securities— | | | | | | | | | | |
| | (a) on securities of the Government of India or of a Local Government. | 920 | .. | .. | 353 | .. | 1,410 | 22 | 587 | 3 | 3 |
| | (b) " debentures or other securities of a local authority or a company. | .. | .. | .. | .. | .. | 4,568 | .. | 15 | .. | .. |
| 3 | Income derived from property | 27,082 | 9,955 | 3,537 | 5,765 | 867 | 1,28,375 | 14,930 | 4,576 | 9,265 | 590 |
| 4 | " " " business | 1,49,000 | 83,422 | 36,241 | 46,450 | 17,552 | 6,00,556 | 1,56,697 | 74,768 | 99,519 | 18,030 |
| 5 | Professional earnings | 7,189 | 2,519 | 3,119 | 2,276 | 2,243 | 76,350 | 6,694 | 3,066 | 5,130 | 527 |
| 6 | Income derived from other sources | 4,765 | 1,803 | 421 | 632 | 158 | 39,973 | 3,320 | 1,003 | 6,694 | 149 |
| 7 | TOTAL OF ITEMS 1 TO 6 | 1,93,457 | 1,08,586 | 44,967 | 63,744 | 22,714 | 10,30,349 | 1,90,428 | 88,194 | 1,32,111 | 19,529 |
| 8 | (a) Amount to be deducted on account of section 15. | 598 | 834 | 92 | 125 | 203 | 12,758 | 600 | 289 | 390 | .. |
| | (b) Amount to be deducted on account of section 17. | 623 | 439 | 475 | 1,230 | 637 | 3,144 | 1,938 | 277 | 1,298 | 138 |
| 9 | Resultant demand | 1,92,236 | 1,07,313 | 44,400 | 62,389 | 21,874 | 10,14,447 | 1,87,890 | 87,628 | 1,30,423 | 19,391 |
| 10 | Arrears | *15,244 | †11,287 | ‡12,734 | §268 | 704 | ¶38,428 | **9,231 | ††10,504 | ‡‡3,899 | §§651 |
| 11 | Penalties— | | | | | | | | | | |
| | (a) penal assessments under section 25 (2) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | (b) " " " " " 28 | 30 | 43 | .. | 400 | 20 | 2,915 | 516 | 135 | 315 | 20 |
| | (c) " recoveries " " " 46 (1) | 1,225 | 1,821 | 1,832 | 469 | 40 | 8,132 | 1,792 | 2,222 | 1,654 | 58 |
| | (d) other penalties and fines | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | | |
|----|---|----------|----------|--------|--------|--------|-----------|----------|----------|----------|--------|
| 12 | Miscellaneous | .. | .. | .. | 57 | .. | .. | 137 | .. | .. | |
| | (a) composition under section 53 (2) | .. | .. | .. | .. | .. | 500 | 500 | .. | .. | |
| | (b) other items | 44 | 123 | 10 | .. | .. | 10,635 | 180 | 88 | 9 | |
| 13 | TOTAL OF ITEMS 9 TO 12 | 2,08,779 | 1,20,587 | 58,976 | 63,583 | 22,638 | 10,75,057 | 2,00,109 | 1,00,577 | 1,36,437 | 20,120 |
| 14 | Refund or rebate of tax— | | | | | | | | | | |
| | (a) on interest on securities, under section 48 | 1,822 | 46 | 393 | 1,196 | 197 | 1,02,076 | 615 | 129 | 854 | 241 |
| | (b) ,, dividends of companies, under section 48 | 1,186 | 1,238 | 27 | 327 | 14 | 8,330 | 2,629 | 7,773 | 666 | 31 |
| | (c) to partners of firms, under section 48 | 1,981 | 584 | .. | .. | .. | 12,844 | 4,760 | 1,091 | 6,703 | .. |
| | (d) under section 49 | .. | .. | .. | .. | .. | 1,593 | .. | .. | .. | .. |
| | (e) under arrangement with the Indian States | 618 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | (f) other refunds | 195 | 322 | 41 | .. | .. | 40,462 | 901 | 3,446 | 1,019 | 416 |
| 15 | TOTAL REFUNDS | 5,802 | 2,190 | 461 | 1,523 | 211 | 1,65,305 | 8,905 | 12,439 | 9,242 | 688 |
| 16 | Net demand (item 13 minus item 15) | 2,02,977 | 1,18,397 | 58,515 | 62,060 | 22,427 | 9,09,752 | 1,91,204 | 88,138 | 1,27,195 | 19,432 |
| 17 | Deduct—Arrears outstanding on 31st March of the year to which the statement relates | 11,968 | 11,663 | 11,894 | 4,252 | 377 | 75,241 | 9,514 | 3,474 | 3,488 | 570 |
| 18 | Add—Excess collections and advance payments | .. | .. | .. | 12 | .. | 153 | .. | .. | 18 | .. |
| 19 | Net collections | 1,91,009 | 1,06,734 | 46,621 | 57,820 | 22,050 | 8,34,664 | 1,81,690 | 84,664 | 1,23,725 | 18,862 |

| | Rs. | Rs. |
|--|--------|--------|
| ° Arrears on 1st April 1930 | | 64,235 |
| Remissions | | 48,991 |
| Net | 15,244 | |
| † Arrears on 1st April 1930 | | 13,689 |
| Remissions | 2,189 | |
| Written off as irrecoverable | 213 | 2,402 |
| Net | 11,287 | |
| ‡ Arrears on 1st April 1930 | | 14,211 |
| Remissions | 1,386 | |
| Written off as irrecoverable | 91 | 1,477 |
| Net | 12,734 | |
| § Arrears on 1st April 1930 | | 346 |
| Written off as irrecoverable | | 78 |
| Net | 268 | |
| Arrears on 1st April 1930 | | 708 |
| Written off as irrecoverable | | 4 |
| Net | 704 | |

| | Rs. | Rs. |
|--|--------|--------|
| ¶ Arrears on 1st April 1930 | | 54,000 |
| Remissions | 14,548 | |
| Written off as irrecoverable | 1,024 | 15,572 |
| Net | 38,428 | |
| ** Arrears on 1st April 1930 | | 9,549 |
| Remissions | 36 | |
| Written off as irrecoverable | 282 | 318 |
| Net | 9,231 | |
| †† Arrears on 1st April 1930 | | 12,201 |
| Remissions | 670 | |
| Written off as irrecoverable | 1,027 | 1,697 |
| Net | 10,504 | |
| ‡‡ Arrears on 1st April 1930 | | 9,921 |
| Remissions | | 6,022 |
| Net | 3,899 | |
| §§ Arrears on 1st April 1930 | | 893 |
| Written off as irrecoverable | | 242 |
| Net | 651 | |

RETURN No. I—concl'd.

Classification of the income-tax demand in the Province of Punjab in the year ending 31st March 1931—concl'd.

ASSESSMENT FOR 1930-31—concl'd.

| Serial No. | Classification. | D. G. Khan district. | Sialkot district. | Rawalpindi district. | Campbellpur district. | Mianwali district. | Shahpore district. | Jhang district. | Jhelum district. | Gujrat district. | Central Circle, Lahore district. |
|------------|---|----------------------|-------------------|----------------------|-----------------------|--------------------|--------------------|-----------------|------------------|------------------|----------------------------------|
| 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 | 100 | 310 | 1,252 | 46 | 77 | 1,084 | 353 | 458 | 325 | 10,79,598 |
| | (b) " " local authorities | 128 | 751 | 1,458 | 104 | .. | 1,016 | 264 | 182 | 330 | .. |
| | (c) " " companies, other public bodies and associations. | 56 | 5,032 | 44,249 | 80 | .. | 1,096 | .. | 146 | 435 | .. |
| | (d) " " private employers | 141 | 2,391 | 17,771 | 3,048 | 275 | 158 | 220 | 269 | 1,008 | .. |
| 2 | Interest on securities— | | | | | | | | | | |
| | (a) on securities of the Government of India or of a Local Government. | .. | .. | .. | .. | 211 | .. | 132 | 14 | .. | 3,53,140 |
| | (b) " " debentures or other securities of a local authority or a company. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3 | Income derived from property | 889 | 11,673 | 64,431 | 2,720 | 2,063 | 7,323 | 2,125 | 3,316 | 11,397 | 20,152 |
| 4 | " " " business | 13,479 | 1,21,556 | 3,27,682 | 40,605 | 37,998 | 1,00,462 | 31,095 | 58,565 | 52,638 | 1,021 |
| 5 | Professional earnings | 802 | 4,944 | 5,719 | 2,364 | 1,563 | 3,973 | 2,891 | 1,183 | 2,592 | 18,520 |
| 6 | Income derived from other sources | 178 | 1,098 | 3,322 | 943 | 381 | 1,127 | 726 | 1,488 | 3,669 | 27,432 |
| 7 | TOTAL OF ITEMS 1 TO 6 | 15,773 | 1,47,755 | 4,65,884 | 49,910 | 42,568 | 1,16,239 | 37,806 | 65,621 | 72,394 | 14,99,863 |
| 8 | (a) Amount to be deducted on account of section 15. | .. | 1,181 | 4,951 | 440 | 183 | 129 | 87 | 783 | 358 | 86,031 |
| | (b) Amount to be deducted on account of section 17. | 24 | 944 | 418 | 381 | 173 | 758 | 554 | 337 | 852 | 2,119 |
| 9 | Resultant demand | 15,749 | 1,45,630 | 4,60,515 | 49,089 | 42,212 | 1,15,352 | 37,165 | 64,601 | 71,184 | 14,11,713 |
| 10 | Arrears | *1,768 | 329 | †43,010 | 213 | †1,368 | ‡4,407 | 5,481 | ¶3,260 | **3,023 | ††18,472 |
| 11 | Penalties— | | | | | | | | | | |
| | (a) penal assessments under section 25 (2) | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | (b) " " " " " 28 | 27 | 481 | .. | .. | 50 | 15 | 290 | 121 | 329 | .. |
| | (c) " " recoveries " " " 46 (1) | 301 | 261 | 748 | 190 | 226 | 357 | 144 | 204 | 701 | .. |
| | (d) other penalties and fines | .. | .. | 4,901 | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | | |
|----|---|--------|----------|----------|--------|--------|----------|--------|--------|--------|-----------|
| 12 | Miscellaneous | .. | 114 | .. | .. | .. | .. | .. | .. | .. | .. |
| | (a) composition under section 53 (2) | .. | .. | 617 | .. | .. | .. | .. | .. | .. | .. |
| | (b) other items | .. | .. | .. | 96 | .. | 114 | 8 | 26 | 193 | 3 |
| 13 | TOTAL OF ITEMS 9 TO 12 | 17,845 | 1,46,815 | 5,09,791 | 49,588 | 43,856 | 1,20,245 | 43,083 | 68,112 | 75,430 | 14,30,188 |
| 14 | Refund or rebate of tax— | | | | | | | | | | |
| | (a) on interest on securities, under section 48 | 136 | 560 | .. | 198 | 355 | 113 | 298 | 266 | 74 | 11,691 |
| | (b) ,, dividends of companies, under section 48 | 167 | 1,149 | 2,360 | .. | 27 | 43 | 33 | 140 | 59 | 2,880 |
| | (c) to partners of firms, under section 48 | .. | .. | 854 | .. | .. | 2,051 | .. | 1,444 | .. | .. |
| | (d) under section 49 | .. | .. | 269 | .. | .. | .. | .. | .. | .. | .. |
| | (e) under arrangement with the Indian States | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | (f) other refunds | 94 | .. | 6,035 | 287 | 566 | 4,190 | 264 | 1,369 | 1,277 | 10,160 |
| 15 | TOTAL REFUNDS | 397 | 1,709 | 9,518 | 485 | 948 | 6,397 | 595 | 3,219 | 1,410 | 24,731 |
| 16 | Net demand (item 13 minus item 15) | 17,448 | 1,45,106 | 5,00,273 | 49,103 | 42,908 | 1,13,848 | 42,488 | 64,893 | 74,020 | 14,05,457 |
| 17 | Deduct—Arrears outstanding on 31st March of the year to which the statement relates | 463 | 540 | 24,552 | 88 | 942 | 5,605 | 6,969 | 2,826 | 5,211 | 44,487 |
| 18 | Add—Excess collections and advance payments | .. | .. | 343 | .. | .. | 24 | .. | 7 | 21 | 245 |
| 19 | Net collections | 16,985 | 1,44,566 | 4,76,064 | 49,015 | 41,966 | 1,08,267 | 35,519 | 62,074 | 68,830 | 13,61,215 |

| | Rs. |
|--|--------|
| * Arrears on 1st April 1930 | 1,948 |
| Written off as irrecoverable | 180 |
| Net | 1,768 |
| † Arrears on 1st April 1930 | 52,285 |
| Remissions | 9,275 |
| Net | 43,010 |
| ‡ Arrears on 1st April 1930 | 1,417 |
| Remissions | 89 |
| Net | 1,328 |
| § Arrears on 1st April 1930 | 4,528 |
| Remissions | 121 |
| Net | 4,407 |

| | Rs. | Rs. |
|--|-----|--------|
| ¶ Arrears on 1st April 1930 | | 5,507 |
| Remissions | | 26 |
| Net | | 5,481 |
| ‡ Arrears on 1st April 1930 | | 3,276 |
| Remissions | | 16 |
| Net | | 3,260 |
| ** Arrears on 1st April 1930 | | 3,521 |
| Remissions | | 498 |
| Net | | 3,023 |
| †† Arrears on 1st April 1930 | | 20,031 |
| Remissions | | 1,323 |
| Written off as irrecoverable | | 236 |
| Net | | 18,472 |

Classification of the super-tax demand in the Province of Punjab in the year ending 31st March 1931.

ASSESSMENT FOR 1930-31.

| Serial No. | Classification. | Hissar district. | Karnal district. | Ambala district. | Simla district. | Jullundur district. | Hoshiarpur district. | Amritsar district. | Ferozepore district. | Gujranwala 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 | 590 | 1,250 | 4,041 | 34,287 | 794 | .. | 38,265 | 847 | 135 |
| 2 | Arrears | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3 | Miscellaneous including penalties | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4 | TOTAL OF ITEMS 1 TO 3 | 590 | 1,250 | 4,041 | 34,287 | 794 | .. | 38,265 | 847 | 135 |
| 5 | Refunds | .. | .. | .. | 1,400 | .. | 2,636 | 2,377 | 4 | .. |
| 6 | Net demand (item 4 minus item 5) | 590 | 1,250 | 4,041 | 32,887 | 794 | —2,636 | 35,888 | 843 | 135 |
| 7 | Deduct—Arrears outstanding on 31st March of the year to which the statement relates. | .. | .. | 257 | .. | .. | .. | .. | .. | .. |
| 8 | Add—Excess collections and advance payments | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 9 | Net collections | 590 | 1,250 | 3,784 | 32,887 | 794 | —2,636 | 35,888 | 843 | 135 |

RETURN No. II—*cond.*

Classification of the super-tax demand in the Province of Punjab in the year ending 31st March 1931—*contd.*

ASSESSMENT FOR 1930-31—*contd.*

| Serial No. | Classification. | Gurdaspur district. | Lahore district. | Lyallpur district. | Multan district. | Sialkot district. | Rawalpindi district. | Gujrat district. | Jhelum district. | Central Circle, Lahore district. |
|------------|--|---------------------|------------------|--------------------|------------------|-------------------|----------------------|------------------|------------------|----------------------------------|
| 1 | 2 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1 | Demand for the year | .. | 1,99,815 | .. | 1,337 | 2,167 | 1,14,162 | 31,075 | 6,683 | 13,484 |
| 2 | Arrears | .. | 1,057 | .. | .. | .. | 8,336 | .. | .. | .. |
| 3 | Miscellaneous including penalties | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4 | TOTAL OF ITEMS 1 TO 3 | .. | 2,00,872 | .. | 1,337 | 2,167 | 1,22,498 | 31,075 | 6,683 | 13,484 |
| 5 | Refunds | 1,308 | 7,586 | 3,156 | .. | .. | 2,606 | 7,183 | .. | .. |
| 6 | Net demand (item 4 minus item 5) | -1,308 | 1,93,286 | -3,156 | 1,337 | 2,167 | 1,19,892 | 23,892 | 6,683 | 13,484 |
| 7 | <i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates. | .. | 25,267 | .. | .. | .. | .. | .. | .. | 8,177 |
| 8 | <i>Add</i> —Excess collections and advance payments | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 9 | Net collections | -1,308 | 1,68,019 | -3,156 | 1,337 | 2,167 | 1,19,892 | 23,892 | 6,683 | 5,307 |

