

B. R. R. 12 of 1937

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ANNUAL RETURNS  
 OF THE  
 INCOME-TAX DEPARTMENT,  
 PROVINCE OF PUNJAB  
 FOR THE YEAR  
 1935-36.

(Simla.)

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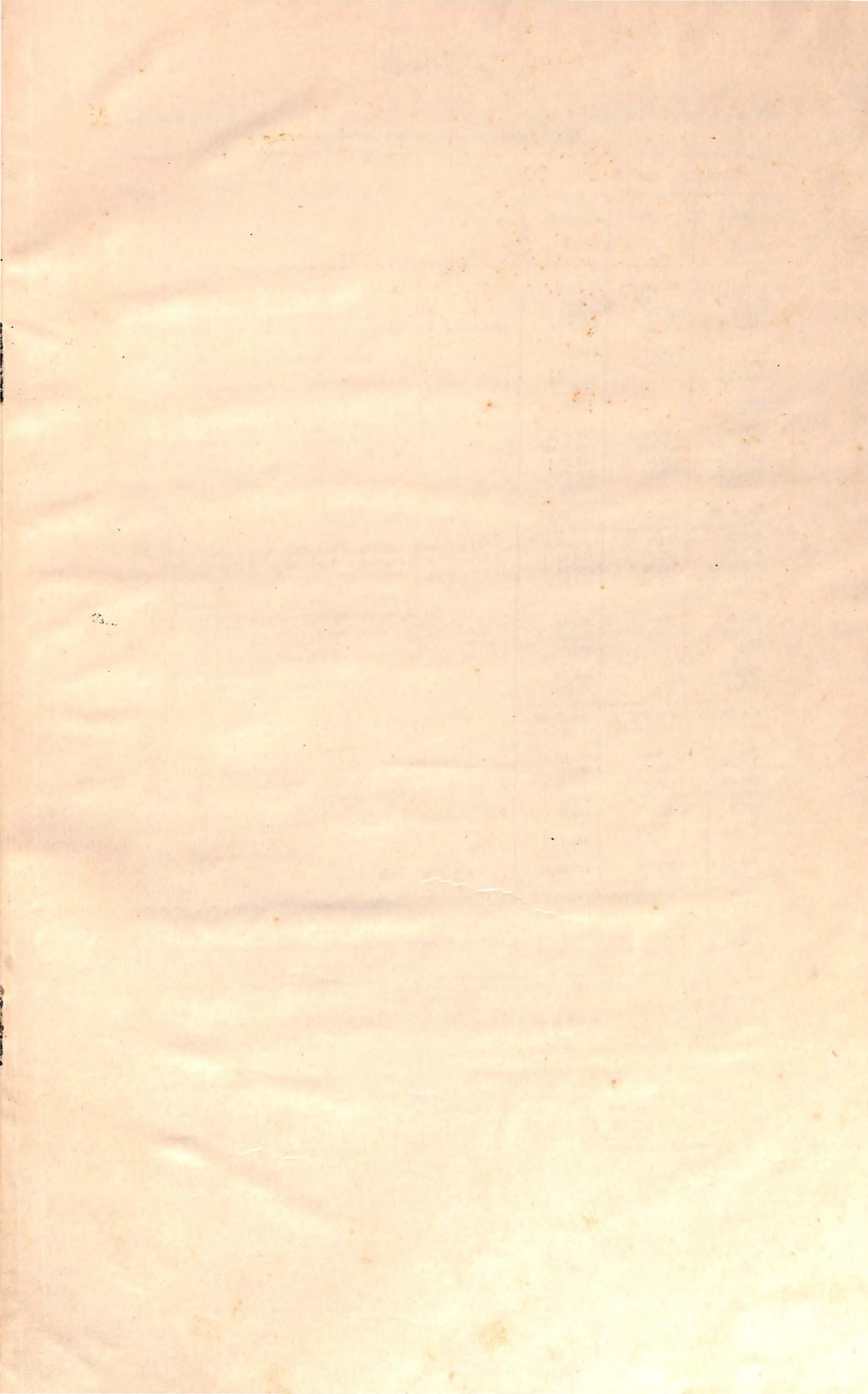


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## RETURN No. I.

### Classification of the income-tax demand in the Punjab Province in the year ending 31st March 1936.

Serial No.	Classification.	Assessment for 1935-36.		
		Higher.	Lower.	Total.
1	2	3	4	5
1	Salaries—	Rs.	Rs.	Rs.
	(a) paid by Government . . . . .	15,12,025	2,41,022	17,53,047
	(b) „ „ local authorities . . . . .	58,978	22,565	81,543
	(c) „ „ companies, other public bodies and associations.	3,90,506	45,509	4,36,015
	(d) „ „ private employers . . . . .	96,868	22,014	1,18,882
2	Interest on securities—			
	(a) on securities of the Government of India or of a Local Government.	6,06,314	226	6,06,540
	(b) on debentures or other securities of a local authority or a company.	28,266	..	28,266
3	Income derived from property . . . . .	5,74,783	28,192	6,02,975
4	„ „ „ business . . . . .	39,27,591	3,43,014	42,70,605
5	Professional earnings . . . . .	1,73,210	24,239	1,97,449
6	Income derived from other sources . . . . .	2,37,650	21,330	2,58,980
6A	Surcharge . . . . .	9,24,351	..	9,24,351
7	TOTAL OF ITEMS 1 TO 6A . . . . .	85,30,542	7,48,111	92,78,653
8	(a) Amount to be deducted on account of section 15 . . . . .	1,90,145	7,254	1,97,399
	(b) Amount to be deducted on account of section 17 . . . . .	25,914	10,344	36,258
9	Resultant demand . . . . .	83,14,483	7,30,513	90,44,996
10	Arrears* . . . . .	6,59,419	1,90,409	(a)8,49,828
11	Penalties—			
	(a) penal assessments under section 25 (2) . . . . .	..	..	..
	(b) „ „ „ „ 28 . . . . .	18,406	134	18,540
	(c) „ recoveries „ „ 46 (1) . . . . .	22,186	12,017	34,203
	(d) other penalties and fines . . . . .	7,713	..	7,713
12	Miscellaneous—			
	(a) composition under section 53 (2) . . . . .	23,900	..	23,900
	(b) other items . . . . .	29,941	286	30,227
13	TOTAL OF ITEMS 9 TO 12 . . . . .	90,76,048	9,33,359	1,00,09,407
14	Refund or rebate of tax—			
	(a) on interest on securities, under section 48 . . . . .	2,19,490	3,942	2,23,432
	(b) on dividends of companies, under section 48 . . . . .	1,41,609	8,696	1,50,305
	(c) to partners of firms, under section 48 . . . . .	1,62,710	26,986	1,89,696
	(d) under section 49 . . . . .	1,759	..	1,759
	(e) under arrangement with the India States . . . . .	3,486	21	3,507
	(f) under arrangement with Ceylon Government . . . . .	61	..	61
	(g) other refunds† . . . . .	3,11,156	17,265	3,28,421
15	TOTAL REFUNDS . . . . .	8,40,271	56,910	8,97,181
16	Net demand (item 13 minus item 15) . . . . .	82,35,777	8,76,449	91,12,226
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	7,71,520	1,86,641	9,58,161
18	Add—Excess collections and advance payments . . . . .	2,840	733	3,573
19	Net collections . . . . .	74,67,097	6,90,541	81,57,638

\* 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) Arrears as per last year's return . . . . .	9,75,009
Deduct—	Rs.
(1) Remissions . . . . .	90,028
(2) Irrecoverable demand . . . . .	16,798
(3) Refunds granted . . . . .	19,009
	1,25,835
Arrears as per column 10 . . . . .	8,49,174
	8,49,174

## RETURN No. II.

## Classification of the super-tax demand in the Punjab Province in the year ending 31st March 1936.

Serial No.	Classification.	Assessment for 1935-36.
1	2	3
		Rs.
1	Demand for the year . . . . .	4,91,141
1A	Surcharge . . . . .	81,056
2	Arrears * . . . . .	50,276(a)
3	Miscellaneous including penalties . . . . .	....
4	TOTAL OF ITEMS 1 TO 3 .	6,22,473
5	Refunds † . . . . .	53,143
6	Net demand (item 4 minus item 5) . . . . .	5,69,330
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	25,498
8	Add—Excess collections and advance payments . . . . .	10
9	Net collections . . . . .	5,43,842

\* 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 assessment, etc., when the assessee is assessed both to income-tax and super-tax.

(a) Arrears as shown in item 7 of the last year's return . . . . .	Rs. 63,891
Deduct—	Rs.
Refunds	Nil
Written off irrecoverable	Nil
Remissions . . . . .	13,605
Net . . . . .	50,276

## RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Punjab Province in the year ending 31st March 1936.

### A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	ON INTEREST ON SECURITIES.		ON DIVIDENDS OF COMPANIES.		TO PARTNERS OF REGISTERED FIRMS.		TOTAL.	
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Pies.			Rs.		Rs.		Rs.		Rs.
1	Below 1,000 . . . . .	..	26, 29½, 32½	179	89,430	289	32,176	127	27,814	595	1,49,390
2	1,000—1,499 . . . . .	1½	24 and 30½	45	3,471	82	7,003	108	13,741	235	24,215
3	1,500—1,999 . . . . .	2¾	22 and 28½	48	4,631	155	5,804	72	15,526	275	25,961
4	2,000—4,999 . . . . .	6	20 and 25	151	18,063	403	28,386	163	41,729	717	88,178
5	5,000—9,999 . . . . .	9	17 and 21½	149	21,571	279	26,736	120	45,262	548	93,569
6	10,000—14,999 . . . . .	12	14 and 17	85	9,306	118	14,576	47	25,596	250	49,478
7	15,000—19,999 . . . . .	16	10 and 12½	57	6,297	82	14,373	16	5,167	155	25,837
8	20,000—29,999 . . . . .	19	7 and 8¾	69	11,068	70	6,499	38	12,935	177	30,502
9	30,000—39,999 . . . . .	23	3 and 3¾	18	5,119	15	1,520	3	1,315	36	7,954
10	40,000—99,999 . . . . .	25	1 and 1½	15	54,476	20	13,232	4	611	39	68,319
	TOTAL . . . . .	..	..	816	2,23,432	1,513	1,50,305	698	1,89,696	3,027	5,63,433

### B.—UNDER SECTION 49.

Refunds to companies . . . . .	Rs.	
Refunds to other assesses . . . . .	3,695	
	1,632	
		Includes rebates . . . . .
		Rs. 1,04,564

Year	Month	Day	Time	Place	Remarks	Signature
1910	Jan	1	10:00	...	...	...
1910	Jan	2	11:00	...	...	...
1910	Jan	3	12:00	...	...	...
1910	Jan	4	13:00	...	...	...
1910	Jan	5	14:00	...	...	...
1910	Jan	6	15:00	...	...	...
1910	Jan	7	16:00	...	...	...
1910	Jan	8	17:00	...	...	...
1910	Jan	9	18:00	...	...	...
1910	Jan	10	19:00	...	...	...
1910	Jan	11	20:00	...	...	...
1910	Jan	12	21:00	...	...	...
1910	Jan	13	22:00	...	...	...
1910	Jan	14	23:00	...	...	...
1910	Jan	15	24:00	...	...	...
1910	Jan	16	25:00	...	...	...
1910	Jan	17	26:00	...	...	...
1910	Jan	18	27:00	...	...	...
1910	Jan	19	28:00	...	...	...
1910	Jan	20	29:00	...	...	...
1910	Jan	21	30:00	...	...	...
1910	Jan	22	31:00	...	...	...

...

...



Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1936, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Sl. No.	Description of Income	Income Tax Collected		Income Tax Collected		Total	Percentage of Provincial Government's Share	Total
		1935-36	1934-35	1935-36	1934-35			
1	Income from Salaries and Pensions	...	...	...	...	...	...	...
2	Income from Professions, Trades, Occupations and Vocations	...	...	...	...	...	...	...
3	Income from Business	...	...	...	...	...	...	...
4	Income from Agriculture	...	...	...	...	...	...	...
5	Income from House Property	...	...	...	...	...	...	...
6	Income from Other Sources	...	...	...	...	...	...	...
	<b>Total</b>							

RETURN No. IV.

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1936, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

7	Income from Dividends	...	...	...	...	...	...	...
8	Income from Interest	...	...	...	...	...	...	...
9	Income from Rents	...	...	...	...	...	...	...
10	Income from Capital Gains	...	...	...	...	...	...	...
11	Income from Lottery	...	...	...	...	...	...	...
12	Income from Prizes	...	...	...	...	...	...	...
13	Income from Gifts	...	...	...	...	...	...	...
14	Income from Annuities	...	...	...	...	...	...	...
15	Income from Other Sources	...	...	...	...	...	...	...
	<b>Total</b>							

## Classification of grades of income-tax collected in the Punjab Province in the year a share under

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.			(b) Interest on securities of					
						Government of India.		Local Government.		Local authorities and companies.	
1	2	3	4	5	6	7	8	9	10	11	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to	1,499 . . . . .	1,76,07,912	1,83,083	11,322	..	..	..	..	..	..
II	1,500 ,,	1,999 . . . . .	53,08,088	1,09,982	12,400	..	..	..	..	..	..
III	2,000 ,,	2,499 . . . . .	66,90,272	2,00,071	24,154	..	..	..	..	..	..
IV	2,500 ,,	2,999 . . . . .	30,72,572	96,016	14,865	..	..	..	..	..	..
V	3,000 ,,	3,499 . . . . .	24,06,656	75,208	10,418	..	..	..	..	..	..
VI	3,500 ,,	4,999 . . . . .	47,50,912	1,48,466	12,506	..	..	..	..	..	..
VII	5,000 ,,	7,499 . . . . .	50,77,930	2,38,028	26,306	..	..	..	..	..	..
VIII	7,500 ,,	9,999 . . . . .	34,23,723	1,60,487	13,829	..	..	..	..	..	..
IX	10,000 ,,	12,499 . . . . .	21,93,216	1,37,076	17,519	..	..	..	..	..	..
X	12,500 ,,	14,999 . . . . .	13,56,928	84,808	9,601	..	..	..	..	..	..
XI	15,000 ,,	19,999 . . . . .	24,46,314	2,03,780	13,172	..	..	..	..	..	..
XII	20,000 ,,	24,999 . . . . .	9,81,787	97,156	18,424	..	..	..	..	..	..
XIII	25,000 ,,	29,999 . . . . .	11,14,984	1,10,337	12,130	..	..	..	..	..	..
XIV	30,000 ,,	39,999 . . . . .	8,06,717	96,638	8,349	..	..	..	..	..	..
XV	40,000 ,,	49,999 . . . . .	2,79,921	36,448	7,260	..	..	..	..	..	..
XVI	50,000 ,,	99,999 . . . . .	3,47,581	45,258	2,821	..	..	..	..	..	..
XVII	1,00,000, and over	. . . . .	..	..	2,123	..	..	..	..	..	..
VIII	Unclassified income :—										
	(a) taxed at source at the maximum rate,		..	..	..	14,555	1,971	43,89,740	5,94,444	1,42,470	19,294
	(b) covered by anticipatory certificates,		..	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		6,887	288	..	..	..	..	..	..	..
	TOTAL		5,78,72,400	20,32,130	2,17,201	14,555	1,971	43,89,740	5,94,444	1,42,470	19,294

## 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 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.
- (b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.
- (c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. 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 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ending 31st March 1936, on income in respect of which the Provincial Government has 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.		Income of Unregistered Firms.		Income of Associations of Individuals.		Income of Individuals.	
Companies.		Registered Firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	1,34,35,808	92,967	12,69,748	12,164	11,32,080	4,717	1,06,00,456	73,649
..	..	..	..	1,01,47,544	1,39,827	11,18,985	21,208	4,35,024	6,042	31,91,600	99,925
..	..	..	..	48,72,128	1,52,254	7,59,840	23,745	2,25,856	7,058	4,57,113	86,069
..	..	..	..	37,13,824	1,16,057	8,52,352	26,636	1,16,832	3,651	17,99,488	56,234
..	..	..	..	30,54,976	95,468	7,34,656	22,958	1,41,056	4,408	16,67,264	52,102
..	..	..	..	67,50,912	2,10,966	14,68,640	45,895	2,49,408	7,794	33,49,120	1,04,660
..	..	..	..	65,34,229	3,06,292	15,87,541	74,416	2,29,312	10,749	30,63,274	1,43,591
..	..	..	..	39,03,872	1,82,994	8,79,936	39,372	1,62,859	7,634	18,51,221	86,776
..	..	..	..	20,83,920	1,30,245	6,50,224	40,639	45,088	2,818	12,40,768	77,548
..	..	..	..	14,25,328	89,083	2,88,912	18,057	31,664	1,979	7,76,176	48,511
..	..	..	..	16,80,876	1,40,048	4,28,220	35,685	99,576	8,298	11,35,932	94,661
..	..	..	..	9,91,923	98,159	4,68,480	46,360	5,234	518	11,28,596	1,11,684
..	..	..	..	4,85,995	48,093	3,10,646	30,741	..	..	7,28,882	72,129
..	..	..	..	5,52,743	66,214	1,71,423	20,535	26,746	3,204	4,02,432	48,208
..	..	..	..	5,08,662	66,232	1,20,146	15,644	737	96	1,85,449	24,147
..	..	..	..	10,70,554	1,39,395	1,21,467	15,816	2,07,406	27,006	9,21,032	1,19,926
6,16,681	80,297	..	..	3,35,040	45,370	..	..	..	..	27,54,144	61,892
69,17,169	8,63,458	16,72,475	2,27,265	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
69,33,850	9,43,755	16,72,475	2,27,265	6,15,48,334	21,19,654	1,12,31,216	4,89,871	31,08,878	95,972	3,92,54,947	13,61,712

Interest on tax-free securities

Rs. 5,29,030

## RETURN No. IV—contd.

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1936, 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 Assessee.
					(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through sections 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, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax	Income (column 24 minus column 26).	Tax collected (column 25 minus columns 27, 28 and 29).	32
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to	1,499 . . . . .	4,40,48,004	3,77,892	21,80,448	15,142	1,097	2,075	4,18,07,556	3,59,578	23,095
II	1,500 ,,	1,999 . . . . .	2,42,01,241	3,89,386	14,62,680	20,315	7,268	2,560	2,27,38,561	3,59,243	14,625
III	2,000 ,,	2,499 . . . . .	1,30,05,209	5,02,351	6,71,616	20,988	6,678	3,841	1,23,33,593	4,70,844	6,075
IV	2,500 ,,	2,999 . . . . .	95,55,068	3,13,459	5,27,168	16,474	..	2,817	90,27,900	2,94,168	4,205
V	3,000 ,,	3,499 . . . . .	80,04,608	2,60,562	5,24,000	16,375	..	2,840	74,80,608	2,41,347	3,255
VI	3,500 ,,	4,999 . . . . .	1,65,68,992	5,30,287	6,86,016	21,438	..	3,840	1,58,82,976	5,05,209	4,425
VII	5,000 ,,	7,499 . . . . .	1,64,92,286	7,99,382	5,51,659	25,859	6,079	3,994	1,59,40,627	7,62,550	3,805
VIII	7,500 ,,	9,999 . . . . .	1,02,21,611	4,91,092	2,83,948	13,310	..	2,825	99,37,663	4,74,957	1,975
IX	10,000 ,,	12,499 . . . . .	62,13,216	4,05,845	2,49,504	15,594	3,073	5,343	59,63,712	3,81,835	1,225
X	12,500 ,,	14,999 . . . . .	38,79,008	2,52,039	1,80,888	11,868	..	1,700	36,89,120	2,38,471	685
XI	15,000 ,,	19,999 . . . . .	57,90,918	4,95,644	3,00,864	25,072	1,355	3,267	54,90,054	4,65,950	785
XII	20,000 ,,	24,999 . . . . .	35,76,020	3,72,301	1,55,833	15,421	1,512	3,334	34,20,187	3,52,034	685
XIII	25,000 ,,	29,999 . . . . .	26,40,507	2,73,430	88,552	8,763	..	..	25,51,955	2,64,667	205
XIV	30,000 ,,	39,999 . . . . .	19,60,061	2,43,148	54,244	6,408	1,264	4,663	19,05,817	2,30,723	785
XV	40,000 ,,	49,999 . . . . .	10,94,915	1,49,827	1,14,171	14,866	493	..	9,80,744	1,34,468	585
XVI	50,000 ,,	99,999 . . . . .	26,68,040	3,50,222	71,624	9,326	..	..	25,96,416	3,40,896	485
XVII	1,00,000, and over	. . . . .	37,05,865	1,80,682	1,12,807	15,276	..	..	35,93,058	1,74,406	185
XVIII	Unclassified income:—										
	(a) taxed at source at the maximum rate,		1,25,36,418	17,06,432	14,65,942	1,98,513	..	31	1,10,70,476	15,07,888	385
	(b) covered by anticipatory certificates,		..	..	..	..	..	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		6,887	288	..	143	..	..	6,887	+145	..
	TOTAL		18,61,68,874	81,03,269	96,90,964	4,71,241	29,719	42,930	17,64,77,910	75,59,379	65,585

	TOTAL (COLUMN 31)	Rs.
Add—Surcharge		75,59,379
Add—Excess collections and miscellaneous		8,66,438
Add—Penalties (actual collections)		57,700
		53,956
	TOTAL	85,37,473
Deduct—Refunds and rebates at 1, 3, 7, 10, 14, 17 and 20 pies on account of incomes shown in columns 6 to 15.		3,80,705
Deduct—Amounts paid as money order commission for sending refunds		32
	NET TOTAL	81,56,736



Year	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
1880													
1881													
1882													
1883													
1884													
1885													
1886													
1887													
1888													
1889													
1890													
1891													
1892													
1893													
1894													
1895													
1896													
1897													
1898													
1899													
1900													

RECEIVED OF THE  
 DEPARTMENT OF THE INTERIOR  
 BUREAU OF LANDS  
 FOR THE YEAR 1900

## RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province  
in the year ending 31st March 1936.

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 . . . . .	4	38,196	5	1,701	9	39,897
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	1	320	1	320
5	Cotton pressing, ginning and cleaning . . . . .	3	8,992	4	21,492	7	30,484
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	2	4,706	2	4,706
8	Insurance—Fire, Marine and Life . . . . .	3	21,580	1	1,004	4	22,584
9	Iron and steel works . . . . .	1	203	..	..	1	203
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and warehousing . . . . .	..	..	..	..	..	..
13	Mining, coal . . . . .	..	..	1	1,145	1	1,145
14	Mining, other minerals including petroleum . . . . .	..	..	..	..	..	..
15	Paper mills . . . . .	..	..	..	..	..	..
16	Printing and publishing . . . . .	..	..	2	4,766	2	4,766
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	4	1,05,164	1	531	5	1,05,695
20	Railway . . . . .	..	..	..	..	..	..
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woollen mills . . . . .	..	..	..	..	..	..
24	Others (For details See overleaf) . . . . .	14	1,42,582	115	1,60,367	129	3,02,949
	TOTAL . . . . .	29	3,16,717	132	1,96,032	161	5,12,749
							86,791
						TOTAL	6,99,540

	COMPANIES.		OTHERS.	
	No.	Amount. Rs.	No.	Amount. Rs.
Electric Power . . . . .	7	1,11,024	..	..
Brewery and Distillery . . . . .	3	28,947	..	..
Timber Trade . . . . .	..	..	1	..
Produce Merchants . . . . .	2	706	2	460
Hotels, Liquors, Licences, etc. . . . .	1	61	1	978
Money Lending . . . . .	..	..	8	2,070
Investments (Securities and Dividends) . . . . .	..	..	3	21,847
Property . . . . .	..	..	10	39,345
Profession . . . . .	..	..	9	20,580
Salary and Pension . . . . .	..	..	60	8,682
Works Contracting . . . . .	..	..	10	36,200
Petrol . . . . .	1	1,844	1	22,985
Prize Distribution Coy. . . . .	..	..	1	171
Chemists . . . . .	..	..	1	234
Drapers . . . . .	..	..	1	213
Commission Agents . . . . .	..	..	2	59
Hides and Skins . . . . .	..	..	4	1,823
Cinema . . . . .	..	..	1	3,523
	..	..	1	288
TOTAL . . . . .	14	1,42,582	115	1,60,367



RETURN No. VII.

Punjab, 1935-36.

RETURN  
Punjab Province  
High

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
1. Hissar . . . . .	713	911	327	181	56	..	..	..	36	36	1
2. Rohtak . . . . .	618	678	69	62	15	..	..	..	7	7	..
3. Gurgaon. . . . .	586	442	81	64	9	..	..	..	1	1	..
4. Karnal . . . . .	657	705	268	220	48	..	..	..	18	15	..
5. Ambala . . . . .	982	867	131	153	20	..	..	..	19	16	..
6. Simla . . . . .	821	798	58	11	1	..	..	..	3	2	..
7. Ludhiana . . . . .	699	708	56	87	8	..	..	..	16	16	..
8. Jullundur . . . . .	984	874	159	174	27	..	..	..	20	16	..
9. Hoshiarpore . . . . .	528	523	129	158	17	..	..	..	12	10	..
10. Amritsar . . . . .	3,197	3,075	529	695	220	3	3	3	111	97	2
11. Ferozepore . . . . .	1,182	1,197	340	251	105	..	..	..	24	21	..
12. Gujranwala . . . . .	863	934	145	82	24	..	..	..	9	11	..
13. Sheikhpura . . . . .	452	443	71	97	19	..	..	..	9	7	..
14. Gurdaspur . . . . .	596	682	100	63	20	..	..	..	12	11	..
15. Kangra . . . . .	252	311	50	32	14	..	..	..	2	2	..
16. Lahore . . . . .	4,069	4,892	818	760	226	2	2	1	83	66	1
17. Lyallpur . . . . .	996	1,250	155	73	22	..	..	..	17	17	..
18. Montgomery . . . . .	1,084	1,047	192	333	173	1	1	..	24	20	..
19. Multan . . . . .	898	1,071	172	114	32	1	1	..	29	27	..
20. Muzaffargarh . . . . .	187	164	46	23	13	..	..	..	7	6	..
21. D. G. Khan . . . . .	158	156	46	26	12	..	..	..	2	2	..
22. Sialkot . . . . .	998	947	220	144	39	..	..	..	12	10	..
23. Rawalpindi . . . . .	1,605	1,766	130	119	58	1	2	2	44	41	1
24. Campbellpur . . . . .	306	287	48	45	19	..	..	..	15	13	..
25. Mianwali . . . . .	337	324	62	47	17	..	..	..	1	1	..
26. Gujrat . . . . .	662	557	88	122	56	1	1	1	21	16	..
27. Jhelum . . . . .	593	545	60	72	41	..	..	..	21	23	..
28. Shahpur . . . . .	802	809	97	101	43	..	..	..	13	15	..
29. Jhang . . . . .	364	359	71	58	24	..	..	..	5	6	..
30. C. C., Lahore . . . . .	3,585	3,330	64	61	26	..	..	..	20	18	1
31. R. C., Lahore . . . . .	2,895	2,706	24	23	6	..	..	..	10	9	..
32. M. C., Rawalpindi . . . . .	6,172	6,522	20	21	8	..	..	..	20	16	1
TOTAL	(a)88,841	(b)89,880	4,826	4,472	1,413	9	10	7	643	574	18

\* Includes partially successful cases also.  
(a) Includes 1,454 cases on account of Section 34.  
(b) Do. 1,010 do. do. do.

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).
Number.	*Number successful.	Increase.	Decrease.	25.	28.	46(1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.								Rs.	Rs.	Rs.
..	..	..	4,758	..	10	68	44	..	..	..	3,134	..	..
1	..	57	1,238	..	3	10	3	..	..	..	636	..	..
1	..	..	284	..	..	38	15	..	..	..	..	13	..
..	1	..	2,468	..	7	45	22	..	..	1	..	..	..
..	1	..	4,907	..	9	38	14	..	..	2	213	..	..
..	..	..	2,994	..	1	5	2	..	..	..	324	..	..
..	..	..	623	..	1	9	4	..	..	..	..	..	..
..	..	..	8,879	..	1	47	23	..	..	..	495	..	..
..	..	..	715	..	1	23	6	..	..	..	48	..	..
4	..	..	32,154	..	9	117	49	..	..	..	227	..	..
..	..	..	I. T. 27,173 S. T. 4,282	..	9	95	29	..	..	..	..	..	..
1	..	..	1,215	..	6	31	14	..	..	2	..	..	..
..	..	..	1,237	..	1	23	11	..	..	..	..	..	..
..	..	..	741	..	4	13	20	..	..	..	10	..	..
..	..	..	465	..	1	10	8	..	..	..	..	..	..
2	4	7,973	72,937	..	15	271	82	..	..	6	2,048	..	201
..	..	..	2,123	..	6	43	23	..	..	..	414	..	..
2	1	4,724	I. T. 14,666 S. T. 3,645	..	7	55	29	..	..	..	363	..	31
3	2	142	I. T. 7,236 S. T. 1,288	..	9	99	27	..	..	..	245	..	112
..	..	22	198	..	..	8	7	..	..	..	..	..	..
..	..	..	454	..	3	2	3	..	..	..	..	..	..
1	..	..	14,700	..	19	61	21	1	..	..	..	..	..
1	..	70	53,791	..	5	29	22	..	..	..	22	..	..
..	..	..	1,971	..	..	4	3	..	..	..	..	..	..
..	..	..	237	..	..	2	12	..	..	..	..	..	..
1	..	262	6,681	..	7	85	25	..	..	..	158	..	..
1	..	..	5,358	..	4	15	10	..	..	..	635	..	..
..	..	..	7,862	..	3	42	18	..	..	..	197	..	..
..	..	..	1,821	..	..	25	5	..	..	..	..	..	..
1	..	177	7,078	..	..	1	143	..	..	1	223	..	..
..	..	..	..	..	1	..	144	..	..	..	..	..	..
..	..	..	72	..	..	..	159	..	..	..	300	..	..
19	9	13,427	I. T. 2,80,736 S. T. 9,215	..	142	1,264	997	1	..	12	9,692	13	344



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**RETURN No. VII.**  
**Punjab, 1935-36.**

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RETURN  
Punjab Province  
Lower

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
1. Hissar . . . . .	1,120	1,069	46	43	5	..	..	..	16	14	4
2. Rohtak . . . . .	1,368	1,010	10	20	2	..	..	..	..	..	..
3. Gurgaon. . . . .	967	749	23	26	2	..	..	..	1	1	1
4. Karnal . . . . .	1,222	1,117	48	57	13	..	..	..	1	1	1
5. Ambala . . . . .	1,646	1,036	12	13	2	..	..	..	..	..	..
6. Simla . . . . .	963	917	4	..	..	..	..	..	1	1	..
7. Ludhiana . . . . .	1,108	972	24	32	2	..	..	..	3	3	..
8. Jullundur . . . . .	1,378	1,848	40	38	5	..	..	..	4	4	1
9. Hoshiarpur . . . . .	917	811	21	33	1	..	..	..	..	..	..
10. Amritsar . . . . .	3,888	3,380	139	183	24	..	..	..	23	22	4
11. Ferozepore . . . . .	2,256	2,239	72	77	35	..	..	..	13	13	2
12. Gujranwala . . . . .	1,522	1,238	19	38	12	..	..	..	5	5	..
13. Sheikhpura . . . . .	890	758	6	15	4	..	..	..	1	1	1
14. Gurdaspur . . . . .	1,044	979	20	34	12	..	..	..	4	4	1
15. Kangra . . . . .	429	425	10	12	4	..	..	..	..	..	..
16. Lahore . . . . .	6,649	5,797	186	282	71	..	..	..	54	61	15
17. Lyallpur . . . . .	1,878	2,081	20	32	9	..	..	..	3	3	1
18. Montgomery . . . . .	1,872	2,242	54	46	18	..	..	..	2	2	1
19. Multan . . . . .	1,955	1,699	82	145	35	..	..	..	17	16	2
20. Muzaffargarh . . . . .	452	418	30	25	9	..	..	..	..	..	..
21. D. G. Khan . . . . .	361	410	36	17	14	..	..	..	..	..	..
22. Sialkot . . . . .	1,429	1,282	31	56	13	..	..	..	3	3	1
23. Rawalpindi . . . . .	1,959	2,298	28	43	24	..	..	..	7	7	1
24. Campbellpur . . . . .	628	734	15	15	4	..	..	..	..	..	..
25. Mianwali . . . . .	549	634	6	7	2	..	..	..	1	1	1
26. Gujrat . . . . .	1,207	1,033	21	22	9	..	..	..	9	9	3
27. Jhelum . . . . .	938	836	24	30	8	..	..	..	4	5	2
28. Shahpur . . . . .	1,556	1,596	35	38	9	..	..	..	2	2	1
29. Jhang . . . . .	1,000	887	4	3	2	..	..	..	..	..	..
30. C. C., Lahore . . . . .	1,541	2,504	9	11	4	..	..	..	2	3	3
31. R. C., Lahore . . . . .	1,093	1,467	5	11	5	..	..	..	4	4	3
32. M. C., Rawalpindi . . . . .	3,055	3,216	4	5	2	..	..	..	..	..	..
TOTAL . . . . .	48,840 (a)	47,682 (b)	1,084	1,409	361	..	..	..	180	185	49

(a) Includes 2,318 cases under section 34,  
(b) Includes 995 cases under section 34.

No. VII.

1935-36.

Limit.

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).
Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.								Rs.	Rs.	Rs.
..	..	..	69	..	..	298	232	..	..	..	78	..	..
..	..	..	13	..	..	78	20	..	..	..	125	..	..
..	..	..	22	..	..	62	17	..	..	..	..	..	..
..	..	..	121	..	1	113	80	..	..	..	38	13	..
..	..	..	20	..	1	57	22	..	..	..	..	..	..
..	..	..	..	..	..	12	24	..	..	..	380	..	..
..	..	..	2	..	..	56	18	..	..	..	..	..	..
..	..	..	60	..	..	218	136	..	..	..	627	..	..
..	..	..	..	..	..	54	23	..	..	..	..	..	..
..	..	..	709	..	1	332	397	..	..	..	185	..	..
..	..	..	587	..	1	134	105	..	..	..	233	..	..
..	..	..	131	..	..	27	59	..	..	..	44	..	..
..	..	..	46	..	..	108	48	..	..	..	..	..	..
..	..	..	195	..	..	25	58	..	..	..	..	..	..
..	..	..	41	..	..	7	21	..	..	..	..	..	..
..	..	..	520	..	4	625	175	..	..	..	3,113	..	..
..	..	..	117	..	1	83	76	..	..	..	199	..	..
..	..	..	80	..	2	75	284	..	..	..	239	..	..
..	..	..	875	..	..	175	45	..	..	..	214	..	..
..	..	..	44	..	..	48	53	..	..	..	..	21	..
..	..	..	146	..	..	9	35	..	..	..	46	..	..
..	..	..	201	..	..	148	76	..	..	..	58	10	..
..	..	..	1,120	..	..	38	92	..	..	..	584	..	..
..	..	..	38	..	..	27	19	..	..	..	149	..	..
..	..	..	1	..	..	22	10	..	..	..	..	..	..
..	..	..	86	..	..	70	80	..	..	..	263	..	..
..	..	..	99	..	..	44	36	..	..	..	315	50	..
..	..	..	66	..	..	11	20	..	..	..	60	..	..
..	..	..	9	..	..	25	14	..	..	..	95	..	..
..	..	..	71	..	..	..	59	..	..	..	..	..	..
..	..	..	62	..	..	..	49	..	..	..	..	..	..
..	..	..	1	..	1	..	54	..	..	..	61	..	..
..	..	..	5,552	..	12	2,981	2,437	..	..	..	7,106	94	..

\* Include partially successful cases also.

## RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Punjab Province during 1935-36.

### Higher Limit.

District or Circle.	Number of notices issued to persons other than companies.	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 filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	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 assessments 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	14	15
1. Hissar . . . . .	984	10	173	8	647	838	10	44	2	902	797	378	7	
2. Rohtak . . . . .	649	31	71	3	483	588	13	20	6	603	434	212	18	726
3. Gurgaon . . . . .	443	30	29	1	348	408	7	2	2	419	353	196	15	485
4. Karnal . . . . .	703	27	37	2	544	610	11	36	3	631	543	133	27	591
5. Ambala . . . . .	854	184	48	11	600	793	59	42	2	724	480	102	141	584
6. Simla . . . . .	821	271	25	13	353	662	29	21	5	390	342	45	163	378
7. Ludhiana . . . . .	742	89	71	14	482	656	10	21	2	553	449	319	91	499
8. Jullundur . . . . .	923	125	69	7	581	782	17	35	2	809	600	130	129	607
9. Hoshiarpur . . . . .	573	66	30	3	345	444	10	22	1	476	325	46	64	356
10. Amritsar . . . . .	3,221	255	289	18	1,937	2,499	113	64	8	2,180	1,752	1,261	234	1,088
11. Ferozepore . . . . .	1,210	55	120	14	882	1,071		52	17	1,105	892	357	40	971
12. Gujranwala . . . . .	929	108	191	5	481	785	3	14	1	614	550	121	108	583
13. Sheikhupura . . . . .	441	21	51	2	301	375		24	2	401	295	31	19	477
14. Gurdaspur . . . . .	604	91	51	3	435	580	25	14	2	495	418	64	76	301
15. Kangra . . . . .	263	65	8	1	173	247	6	7	1	258	195	40	63	477
16. Lahore . . . . .	5,044	911	423	140	2,547	4,021	247	125	14	3,027	2,456	1,348	783	175
17. Lyalpur . . . . .	1,274	100	199	15	681	995	53	54	13	953	718	440	53	2,009
18. Montgomery . . . . .	1,058	116	112	7	636	871	59	22	3	874	797	180	111	855
19. Multan . . . . .	1,020	64	128	10	720	922	32	31	3	937	739	54	60	668
20. Muzaffargarh . . . . .	190	2	15		100	126	0	7	1	138	115	3	3	754
21. D. G. Khan . . . . .	174	7	102	2	102	118	24	4		141	114	4	8	134
22. Sialkot . . . . .	1,145	101	31	8	696	836	10	20	10	679	620	110	88	124
23. Rawalpindi . . . . .	1,758	306	111	8	928	1,353	224	25	6	993	783	452	280	726
24. Campbellpur . . . . .	286	54	6	2	193	255	38	6		203	155	20	54	1,287
25. Mianwali . . . . .	322	10	5	1	295	311	6	9		271	12	12	10	177
26. Gujrat . . . . .	663	49	79	4	301	433	1	24	3	385	333	72	40	271
27. Jhelum . . . . .	597	63	70	1	299	433	6	9		353	323	47	54	361
28. Shahpur . . . . .	808	37	124	6	608	775	6	28	3	808	720	176	36	336
29. Jhang . . . . .	359	23	24		279	326	16	6		342	283	48	19	609
30. C. C., Lahore . . . . .	2,353	1,956			95	2,051	79	37	7	333	253		2,152	270
31. R. C., Lahore . . . . .	2,781	2,317				2,317		10		15	9		2,319	29
32. M. C., Rawalpindi . . . . .	1,847	1,671				1,671	11	7					4,425	11
TOTAL . . . . .	35,039	9,165	2,597	309	17,081	29,152	1,119	842	114	21,021	16,855	6,001	11,609	18,397



## RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Punjab Province during 1935-36.

Lower Limit.

District or Circle.	Number of notices issued to persons other than companies.	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 filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number or returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assesses.	Number of cases in which accounts were produced by assesseees.	Number of cases in which it was found possible to base the assessments 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	14	15
1. Hissar . . . . .	193	2	24	..	83	109	2	4	..	334	275	187	34	942
2. Rohtak . . . . .	363	76	82	..	190	348	..	3	..	501	432	33	52	637
3. Gurgaon . . . . .	225	49	68	..	94	211	..	..	..	393	318	21	28	571
4. Karnal . . . . .	197	8	21	..	103	132	4	6	3	360	349	72	38	895
5. Ambala . . . . .	103	18	5	..	45	68	10	1	..	56	46	3	87	791
6. Simla . . . . .	111	4	64	..	31	99	1	2	1	288	252	18	100	401
7. Ludhiana . . . . .	282	113	67	..	77	257	1	4	..	382	201	99	107	690
8. Jullundur . . . . .	505	69	114	..	238	421	5	16	..	573	359	3	126	1,271
9. Hoshiarpur . . . . .	207	28	13	..	17	58	3	2	..	114	60	8	92	637
10. Amritsar . . . . .	1,235	128	280	..	160	568	69	13	..	604	233	64	59	2,780
11. Ferozepore . . . . .	591	237	3	..	278	518	..	6	3	345	265	101	205	1,469
12. Gujranwala . . . . .	109	9	12	..	82	103	1	1	..	216	188	40	9	956
13. Sheikhupura . . . . .	10	..	..	..	9	9	..	..	..	27	16	..	59	694
14. Gurdaspur . . . . .	253	95	7	..	88	190	2	6	2	129	103	13	75	818
15. Kangra . . . . .	98	52	14	..	24	90	1	..	..	68	34	4	102	249
16. Lahore . . . . .	1,588	865	429	..	142	1,436	22	18	3	2,242	651	235	1,129	2,835
17. Lyallpur . . . . .	466	29	134	..	173	336	9	..	..	398	343	219	26	1,467
18. Montgomery . . . . .	97	40	..	5	30	70	6	..	..	578	420	25	250	1,452
19. Multan . . . . .	81	3	..	..	68	76	3	9	..	321	305	..	90	1,392
20. Muzaffargarh . . . . .	30	4	4	..	16	24	4	..	..	16	14	..	5	393
21. D. G. Khan . . . . .	32	8	2	..	12	22	3	..	2	22	18	..	10	369
22. Sialkot . . . . .	486	220	23	..	130	373	..	6	..	491	436	21	136	818
23. Rawalpindi . . . . .	675	345	51	..	45	441	40	..	..	295	210	11	317	1,657
24. Campbellpur . . . . .	104	15	11	..	58	84	17	4	..	65	41	..	78	573
25. Mianwali . . . . .	88	32	3	..	35	70	4	1	..	62	..	..	60	497
26. Gujrat . . . . .	91	61	4	..	24	89	..	4	1	37	30	..	54	725
27. Jhelum . . . . .	76	48	6	..	16	70	..	..	..	42	37	..	38	552
28. Shahpur . . . . .	71	11	9	..	45	65	..	..	..	223	98	30	120	1,082
29. Jhang . . . . .	36	12	4	..	15	31	2	3	3	104	75	54	32	748
30. C. C., Lahore . . . . .	1,235	1,045	..	48	45	1,090	34	5	8	15	9	..	1,180	5
31. R. C., Lahore . . . . .	1,492	1,202	..	..	..	1,250	..	9	..	11	6	..	3,594	..
32. M. C., Rawalpindi . . . . .	599	548	..	..	..	548	..	6	1	..	..	..	2,234	..
<b>TOTAL</b> . . . . .	<b>11,729</b>	<b>5,376</b>	<b>1,507</b>	<b>..</b>	<b>2,373</b>	<b>9,256</b>	<b>243</b>	<b>129</b>	<b>19</b>	<b>9,312</b>	<b>5,680</b>	<b>1,310</b>	<b>10,505</b>	<b>28,275</b>

## RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in the Punjab Province during the year ending 31st March 1936.

Serial No.	Grades of Income.						Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.	
	1	2						3	4	5	6	7	8	9	10
	Rs.	Rs.													
I	1,000—1,499	.	.	.	.	.	6,517	..	..	1,083	8,216	383	6,800	23,095	
II	1,500—1,999	.	.	.	.	.	3,934	..	..	845	5,673	271	3,900	14,623	
III	2,000—2,499	.	.	.	.	.	2,131	..	..	408	2,235	107	1,197	6,078	
IV	2,500—2,999	.	.	.	.	.	1,747	..	..	274	1,326	58	803	4,208	
V	3,000—3,499	.	.	.	.	.	1,445	..	..	245	961	47	557	3,255	
VI	3,500—4,999	.	.	.	.	.	1,606	..	..	351	1,583	76	811	4,427	
VII	5,000—7,499	.	.	.	.	.	1,712	..	..	267	1,209	45	568	3,801	
VIII	7,500—9,999	.	.	.	.	.	1,130	..	..	118	467	16	243	1,974	
IX	10,000—12,499	.	.	.	.	.	746	..	..	74	226	10	173	1,229	
X	12,500—14,999	.	.	.	.	.	420	..	..	26	142	5	91	684	
XI	15,000—19,999	.	.	.	.	.	464	..	..	38	126	4	100	732	
XII	20,000—24,999	.	.	.	.	.	498	..	..	20	57	..	80	655	
XIII	25,000—29,999	.	.	.	.	.	116	..	..	13	23	..	49	201	
XIV	30,000—39,999	.	.	.	.	.	27	..	..	3	19	3	26	78	
XV	40,000—49,999	.	.	.	.	.	19	..	..	9	12	3	10	53	
XVI	50,000—99,999	.	.	.	.	.	15	..	..	3	13	3	7	41	
XVII	1,00,000 and above	.	.	.	.	.	1	6	..	1	4	..	1	13	
XVIII	Unclassified	.	.	.	.	.	..	163	224	..	..	..	..	387	
							TOTAL	22,528	169	224	3,778	22,292	1,031	15,512	65,534

RETURN No. X.

Statement showing the number of assessees, etc., in the Punjab Province (excluding assessees whose main source of income is from salaries) for the year 1935-36.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.	Tax on incomes in column 8.	Difference between columns 9 and 10.	Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.					
1	2	3	4	5	6	7	8	9	10	11	12
								Rs.	Rs.	Rs.	
Higher Limit . . .	220	23,616	306	19,681	161	7,697	18,397	20,62,336	49,07,670	28,45,334	332
Lower Limit . . .	..	33,991	..	11,527	..	1,133	28,275	9,058	4,06,232	3,97,174	..
TOTAL .	220	57,607	306	31,208	161	8,830	46,672	20,71,394	53,13,902	32,42,508	332

Date	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	
Jan 1	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
Feb 1	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
Mar 1	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
Apr 1	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
May 1	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
Total	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	

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RETURN

Classification of the income-tax demand in the Districts of the Punjab Province in the

District		Total Demand		Total Demand		Description	No.
Rs.	P.	Rs.	P.	Rs.	P.		
100	00	100	00	100	00	(a) Income tax	1
...	...	...	...	...	...	(b) ...	2
...	...	...	...	...	...	(c) ...	3
...	...	...	...	...	...	(d) ...	4
...	...	...	...	...	...	(e) ...	5

**RETURN No. I.**

**Classification of the income-tax demand in the Districts of the Punjab Province in the year ending 31st March 1936.**

District		Total Demand		Total Demand		Description	No.
Rs.	P.	Rs.	P.	Rs.	P.		
...	...	...	...	...	...	(a) Income tax	1
...	...	...	...	...	...	(b) ...	2
...	...	...	...	...	...	(c) ...	3
...	...	...	...	...	...	(d) ...	4
...	...	...	...	...	...	(e) ...	5
...	...	...	...	...	...	(f) ...	6
...	...	...	...	...	...	(g) ...	7
...	...	...	...	...	...	(h) ...	8
...	...	...	...	...	...	(i) ...	9
...	...	...	...	...	...	(j) ...	10

## Classification of the income-tax demand in the districts of the

Serial No.	Classification.	ASSESSMENT					
		HISSAR DISTRICT.			ROHTAK DISTRICT.		
		Higher.	Lower.	Total.	Higher.	Lower.	Total.
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(a) paid by Government . . . . .	388	2	390	297	156	453
	(b) " " local authorities . . . . .	255	794	1,049	629	587	1,216
	(c) " " companies, other public bodies and associations.	89	46	135	520	263	783
	(d) " " private employers . . . . .	141	122	263	318	316	634
2	Interest on securities—						
	(a) on securities of the Government of India or of a Local Government.	1,224	..	1,224	1,088	..	1,088
	(b) on debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property . . . . .	12,440	851	13,291	8,290	537	8,827
4	" " " business . . . . .	1,38,441	16,465	1,54,906	88,248	10,000	98,248
5	Professional earnings . . . . .	4,138	347	4,485	1,402	297	1,699
6	Income derived from other sources . . . . .	8,321	70	8,391	2,130	95	2,225
6-A	Surcharge . . . . .	30,657	..	30,657	13,383	..	13,383
7	TOTAL OF ITEMS 1 TO 6-A . . . . .	1,96,094	18,697	2,14,791	1,21,305	12,251	1,33,556
8	(a) Amount to be deducted on account of section 15.	350	47	397	652	17	669
	(b) Amount to be deducted on account of section 17.	1,406	932	2,338	472	9	481
9	Resultant demand . . . . .	1,94,338	17,718	2,12,056	1,20,181	12,225	1,32,406
10	Arrears . . . . .	(a)24,086	(a)8,556	32,642	(b) 2,509	(b)1,603	4,112
11	Penalties—						
	(a) penal assessments under section 25 (2)	..	..	..	..	..	..
	(b) " " " " 28	1,368	..	1,368	120	..	120
	(c) " " recoveries " " 46 (1).	1,693	1,848	3,541	158	168	326
	(d) other penalties and fines . . . . .	..	..	..	..	..	..
12	Miscellaneous—						
	(a) composition under section 53 (2)	.. 98	.. 6	.. 104	.. 84	..	.. 84
	(b) other items . . . . .	..	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12 . . . . .	2,21,583	28,128	2,49,711	1,23,052	13,996	1,37,048
14	Refund or rebate of tax—						
	(a) on interest on securities, under section 48.	2,571	..	2,571	1,994	48	2,042
	(b) on dividends of companies, under section 48.	909	..	909	1,582	..	1,582
	(c) to partners of firms, under section 48	18,338	1,652	19,990	7,101	398	7,499
	(d) under section 49 . . . . .	26	..	26	..	..	..
	(e) under arrangement with the Indian States.	..	..	..	..	..	..
	(f) under arrangement with Ceylon Government.	..	..	..	..	..	..
	(g) other refunds . . . . .	3,215	195	3,410	554	13	567
	TOTAL REFUNDS . . . . .	25,059	1,847	26,906	11,231	459	11,690
15	Net demand (item 13 minus item 15)	1,96,524	26,281	2,22,805	1,11,821	13,537	1,25,358
16	Deduct—Arrears outstanding on 31st March of the year to which the Statement relates.	39,960	7,067	47,027	3,890	1,722	5,612
17	Add—Excess collections and advance payments.	..	15	15	356	..	356
18	Net collections . . . . .	1,56,564	19,239	1,75,793	1,08,287	11,815	1,20,102
19							

(a) Arrears on 1st April 1935 . . . . .  
Deduct :—  
Remissions . . . . .  
Irrecoverable . . . . .  
Refunds . . . . .

Higher. Rs.	Lower. Rs.
28,110	11,166
890	2,532
3,134	78
..	..
24,086	8,556

(b) Arrears on 1st April 1935 . . . . .  
Deduct :—  
Remissions . . . . .  
Irrecoverable . . . . .  
Refunds . . . . .

Higher. Rs.	Lower. Rs.
3,496	2,495
351	767
636	125
..	..
2,509	1,603

## No. I.

## Punjab Province in the year ending 31st March 1936.

FOR 1935-36.

GURGAON DISTRICT.			KARNAL DISTRICT.			AMBALA DISTRICT.		
Higher.	Lower.	Total.	Higher.	Lower.	Total.	Higher.	Lower.	Total.
9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
515	15	530	254	33	287	1,218	392	1,610
730	579	1,309	410	490	900	1,368	593	1,961
131	..	131	284	221	505	8,592	1,186	9,778
636	281	917	44	53	97	2,332	340	2,672
21	18	39	960	..	960	68	1	69
..	..	..	..	..	..	506	..	506
3,320	382	3,702	8,341	606	8,947	14,739	994	15,733
33,858	7,642	41,500	80,778	12,873	93,651	1,10,884	11,067	1,21,951
894	294	1,188	1,205	348	1,553	2,590	788	3,378
1,093	47	1,140	3,191	119	3,310	2,426	228	2,654
6,660	..	6,660	16,200	..	16,200	24,132	..	24,132
47,858	9,258	57,116	1,11,667	14,743	1,26,410	1,68,855	15,589	1,84,444
320	..	320	301	42	343	2,157	86	2,243
219	..	219	201	15	216	493	70	563
47,319	9,258	56,577	1,11,165	14,686	1,25,851	1,66,205	15,433	1,81,638
(a)3,623	(a) 3,085	6,708	(b)7,670	(b) 2,994	10,664	(c)6,471	(c) 4,569	11,040
..	..	..	..	..	..	..	..	..
342	187	529	825	25	850	660	30	690
..	..	..	1,415	510	1,925	951	102	1,053
..	..	..	..	..	..	..	..	..
..	..	..	400	..	400	1,800	..	1,800
..	..	..	90	..	90	129	..	129
51,284	12,530	63,814	1,21,565	18,215	1,39,780	1,76,216	22,134	1,96,350
685	47	732	2,344	..	2,344	3,526	1,115	4,641
806	..	806	627	1	628	2,358	111	2,469
504	..	504	957	40	997	1,117	..	1,117
..	..	..	149	..	149	..	..	..
..	..	..	..	..	..	..	..	..
215	13	228	2,921	227	3,148	3,545	176	3,721
2,210	60	2,270	6,998	268	7,266	10,546	1,402	11,948
49,074	12,470	61,540	1,14,567	17,947	1,32,514	1,65,670	18,732	1,84,402
4,977	3,228	8,205	13,852	2,656	16,508	14,254	8,179	22,433
..	..	..	35	..	35	7	1	8
44,097	9,242	53,339	1,00,750	15,291	1,16,041	1,51,423	10,554	1,61,977

(a) Arrears on 1st April 1935  
Deduct :—Remissions  
Irrecoverable

	Higher. Rs.	Lower. Rs.
	3,623	3,864
	..	779
Balance	3,623	3,085

(b) Arrears on 1st April 1935  
Deduct :—Remissions  
Written off as irrecoverable  
Refunds granted

	Higher. Rs.	Lower. Rs.
	7,946	3,401
	276	344
	..	88
	..	25
Balance	7,670	2,994

(c) Arrears on 1st April 1935  
Deduct :—Remissions  
Irrecoverable  
Refunds

	Higher. Rs.	Lower. Rs.
	6,684	5,198
	18	629
	105	..
Balance	6,471	4,569

## Classification of the income-tax demand in the districts of the

Serial No.	Classification.	ASSESSMENT					
		SIMLA DISTRICT.			LUDHIANA DISTRICT.		
		Higher.	Lower.	Total.	Higher.	Lower.	Total.
1	2	18	19	20	21	22	23
1	Salaries—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(a) paid by Government . . . . .	2,527	255	2,782	862	365	1,227
	(b) „ „ local authorities . . . . .	6,749	625	7,374	1,115	716	1,831
	(c) „ „ companies, other public bodies and associations.	47,891	2,973	50,864	1,534	283	1,817
	(d) „ „ private employers . . . . .	12,952	985	13,937	4,398	665	5,063
2	Interest on securities—						
	(a) on securities of the Government of India or of a Local Government.	1,316	..	1,316	50	—1	49
	(b) on debentures or other securities of a local authority or a company.	17,041	..	17,041	6	..	6
3	Income derived from property . . . . .	41,228	1,195	42,423	9,684	1,130	10,814
4	„ „ „ business . . . . .	81,192	4,168	85,360	93,732	9,732	1,03,464
5	Professional earnings . . . . .	5,001	383	5,384	3,066	616	3,682
6	Income derived from other sources . . . . .	7,848	366	8,214	3,255	206	3,461
6-A	Surcharge . . . . .	32,001	..	32,001	19,560	..	19,560
7	TOTAL OF ITEMS 1 TO 6-A . . . . .	2,55,746	10,950	2,66,696	1,37,262	13,712	1,50,974
8	(a) Amount to be deducted on account of section 15.	6,368	202	6,570	1,955	113	2,068
	(b) Amount to be deducted on account of section 17.	663	46	709	900	207	1,107
9	Resultant demand . . . . .	2,48,715	10,702	2,59,417	1,34,407	13,392	1,47,799
10	Arrears . . . . .	(a) 5,160	(a) 3,809	8,969	(b) 7,038	(b) 1,312	8,350
11	Penalties—						
	(a) penal assessments under section 25 (2)	..	..	..	..	..	..
	(b) „ „ „ „ „ 28 . . . . .	24	..	24	80	..	80
	(c) „ recoveries „ „ 46 (1)	144	33	177	136	239	375
	(d) other penalties and fines . . . . .	..	..	..	..	..	..
12	Miscellaneous . . . . .	..	..	..	..	..	..
	(a) composition under section 53 (2)	..	..	..	..	..	..
	(b) other items . . . . .	68	..	68	14	3	17
13	TOTAL OF ITEMS 9 TO 12 . . . . .	2,54,111	14,544	2,68,655	1,41,675	14,946	1,56,621
14	Refund or rebate of tax—						
	(a) on interest on securities, under section 48.	5,999	416	6,415	2,634	124	2,758
	(b) on dividends of companies, under section 48.	8,809	293	9,102	2,147	196	2,343
	(c) to partners of firms, under section 48 . . . . .	..	..	..	..	..	..
	(d) under section 49 . . . . .	..	..	..	47	..	47
	(e) under arrangement with the Indian States.	2,422	..	2,422	..	..	..
	(f) under arrangement with Ceylon Government.	60	..	60	..	..	..
	(g) other refunds . . . . .	4,725	171	4,896	648	59	707
15	TOTAL REFUNDS . . . . .	22,015	880	22,895	5,476	379	5,855
16	Net demand (item 13 minus item 15) . . . . .	2,32,096	13,664	2,45,760	1,36,199	14,567	1,50,766
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	10,455	4,359	14,814	16,025	1,699	17,724
18	Add—Excess collections and advance payments.	..	19	19	1	..	1
19	Net collections . . . . .	2,21,641	9,324	2,30,965	1,20,175	12,868	1,33,043

(a) Arrears on 1st April 1935 . . . . .	Higher. Rs.	Lower. Rs.
Deduct :- Remissions . . . . .	5,652	5,818
Irrecoverable . . . . .	168	1,629
	324	880
TOTAL . . . . .	492	2,009
Balance . . . . .	5,160	3,809
	Higher Limit.	Lower Limit.
(b) Arrears on 1st April 1935 . . . . .	Rs.	Rs.
Deduct :- Remissions . . . . .	7,169	1,544
Irrecoverable . . . . .	131	232
Refunds . . . . .	..	..
Balance . . . . .	7,038	1,312



No. I—contd.

## Punjab Province in the year ending 31st March 1936—contd.

FOR 1935-36.

JULLUNDUR DISTRICT.			HOSHIARPUR DISTRICT.			AMRITSAR DISTRICT.		
Higher.	Lower.	Total.	Higher.	Lower.	Total.	Higher.	Lower.	Total.
24	25	26	27	28	29	30	31	32
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,760	252	3,012	470	231	701	1,060	724	1,784
1,129	1,251	2,380	420	445	865	4,579	2,156	6,735
3,494	1,306	4,800	1,549	738	2,287	22,787	2,900	25,687
481	83	564	202	105	307	32,032	3,282	35,314
595	..	595	1	..	1	153	..	153
..	..	..	..	..	..	10,697	..	10,697
12,362	1,191	13,553	3,808	417	4,225	62,502	3,368	65,870
1,06,598	15,993	1,22,591	49,302	7,621	56,923	6,42,061	22,771	6,64,832
3,670	669	4,339	1,558	658	2,216	11,733	6,652	12,385
9,742	519	10,261	2,237	169	2,406	29,728	2,461	32,189
23,203	..	23,203	10,118	..	10,118	1,35,296	..	1,35,296
1,64,034	21,264	1,85,298	69,665	10,384	80,049	9,52,628	44,314	9,96,942
1,817	165	1,982	449	40	489	6,043	436	6,479
321	75	396	243	59	302	2,589	235	2,814
1,61,896	21,024	1,82,920	68,973	10,285	79,258	9,43,996	43,643	9,87,639
(a) 27,924	(a) 8,721	36,645	(b) 19,643	4,414	24,057	(c) 1,08,055	19,504	1,27,559
..	..	..	..	..	..	..	..	..
9	..	9	150	..	150	1,577	..	1,577
2,729	877	3,606	325	117	442	3,803	1,344	5,147
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	2,655	19	2,674
189	..	189	..	..	..	..	..	..
1,92,747	30,622	2,23,369	89,091	14,816	1,03,907	10,60,086	64,510	11,24,596
3,372	38	3,410	1,807	..	1,807	57,858	450	38,508
7,165	105	7,270	638	4	642	12,858	1,974	14,832
5,448	516	5,964	1,454	459	1,913	60,493	16,025	76,518
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
11,671	345	12,016	488	56	544	74,402	296	47,698
27,656	1,004	28,660	4,387	519	4,906	1,78,611	18,745	1,97,356
1,65,091	29,618	1,94,709	84,704	14,297	99,001	8,81,475	45,765	9,27,240
12,753	6,226	18,979	15,023	4,399	19,422	92,074	25,777	1,17,851
19	122	141	..	1	1	..	101	101
1,52,357	23,514	1,75,871	69,681	9,899	79,580	7,89,401	20,089	8,09,490

	Higher Limit.	Lower Limit.
	Rs.	Rs.
(a) Arrears on 1st April 1935	35,658	11,245
Deduct :—		
Remissions	2,839	1,897
Irrecoverable	495	627
Refunds	4,400	..
Balance	27,924	8,721
(b) Arrears on 1st April 1935	19,962	4,766
Deduct :—		
Remissions	11	337
Irrecoverable	48	..
Refunds	260	15
Balance	19,643	4,414
(c) Arrears on 1st April 1935	1,08,845	24,532
Deduct :—		
Remissions	692	4,566
Irrecoverable	98	185
Refunds	..	277
Balance	1,08,055	19,504

## Classification of the income-tax demand in the districts of the

Serial No.	Classification.	ASSESSMENT					
		FEROZEPORE DISTRICT.			GUJRANWALA DISTRICT.		
		Higher.	Lower.	Total.	Higher.	Lower.	Total.
1	2	33	34	35	36	37	38
1	Salaries—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(a) paid by Government . . . . .	544	329	873	1,042	275	1,317
	(b) „ „ local authorities . . . . .	402	491	893	1,053	640	1,693
	(c) „ „ companies, other public bodies and associations.	1,236	412	1,648	5,327	1,074	6,401
	(d) „ „ private employers . . . . .	4,614	2,327	6,941	650	458	1,108
2	Interest on securities—						
	(a) on securities of the Government of India or of a Local Government.	2,183	37	2,220	3	..	3
	(b) on debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property . . . . .	25,003	1,437	26,440	14,372	956	15,328
4	„ „ „ business . . . . .	1,67,224	20,008	1,87,232	1,05,041	10,963	1,16,004
5	Professional earnings . . . . .	4,785	1,182	5,967	1,572	308	1,880
6	Income derived from other sources . . . . .	10,177	203	10,380	4,110	243	4,353
6-A	Surcharge . . . . .	38,034	..	38,034	23,161	..	23,161
7	TOTAL OF ITEMS 1 TO 6-A . . . . .	2,54,202	26,426	2,80,628	1,56,331	14,917	1,71,248
8	(a) Amount to be deducted on account of section 15.	1,375	466	1,841	1,267	105	1,372
	(b) Amount to be deducted on account of section 17.	625	502	1,127	947	160	1,107
9	Resultant demand . . . . .	2,52,202	25,458	2,77,660	1,54,117	14,652	1,68,769
10	Arrears . . . . .	(a) 21,817	(a) 6,277	28,094	(b) 4,399	4,114	8,513
11	Penalties—						
	(a) penal assessments under section 25 (2)	..	..	..	..	..	..
	(b) „ „ „ „ 28 . . . . .	4,487	33	4,520	635	..	635
	(c) „ „ recoveries „ „ 46 (1)	756	194	950	925	106	1,031
	(d) other penalties and fines . . . . .	..	..	..	..	..	..
12	Miscellaneous—						
	(a) composition under section 53 (2)	..	..	..	1,200	..	1,200
	(b) other items . . . . .	16	5	21	38	41	79
13	TOTAL OF ITEMS 9 TO 12 . . . . .	2,79,278	31,967	3,11,245	1,61,314	18,913	1,80,227
14	Refund or rebate of tax—						
	(a) on interest on securities under section 48.	5,151	..	5,151	1,654	..	1,654
	(b) on dividends of companies under section 48.	9,954	35	9,989	4,826	49	4,875
	(c) to partners of firms under section 48	4,088	..	4,088	4,192	..	4,192
	(d) under section 49 . . . . .	..	..	..	..	..	..
	(e) under arrangement with the Indian States.	..	21	21	..	..	..
	(f) under arrangement with Ceylon Government.	..	..	..	..	..	..
	(g) other refunds . . . . .	28,934	801	29,735	1,786	557	2,343
15	TOTAL REFUNDS . . . . .	48,127	857	48,984	12,458	606	13,064
16	Net demand (item 13 minus item 15) . . . . .	2,31,151	31,110	2,62,261	1,48,856	18,307	1,67,163
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	21,446	6,742	28,188	10,430	4,796	15,226
18	Add—Excess collections and advance payments.	26	114	140	9	..	9
19	Net collections . . . . .	2,09,731	24,482	2,34,213	1,38,435	13,511	1,51,946

(a) Arrears on 1st April 1935 . . . . .	Rs.	Higher.	Lower.	Total
Deduct :—Remissions . . . . .	24,127	8,130	32,257	
Irrecoverable . . . . .	2,310	1,620	3,930	
Refunds . . . . .	..	233	233	
	Balance	21,817	6,277	28,094
(b) Arrears on 1st April 1935 . . . . .	Rs.	Higher.	Lower.	Total
Deduct :—Irrecoverable . . . . .	4,932	5,139	10,071	
Remissions . . . . .	533	981	1,514	
	Balance	4,399	4,114	8,513

No. I—contd.

## Punjab Province in the year ending 31st March 1936—contd.

FOR 1935-36.

SHEIKHUPURA DISTRICT.			GURDASPUR DISTRICT.			KANGRA DISTRICT.		
Higher.	Lower.	Total.	Higher.	Lower.	Total.	Higher.	Lower.	Total.
39	40	41	42	43	44	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
141	22	163	486	186	672	1,265	110	1,375
670	438	1,108	767	948	1,715	1,197	623	1,820
1,854	495	2,349	10,995	1,383	12,378	1,670	245	1,915
195	..	195	415	101	516	26	142	168
..	..	..	72	..	72	8	..	8
..	..	..	..	..	..	..	..	..
3,953	390	4,343	6,294	617	6,911	1,372	209	1,581
33,426	7,804	41,230	48,501	10,162	58,663	22,880	3,718	26,598
1,101	516	1,617	2,339	831	3,170	1,365	304	1,669
440	67	507	2,868	218	3,086	1,146	69	1,215
6,753	..	6,753	10,320	..	10,320	4,996	..	4,996
48,533	9,732	58,265	83,057	14,446	97,503	35,925	5,420	41,345
380	43	423	707	70	777	393	54	447
210	395	605	1,178	541	1,719	544	53	597
47,943	9,294	57,237	81,172	13,835	95,007	34,988	5,313	40,301
(a) 6,912	(a) 3,487	10,399	(b) 9,359	(b) 1,290	10,649	(c) 2,526	(c) 381	2,907
..	..	..	..	..	..	..	..	..
20	..	20	85	..	85	10	..	10
244	158	402	218	124	342	115	24	139
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
3	1	4	23	..	23	..	..	..
55,122	12,940	68,062	90,857	15,249	1,06,106	37,639	5,718	43,357
2,414	..	2,414	4,403	..	4,403	3,141	..	3,141
105	..	105	796	..	796	218	..	218
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
946	75	1,021	176	202	378	280	75	355
3,465	75	3,540	5,375	202	5,577	3,639	75	3,714
51,657	12,865	64,522	85,482	15,047	1,00,529	34,000	5,643	39,643
8,070	5,876	13,946	9,057	1,635	10,692	7,283	686	7,969
11	24	35	..	38	38	..	9	9
43,598	7,013	50,611	76,425	13,450	89,875	26,717	4,966	31,683

(a) Arrears on 1st April 1935 . . . . .

Deduct :—Remissions . . . . .

Balance

Higher. Rs.	Lower. Rs.
7,109	3,627
197	140
6,912	3,487

(b) Arrears on 1st April 1935 . . . . .

Deduct :—Remissions . . . . .

Irrecoverable . . . . .

Refunds . . . . .

Balance

Higher. Rs.	Lower. Rs.
10,361	1,764
287	271
10	203
705	474
1,002	1,290

(c) Arrears on 1st April 1935 . . . . .

Deduct :—Remissions . . . . .

Irrecoverable . . . . .

Refunds . . . . .

Balance

Higher. Rs.	Lower. Rs.
3,102	590
20	131
556	43
576	209
2,526	881

## Classification of the income-tax demand in the districts of the

Serial No.	Classification.	ASSESSMENT					
		LAHORE DISTRICT.			LYALLPORE DISTRICT.		
		Higher.	Lower.	Total.	Higher.	Lower.	Total.
1	2	48	49	50	51	52	53
1	Salaries—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(a) paid by Government . . . . .	12,574	890	13,464	552	113	665
	(b) " " local authorities . . . . .	14,089	2,902	16,991	2,203	1,823	4,026
	(c) " " companies, other public bodies and associations.	2,09,489	21,657	2,31,146	5,159	453	5,612
	(d) " " private employers . . . . .	20,631	7,444	28,075	3,103	1,398	4,501
2	Interest on securities—						
	(a) on securities of the Government of India or of a Local Government.	2,136	35	2,171	20	..	20
	(b) on debentures or other securities of a local authority or a company.	..	..	..	1	..	1
3	Income derived from property . . . . .	1,69,184	5,677	1,74,861	15,975	1,061	17,036
4	" " " business . . . . .	10,66,683	28,960	10,95,643	1,37,341	15,365	1,52,706
5	Professional earnings . . . . .	81,375	3,609	84,984	2,359	1,118	3,477
6	Income derived from other sources . . . . .	57,633	6,976	64,609	4,148	4,452	8,600
6-A	Surcharge . . . . .	2,58,231	..	2,58,231	28,092	..	28,092
7	TOTAL OF ITEMS 1 TO 6-A . . . . .	18,92,025	78,150	19,70,175	1,98,953	25,783	2,24,736
8	(a) Amount to be deducted on account of section 15.	21,770	499	22,269	1,880	186	2,066
	(b) Amount to be deducted on account of section 17.	2,755	770	3,525	1,875	2,958	4,833
9	Resultant demand . . . . .	18,67,500	76,881	19,44,381	1,95,198	22,639	2,17,837
10	Arrears . . . . .	1,83,431	45,108	(a)2,28,539	22,881	5,398	(b)28,279
11	Penalties—						
	(a) penal assessments under section 25 (2)	..	..	..	..	..	..
	(b) " " " " 28 . . . . .	2,380	30	2,410	425	5	430
	(c) " recoveries " " 46 (1)	7,666	3,124	10,790	559	286	845
	(d) other penalties and fines . . . . .	..	..	..	100	..	100
12	Miscellaneous—						
	(a) composition under section 53 (2) . . . . .	10,000	..	10,000	..	..	..
	(b) other items . . . . .	25,924	189	26,113	56	8	64
13	TOTAL OF ITEMS 9 TO 12 . . . . .	20,96,901	1,25,332	22,22,233	2,19,219	28,336	2,47,555
14	Refund or rebate of tax—						
	(a) on interest on securities under section 48.	82,862	875	83,737	13,343	61	13,404
	(b) on dividends of companies under section 48.	53,188	3,349	56,537	8,728	432	9,160
	(c) to partners of firms under section 48 . . . . .	11,760	993	12,753	17,090	381	17,471
	(d) under section 49 . . . . .	45	..	45	..	..	..
	(e) under arrangement with the Indian States.	915	..	915	..	..	..
	(f) under arrangement with Ceylon Government.	..	..	..	..	..	..
	(g) other refunds . . . . .	73,505	8,383	81,888	3,242	80	3,322
15	TOTAL REFUNDS . . . . .	2,22,275	13,600	2,35,875	42,403	954	43,357
16	Net demand (item 13 minus item 15) . . . . .	18,74,626	1,11,732	19,86,358	1,76,816	27,382	2,04,198
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	2,62,680	36,338	2,99,018	13,750	7,626	21,376
18	Add—Excess collections and advance payments.	273	28	301	..	39	39
19	Net collections . . . . .	16,12,219	75,422	16,87,641	1,63,066	19,795	1,82,861

(c) Excludes Remissions . . . . .	Higher. Rs.	Lower. Rs.	
" Refunds granted . . . . .	12,955	8,916	
" Remitted as irrecoverable . . . . .	81	..	
	2,048	3,113	
TOTAL . . . . .	14,094	12,029	
(d) Arrear on 1st April 1935 . . . . .	Higher. Rs.	Lower. Rs.	Total. Rs.
Deduct—Remissions . . . . .	23,532	5,878	20,410
Irrecoverable . . . . .	237	281	518
Refunds . . . . .	414	199	613
	..	..	..
Balance . . . . .	22,881	5,398	28,279

No. I—contd.

## Punjab Province in the year ending 31st March 1936—contd.

FOR 1935-36.

MONTGOMERY DISTRICT.			MULTAN DISTRICT.			MUZAFFARGARH DISTRICT.		
Higher.	Lower.	Total.	Higher.	Lower.	Total.	Higher.	Lower.	Total.
54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,347	304	1,661	634	33	667	..	14	14
3,512	1,105	4,617	3,900	870	4,770	18	61	79
1,389	507	1,896	3,139	681	3,820	48	83	131
1,232	627	1,909	2,597	587	3,184	25	23	48
..	..	..	99	3	102	377	..	377
..	..	..	..	..	..	15	..	15
5,300	683	5,983	8,754	800	9,554	579	84	663
1,16,246	17,782	1,34,028	1,65,584	17,691	1,83,275	13,460	5,123	18,583
3,722	571	4,293	3,200	605	3,805	38	242	280
1,372	780	2,152	14,494	128	14,622	131	23	154
21,116	..	21,116	34,078	..	34,078	2,378	..	2,378
1,55,236	22,409	1,77,645	2,36,479	21,398	2,57,877	17,069	5,653	22,722
558	121	679	1,210	34	1,244	63	17	80
1,152	81	1,233	316	110	426	77	149	226
1,53,526	22,207	1,75,733	2,34,953	21,254	2,56,207	16,929	5,487	22,416
19,000	12,313	(c) 31,313	25,516	13,183	(d) 38,699	7,271	3,048	(e) 10,319
..	..	..	..	..	..	..	..	..
107	9	116	1,790	..	1,790	..	..	..
369	183	552	1,405	1,320	2,725	..	2	2
..	..	..	..	..	..	..	..	..
174	..	174	..	..	..	..	..	..
..	..	..	89	12	101	..	..	..
1,73,176	34,712	2,07,888	2,63,753	35,769	2,99,522	24,200	8,537	32,737
1,900	113	2,013	4,608	529	5,137	1,194	..	1,194
3,299	32	3,331	1,864	..	1,864	10	..	10
3,782	270	4,052	3,584	..	3,584	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
6,255	274	6,529	9,132	524	9,656	501	78	579
15,236	689	15,925	19,188	1,053	20,241	1,705	78	1,783
1,57,940	34,023	1,91,963	2,44,565	34,716	2,79,281	22,495	8,459	30,954
14,719	11,090	25,809	29,686	6,718	36,404	5,819	2,106	7,925
182	..	182	..	17	17	..	4	4
1,43,403	22,933	1,66,336	2,14,879	28,015	2,42,894	16,676	6,357	23,033
						Higher.	Lower.	
						Rs.	Rs.	
(c) Arrears on 1st April 1935	..	..	..	..	..	27,134	14,531	
Deduct:—Remissions	..	..	..	..	..	..	..	..
Irre-vo-erable	..	..	..	..	..	8,134	2,218	
Refunds	..	..	..	..	..	19,000	12,313	
						Balance		
						26,242	16,113	
(d) Arrears on 1st April, 1935	..	..	..	..	..	472	2,710	
Deduct:—Remissions	..	..	..	..	..	245	214	
Written off	..	..	..	..	..	9	..	
Refunds	..	..	..	..	..	..	..	
						Balance		
						25,516	13,183	
(e) Arrears on 1st April, 1935	..	..	..	..	..	Higher.	Lower.	
Deduct:—Remissions	..	..	..	..	..	8,041	3,498	
Written off	..	..	..	..	..	770	429	
Refunds	..	..	..	..	..	..	21	
						Balance		
						7,271	3,048	

## Classification of the income-tax demand in the districts of the

Serial No.	Classification.	ASSESSMENT					
		D. G. KHAN DISTRICT.			SIALKOT DISTRICT.		
		Higher.	Lower.	Total.	Higher.	Lower.	Total.
1	2	63	64	65	66	67	68
1	Salaries—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(a) paid by Government . . . . .	115	14	129	529	176	705
	(b) " " local authorities . . . . .	60	220	280	1,712	871	2,583
	(c) " " companies, other public bodies and associations.	58	125	183	10,305	1,332	11,637
	(d) " " private employers . . . . .	54	56	110	512	412	924
2	Interest on securities—						
	(a) on securities of the Government of India or of a Local Government.	..	..	..	2	..	2
	(b) on debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property . . . . .	981	102	1,083	15,777	866	16,643
4	" " " business . . . . .	16,545	5,078	21,623	1,29,596	11,103	1,40,699
5	Professional earnings . . . . .	275	171	446	3,799	579	4,378
6	Income derived from other sources . . . . .	91	20	111	4,541	254	4,795
6-A	Surcharge . . . . .	3,110	..	3,110	25,384	..	25,384
7	TOTAL OF ITEMS 1 TO 6-A . . . . .	21,289	5,786	27,075	1,92,157	15,593	2,07,750
8	(a) Amount to be deducted on account of section 15.	292	13	305	1,859	147	2,006
	(b) Amount to be deducted on account of section 17.	125	197	322	2,824	1,434	4,258
9	Resultant demand . . . . .	20,872	5,576	26,448	1,87,474	14,012	2,01,486
10	Arrears . . . . .	1,893	3,462	(a)5,355	3,019	1,368	(q)4,387
11	Penalties—						
	(a) penal assessments under section 25 (2)	..	..	..	..	..	..
	(b) " " " " " 28 . . . . .	925	..	925	360	..	360
	(c) " recoveries " " 46 (1) . . . . .	51	..	51	1,019	524	1,543
	(d) other penalties and fines . . . . .	..	..	..	..	..	..
12	Miscellaneous—						
	(a) composition under section 53 (2) . . . . .	..	..	..	500	..	500
	(b) other items . . . . .	..	..	..	127	..	127
13	TOTAL OF ITEMS 9 TO 12 . . . . .	23,741	9,038	32,779	1,92,499	15,904	2,08,403
14	Refund or rebate of tax—						
	(a) on interest on securities under section 48.	699	..	699	1,664	..	1,664
	(b) on dividends of companies under section 48.	619	..	619	1,914	..	1,914
	(c) to partners of firms under section 48 . . . . .	..	..	..	12,426	..	12,426
	(d) under section 49 . . . . .	..	..	..	1,378	..	1,378
	(e) under arrangement with the Indian States.	..	..	..	..	..	..
	(f) under arrangement with Ceylon Government.	..	..	..	1	..	1
	(g) other refunds . . . . .	1,786	191	1,977	2,725	102	2,827
15	TOTAL REFUNDS . . . . .	3,104	191	3,295	20,108	102	20,210
16	Net demand (item 13 minus item 15) . . . . .	20,637	8,847	29,484	1,72,391	15,802	1,88,193
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	864	2,280	3,144	4,253	1,674	5,927
18	Add—Excess collections and advance payments.	..	13	13	..	2	2
19	Net collections . . . . .	19,773	6,580	26,353	1,68,138	14,130	1,82,268

(a) Arrears on 1st April 1935  
Deduct—Remissions  
Written off  
Refunds . . . . .

Higher.  
Rs.  
2,002  
109

Lower.  
Rs.  
4,792  
1,284  
46

Balance . . . . .

1,893

3,462

(b) Arrears on 1st April 1935  
Deduct—Remissions  
Irrecoverable  
Refunds . . . . .

Higher.  
Rs.  
13,418  
10,399

Lower.  
Rs.  
1,606  
180  
58

Balance . . . . .

3,019

1,368

No. I—contd.

## Punjab Province in the year ending 31st March 1936—contd.

FOR 1935-36.

RAWALPINDI DISTRICT.			CAMPBELLPUR DISTRICT.			MIANWALI DISTRICT.		
Higher.	Lower.	Total.	Higher.	Lower.	Total.	Higher.	Lower.	Total.
69	70	71	72	73	74	75	76	77
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,007	722	2,729	162	133	295	84	216	300
6,514	530	7,044	3,622	591	4,213	183	255	438
48,117	3,562	51,679	2,780	1,179	3,959	186	220	406
8,018	1,542	9,560	65	19	84	136	6	192
1,107	129	1,236	102	..	102	..	..	..
..	..	..	..	..	..	..	..	..
68,417	751	69,168	3,489	543	4,032	1,882	365	2,247
2,00,063	15,388	2,15,451	29,740	7,691	36,431	31,996	6,625	38,621
5,325	1,023	6,348	1,675	202	1,877	516	267	783
7,057	1,154	8,211	1,321	315	1,636	573	161	734
58,999	..	58,999	6,931	..	6,931	5,591	..	5,591
4,05,624	24,801	4,30,425	48,887	10,673	59,560	41,197	8,115	49,312
7,635	920	8,555	793	41	334	276	81	357
862	211	1,073	251	58	309	120	33	153
3,97,127	23,670	4,20,797	47,843	10,574	58,417	40,801	8,001	48,802
16,403	7,187	(c)23,590	4,859	642	(d)5,501	1,745	598	(e)2,343
..	..	..	..	..	..	..	..	..
4,450	..	4,450	..	..	..	..	..	.. 73
637	144	781	28	74	102	23	50	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
1,035	..	1,035	221	..	221	..	..	..
4,19,652	31,001	4,50,653	52,951	11,290	64,241	42,569	8,649	51,218
3,098	66	3,164	775	..	775	1,634	..	1,634
7,356	198	7,554	641	312	953	667	..	667
434	..	434	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
37,900	389	38,289	114	..	114	..	..	..
48,788	653	49,441	1,530	312	1,842	2,301	..	2,301
3,70,864	30,348	4,01,212	51,421	10,978	62,399	40,268	8,649	48,917
31,713	8,427	40,140	3,160	1,040	4,200	1,698	807	2,505
1	..	1	4	..	4	13	..	13
3,39,152	21,921	3,61,073	49,265	9,938	58,203	38,583	7,842	46,425

(c) Arrears on 1st April 1935	Higher.	Lower.
Deduct :—Remissions	Rs. 23,707	Rs. 10,715
Irrecoverable	6,432	2,694
Refunds	22	584
	850	250
TOTAL	7,304	3,528
Balance	16,403	7,187
(d) Arrears on 1st April 1935	Higher.	Lower.
Deduct :—Remissions	Rs. 6,097	Rs. 870
Written off	1,238	79
	..	149
TOTAL	4,859	642
(e) Arrears on 1st April 1935	Higher.	Lower.
Deduct :—Remissions	Rs. 1,782	Rs. 655
Written off and Refunds	37	57
TOTAL	1,745	598

## Classification of the income-tax demand in the districts of the

Serial No.	Classification.	ASSESSMENT					
		GUJRAT DISTRICT.			JHELMUM DISTRICT.		
		Higher.	Lower.	Total.	Higher.	Lower.	Total.
1	2	78	79	80	81	82	83
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries--						
	(a) paid by Government	363	198	561	940	167	1,107
	(b) " " local authorities	261	616	877	507	591	1,098
	(c) " " companies, other public bodies and associations.	1,339	529	1,868	346	279	625
	(d) " " private employers	236	173	409	541	67	608
2	Interest on securities--						
	(a) on securities of the Government of India or of a Local Government.	57	..	57	..	..	..
	(b) on debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property	15,440	501	15,941	4,514	364	4,878
4	" " " business	48,396	11,048	59,444	67,356	7,964	75,320
5	Professional earnings	1,243	334	1,577	1,191	79	1,270
6	Income derived from other sources	4,581	105	4,686	1,104	228	1,332
6-A	Surcharge	11,714	..	11,714	12,490	..	12,490
7	TOTAL OF ITEMS 1 TO 6-A	83,630	13,504	97,134	88,989	9,739	98,728
8	(a) Amount to be deducted on account of section 15.	1,359	..	1,359	954	..	954
	(b) Amount to be deducted on account of section 17.	144	..	144	157	..	157
9	Resultant demand	82,127	13,504	95,631	87,878	9,739	97,617
10	Arrears	11,404	6,146	(a)17,550	2,196	3,001	(b)5,197
11	Penalties--						
	(a) penal assessments under section 25 (2)	..	..	..	..	..	..
	(b) " " " " 28	113	..	113	81	..	81
	(c) " recoveries " " 46 (1)	426	146	572	237	84	321
	(d) other penalties and fines	..	..	..	..	..	..
12	Miscellaneous--						
	(a) composition under section 53 (2)	..	..	..	..	..	..
	(b) other items	55	..	55	..	..	..
13	TOTAL OF ITEMS 9 TO 12	94,125	19,796	1,13,921	90,392	12,824	1,03,216
14	Refund or rebate of tax--						
	(a) on interest on securities under section 48.	1,058	32	1,090	1,059	..	1,059
	(b) on dividends of companies under section 48.	878	221	1,099	1,558	..	1,558
	(c) to partners of firms under section 48.	1,697	2,824	4,521	4,691	3,270	7,961
	(d) under section 49	..	..	..	..	..	..
	(e) under arrangement with the Indian States.	..	..	..	..	..	..
	(f) under arrangement with Ceylon Government.	..	..	..	..	..	..
	(g) other refunds	4,235	334	4,569	2,090	80	2,170
15	TOTAL REFUNDS	7,868	3,411	11,279	9,393	3,350	12,748
16	Net demand (item 13 minus item 15)	86,257	16,385	1,02,642	80,994	9,474	90,468
17	Deduct--Arrears outstanding on 31st March of the year to which the statement relates.	9,569	5,582	15,151	4,732	2,986	7,718
18	Add--Excess collections and advance payments.	2	79	81	..	61	61
19	Net collections	76,690	10,882	87,572	76,262	6,549	82,811

(a) Arrears on 1st April 1935	Higher.	Lower.
Deduct :--Remissions	Rs.	Rs.
Irrecoverable	12,087	6,942
Refunds	220	531
	158	263
	305	2
	11,404	6,146
(b) Arrears on 1st April 1935	Higher.	Lower.
Deduct :--Remissions	Rs.	Rs.
Irrecoverable	3,251	3,750
Refunds	263	301
	635	73
	157	3,001
	2,196	
Balance		



No. I—contd.

Punjab Province in the year ending 31st March 1936—concl'd.

FOR 1935-36.

SHAHPUR DISTRICT.			JIANG DISTRICT.			MILITARY CIRCLE, RAWALPINDI.		
Higher.	Lower.	Total.	Higher.	Lower.	Total.	Higher.	Lower.	Total.
84	85	86	87	88	89	90	91	92
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,062	1,218	4,280	403	65	468	46,002	1,949	47,951
320	145	465	604	609	1,213	..	..	..
198	339	537	..	38	38	..	..	..
25	92	117	207	184	391	..	..	..
195	..	195	33	..	33	..	..	..
..	..	..	..	..	..	..	..	..
7,668	534	8,202	2,497	337	2,834	2,240	87	2,327
72,004	13,852	85,856	27,043	8,099	35,142	16	1	17
2,212	592	2,804	1,579	471	2,050	214	1	215
1,782	114	1,896	710	136	846	3,573	101	3,674
14,569	..	14,569	5,680	..	5,680	6,011	..	6,011
1,02,035	16,886	1,18,921	38,756	9,939	48,695	58,056	2,139	60,195
516	50	566	433	41	479	22,808	644	23,452
281	633	914	302	165	467	1,758	76	1,834
1,01,238	16,203	1,17,441	38,016	9,733	47,749	33,490	1,419	34,909
19,229	10,525	(c)29,754	1,692	1,060	(d) 2,752	9,403	273	(e)9,676
..	..	..	..	..	..	..	..	..
70	..	70	..	..	..	..	2	2
706	17	723	334	32	366	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
36	..	36	..	..	..	..	..	..
1,21,279	26,745	1,48,024	40,042	10,825	50,867	42,893	1,694	44,587
445	..	445	611	..	611	902	6	908
665	1,085	1,750	66	..	66	3,517	287	3,804
3,554	158	3,712	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
216	..	216	..	..	..	..	..	..
..	30	246	671	33	704	37,872	2,831	40,303
4,880	..	4,880	..	..	..	..	..	..
..	1,273	6,153	1,348	33	1,381	42,291	3,124	45,415
1,16,399	..	1,16,399	..	..	..	..	..	..
21,447	25,472	1,41,871	38,694	10,792	49,486	602	-1,430	-828
97	9,258	30,705	2,776	1,809	4,585	14,185	289	14,474
..	..	..	..	..	..	..	..	..
95,049	..	95,049	62	..	62	64	1	65
..	16,214	1,11,263	35,980	8,983	44,963	-13,519	-1,718	-15,237

(c) Arrears outstanding on 1st April 1935  
 Deduct—Remissions  
 " Refunds  
 " Irrecoverable

Higher.	Lower.
Rs.	Rs.
3,767	12,308
268	1,602
4,073	121
197	60
10,229	10,525

(d) Arrears on 1st April 1935  
 Deduct—Remissions  
 " Irrecoverable  
 " Refunds

Higher.	Lower.
Rs.	Rs.
2,558	1,322
866	167
..	95
1,692	1,060

(e) Arrears on 1st April 1935 (includes arrears pertaining to M.C., Lahore)

Higher.	Lower.
Rs.	Rs.
276	28
300	61
..	..
2,403	273

Deduct—	Rs.
Irrecoverable	304
Refunds	361
Nil.	..

## Classification of the income-tax demand in the districts of the

Serial No.	Classification.	ASSESSMENT		
		CENTRAL CIRCLE, LAHORE.		
		Higher. 93	Lower. 94	Total. 95
		Rs.	Rs.	Rs.
1	Salaries—			
	(a) paid by Government . . . . .	13,92,129	2,30,052	16,22,181
	(b) „ „ local authorities . . . . .	..	..	..
	(c) „ „ companies, other public bodies and associations.	..	..	..
	(d) „ „ private employers . . . . .	..	74	74
2	Interest on securities—			
	(a) on securities of the Government of India or of a Local Government.	5,94,444	3	5,94,447
	(b) „ „ debentures or other securities of a local authority or a company.	..	..	..
3	Income derived from property . . . . .	16,967	486	17,453
4	„ „ „ business . . . . .	4,313	228	4,541
5	Professional earnings . . . . .	17,562	117	17,679
6	Income derived from other sources . . . . .	39,593	807	40,400
6-A	Surcharge . . . . .	26,199	..	26,199
7	TOTAL OF ITEMS 1 TO 6-A . . . . .	20,91,207 (a)	2,31,757 (b)	23,22,964
8	(a) Amount to be deducted on account of section 15 . . . . .	77,601	1,747	79,348
9	(b) Amount to be deducted on account of section 17 . . . . .	1,721	96	1,817
10	Resultant demand . . . . .	20,11,885	2,29,924	22,41,809
11	Arrears . . . . .	65,030*(c)	1,254 (d)	66,284
11	Penalties—			
	(a) penal assessments under section 25 (2) . . . . .	..	..	..
	(b) „ „ „ „ 28 . . . . .	..	..	..
	(c) „ „ recoveries „ „ 46 (1) . . . . .	5	..	5
	(d) other penalties and fines . . . . .	..	..	..
12	Miscellaneous—			
	(a) composition under section 53 (2) . . . . .	10,000	..	10,000
	(b) other items . . . . .	33	2	35
13	TOTAL OF ITEMS 9 TO 12 . . . . .	20,86,953	2,31,180	23,18,133
14	Refund or rebate of tax—			
	(a) on interest on securities under section 48 . . . . .	2,840	22	2,862
	(b) „ „ dividends of companies under section 48 . . . . .	2,500	12	2,512
	(c) to partners of firms, under section 48. . . . .	..	..	..
	(d) under section 49 . . . . .	263	..	263
	(e) under arrangement with the Indian States . . . . .	..	..	..
	(f) under arrangement with Ceylon Government . . . . .	..	..	..
	(g) other refunds . . . . .	17,247	131	17,378
15	TOTAL REFUNDS . . . . .	22,850 (e)	165 (f)	23,015
16	Net demand (item 13 minus item 15) . . . . .	20,64,103	2,31,015	22,95,118
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	61,649	1,882	63,531
18	Add—Excess collections and advance payments . . . . .	241	24	265
19	Net collections . . . . .	20,02,695	2,29,157	22,31,852

\* Arrears on 1st April 1935  
Less Remissions

	Higher. Rs.	Lower. Rs.
	72,116	1,292
	7,086	38
Balance	65,030	1,254

(a) Excludes Remissions 7,569, Refunds 5,210 and includes Rebates 2,318.  
(b) Excludes Remissions 88, Refunds 675 and includes Rebates 4.  
(c) Excludes Remissions 7,086.  
(d) Excludes Remissions 38.  
(e) Includes Rebates 2,318.  
(f) Includes Rebates 4.

	Higher. Rs.	Lower. Rs.	Total. Rs.
Net Collection as per Return No. I	20,02,695	2,29,157	22,31,852
Add uncashed refund vouchers	2,366	318	2,684
Add Refund vouchers cashed in other Provinces	889	29	918
Total	20,05,950	2,29,504	22,35,454
Deduct Refund vouchers for previous year	3,192	334	3,526
Deduct Refund vouchers cashed for other Provinces	..	..	..
Net Total as per Return No. IV	20,02,758	2,29,170	22,31,928

NO. I—concl'd.

## Punjab Province in the year ending 31st March 1935—concl'd.

FOR 1934-35.

RAILWAY CIRCLE, LAHORE.					
Higher. 96	Lower. 97	Total. 98			
Rs.	Rs.	Rs.			
37,293	2,411	39,704			
..	..	..			
..	..	..			
..	..	..			
..	..	..			
7,411	672	8,083			
43	29	72			
506	65	571			
6,234	496	6,730			
4,304	..	4,304			
55,791	3,673	59,464			
25,599	827	26,426			
183	74	257			
30,009	2,772	32,781			
7,255	1,727	(a)8,982			
..	..	..			
35	..	35			
..	..	..			
..	..	..			
..	..	..			
..	..	..			
..	..	..			
37,299	4,499	41,798			
1,245	..	1,245			
341	..	341			
..	..	..			
..	..	..			
..	..	..			
6,160	544	6,704			
7,746	544	8,290			
29,553	3,955	33,508			
9,271	1,682	10,953			
221	4	255			
20,503	2,277	22,780			

Higher.  
Rs.Lower.  
Rs.

437

117

(a) Excludes Remissions

## RETURN No. II.

### Classification of the super-tax demand in the districts of the Punjab Province in the year ending 31st March 1936.

ASSESSMENT FOR 1935-36.

Serial No.	Classification.	HISSAR DISTRICT.	KARNAL DISTRICT.	AMBALA DISTRICT.	SIMLA DISTRICT.	LUDHIANA DISTRICT.	JULLUNDUR DISTRICT.	AMRITSAR DISTRICT.	FIROZEPUR DISTRICT.	GUJRANWALA DISTRICT.	LAHORE DISTRICT.	LYALLPORE DISTRICT.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . . .	632	562	203	10,905	234	5,841	47,018	9,038	1,495	2,91,168	1,111
1-A	Surcharge . . . . .	..	94	34	1,879	59	1,004	8,362	2,054	249	47,067	219
2	Arrears . . . . .	..	..	..	..	..	..	6,086	390	..	(a)17,332	671
3	Miscellaneous including penalties . . . . .	158	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 . . . . .	790	656	237	12,784	293	6,845	61,466	11,482	1,744	3,55,567	2,001
5	Refunds . . . . .	..	..	..	61	..	3,454	9,490	4,282	..	27,005	..
6	Net demand (item 4 minus item 5) . . . . .	790	656	237	12,723	293	3,391	51,976	7,200	1,744	3,28,562	..
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates. . . . .	790 <sup>1</sup>	..	..	..	..	1,368	1,208	7,135	..	5,864	..
8	Add—Excess collections and advance payments . . . . .	..	..	..	..	..	..	..	..	..	..	..
9	Net collections . . . . .	..	656	237	12,723	293	2,033	50,768	65	1,744	3,22,698	2,001

(a) Excludes Remissions . . . . . Rs, 11,293

RETURN No. II—contd.

Classification of the super-tax demand in the districts of the Punjab Province in the year ending 31st March 1936—contd.

ASSESSMENT FOR 1935-36.

Serial No.	Classification.	MONTGOMERY DISTRICT.	MULTAN DISTRICT.	SIALKOT DISTRICT.	RAWAL-PINDI DISTRICT.	CAMPBELL-PORE DISTRICT.	GUJRAT DISTRICT.	JHELMUM DISTRICT.	SARGODHA DISTRICT.	CENTRAL CIRCLE LAHORE.	RAILWAY CIRCLE LAHORE.	I. T. OFFICE M. C. RAWALPINDI.
1	2	14	15	16	17	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . . . .	3,778	9,821	3,001	31,561	748	51,560	1,145	..	19,849	509	962
1-A	Surcharge . . . . .	630	1,636	500	5,362	125	8,604	191	..	2,559	99	171
2	Arrears . . . . .	..	(a) 1,932	.. (b)	2,406 (c)	..	..	..	4	(d) 20,980	26	..
3	Miscellaneous including penalties . . . . .	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 . . . . .	4,408	13,389	3,501	39,329	873	60,164	1,336	444	43,397	634	1,133
5	Refunds . . . . .	..	1,288	..	7,024	..	375	..	164	..	..	..
6	Net demand (item 4 minus item 5) . . . . .	4,408	12,101	3,501	32,305	..	59,789	..	280	43,397	634	..
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates. . . . .	..	799	..	653	..	..	..	..	7,616	75	..
8	Add—Excess collections and advance payments. . . . .	..	..	..	..	..	..	..	..	10	..	..
9	Net collections . . . . .	4,408	11,302	3,501	31,652	873	59,789	1,336	280	35,791	559	1,133

(a) Arrears on 1st April 1935 . . . . . Rs. 2,831  
 Deduct—Remissions . . . . . 899  
 Balance . . . . . 1,932  
 Rs. 473  
 (d) Excludes Remissions . . . . .

(b) Arrears on 1st April 1935 . . . . . Rs. 400  
 Deduct—Remissions . . . . . 400  
 Irrecoverable Refunds . . . . . ..  
 Balance . . . . . ..

(c) Arrears on 1st April 1935 . . . . . Rs. 2,946  
 Deduct—Remissions . . . . . 540  
 Irrecoverable Refunds . . . . . ..  
 Balance . . . . . 2,406











