

Annual Returns

of the

Income-tax Department Bombay Presidency, Provinces
of Sind, Baluchistan and the Non-Residents' Refund Circle,

Bombay for the year

1937-38

Government

1938

15 DEC. 19

ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

BOMBAY PRESIDENCY, PROVINCES OF
SIND, BALUCHISTAN AND THE NON-
RESIDENTS' REFUND CIRCLE, BOMBAY

FOR THE YEAR

1937-38



CALCUTTA

GOVERNMENT OF INDIA PRESS

1938

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پاران ایم ایچ پنهور انسٹیٹیوٹ آف سنڈ اسٹڈیز، جامشورو.

RETURNS Nos. I to XI.

Pertaining to the Bombay Presidency for the year 1937-38.

RETURN No. I.

**Classification of the income-tax demand in the Bombay Presidency
(excluding the Non-Residents' Refund Circle, Bombay and the
provinces of Sind and Baluchistan) in the year ending 31st March
1938.**

Serial No. 1	Classification. 2	Assessment for 1937-38. 3
		Rs.
1	Salaries—	
	(a) paid by Central Government	20,10,639
	(aa) " " Provincial Government	11,30,478
	(b) " " local authorities	2,88,728
	(c) " " companies, other public bodies and associations	31,98,030
	(d) " " private employers	6,59,454
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	41,65,202
	(b) " debentures or other securities of a local authority or a company	15,99,571
3	Income derived from property	40,15,804
4	" " " business	2,13,20,965
5	Professional earnings	9,47,876
6	Income derived from other sources	14,24,552
6-A	Surcharge	33,90,693
7	TOTAL OF ITEMS 1 TO 6-A	4,41,51,992
8	(a) Amount to be deducted on account of section 15	7,31,875
	(b) Amount to be deducted on account of section 17	1,92,557
9	Resultant demand	4,32,27,560
10	* Arrears	A 17,89,973
11	Penalties—	
	(a) penal assessments under section 25 (2)	2,220
	(b) " " " " 28	10,217
	(c) " recoveries " " 46 (1)	23,170
	(d) other penalties and fines	689
12	Miscellaneous—	
	(a) composition under section 53 (2)	84,076
	(b) other items	25,682
13	TOTAL OF ITEMS 9 TO 12	4,51,63,587
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	B 10,09,220
	(b) " dividends of companies, under section 48	24,38,955
	(c) to partners of firms, under section 48	4,27,362
	(cc) to companies	C 19,85,073
	(d) under section 49	71,806
	(e) under arrangement with the Indian States	12,552
	(f) " " " Ceylon, Burma and Aden Governments	283
	(ff) on salaries paid by Central Government	30,768
	(g) other refunds †	D 5,40,721
15	TOTAL REFUNDS	65,16,740
16	Net demand (item 13 minus item 15)	3,86,46,847
17	Deduct—Arrears outstanding on 31st March of the year to which the state- ment relates.	20,99,293
18	Add—Excess collections and advance payments	1,11,453
18-A	Add—Unpaid refunds of the year under review	1,83,266
18-B	Deduct—Paid refunds out of unpaid refunds for 1936-37	1,68,006
19	Net Collections	3,66,74,267

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.
† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

A. Amount of arrears shown in the 1936-37 Return	Rs. 25,84,039
Deduct—	Rs.
Arrears for the Aden excluded on account its separation	46,183
Arrears on account of salaries of other provinces excluded as they are to be accounted for by the provinces concerned.	831
	45,514
Add—	
Amount erroneously omitted last year	24,88,825
	385
	24,88,910
Deduct—	
Amounts written off	41,420
Amounts remitted	6,57,517
	6,98,937
Amount of arrears for the previous year shown in Item 10 of this Return	17,89,973

B. Includes Rs. 89,436 on account of refund to Indian States under orders in para. 79 of the Income-tax Manual.
C. Includes Rs. 10,72,456 on account of interest on securities, and Rs. 1,49,075 on account of dividends of companies. Rs. 4,78,407 under section 49, Rs. 63,138 under arrangements with the Indian States and Rs. 58,560 under arrangements with Burma, Ceylon and Aden.
D. Includes Rs. 1,215 on account of interest paid under section 66(7) of the Act.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
		Rs.
1	Demand for the year	97,40,848
1-A	" on account of surcharge	8,31,145
2	*Arrears	H 5,18,738
3	Miscellaneous including penalties	1,042
4	TOTAL OF ITEMS 1 TO 3	1,10,91,773
5	Refunds†	B 1,31,019
6	Net demand (item 4 minus item 5)	1,09,60,754
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	9,35,929
8	Add—Excess collections and advance payments	A 11,37,950
8-A	Add—Unpaid refunds of the year under review	632
8-B	Deduct—Paid refunds out of unpaid refunds of previous year	12
9	Net collections	1,11,63,395

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I and not in return No. II. The same is true of penal assessments, etc., when the assessment is assessed both to income-tax and super-tax.

H Arrears as on 1st April 1937	Rs.
Deduct—Arrears of Aden excluded	8,96,138
	14,326
	<u>5,81,512</u>
Deduct—	Rs.
(a) Amounts written off	2,020
(b) Amounts remitted	3,60,954
	<u>3,63,074</u>
Net arrears as shown in item 2 of this Return	<u>5,18,738</u>

A. Super-tax collected under section 18 (3) (D) Rs. 11,37,950.

B. Includes Rs. 509, on account of interest paid under Sec. 86 (7) of the Act.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1938.

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.		REMARKS.	
				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	13	
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.		
I	Below 1,000	Nil	26+26/12	4,102	*11,72,558	6,435	4,06,031	219	46,945	10,756	16,25,434		
			26+26/6	1,762	†3,62,032	3,502	3,01,365	9	6,676	5,273	6,70,073		
			26+26/4	71	‡13,571	370	52,032	1	34	442	65,637		
			26+26/8	14		352	7	262	21	614	
			26	4		106	35	1,08,352	39	1,08,458	
			19	4		123	4	123	
			18	2		91	2	91	
II	1,000 to 1,499	Nil	26+26/12	604	23,239	1,114	59,727	6	3,988	1,724	92,004		
			24‡+26/6	294	9,842	855	45,933	8	37	1,152	55,612		
			24+26/4	8	1,003	136	3,854	1	312	145	5,169		
			24+26/8	5	766	1	2	..	..	6	768	
III	1,500 to 1,999	Nil	26+26/12	501	24,534	794	42,266	71	14,936	1,366	81,786		
			2‡+26/6	253	9,064	787	47,765	5	398	1,045	67,227		
			22+26/4	22	1,408	187	6,091	1	266	210	7,765		
			24+26/8	..	..	3	100	..	..	8	100	
IV	2,000 to 4,999	6+6/12	20+20/12	1,581	1,00,095	3,067	2,68,006	196	53,688	4,844	4,21,789		
			20+20/6	767	45,627	2,048	1,88,515	24	5,313	2,839	2,39,455		
			20+20/4	40	2,251	561	19,088	4	1,086	605	22,425		
			20+20/8	5	527	..	..	..	..	5	527	
V	5,000 to 9,999	9+9/12	17+17/12	889	96,415	1,702	2,29,711	181	81,469	2,772	4,07,595		
			17+17/6	475	88,103	1,366	1,68,757	16	18,171	1,857	2,25,031		
			17+17/4	42	1,986	388	21,828	6	3,011	436	26,825		
			17+17/8	1	2	1	513	..	..	2	515	
VI	10,000 to 14,999	12+12/12	14+14/12	384	46,511	760	1,39,203	80	57,009	1,224	2,42,723		
			14+14/6	214	23,613	616	1,10,344	12	9,127	842	1,43,084		
			14+14/4	23	1,365	202	9,272	1	800	231	10,937		
			14+14/8	..	..	1	1	..	..	1	1	

* Includes Rs. 87,759 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.
† Includes Rs. 1,116 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.
‡ Includes Rs. 561 on account of refund to Indian States under orders in paragraph 79 of the Income-tax Manual.

RETURN No. III—contd.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the provinces of Sind and Baluchistan) in the year ended 31st March 1938—contd.

A.—UNDER SECTION 48—contd.

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.		REMARKS.
				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	13
	Rs.	Pica.	Pica.		Rs.		Rs.		Rs.		Rs.	
VII	15,000 to 19,999	16+16/12	10+10/12	193	32,423	384	72,501	41	23,918	618	1,33,847	
		16+16/6	10+10/6	110	19,666	250	57,685	6	2,575	396	79,926	
		16+16/4	10+10/4	16	1,444	119	8,249	..	..	135	9,693	
		16+16/8	10+10/8	5	882	9	2,152	..	..	14	3,034	
VIII	20,000 to 29,999	19+19/12	7+7/12	174	22,831	335	77,639	49	35,010	558	1,35,529	
		19+19/6	7+7/6	105	10,253	321	65,329	15	10,363	441	85,945	
		19+19/4	7+7/4	11	767	105	6,834	1	1,191	117	8,792	
		19+19/8	7+7/8	1	30	5	1,311	..	..	6	1,341	
IX	30,000 to 39,999	23+23/12	3+3/12	46	5,038	129	15,640	56	19,708	231	40,386	
		23+23/6	3+3/6	22	1,425	101	14,942	18	3,079	141	19,446	
		23+23/4	3+3/4	10	1,083	54	2,110	15	1,615	79	4,808	
X	40,000 to 99,999	25+25/12	1+1/12	65	4,732	152	14,085	52	15,648	269	34,465	
		25+25/6	1+1/6	29	653	147	16,908	5	939	180	18,505	
		25+25/4	1+1/4	15	305	71	3,623	18	5,650	104	9,533	
TOTAL	..	..	..	12,893	23,81,676	27,150	25,88,030	1,112	4,27,362	41,155	50,97,068	

B.—UNDER SECTION 49.

	Rs.
Refunds to companies	6,00,125
Refunds to other assesses	84,641
TOTAL	6,84,766

C—DOUBLE INCOME-TAX RELIEF.

	Rs.
Under arrangements with United Kingdom	5,59,213
	Rs.
" " " Cy'oa	3,493
" " " Burma	65,321
" " " Aden	45
" " " Indian States	75,690
TOTAL	6,84,766

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the Provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Classification of grades of income-tax collected in the Bombay Presidency (excluding the year ending

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally)			(b) Interest on securities of					
			Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
			Income.	Tax collected.		Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2		3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to	1,499	12,65,442	8,794	164	..	..	..	..	..	..
II	1,500 ,,	1,999	12,91,270	17,937	1,486	..	..	..	..	..	..
III	2,000 ,,	2,499	1,72,72,063	5,41,067	8,151	..	..	..	..	..	..
IV	2,500 ,,	2,999	1,01,17,482	3,17,051	3,737	..	..	..	..	..	..
V	3,000 ,,	3,499	88,73,255	2,78,262	1,487	..	..	..	..	..	..
VI	3,500 ,,	4,999	1,97,75,959	6,22,226	3,444	..	..	..	..	..	..
VII	5,000 ,,	7,499	1,70,44,979	7,97,409	21,939	..	..	..	..	..	..
VIII	7,500 ,,	9,999	1,41,87,717	6,67,510	6,702	..	..	..	..	..	..
IX	10,000 ,,	12,499	86,56,858	5,40,437	15,131	..	..	..	..	..	..
X	12,500 ,,	14,999	77,00,970	4,81,997	4,503	..	..	..	..	..	..
XI	15,000 ,,	19,999	97,48,307	8,13,856	24,935	..	..	..	..	..	..
XII	20,000 ,,	24,999	59,12,808	5,74,844	20,767	..	..	..	..	..	..
XIII	25,000 ,,	29,999	37,46,468	3,71,426	5,607	..	..	..	..	..	..
XIV	30,000 ,,	39,999	23,52,394	3,41,712	10,519	..	..	..	..	..	..
XV	40,000 ,,	49,999	13,37,349	1,72,669	6,909	..	..	..	..	..	..
XVI	50,000 ,,	99,999	10,94,260	1,42,472	7,736	..	..	..	..	..	..
XVII	1,00,000 and over	. . . . .	3,507	476	2,170	..	..	..	..	..	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate.		..	..	..	1,82,75,059*	43,47,701	11,275*	1,553	1,18,12,216	16,90,550
	(b) covered by anticipatory certificates.							
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		49,492	1,239
	TOTAL		13,08,30,580	66,91,383	1,45,387	1,82,75,059	43,47,701	11,275	1,553	1,23,15,368	16,56,090

* Approximate figures.

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 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 to 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.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay, and the Provinces of Sind and Baluchistan) in the year ending 31st March 1938.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			REFUNDS.		Net collections.	
	Rs.	Rs.	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.	Number of assesses.	*Income.	Amount of tax.	Companies.	Other assesses.		Rs.	Rs.
I	2		8		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
I	30,001 to 50,000		650	2,21,95,159	2,46,518	47	18,41,709	13,972	..	..	..	28	10,95,284	11,736	..	..	..	725	2,51,35,102	2,77,526	..	6,737	2,70,789	
II	50,001 ,, 1,00,000		316	2,02,71,066	6,59,328	17	12,93,243	43,126	66	47,75,859	83,538	22	15,09,495	46,859	20	16,14,800	15,300	441	3,01,70,962	8,48,151	16,152	35,008	7,96,901	
III	1,00,001 ,, 1,50,000		81	1,65,02,155	5,69,294	6	6,23,658	37,744	24	30,20,910	1,06,329	4	5,26,167	23,971	11	22,91,497	54,800	129	1,89,04,393	7,86,108	1,919	2,747	7,81,442	
IV	1,50,001 ,, 2,00,000		23	40,91,522	3,07,331	1	1,58,879	11,561	21	41,17,374	1,63,844	1	1,74,896	13,814	5	8,78,728	23,816	54	1,08,21,399	5,20,566	1,806	4,975	5,13,095	
V	2,00,001 ,, 2,50,000		8	17,56,068	1,52,389	1	2,19,684	20,718	8	19,04,672	67,803	..	..	..	1	2,22,863	18,368	18	41,08,237	2,79,298	..	..	2,79,298	
VI	2,50,001 ,, 3,00,000		5	13,53,298	1,32,849	..	..	..	10	27,44,446	1,40,278	..	..	..	2	5,17,180	49,573	17	46,14,924	3,22,500	64	2,099	3,20,337	
VII	3,00,001 ,, 3,50,000		3	9,75,560	95,270	..	..	..	8	20,07,993	1,37,906	..	..	..	2	6,48,331	77,651	13	45,32,990	3,11,033	..	..	3,10,323	
VIII	3,50,001 ,, 4,00,000		4	14,82,599	1,71,392	..	..	..	6	21,97,896	1,07,899	..	..	..	10	30,30,205	..	10	30,30,205	2,79,291	15,482	..	2,63,809	
IX	4,00,001 ,, 4,50,000		2	8,07,804	1,24,595	..	..	..	9	37,45,407	1,82,407	..	..	..	11	45,53,211	..	11	45,53,211	3,06,012	..	..	3,06,012	
X	4,50,001 ,, 5,00,000		..	..	..	..	..	..	6	39,04,698	1,68,106	..	..	..	6	30,04,898	..	6	30,04,898	1,68,106	12,656	..	1,55,450	
XI	5,00,001 ,, 5,50,000		4	20,04,641	8,52,235	..	..	..	..	..	..	..	..	..	4	26,04,641	..	4	26,04,641	3,52,235	11,264	..	3,40,071	
XII	5,50,001 and more		1	19,97,065	3,24,010	..	..	..	41	7,90,55,594	45,77,266	..	..	..	42	8,01,52,650	..	42	8,01,52,650	49,01,276	10,421	..	48,81,655	
	TOTAL		1,100	6,89,97,83	31,26,397	72	41,43,123	1,32,121	199	10,75,61,301	57,53,331	55	33,05,792	96,380	44	61,73,768	2,39,723	1,470	18,98,77,821	98,53,002	79,064	51,866	92,22,532	

* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.

(A) Includes Rs. 5,417 in respect of Central emoluments.

(B) Includes Rs. 450 in respect of Central emoluments.

(C) Includes in respect of Central emoluments Rs. Nil.

(D) Super-tax collected under Section 18(b) (D) namely Rs. 11,00,783 from Companies and Rs. 36,720 from other assesses.

Rs.

Add—Surcharge (gross collections) from :—

(a) Companies 4,80,924

(b) Other assesses 3,20,876 (B)

Add—Excess collections and miscellaneous from :—

(a) Companies 11,00,783 (D)

(b) Other assesses 87,549 (D)

Add—Penalties (actual collections) from :—

(a) Companies 378

(b) Other assesses 282

Add—Unashed refunds for 1937-38 632

TOTAL 1,11,63,396

Rs.

Debit—Paid refunds out of unpaid refunds for the

previous year 12

Debit—Interest paid under section 66 (7) of the Act 599

NET TOTAL 1,11,63,396

611

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) in the year ending 31st March 1938.

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	4,26,258	8	35,341	16	4,61,599
2	Buildings and land	--	--	--	--	--	--
3	Chemical	--	--	--	--	--	--
4	Cotton spinning and weaving	24	2,02,567	--	--	24	2,02,567
5	Cotton pressing, ginning and cleaning	1	4,265	4	11,020	5	15,285
6	Engineering	1	[71,373	--	--	1	71,373
7	Flour mills	1	17,748	--	--	1	17,748
8	Insurance—Fire, Marine and Life	18	9,94,068	1	234	19	9,94,302
9	Iron and steel works	1	9,66,317	--	--	1	9,66,317
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	1	80,968	2	2,889	3	83,857
17	Steam navigation—Ocean	2	19,726	--	--	2	19,726
18	Steam navigation—River	--	--	--	--	--	--
19	Sugar making and refining	5	1,30,692	--	--	5	1,30,692
20	Railway	10	2,12,025	--	--	10	2,12,025
21	Tanneries and leather work	--	--	--	--	--	--
22	Tramways	1	3,29,515	--	--	1	3,29,515
23	Woolen mills	--	--	--	--	--	--
24	Others	126	23,02,859	1,256	35,45,137	1,382	58,47,996
	TOTAL	199	57,58,381	1,271	35,94,621	1,470	93,53,002

GROSS SURCHARGE COLLECTIONS Rs. 6,01,800,

RETURN No. VI-A.

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	Accountants and Auditors	--	--	9	11,751	9	11,751
2	Agents and Brokers	20	3,96,922	126	3,61,438	206	7,58,360
3	Brick Manufacturers	--	--	1	469	1	469
4	Building Material Sellers	1	54,252	1	567	2	54,819
5	Contractors	2	3,557	6	6,781	8	10,338
6	Cotton Merchants	4	32,246	44	2,04,711	48	2,36,957
7	Coal Merchants	--	--	1	604	1	604
8	Colour Merchants	2	23,631	2	38,965	4	67,596
9	Cloth Merchants	1	4,421	2	3,292	3	7,713
10	Chemists and Druggists	2	11,407	--	--	2	11,407
11	Cement Manufacturers	4	2,79,683	--	--	4	2,79,683
12	Cap Merchants	--	--	1	451	1	451
13	Cigarette Manufacturers	--	--	4	2,145	4	2,145
14	Cinemas	--	--	1	452	1	452
15	Dividends	2	3,948	160	4,01,434	162	4,05,382
16	Dyeing and Bleaching business	1	2,703	--	--	1	2,703
17	Engineers and Architects	--	--	3	4,038	3	4,038
18	Film hire	--	--	6	54,993	6	54,993
19	Film producers	--	--	4	3,134	4	3,134
20	Grain Dealers	--	--	6	4,290	6	4,290
21	Gas Company	1	33,056	--	--	1	33,056
22	Hardware Merchants	--	--	4	10,253	4	10,253
23	Hydraulic Works	3	2,78,003	--	--	3	2,78,003
24	Hosiery business	--	--	4	1,768	4	1,768
25	Hotel Keepers	--	--	1	387	1	387
26	Interest on securities	--	--	35	3,56,150	35	3,56,150
27	Importers and Exporters	--	--	7	3,302	7	3,302
28	Investments	5	1,16,416	29	4,08,367	34	5,24,783
29	Kerosene Oil dealers	--	--	1	517	1	517
30	Legal Practitioners	--	--	69	1,69,880	69	1,69,880
31	Medical Practitioners	--	--	12	16,094	12	16,094
32	Marbles and Tiles business	--	--	1	3,149	1	3,149
33	Motor-car business	7	2,55,386	1	1,748	8	2,57,134
34	Money-lenders	--	--	19	59,951	19	59,951
35	Mill machinery dealers	--	--	3	2,912	3	2,912
36	Match factories	2	55,595	1	537	3	56,132
37	Oil Mills	2	915	--	--	2	915
38	Property owners	4	45,181	217	3,90,593	221	4,35,774
39	Piecegoods (cotton, woollen : silk, etc.) dealers	--	--	32	19,956	32	19,956
40	Provision sellers	--	--	1	2,505	1	2,505
41	Photographers	1	42,335	--	--	1	42,335
42	Rice merchants	--	--	15	23,210	15	23,210
43	Stevedores	--	--	5	22,675	5	22,675
44	Speculators	--	--	83	6,08,180	83	6,08,180
45	San lal-wood dealers	--	--	1	1,462	1	1,462
46	Shares and Securities business	--	--	18	47,257	18	47,257
47	Salary	--	--	193	1,71,576	193	1,71,576
48	Steamships (coastal)	--	--	2	2,671	2	2,671
49	Sewing machines traders	2	71,567	--	--	2	71,567
50	Timber sellers	--	--	4	2,679	4	2,679
51	Telegraph companies	1	1,50,053	--	--	1	1,50,053
52	Wines and Spirits sellers	1	7,741	--	--	1	7,741
53	Watch-makers	1	701	1	38,166	2	38,867
54	Others	57	4,28,140	61	79,677	117	5,07,817
	TOTAL	120	23,92,598	1,256	35,45,137	1,372	58,47,736

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax. ,

- | | |
|-------------------------------------|---------------------------------------|
| 1. Accountants and Auditors. | 42. Furniture merchants. |
| 2. Advertisers. | 43. Flour Mills. |
| 3. Aerated Water Factories. | 44. Film Producers and Distributors. |
| 4. Agents and Brokers. | 45. Ghee Merchants. |
| 5. Arms and Ammunition. | 46. Glass works. |
| 6. Agricultural implements. | 47. Grain sellers. |
| 7. Aluminium Wares. | 48. Grass Dealers. |
| 8. Bangle Merchants. | 49. Hosiery Merchants. |
| 9. Swimming Baths. | 50. Hardware dealers. |
| 10. Bardan (Hessian) Merchants. | 51. Hotels. |
| 11. Bhang, Ganja and Opium sellers. | 52. Ice Factories. |
| 12. "Bidi" Manufacturers. | 53. Import Export. |
| 13. Books and Stationery sellers. | 54. Insurance, Life, Marine and Fire. |
| 14. Boots and shoes. | 55. Investments. |
| 15. Brass Factories. | 56. Jewellers. |
| 16. Brick Manufacturers. | 57. Jockeys and Trainers. |
| 17. Bakeries. | 58. Legal Practitioners. |
| 18. Building material sellers. | 59. Liquor sellers. |
| 19. Cement Manufacturers. | 60. Medical Practitioners. |
| 20. Charcoal and Coal dealers. | 61. Mill stores suppliers. |
| 21. Chemicals. | 62. Milk Vendors. |
| 22. Chemists and Druggists. | 63. Money-lenders. |
| 23. Cinemas. | 64. Motor-car dealers. |
| 24. Cloth Dealers. | 65. Newspapers. |
| 25. Colour and Paint Merchants. | 66. Oil-seeds business. |
| 26. Contractors. | 67. Paddy and Rice Dealers. |
| 27. Cotton Pressing and Ginning. | 68. Piece-goods. |
| 28. Cotton Spg. & Wvg. | 69. Printing. |
| 29. Cotton business. | 70. Property owners. |
| 30. Clubs. | 71. Provision Dealers. |
| 31. Commission. | 72. Photography. |
| 32. Cutlery. | 73. Radio. |
| 33. Clocks and Watches. | 74. Restaurant Keepers. |
| 34. Cap Merchants. | 75. Rice Mills. |
| 35. Dealers in Gold and Silver. | 76. Salt Traders and Manufacturers. |
| 36. Dry fish merchants. | 77. Sandalwood Dealers. |
| 37. Dubashes. | 78. Shipping. |
| 38. Dyeing and Bleaching. | 79. Tanneries and Leather Works. |
| 39. Electric suppliers. | 80. Thread Merchants. |
| 40. Embroidery business. | 81. Timber Merchants. |
| 41. Engineers and Architects. | 82. Tobacco Dealers. |

Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), 1937-38.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).		APPEALS UNDER SECTION 32 (1).		CASES OF REVIEW UNDER SECTION 33.		REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION.			PROSECUTIONS.		AMOUNT REMITTED AS DIRECTOR-ABLE.		Amount of interest allowed under section 66 (1).																	
			Number filed during year.	Number disposed (including arrears of last year).	Number filed during year.	Number disposed (including arrears of last year).	Number taken up during year.	Number disposed (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).	Number in which recovery was made under section 46 (2) (3), (6).	Number.	Number successful.		Number of cases compounded under section 53 (2).	Out of arrears.	Out of demand of year under review.	Rs.	Rs.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	Rs.	Rs.	1,202									
Bombay City (excluding Non-Residents' Refund Circle).	61,774	74,821	2,063	2,056	910	3	3	3	785	770	390	(A) 6	4	797	10,52,038	3	23	2,405	765	1	..	40	36,881	1,808	Rs.	Rs.	1,202										
Ahmedabad	18,717	12,951	420	430	229	..	..	..	133	149	75	..	..	81	1,23,780	..	8	62	5	..	..	2	223	..	..	..	..	..				
Kaira	1,970	2,028	47	48	23	..	..	..	23	8	5	..	..	2,041	4,830	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bronch	1,713	1,803	75	73	45	..	..	..	17	17	8	..	..	1,128	1,579	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Panch Mahals	1,073	1,073	43	44	25	..	..	..	93	90	48	..	..	..	81,283	..	3	83	3	..	..	..	..	..	..	..	..	..	..
Burat	6,182	6,083	214	223	96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Northern Division	24,660	23,038	799	816	421	1	..	..	273	204	155	..	..	8,250	1,62,013	..	15	108	8	..	..	3	320	..	..	..	..	..	..		
Ahmednagar	2,148	1,790	184	210	101	1	1	..	33	35	20	(D) 1	..	348	11,636	..	11	66	13	..	..	2	205	..	..	..	..	..	..	..
West Khandesh	3,413	3,413	365	353	232	..	..	..	70	71	43	..	..	822	28,404	..	..	77	39	..	..	10	724	..	..	..	..	..	..	..
Nashik	1,726	2,019	204	204	109	..	..	..	43	43	19	..	..	..	10,235	..	..	51	5	..	..	4	85	..	..	..	..	..	..	..	..
Poona	6,549	6,549	387	369	157	..	..	..	71	74	39	..	..	805	12,422	..	..	185	257	..	..	6	417	..	..	..	..	..	..	..	..
Salwa	1,517	1,438	235	237	131	..	..	..	73	70	48	..	..	..	21,434	..	..	22	8	..	..	6	699	..	..	..	..	..	..	..	..	..
Sholapur	2,716	2,452	298	300	214	..	..	..	69	62	32	..	..	..	17,915	..	..	29	6	..	..	1	5	..	..	..	..	..	..	..	..	..	..
Total Central Division	21,568	23,243	1,924	1,940	1,140	2	2	..	445	424	244	1	1	1,370	1,14,120	..	84	490	348	2	1	32	5,873	307	..	..	..	..	..	..	..	..	..	..
Belgaum	1,848	1,817	157	165	124	..	..	..	40	43	24	..	..	..	18,540	..	..	26	8	..	..	1	10	..	..	..	..	..	..	..	..	..	..	..
Bijapur	1,851	1,820	154	130	94	..	..	..	44	42	22	..	..	..	16,904	..	..	30	11	..	..	2	707	..	..	..	..	..	..	..	..	..	..	..
Dharwar	2,708	2,708	127	127	107	..	..	..	25	26	15	..	..	17	11,802	..	..	13	6	..	..	1	188	..	..	..	..	..	..	..	..	..	..	..
Kenara A. G. & B. G.	1,016	1,016	40	62	44	..	..	..	11	14	3	..	..	..	2,582	..	..	16	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Konaba	1,046	1,046	88	83	67	..	..	..	8	8	3	..	..	..	10,882	..	..	11	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Karnata	933	933	64	69	61	..	..	..	2	2	2	..	..	..	6,003	..	..	74	17	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanna	1,755	1,803	90	83	64	..	..	..	16	15	10	..	..	..	19,003	..	..	70	22	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Suburban District.	2,089	2,348	100	92	72	17	18	11	14,378		
Total Southern Division	12,206	11,369	828	828	633	163	169	90	87	99,203	..	20	268	78	4	1,436	
Sabar Kantha	38	40	
Western and Eastern Kathiawar Agencies.	113	77	
GRAND TOTAL	(F) 140,369	132,085	5,612	5,610	3,113	6	5	5	1,666	1,666	879	7	5	6,054	14,27,974	3	92	3,381	1,109	3	1	79	43,510	2,175

* Include partially successful cases also.
 (A) One not decided.
 (B) Not decided.
 (C) Pertains to the preceding year.
 (D) Excludes 1,017 being assesses of Aden.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), during 1937-38.

District or Circle.	1	2	3	4	5	6	7	8	9	10	11	12	13	NUMBER OF PERSONS DE-CLARED LIABLE TO TAX.	
														Persons with income from salary only.	Others.
Bombay City (excluding Non-Residents' Refund Circle).		69,780	3,817	22,263	846	21,157	48,083	3,927	655	217	82,541	27,700	23,770	21,632	17,879
Ahmedabad		11,536	1,057	5,467	165	4,631	11,820	315	52	22	10,883	5,814	4,017	1,656	4,794
Ajmer		40	4	1,061	4	747	1,041	79	4	2	1,708	1,507	647	169	456
Bombay		916	40	1,067	1	905	1,007	17	4	8	1,837	1,502	80	40	354
Bombay Suburban District		1,686	79	1,911	4	1,665	1,814	21	1	1	1,225	1,866	308	601	801
Burari		5,976	187	8,742	11	1,987	6,877	1	24	6	2,903	1,846	874	266	1,775
Total Northern Division		21,026	1,406	11,723	185	8,185	21,650	432	111	39	17,051	10,585	6,826	2,254	8,120
Ahmednagar		1,784	187	664	6	832	1,680	317	64	30	1,178	1,116	305	292	612
East Kanadiah		8,867	175	1,701	19	1,302	8,186	19	67	27	2,681	2,580	144	147	1,297
West Kanadiah		1,087	8	1,778	3	934	1,680	6	24	4	1,685	1,325	635	134	543
Poona		2,287	154	1,921	26	2,052	2,185	6	60	4	1,739	2,297	1,609	134	809
Solapur		6,088	187	1,821	26	1,645	5,839	648	60	34	3,105	2,646	779	464	2,234
Sholapur		2,500	191	1,106	17	964	2,267	11	10	4	2,180	1,416	271	218	640
Total Central Division		19,007	2,050	7,621	79	7,452	17,808	1,025	306	124	13,621	11,560	2,389	5,935	7,297
Bhavnagar		1,571	160	874	7	470	1,620	8	23	3	1,279	1,253	447	110	575
Dahisar		1,148	221	810	9	520	1,169	5	24	4	1,034	1,004	402	140	668
Dahanu		1,819	173	1,077	30	687	1,797	17	9	7	1,634	1,313	402	873	581
Kenara		617	110	488	1	271	620	48	17	7	857	807	193	62	371
Koliaba		50	50	485	1	421	570	1	17	1	550	507	140	47	425
Ratnagiri		713	69	379	1	245	701	15	6	1	534	565	107	57	281
Thana		1,543	178	580	1	759	1,513	38	10	6	1,378	1,094	181	179	799
Bombay Suburban District		2,311	188	1,297	3	816	2,270	193	16	10	1,330	1,219	365	203	797
Total Southern Division		10,689	1,252	5,130	53	4,017	10,452	322	106	38	8,186	7,370	2,241	1,118	4,162
Sabar Kantha Western and Eastern Kashiwar Agencies.		39	37	1	--	--	88	--	--	--	--	--	--	87	2
		96	79	16	--	2	96	--	--	--	--	--	--	78	--
GRAND TOTAL		111,626	9,306	46,754	1,163	40,813	99,036	5,706	1,078	418	71,399	67,206	85,256	31,049	87,460

RETURN No. IX.

Statement showing the number of assesses for each grade of income and for each class separately in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan), during the year ending 31st March 1938.

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	.	1,004	60	9	13	40	4	452	1,582
II	1,500—1,999	.	748	26	5	13	26	3	433	1,254
III	2,000—2,499	.	10,255	16	29	533	1,798	125	5,198	17,954
IV	2,500—2,999	.	4,273	18	24	312	1,163	97	3,022	8,909
V	3,000—3,499	.	3,071	14	22	254	794	103	2,314	6,572
VI	3,500—4,999	.	5,103	22	65	483	1,690	224	4,323	11,910
VII	5,000—7,499	.	3,556	27	64	360	1,043	221	2,963	8,234
VIII	7,500—9,999	.	1,913	26	30	178	532	150	1,766	4,595
IX	10,000—12,499	.	944	23	26	95	256	53	918	2,315
X	12,500—14,999	.	653	24	18	62	149	66	652	1,624
XI	15,000—19,999	.	694	28	33	58	156	57	768	1,794
XII	20,000—24,999	.	337	25	18	41	72	37	455	985
XIII	25,000—29,999	.	186	16	21	26	46	24	372	691
XIV	30,000—39,999	.	119	20	17	16	56	34	325	587
XV	40,000—49,999	.	45	20	12	15	28	27	185	332
XVI	50,000—99,999	.	47	60	27	22	65	24	234	479
XVII	1,00,000 and above	.	7	148	49	5	23	14	113	359
	Unclassified	.	23	88	1	..	..	..	..	112
	TOTAL		32,978	661	470	2,486	7,937	1,263	24,493	70,288

RETURN No. X.

Statement showing the number of assesses, etc., in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the provinces of Sind and Baluchistan) (excluding assesses whose main source of income is from salaries) for the year 1937-38.

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 & 7.		TAX ON INCOMES IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS B and A.		Total number of Companies.		
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.		Income-tax.	Super-tax.
1	2	8	4	5	6	7	8	9	10	11	12	13	14	15		
Bombay City (excluding Non-Residents' Refund Circle).	1,047	51,626	846	43,875	414	16,289	17,081	1,87,06,957	60,76,321	2,13,28,194	92,79,192	25,61,237	28,00,871	1,047		
Ahmednagar	105	10,479	165	10,008	60	3,208	4,568	16,58,980	2,01,082	20,23,957	3,09,887	3,60,908	1,08,805	105		
Katra	4	1,805	4	1,838	2	464	648	1,17,986	..	1,17,986	..	64,116	191	4		
Panch Mahals	1	1,871	1	1,862	1	197	361	81,871	..	47,508	..	16,417	..	1		
Bhamburda	4	1,457	4	1,431	2	301	666	61,150	..	1,26,180	..	60,980	18,384	4		
Surat	11	5,788	11	5,679	9	858	1,760	1,87,155	2,154	3,76,840	4,852	1,89,991	2,008	11		
Total Northern Division	185	20,460	185	10,008	74	5,018	7,918	19,85,046	2,00,469	26,94,217	3,81,501	7,00,171	1,25,082	185		
Ahmednagar	6	1,547	6	1,466	4	178	587	50,997	..	1,19,847	..	62,850	..	6		
East Khandesh	10	3,165	10	3,008	4	465	1,237	1,20,569	..	2,81,000	..	1,60,610	..	10		
West Khandesh	3	1,700	3	1,712	1	367	732	1,73,908	17,419	2,08,602	8,781	88,594	..	3		
Nasik	6	1,924	6	1,835	3	355	764	62,350	..	1,07,283	..	1,06,448	..	6		
Poona	32	4,102	28	3,881	19	1,081	2,081	2,93,300	8,845	4,54,246	10,809	1,00,848	..	32		
Batara	9	1,154	9	1,086	2	146	573	31,181	..	92,873	..	81,612	..	9		
Bhopapur	17	2,093	17	2,059	7	612	936	1,84,251	17,919	2,65,068	27,141	80,817	9,522	17		
Total Central Division	83	15,775	79	15,072	40	3,284	6,902	9,21,680	88,888	15,87,428	90,888	6,05,792	51,506	83		
Bilaspur	7	1,401	7	1,344	2	315	544	80,187	8,888	1,80,108	9,198	58,906	800	7		
Bijapur	6	1,006	6	1,030	5	171	632	46,348	..	1,06,866	..	50,518	..	6		
Dharwar	80	1,433	80	1,406	16	243	570	66,869	..	1,17,681	..	51,202	..	80		
Kanara	1	454	1	407	1	60	161	11,260	..	21,510	..	10,229	..	1		
Koleha	1	624	1	604	1	140	413	31,108	1,174	63,530	..	32,871	..	1		
Ratnagiri	1	647	1	634	1	91	265	19,136	..	80,330	..	28,116	..	1		
Tiana	1	1,400	1	1,331	1	215	741	61,809	..	1,18,793	..	56,804	..	1		
Bombay Suburban District	8	2,215	8	2,086	..	446	769	67,585	9,589	1,26,765	4,279	89,220	440	8		
Total Southern Division	58	9,516	53	9,147	24	1,001	4,015	3,97,881	14,555	7,10,437	17,811	3,21,566	3,246	58		
Western and Eastern Kathiawar Agencies.	..	8	..	3	..	3	3	106	..	106	..	..	..	..
GRAND TOTAL	1,868	97,880	1,168	87,506	652	20,200	36,914	2,20,74,626	72,35,228	2,88,29,862	97,18,922	42,54,766	24,80,604	1,868		

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Bombay Presidency (excluding the Non-Residents' Refund Circle, Bombay and the Provinces of Sind and Baluchistan), during the year 1937-38.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing	1,66,226
2	Cotton, spinning and weaving (mills)	5,89,694
3	Cotton, spinning and weaving (hand looms)	6,824
4	Dyeing	66,748
5	Flour milling	50,812
6	Foundries	22,03,126
7	Jute . . . . .	..
8	Medicines	90,760
9	Mining, coal . . . . .	..
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others . . . . .	..
14	Oil mills	1,05,881
15	Potteries, bricks, stones, etc., and building materials manufacture	5,95,761
16	Rice mills	15,753
17	Salt	31,096
18	Silk manufacture	35,977
19	Soap manufacture	65,393
20	Sports	61
21	Sugar	3,41,580
22	Tanneries	5,485
23	Tea	687
24	Timber (including saw mills)	43,304
25	Tobacco manufacturing	51,772

RETURN No. I.

Showing collections by districts in the Bombay Presidency for the year 1937-38.

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1938.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahals.
1	2	3	4	5	6	7
1	Salaries—	Rs.	Rs.	Rs.	Rs.	Rs.
	(a) Paid by Central Government .	9,16,885	4,301	467	620	61
	(aa) " " Provincial Government	5,50,484	67,934	16,869	10,891	4,778
	(b) " " Local Authorities .	2,58,033	6,641	405	826	307
	(c) " " Companies, other public bodies and Associations.	29,48,007	1,39,922	3,893	2,745	2,718
	(d) " " Private employers .	5,68,345	27,080	5,713	2,977	323
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	40,05,023	42,451	2,777	14,112	2,200
	(b) On debentures or other securities of a local authority or a company.	15,76,183	9,473	..	..	..
3	Income derived from property .	33,16,413	2,45,060	5,719	9,104	2,794
4	" " " business .	1,74,83,770	16,37,003	75,499	95,528	32,947
5	Professional earnings	7,91,682	35,832	2,681	5,011	1,048
6	Income derived from other sources	10,78,428	1,84,201	2,129	17,538	8,574
6A	" " " Surcharge .	27,97,242	1,97,547	9,158	12,747	4,214
7	TOTAL OF ITEMS 1 TO 6A .	3,62,90,495	25,97,445	1,25,310	1,72,099	59,964
8	(a) Amount to be deducted on account of section 15.	6,06,269	60,735	4,217	4,054	1,131
	(b) Amount to be deducted on account of section 17.	1,27,020	15,053	2,197	2,474	1,158
9	Resultant demand	3,55,57,206	25,21,657	1,18,896	1,65,571	57,675
10	Arrears	15,78,651	16,085	3	..	..
11	Penalties—					
	(a) Penal assessment under section 25 (2).	2,220	..	..	..	..
	(b) Penal assessment under section 28.	3,533	992	..	60	81
	(c) Penal recoveries under section 46 (1).	14,539	469	..	25	69
	(d) Other penalties and fines .	665	24	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	37,096	670	..	..	1,250
	(b) Other items	19,859	1,520	13	51	73
13	TOTAL OF ITEMS 9 TO 12 .	3,72,13,769	25,41,417	1,18,912	1,65,707	59,148
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	7,81,343	33,855	4,629	16,820	1,867
	(b) On dividends of companies under section 48.	16,37,042	3,01,558	14,970	19,128	759
	(c) To partners of firms under section 48.	3,22,495	34,348	4,625	13,678	1,954
	(d) Under section 49	41,642	..	..	..	..
	(dd) To Companies	19,41,351	35,357	..	..	..
	(e) Under arrangement with the Indian States.	9,724	308	67	..	15
	(f) Under arrangement with the Burma, Aden and Ceylon Government.	54	153	..	..	..
	(ff) On salaries paid by Central Government.	9,207	21	—	..	..
	(g) Other refunds	3,96,505	16,719	863	2,388	484
15	TOTAL REFUNDS .	51,39,363	4,22,319	25,154	62,014	5,079
16	Net demand (item 13 minus item 15)	3,20,74,406	21,19,098	93,758	1,13,693	54,069
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	18,63,396	54,033	913	..	..
18	Add—Excess collections and advance payments.	1,10,265	375	..	..	..
18A	Add—Unpaid refunds for 1937-38 .	1,04,171	24,958	2,768	144	263
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	1,00,332	17,954	1,038	1,137	1,663
19	Net collections	3,03,25,114	20,72,444	94,575	1,12,700	52,669

No. I.

in the Bombay Presidency for the year 1937-33.

Surat.	Total Northern Division.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,527	14,976	1,296	681	340	15,614	10,11,547	4,155	428
25,042	1,25,514	16,622	12,778	15,764	31,598	1,83,368	23,714	19,782
2,379	10,558	1,170	1,330	1,052	678	5,267	836	2,357
9,374	1,58,652	11,708	8,006	2,558	2,609	16,627	5,321	24,432
7,548	43,641	1,315	1,345	827	4,458	25,305	1,341	2,390
25,678	87,218	3,276	3,834	1,682	2,063	30,151	1,339	4,632
..	9,473	38	2,860	..	..	6,008	..	..
65,575	3,28,252	11,625	27,147	16,382	17,796	1,17,066	5,587	43,882
2,57,642	20,98,619	97,226	2,29,733	1,62,391	1,25,594	3,17,942	73,809	1,82,354
19,541	64,113	3,326	9,881	4,015	4,925	31,186	5,346	8,370
19,954	2,32,396	11,084	4,220	10,137	4,771	41,069	4,114	16,109
36,149	2,59,815	12,359	23,530	18,672	17,423	1,47,228	9,561	23,679
4,78,409	34,33,227	1,71,045	3,25,395	2,33,820	2,27,529	19,32,764	1,35,123	3,28,415
12,880	83,017	3,255	3,620	1,214	1,494	11,988	1,113	3,659
4,067	24,949	1,964	9,182	1,660	2,123	8,768	1,584	2,881
4,61,462	33,25,261	1,65,826	3,12,593	2,30,946	2,23,912	19,12,008	1,32,426	3,21,875
3,399	19,487	14,591	19,291	3,265	8,429	1,06,378	4,719	6,218
..
400	1,533	100	1,015	724	..	225	242	1,030
598	1,161	487	819	526	1,582	1,116	134	161
..	24	..	..	..	..	..	..	..
..	1,920	1,525	13,125	3,880	3,900	5,450	2,900	50
1,328	2,985	2,131	72	29	65	204	40	62
4,67,187	23,52,371	1,84,660	3,46,915	2,39,370	2,37,888	20,25,381	1,40,461	3,29,396
53,917	1,11,088	4,336	5,891	1,830	4,686	44,153	2,257	7,422
2,64,191	6,00,606	7,470	6,077	2,234	8,278	58,527	4,378	16,416
9,367	63,972	5,657	2,045	3,366	401	3,068	2,530	6,347
..	..	..	..	..	..	7,426	..	22,738
..	35,357	286	8,065	..	..	..	..	14
36	426	..	..	..	57	682	164	73
47	200	..	..	..	..	6	..	..
32	53	..	5	20	80	20,350	..	..
10,020	30,474	7,876	16,216	11,453	5,964	14,031	5,692	5,211
3,37,610	8,42,176	25,625	38,299	18,903	19,466	1,48,243	15,021	58,221
1,29,577	25,10,195	1,59,035	3,08,616	2,20,467	2,18,422	18,77,138	1,25,440	2,71,175
2,325	57,271	8,731	12,796	8,088	3,336	98,195	1,954	9,252
..	375	..	773	..	6	6	..	28
12,083	40,216	709	2,124	1,237	833	11,827	2,695	5,281
8,461	30,253	615	4,992	123	2,553	6,574	1,244	9,574
1,30,874	24,63,262	1,50,398	2,93,725	2,13,493	2,13,372	17,84,202	1,24,937	2,57,658

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1938.	Total Central Division.	Belgaum.	Bijapur.	Dharwar.	Kanara.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Central Government .	10,34,061	8,228	156	718	130
	(aa) " " Provincial Government	3,03,626	39,976	11,517	37,068	12,439
	(b) " " Local Authorities .	12,690	858	1,078	1,133	147
	(c) " " Companies, other public bodies and Associations.	71,261	1,152	15	2,866	..
	(d) " " Private employees .	36,981	1,041	148	175	..
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	46,977	3,599	117	6,500	315
	(b) On debentures or other securities of a local authority or a company.	8,906	..	1,692	2	..
3	Income derived from property .	2,39,485	7,672	6,669	9,915	2,058
4	" " " business .	11,89,099	1,07,377	84,897	1,02,250	17,834
5	Professional earnings	67,049	4,555	2,210	3,043	1,188
6	Income derived from other sources	91,504	3,401	669	2,568	409
6A	" " " Surchage .	2,52,452	14,201	8,993	13,500	2,725
7	TOTAL OF ITEMS 1 TO 6A .	33,54,091	1,92,060	1,18,161	1,79,738	37,245
8	(a) Amount to be deducted on account of section 15.	26,343	2,132	1,185	1,961	801
	(b) Amount to be deducted on account of section 17.	28,162	1,496	1,258	1,312	334
9	Resultant demand	32,99,586	1,88,432	1,15,718	1,76,465	36,110
10	Arrears	1,62,891	5,770	1,552	2,049	757
11	Penalties—					
	(a) Penal assessment under section 25 (2).	..	..	..	..	..
	(b) Penal assessment under section 28.	3,336	..	1,010	300	..
	(c) Penal recoveries under section 46 (1).	4,825	242	139	96	47
	(d) Other penalties and fines .	..	..	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	30,830	2,500	1,730	10,000	..
	(b) Other items	2,603	93	19	72	..
13	TOTAL OF ITEMS 9 TO 12 .	35,04,071	1,97,037	1,20,168	1,88,982	36,914
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	70,575	4,314	1,872	8,583	803
	(b) On dividends of companies under section 48.	1,03,380	9,599	1,038	5,561	1,186
	(c) To partners of firms under section 48.	23,414	1,386	5,284	379	..
	(d) Under section 49	30,164	..	..	..	..
	(dd) To Companies	8,365	..	..	..	..
	(e) Under arrangement with the Indian States.	976	..	1,150	276	..
	(f) Under arrangement with the Burma, Aden and Ceylon Government.	6	..	..	..	..
	(ff) On salaries paid by Central Government.	20,455	567	..	3	2
	(g) Other refunds	66,443	10,000	6,880	6,161	3,396
15	TOTAL REFUNDS .	3,23,778	25,868	16,224	20,963	5,387
16	Net demand (item 13 minus item 15)	31,80,293	1,71,171	1,03,944	1,68,019	31,527
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,42,352	14,254	3,029	171	2,163
18	Add—Excess collections and advance payments.	813	..	..	..	..
18A	Add—Unpaid refunds for 1937-38 .	24,706	3,735	557	1,989	573
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	25,675	2,320	426	492	239
19	Net collections	30,37,785	1,58,332	1,01,046	1,69,345	29,698

No. I—contd.

for the year 1937-38—contd.

Kolaba.	Ratnagiri.	Thana.	Bombay Suburban District.	Total Southern Division.	Sabar Kantha.	Western and Eastern Kathiawar Agencies.
22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
481	214	667	146	10,740	3,975	30,202
10,343	14,069	20,237	4,576	1,50,225	..	629
306	464	630	3,073	7,689	..	..
8,474	376	2,772	4,213	19,868	..	..
966	23	639	7,495	10,487	..	..
266	1,000	823	..	12,620	149	13,215
..	..	..	3,315	5,009	..	..
9,393	1,349	26,630	67,968	1,31,654	..	..
53,949	31,731	92,307	59,132	5,49,477	..	..
1,232	2,218	4,831	5,755	25,032	..	..
395	1,124	4,486	9,066	22,118	..	106
6,911	4,120	12,699	14,083	77,232	327	3,625
92,716	56,688	1,66,721	1,78,822	10,22,151	4,251	47,777
2,630	3,031	1,685	2,821	16,246	..	..
1,005	322	3,622	3,077	12,426	..	..
89,081	53,335	1,61,414	1,72,924	9,93,479	4,251	47,777
3,744	1,751	4,975	8,346	28,944	..	..
..
80	325	100	..	1,815	..	..
684	120	942	375	2,645	..	..
..
..	..	..	..	14,230	..	..
12	2	10	27	235	..	..
93,601	55,533	1,67,441	1,81,672	10,41,348	4,251	47,777
1,279	1,214	5,954	22,182	46,201	..	13
1,041	1,600	9,166	68,495	97,686	86	155
4,980	4,342	883	227	17,481	..	..
..
..
..	..	..	..	1,426	..	..
..	..	..	23	23	..	..
14	69	35	45	735	..	318
6,397	2,872	9,112	2,481	47,299	..	..
13,711	10,097	25,150	93,453	2,10,851	86	486
79,890	45,436	1,42,291	88,219	8,30,497	4,165	47,291
1,639	1,255	4,940	8,823	36,274	..	..
..
1,061	3,907	721	1,630	14,173	..	..
1,341	1,979	1,336	3,613	11,746	..	..
77,971	46,109	1,36,736	77,413	7,96,650	4,165	47,291

RETURN No. II.

Showing collections by districts in the Bombay Presidency for the year 1937-38.

Serial No.	Classification of the Super-tax demand in the Districts of the Bombay Presidency for the year ending 31st March 1938.	Bombay City (excluding Non-Residents' Return Circle).	Ahmedabad.	Kaira.	Broach.	Surat.	Total Northern Division.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Total Central Division.	Belgaum.	Dharwar.	Kolaba.	Thana.	Bombay Suburban District.	Total Southern Division.	Western and Eastern Kutch-war Agencies.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	99,10,770	2,93,732	176	15,393	4,924	3,17,178	152	25,118	3,450	429	11,188	20,221	25,064	85,012	9,051	929	2,017	1,313	4,279	18,182	106
1A	Demand for the year on account of Surcharge	7,93,719	27,004	15	1,275	410	28,708	13	2,093	287	30	935	1,985	2,087	7,136	754	77	218	108	856	1,513	9
2	Arrears	4,09,589	..	..	..	101	101	..	..	..	..	10,068	..	..	10,068	..	..	..	..	..	..	..
3	Miscellaneous including penalties	1,042	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	1,08,14,101	3,23,810	101	16,571	5,435	3,46,047	165	27,211	3,737	405	31,191	21,906	27,141	1,11,816	9,808	1,006	2,855	1,411	4,935	19,695	115
5	Refunds	1,09,782	15,558	..	4,259	..	10,817	..	..	0	408	886	..	..	1,100	239	..	..	..	..	230	..
6	Net demand (Item 4 minus Item 5)	1,05,04,318	3,08,252	101	12,312	5,435	1,25,230	165	27,211	3,737	-33	30,596	21,906	27,141	1,10,626	9,578	1,006	2,855	1,411	4,935	19,465	118
7	Deficit—Arrears outstanding on 31st March of the year to which the statement relates.	9,15,056	15,329	..	..	..	15,329	..	..	..	..	4,064	..	..	4,064	610	..	..	..	..	610	..
8	Add—Excess Collections and advance payments	11,37,930	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8A	Add—Unpaid refunds of the year under review	632	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8F	Deficit—Paid refunds out of unpaid refunds of previous year.	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	NET COLLECTIONS	1,07,27,802	2,92,693	191	12,312	5,435	3,10,001	165	27,211	3,731	-38	25,541	21,906	27,141	1,05,662	8,968	1,000	2,855	1,411	4,635	18,865	115

RETURNS Nos. I to XI.
Pertaining to the province of Sind for the year 1937-38.

RETURN No. I.

Classification of the income-tax demand in the Sind Province in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
1	Salaries—	Rs.
	(a) paid by Government { on Federal emoluments	6,34,520
	{ on Provincial emoluments	2,70,521
	(b) " " local authorities	62,347
	(c) " " companies, other public bodies and associations	2,03,643
	(d) " " private employers	79,284
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	1,34,153
	(b) " debentures or other securities of a local authority or a company	75,733
3	Income derived from property	3,21,474
4	" " " business	13,01,575
5	Professional earnings	44,219
6	Income derived from other sources	2,01,635
6-A	Surcharge	2,65,541
7	TOTAL OF ITEMS 1 TO 6-A	35,94,645
8	(a) Amount to be deducted on account of section 15	1,56,193
	(b) Amount to be deducted on account of section 17	25,396
9	Resultant demand	34,13,051
10	* Arrears	A 1,54,696
11	Penalties—	
	(a) penal assessments under section 25 (2) . . . . .	....
	(b) " " " " 28	5,527
	(c) " recoveries " " 46 (1)	1,015
	(d) other penalties and fines . . . . .	....
12	Miscellaneous—	
	(a) composition under section 53 (2)	14,825
	(b) other items	619
13	TOTAL OF ITEMS 9 TO 12	35,89,733
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	36,936
	(b) " dividends of companies, under section 48	58,458
	(c) to partners of firms, under section 48	72,534
	(d) to Companies	3,742
	(dd) under section 49	884
	(e) under arrangement with the India States . . . . .	....
	(f) under arrangement with Burma, Aden & Ceylon Governments	2,654
	(g) on Federal emoluments	14,165
	(h) other refunds †	42,777
15	TOTAL REFUNDS	2,32,150
16	Net demand (item 13 minus item 15)	33,57,583
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates	2,47,783
17-A	Deduct uncashed refunds of year paid this year	2,815
18	Add—Excess collections and advance payments	4,428
18-A	Add—Uncashed refunds of the year under review	10,766
19	Net collections	31,22,179

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

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

A.—Arrears as on 1st April 1937	Rs.	2,49,113
Less reductions in appeal, Revision Section 27, Section 35, etc.	Rs.	93,752
Written off as irrecoverable	1,245	94,997
Net		1,51,116
Add transferred from Baluchistan to the Assistant Income-tax Officer, Karachi		580
Total shown at Item 10		1,54,696
Uncashed refunds Vouchers as on 1st April 1937		3,893
Less cancelled during the year		878
Total cashed during the year as shown at Item 17-A		2,815

RETURN No. II.

Classification of the super-tax demand in the Sind Province in the year ending 31st March 1938.

Serial No.	Classification.	Assessment for 1937-38.		
		Ordinary.	Corporation.	Total.
		Rs.	Rs.	Rs.
1	Demand for the year	57,860	1,84,584	2,42,444
2	*Arrears including surcharge of Ordinary 1561— Corporation 656=2217.	14,008	8,524	22,532 A
3	Miscellaneous including penalties . . . . .	..	..	..
3A	Surcharge	5,552	13,545	19, 97
4	Total of items 1 to 3	77,420	2,06,653	2,84,073
5	Refunds†	65	728	793
6	Net demand (item 4 minus item 5)	77,355	2,05,925	2,83,280
7	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	10,735	..	10,735
8	Add—Excess collections and advance payments . . . . .	..	..	..
9	Net collections	66,620	2,05,925	2,72,545

* 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 in income-tax and super-tax.

A.—Arrears as it stood on 1-4-37	Rs.	
	1,55,439	Including surcharge of Rs. 16,835.
Less reduced under appeal, Revision Section 27	1,32,907	
Written off	Nil	
Total	1,32,907	
Balance shown at item 2	22,532	

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922 granted in the Sind Province in the year ending 31st March 1938.

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.		REMARKS.
				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	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below Rs. 1,000	NW	26+26/12	195	5,564	440	13,481	119	18,037	753	37,082	
		"	26+26/6	159	2,645	48	6,379	..	..	207	9,024	
		"	26+26/4	3	10,403	1	1	..	..	4	10,404	
2	1,000—1,499	1+1/3	24½+26/6	3	9	10	339	2	383	15	731	
3	1,500—1,999	2+2/3	23½+26/6	2	10	7	251	1	255	10	516	
4	2,000—4,999	6+6/12	20+20/12	97	4,243	194	8,445	48	11,636	339	24,324	
		6+6/6	20+20/6	17	1,555	41	1,945	7	1,904	65	5,404	
		6+6/4	20+20/4	..	..	1	32	3	694	4	726	
5	5,000—9,999	9+9/12	17+17/12	55	6,009	110	6,981	39	18,456	204	31,446	
		9+9/6	17+17/6	6	1,235	17	1,543	2	495	25	3,273	
		9+9/4	17+17/4	..	..	..	..	..	..	..	..
6	10,000—14,999	12+12/12	14+14/12	18	1,593	40	4,802	14	7,478	72	13,573	
		12+12/6	14+14/6	8	1,251	9	2,090	1	124	13	3,465	
		12+12/4	14+14/4	..	..	2	426	..	..	2	426	
7	15,000—19,999	16+16/12	16+10/12	16	567	20	2,731	6	3,909	42	7,207	
		16+16/6	10+10/6	2	473	4	297	4	414	10	1,184	
		16+16/4	10+10/4	..	..	..	..	..	..	..	..
8	20,000—29,999	19+19/12	7+7/12	10	685	25	5,495	14	7,161	49	13,341	
		19+19/6	7+7/6	12	465	10	1,916	3	402	25	2,783	
		19+19/4	7+7/4	..	..	1	2	..	..	1	2	
9	30,000—39,999	23+23/12	3+3/12	6	72	6	378	8	924	20	1,374	
		23+23/6	3+3/6	1	15	9	822	4	262	14	1,099	
		23+23/4	3+3/4	..	..	..	..	..	..	..	..
10	40,000—99,999	25+25/12	1+1/12	3	142	8	102	..	..	11	244	
		25+25/6	1+1/6	..	..	..	..	..	..	..	..
		25+25/4	1+1/4	..	..	..	..	..	..	..	..
Total				608	36,936	1,003	58,458	274	72,534	1,885	1,67,928	

B.—Double Income-tax Relief

Refund to Companies	Rs.
" Others	884
	2,654

C.—Under arrangements with United Kingdom (Sec. 49)

" " " Ceylon Government	884
" " " Burma	2,654
" " " Aden	..
" " " Indian States	..

TOTAL 2,533

RETURN No. IV.

**Classification of grades of income-tax collected in the Sind Province in the year ending
31st March 1938.**

Classification of grades of income-tax collected in

Serial No.	Grade of Income.	(a) Deductions at source or collections (including cases under section 34, cases in which there are extra collections of tax during the year on account of excess allowances or interest on securities of)									
		Salaries.			Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
		Income.	Tax collected.	Tax collected.		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	12,675	88	147	..	..	..	..	..	..
II	1,500 ,, 1,999	52,764	178	272	..	..	..	..	..	..
III	2,000 ,, 2,499	22,06,317	68,537	5,431	..	..	..	..	..	..
IV	2,500 ,, 2,999	14,47,058	44,885	2,876	..	..	..	..	..	..
V	3,000 ,, 3,499	14,28,614	44,697	3,155	..	..	..	..	..	..
VI	3,500 ,, 4,999	24,01,857	74,879	4,680	..	..	..	..	..	..
VII	5,000 ,, 7,499	21,10,927	1,07,953	3,061	..	..	..	..	..	..
VIII	7,500 ,, 9,999	22,68,267	1,06,056	3,761	..	..	..	..	..	..
IX	10,000 ,, 12,499	14,40,444	89,789	3,621	..	..	..	..	..	..
X	12,500 ,, 14,999	20,18,465	1,26,108	1,675	..	..	..	..	..	..
XI	15,000 ,, 19,999	22,74,466	1,38,981	4,398	..	..	..	..	..	..
XII	20,000 ,, 24,999	9,95,746	98,352	2,604	..	..	..	..	..	..
XIII	25,000 ,, 29,999	8,31,250	82,159	2,673	..	..	..	..	..	..
XIV	30,000 ,, 39,999	4,95,515	59,358	4,553	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . . . .	..	..	4,377	..	..	..	..	..	..
XVI	50,000 ,, 99,999	1,19,792	15,598	874	..	..	..	..	..	..
XVII	1,00,000 and over . . . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate.	..	..	..	9,91,177	1,34,153	..	..	5,69,258	75,73
	(b) covered by anticipatory certificates.	..	..	..	2,54,900	34,531	..	..	30,602	4,14
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.	250	8	..	..	..	..	..	..	..
	TOTAL	2,01,04,402	11,07,526	52,958	12,46,077	1,68,684	..	..	5,89,860	79,87

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 14 to 28. 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 funds 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.

Sind Province in the year ending 31st March 1938.

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

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
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.
..	12,968	90	1,440	10	..	..	71,407	501
..	15,605	216	9,182	138	..	..	46,395	655
..	6,41,803	19,708	3,39,756	10,592	45,344	1,417	15,52,252	48,430
..	3,38,722	10,564	2,20,722	7,002	25,184	787	10,16,409	31,764
..	3,08,736	9,472	2,48,345	7,759	32,578	1,018	8,98,594	28,081
..	5,59,592	18,885	5,25,548	16,286	46,290	1,447	24,78,844	76,392
..	4,13,481	19,009	4,39,149	20,382	74,160	3,476	20,22,386	94,537
..	3,68,772	17,286	3,64,671	17,094	21,055	991	15,12,965	70,920
..	2,34,116	13,566	2,08,880	13,055	49,968	3,123	9,12,229	63,077
..	1,88,448	11,778	2,08,352	13,022	4,400	275	10,48,194	52,108
..	3,67,632	30,636	1,82,519	14,960	20,748	1,729	12,28,770	1,02,418
..	66,796	6,610	1,21,524	10,264	19,998	1,979	5,56,800	55,100
..	71,599	4,860	31,691	3,796	28,194	2,790	4,87,933	48,285
..	1,70,872	20,471	51,940	6,222	34,960	4,188	4,61,785	55,318
..	1,98,322	25,823	45,965	5,989	77,614	10,106	1,33,525	17,386
..	1,15,700	15,065	..	..	2,13,064	28,455	3,84,461	50,060
..	66,078	8,948
22,79,644	3,08,719	12,35,307	1,67,282	..	..	..	..	..	..	..	..
..
..
22,79,644	3,08,719	12,35,307	1,67,282	40,73,164	2,24,039	29,99,684	1,46,571	6,93,557	61,781	1,48,79,027	8,03,980

Interest on tax-free securities Rs. 8,52,284

RETURN No. IV—contd.

Classification of grades of income-tax collected in the Sind Province in the year ending 31st March 1938—contd.

Serial No.	Grade of income.		Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assesses.
					(c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 80, 82, 83 or 85, (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.						Tax abated.	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 and 23).	26	27	28	29	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		98,490	836	9,018	62	..	697	89,472	77	116
II	1,500 ,, 1,999		1,23,946	1,459	12,062	175	50	2,045	1,10,984	—811	93
III	2,000 ,, 2,499		47,85,472	1,54,115	1,13,027	3,532	12,072	661	46,72,445	1,37,850	2,682
IV	2,500 ,, 2,999		30,49,095	97,878	75,987	2,373	..	775	29,72,108	94,730	1,244
V	3,000 ,, 3,499		29,16,867	94,082	80,778	2,558	..	452	28,36,089	91,072	1,010
VI	3,500 ,, 4,999		60,12,131	1,92,469	66,969	2,084	..	1,167	59,45,162	1,89,218	1,560
VII	5,000 ,, 7,499		50,60,103	2,53,418	71,710	3,256	3,523	768	49,86,393	2,45,871	1,020
VIII	7,500 ,, 9,999		45,35,730	2,16,108	51,910	2,525	..	2,917	44,83,820	2,10,666	660
IX	10,000 ,, 12,499		28,45,637	1,86,231	64,272	4,017	3,489	722	27,81,365	1,78,003	340
X	12,500 ,, 14,999		34,67,859	2,04,866	8,240	515	..	696	34,59,619	2,08,655	200
XI	15,000 ,, 19,999		40,74,135	3,43,122	38,722	4,142	3,034	2,779	40,35,413	3,33,167	270
XII	20,000 ,, 24,999		17,60,864	1,74,909	46,456	4,575	530	1,231	17,14,408	1,68,573	100
XIII	25,000 ,, 29,999		14,50,667	1,44,563	97,455	8,169	..	2,722	13,53,212	1,38,672	70
XIV	30,000 ,, 39,999		12,15,067	1,50,110	..	..	998	..	12,15,067	1,49,112	..
XV	40,000 ,, 49,999		4,55,426	63,681	9,170	1,194	..	..	4,46,256	62,487	..
XVI	50,000 ,, 99,999		8,33,017	1,10,052	..	..	..	..	8,33,017	1,10,052	..
XVII	1,00,000, and over		66,078	8,948	..	..	..	..	66,078	8,948	..
XVIII	Unclassified income—										
	(a) taxed at source at the maximum rate,		50,65,386	6,85,887	4,24,970	60,252	..	..	46,40,416	6,25,635	
	(b) covered by anticipatory certificates,		2,85,502	38,675	2,85,502	38,675	..	..	..	..
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		250	8	..	..	..	..	250	8	
	TOTAL		4,81,00,722	31,21,417	14,57,148	1,38,104	23,696	17,632	4,06,43,574	29,41,985	

	Rs.
ADD— Surcharge (gross collections) from :—	TOTAL (COLUMN 31) 29,41,985
(a) Companies	25,726
(b) Other assesses	2,35,192
ADD— Excess collections and miscellaneous from :—	2,60,918
(a) Companies	nil.
(b) Other assesses	19,872
ADD— Penalties (actual collections) from :—	10,872
(a) Companies	nil.
(b) Other assesses	6,542
ADD— Unpaid refunds for the year under review	6,542
	10,766
	TOTAL 32,40,083
	Rs.
DEDUCT— Refunds and rebates at various rates except at maximum rates on account of incomes shown in columns 6 to 15	1,11,419
DEDUCT— Amounts paid as money-order commission for sending refunds	13
DEDUCT— Refunds for 1934-37 paid in 1937-38	2,815
DEDUCT— Refunds under section 49	854
DEDUCT— Refunds under arrangement with the Ceylon Government	2,654
DEDUCT— Interest paid under section 66 (7) of the Act	120
	1,17,904
NET TOTAL	31,22,179

RETURN No. V.

Statement showing collection of super-tax in the Sind Province in the year ending 31st March 1938.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
	Rs.		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.	Number of assesses.	*Income.	Amount of tax.			Rs.
I	30,001 to 50,000	Rs.	3	17,02,774	Rs.	2	78,212	Rs.	9	10	11	12	13	14	15	16	17	18	19	20	21	22
II	50,001 to 1,00,000		40	5,00,650	854	7	4,13,846	14,055	1	94,136	2,737	1	31,562	122	..	..	..	54	10,86,802	17,011	65	Rs.
III	1,00,001 to 1,50,000		1	1,22,224	..	..	..	..	4	5,10,001	19,376	..	..	..	..	..	..	19	10,39,894	32,582	..	Rs.
IV	1,50,001 to 2,00,000		..	..	467	1	33,250	467	1	1,75,896	7,868	..	..	..	..	..	..	5	6,32,225	29,463	..	Rs.
V	2,00,001 to 2,50,000		..	..	2,980	1	47,000	2,980	2	4,45,764	21,548	..	..	..	..	..	..	2	2,09,146	8,335	..	Rs.
VI	2,50,001 to 3,00,000		..	..	..	..	..	..	2	5,84,144	30,259	..	..	..	..	..	..	3	4,92,764	24,637	..	Rs.
VII	3,00,001 to 3,50,000		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	5,84,144	30,259	..	Rs.
VIII	3,50,001 to 4,00,000		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs.
IX	4,00,001 to 4,50,000		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs.
X	4,50,001 to 5,00,000		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	Rs.
XI	5,00,001 and more		..	..	..	..	..	..	2	17,70,024	1,10,664	..	..	..	..	..	..	2	17,70,024	1,10,664	728	Rs.
	TOTAL		60	24,15,548	18,365	11	5,72,108	18,365	12	85,80,565	1,92,452	4	1,47,878	1,149	..	..	..	87	67,15,599	2,52,851	793	Rs.

* Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.

A—Includes Rs. 1,858 & Rs. 155 on account of super-tax and surcharge respectively collected on Federal emoluments.

Rs.
 B Refunds to companies 728
 " " other assesses 65
 " " Federal emoluments 793

Rs.
 Add—Excess collection and miscellaneous
 Add—Penalties (mutual collections)
 Surcharge ordinary 6,236
 Surcharge on Corporation Tax 14,201

TOTAL 2,72,545

RETURN No. VI.

Classified statement of receipts of super-tax in the Sind Province in the year ending 31st March 1938.

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	3,680	4	3,680
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning . . . . .	..	..	1	79	1	79
6	Engineering . . . . .	..	..	..	..	..	..
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	15,514	..	..	1	15,514
9	Iron and steel works	1	14,752	..	..	1	14,752
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	2	19,085	..	..	2	19,085
16	Printing and publishing . . . . .	..	..	..	..	..	..
17	Steam navigation—Ocean . . . . .	..	..	..	..	..	..
18	Steam navigation—River . . . . .	..	..	..	..	..	..
19	Sugar making and refining . . . . .	..	..	..	..	..	..
20	Railway	3	14,684	..	..	3	14,684
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woolen mills . . . . .	..	..	..	..	..	..
24	Others	5	1,28,467	70	56,640	75	1,85,107
	TOTAL	12	1,02,452	75	60,390	87	2,52,851
	Surcharge		14,201		6,286		20,487
	TOTAL	12	2,06,653	75	66,676	87	2,73,328

RETURN No. VI-A.
Others.

Serial No.	Source 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	Airways	1	4,684	2	2,078	3	6,762
2	Brokerage . . . . .	..	..	2	2,039	2	2,039
3	Contracts	1	2,738	1	55	2	2,793
4	Cloth . . . . .	..	..	1	848	1	848
5	Cable and Wireless	1	77,659	..	..	1	77,659
6	Cigarettes . . . . .	..	..	2	943	2	943
7	Commission . . . . .	..	..	21	13,879	21	13,879
8	Dubashes and Stevedores . . . . .	..	..	5	13,428	5	13,428
9	Electricity	2	43,386	..	..	2	43,386
10	Interest . . . . .	..	..	6	5,983	6	5,983
11	Property . . . . .	..	..	3	1,893	3	1,893
12	Profession . . . . .	..	..	1	200	1	200
13	Provident Funds . . . . .	..	..	2	5,400	2	5,400
14	Salary . . . . .	..	..	23	9,870	23	9,870
15	Speculation . . . . .	..	..	1	24	1	24
	TOTAL	5	1,28,467	70	56,640	75	1,85,107

Additional list showing the important sources of income most of the recipients of which are liable to income-tax and not super-tax.

1. Commission.
2. Grain.
3. Cotton.
4. Hardware.
5. Interest.
6. Provisions.
7. Cloth.
8. Medicines.
9. Oilman's Stores.
10. Property.
11. Arms and Ammunition.
12. Interest on securities.
13. Dividends.
14. Shipping.
15. Country and Foreign Liquor.
16. Boots and Shoes.
17. Silver and Gold ornaments.
18. Dubashis and Stevedores.
19. Motor Cars and Motor Lorries.
20. Hides.
21. Jewellery.
22. Contracts.
23. Engineering works.
24. Sind work.
25. Grocery.
26. Timber.
27. Banking.
28. Legal Practitioners.
29. Flour Mills.
30. Ice factories.
31. Seeds.
32. Remittances.
33. Rice Husking factories.
34. Brick Kilns.
35. Salt Manufacturing.
36. Ghee.
37. Medical Practitioners.

RETURN No. VII.

Province of Sind—1937-38.

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.		REFERERS TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPROVEMENT OF PENALTY UNDER SECTION 46 (1).			Number of cases in which recovery was made under section 46 (2), (3), (9).	PROSECUTIONS.		Number of cases compounded under section 63 (2).	AMOUNT REMITTED AS EXCESSIVE ADDE.		Amount of interest allowed under section 66 (7).				
			Number filed during year.	Number disposed (including arrears of last year).	Number filed during year.	Number disposed (including arrears of last year).	Number taken up during year.	Number disposed (including arrears of last year).	Number filed.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
Karachi	9,150	9,411	224	232	135	..	..	..	50	41	10	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Hyderabad	2,245	2,154	60	56	30	..	..	..	11	8	3	..	..	..	..	..	..	10	..	..	..	..	..	..	..	..
Sukkur	1,300	1,376	108	103	155	..	..	..	36	30	14	2	2	1 A	212	13,584	..	1	4	..	..	2	140	..	..	150
Shikarpur	1,504	1,055	82	69	61	..	..	..	10	7	3	2	..	..	..	10,858	..	..	2	..	..	1	106	..	..	..
Larkana	1,445	900	57	72	49	..	..	..	15	13	8	..	..	..	..	13,345	..	..	2	..	..	4	..	..	..	..
Dadu	991	640	38	42	20	..	..	..	4	4	2	..	..	..	..	9,376	..	..	1	..	..	2	805	..	..	..
Karachi District	383	105	14	16	9	..	..	..	2	1	1	..	..	..	..	811	..	..	..	..	..	1	..	..	..	..
Nawabshah	812	572	60	64	46	..	..	..	12	15	6	..	..	..	..	4,005	..	..	2	..	..	..	..	..	..	..
Thar Parkar	1,590	1,428	126	109	69	..	..	..	22	10	10	..	..	..	..	12,144	..	1	6	..	..	..	..	..	..	..
TOTAL	10,406	18,301	859	853	580	..	..	..	182	142	60	7	1 A	227	1,71,062	60,871	..	8	22	..	..	14	1,245	..	..	120

NOTE.—Amounts written off do not include penalties of Rs. 172-6-0.
A.—Pertains to the preceding year.
* Includes partially successful cases also.

Lower assesses included in column 3—

Karachi	29
Hyderabad	30
Sukkur	..
Shikarpur	13
Larkana	..
Dadu	..
Karachi District	..
Nawabshah	..
Thar Parkar	3
Total	81

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Province of Sind during 1937-38.

District or Circle.	2	3	4	5	6	7	8	9	10	11	12	13	NUMBER OF PERSONS DE- CLARED LIABLE TO TAX.	
													Persons with income from salary only*	Others.
Karachi	7,629	1,920	2,801	78	2,726	7,525	1,495	21	11	4,268	2,603	2,083	1,450	2,822
Hyderabad Sind	1,980	209	971	12	953	1,845	104	4	1	1,868	1,487	309	108	638
Sukkur	1,071	209	1,053	..	535	1,797	13	49	10	1,554	1,547	379	228	505
Mulkapur	1,024	23	441	2	404	960	192	10	3	811	709	529	10	488
Larkana	999	60	572	..	209	927	53	7	4	719	559	171	102	271
Dadu	625	54	400	..	125	579	111	4	2	493	484	136	73	131
Karachi District	161	6	62	..	66	134	16	3	1	143	108	43	8	67
Navabshah	554	105	201	..	211	517	27	10	5	355	307	185	80	226
Tar and Pathar	1,284	102	507	3	582	1,254	123	22	0	964	692	334	94	604
TOTAL	10,243	2,714	7,068	85	5,061	15,538	2,134	139	49	11,003	9,296	4,169	2,244	5,562

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in Sind Province during the year ending 31st March 1938.

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	52	..	..	1	11	..	52	116
II	1,500—1,999	45	4	..	6	7	..	35	97
III	2,000—2,499	1,149	14	2	206	482	19	826	2,698
IV	2,500—2,999	557	2	2	90	159	10	430	1,250
V	3,000—3,499	453	..	3	76	114	10	361	1,017
VI	3,500—4,999	595	3	11	139	189	11	654	1,602
VII	5,000—7,499	463	17	16	83	86	16	375	1,056
VIII	7,500—9,999	350	15	6	45	42	3	229	690
IX	10,000—12,499	179	3	1	23	22	7	113	348
X	12,500—14,999	155	1	5	15	20	2	77	275
XI	15,000—19,999	145	3	4	13	23	3	95	285
XII	20,000—24,999	60	1	..	6	6	1	35	109
XIII	25,000—29,999	38	..	6	3	3	1	25	76
XIV	30,000—39,999	18	3	4	3	3	1	25	57
XV	40,000—49,999	5	1	2	1	3	2	4	18
XVI	50,000—99,999	2	1	1	..	2	7	11	24
XVII	1,00,000 and above . . . . .	..	8	7	..	..	..	2	17
	Unclassified	1	..	..	..	..	..	..	1
	TOTAL	4,267	76	70	710	1,171	93	3,349	9,736

RETURN No. X.

Statement showing the number of assesses, etc., in the Province of Sind (excluding assesses whose main source of income is from salaries) for the year 1937-38.

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 9 AND 7.		TAX ON INCOMES IN COLUMNS 8, 9 AND 7.		DIFFERENCE BETWEEN COLUMNS 8 AND 7.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	
1	2	8	4	5	6	7	8	0	10	11	12	13	14	15
Karachi	80	5,643	78	5,527	45	1,649	2,690	Rs. 2,05,759	Rs. 9,73,900	Rs. 2,48,248	Rs. 14,30,947	Rs. 37,439	Rs. 4,56,957	67
Hyderabad	12	1,727	12	1,624	9	403	619	10,831	1,44,000	16,781	2,14,674	6,400	70,814	12
Bukkur . . . . .	..	1,727	..	1,588	..	202	507	..	45,729	..	85,021	..	86,292	..
Shikarpur	2	999	2	935	1	110	885	..	14,411	28	1,03,456	28	89,075	2
Larkana . . . . .	..	861	..	841	..	183	238	..	18,572	..	32,771	..	14,199	..
Dadu . . . . .	..	651	..	525	..	118	90	..	6,807	..	16,573	..	9,766	..
Karachi District . . . . .	..	149	..	128	..	10	66	..	1,166	..	5,490	..	5,324	..
Kawabab . . . . .	..	440	..	412	..	92	191	..	5,103	..	20,880	..	15,277	..
Thar Parker	3	1,282	3	1,149	3	31	562	..	2,570	86	33,059	86	30,489	3
TOTAL	97	13,868	95	12,729	58	2,707	5,206	2,16,140	12,12,408	2,60,143	19,43,401	44,008	7,50,998	84

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries
in the Province of Sind during the year 1937-38.

Serial No.	Name of industry.	Rs.
1	Cotton, ginning and pressing	27,130
2	Cotton, spinning and weaving (mills)	79
3	Cotton, spinning and weaving (hand looms) . . . . .	..
4	Dyeing . . . . .	..
5	Flour milling	11,574
6	Foundries	2,579
7	Jute . . . . .	..
8	Medicines	666
9	Mining, coal . . . . .	..
10	Mining, copper . . . . .	..
11	Mining, manganese . . . . .	..
12	Mining, petroleum . . . . .	..
13	Mining, others	309
14	Oil mills	12,925
15	Potteries, bricks, stones, etc., and building materials manufacture	1,704
16	Rice mills	9,463
17	Salt . . . . .	..
18	Silk manufacture . . . . .	..
19	Soap manufacture	95
20	Sports . . . . .	..
21	Sugar . . . . .	..
22	Tanneries . . . . .	..
23	Tea . . . . .	..
24	Timber (including saw mills)	428
25	Tobacco manufacturing . . . . .	..
	TOTAL	66,952

RETURN No. I.

Showing collections by districts of the province of Sind for the year 1937-38.

RETURN

Showing collections by districts of the

Serial No.	Classification of the Income-tax demand for the Districts in the Province of Sind for the year ending 31st March 1938.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Salaries :—(a) Paid by Central Government	6,24,475	..	4,821	2,968
	(aa) Paid by Provincial Government	1,45,333	74	41,334	29,723
	(b) " " local Authorities	52,270	..	3,699	2,748
	(c) " " Companies, other public bodies and Associations.	1,93,275	..	5,220	2,831
	(d) " " Private employers	63,523	..	12,378	622
2	Interest on Securities :—				
	(a) On securities of the Government of India or of a local Government.	1,26,488	..	5,279	1,491
	(b) On debentures or other securities of a local authority or a company.	74,619	..	..	..
3	Income derived from property	2,66,571	359	29,162	8,287
4	" " " business	9,39,487	4,860	91,978	77,896
5	Professional earnings	30,649	12	6,955	3,375
6	Income derived from other sources	80,122	1,308	85,936	8,056
6A	" " " surcharge	2,04,841	479	23,701	11,500
7	TOTAL OF ITEMS 1 TO 6A	28,01,653	7,092	3,10,463	1,49,497
8	(a) Amount to be deducted on account of section 15	1,33,565	22	15,423	3,469
	(b) " " " " " " " " " " 17	12,863	614	3,195	2,021
9	Resultant demand	26,55,225	6,456	2,91,845	1,44,007
10	Arrears	1,18,316	199	9,822	5,099
11	Penalties :—				
	(a) Penal assessment under section 25(2) . . . . .	..	..	..	..
	(b) " " " " " " " " " " 28	5,243	..	..	175
	(c) Penal recoveries under section 46 (1)	69	..	48	287
	(d) Other penalties and fines . . . . .	..	..	..	..
12	Miscellaneous :—				
	(a) Composition under section 53 (2)	3,200	125	..	400
	(b) Other items	291	1	41	..
13	TOTAL OF ITEMS 9 TO 12	27,82,344	6,781	3,01,756	1,49,968
14	Refund or rebate of tax :—				
	(a) On interest on securities under section 48	26,825	..	6,955	799
	(b) On dividends of companies under section 48	42,077	..	5,859	2,779
	(c) To partners of firms under section 48	38,306	313	3,961	16,285
	(d) Under section 49	884	..	..	..
	(dd) To Companies	3,742	..	..	..
	(e) Under arrangement with the Indian States . . . . .	..	..	..	..
	(f) " " " " Ceylon Burma and Aden Governments.	..	..	2,654	..
	(ff) On salaries paid by Central Government	14,155	..	..	10
	(g) Other refunds	9,122	950	9,635	10,008
15	TOTAL REFUNDS	1,35,111	1,263	29,064	29,881
16	Net demand (item 13 minus item 15)	26,47,233	5,518	2,72,692	1,20,087
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	1,78,488	..	27,173	10,582
18	Add—Excess collections and advance payments	321	..	313	2,751
18A	Add—Unpaid refunds for 1937-38	7,209	316	1,345	201
18B	Deduct—Paid refunds out of unpaid refunds of previous year.	2,088	109	16	..
19	Net Collections	24,74,187	5,725	2,47,161	1,12,457

No. I.

province of Sind for the year 1937-38.

Shikarpur.	Larkana.	Dadu.	Nawabshah.	Thar and Parkar.	Total Sind.
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	611	..	441	1,204	6,34,520
3,670	14,041	8,752	11,848	15,746	2,70,521
919	807	46	1,142	716	62,347
310	546	34	38	1,389	2,03,643
1,590	87	262	23	799	79,284
..	834	..	61	..	1,34,153
1,114	..	..	..	..	75,733
6,070	3,030	979	1,879	5,137	3,21,474
88,982	24,384	11,589	20,873	41,526	13,01,575
1,352	501	37	245	1,093	44,219
8,082	3,416	2,407	4,832	6,476	2,01,635
9,409	3,902	2,033	3,495	6,181	2,65,541
1,22,498	52,159	26,139	44,877	80,267	35,94,645
2,728	606	216	96	73	1,56,198
1,593	843	542	798	2,927	25,396
1,18,177	50,710	25,381	43,983	77,267	34,13,051
9,146	4,332	3,715	345	3,722	1,54,696
..
..	..	..	..	109	5,527
12	371	41	82	105	1,015
..
1,000	6,050	4,050	..	..	14,825
101	53	73	41	18	619
1,23,438	61,516	33,260	44,451	81,221	35,89,733
291	912	..	124	1,030	36,936
7,223	256	8	..	256	58,458
6,217	1,411	1,981	1,994	2,066	72,534
..	..	..	..	..	884
..	..	..	..	..	3,742
..
..	..	..	..	..	2,654
..	..	..	..	..	14,165
6,238	3,916	607	1,509	792	42,777
19,969	6,495	2,596	3,627	4,144	2,32,150
1,08,467	55,021	30,664	40,824	77,077	33,57,583
12,877	2,556	2,516	2,359	11,232	2,47,783
..	..	..	70	973	4,428
95	49	5	447	1,099	10,766
404	12	1	..	185	2,815
95,281	52,502	28,152	38,982	67,732	31,22,179

RETURN No. II.

Showing collections by districts in the province of Sind for the year 1937-38.

Serial No.	Classification of the Super-tax demand in the Districts of the Province of Sind for the year ending 31st March 1938.	Karachi.	Hyderabad.	Shikarpur.	Thar and Parkar.	Total Sind.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	2,25,560	16,781	24	79	2,42,444
1A	Demand for the year on account of Surcharge.	17,688	1,398	4	7	19,097
2	Arrears	22,363	69	100	..	22,532
3	Miscellaneous including penalties	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	2,65,611	18,248	128	86	2,84,073
5	Refunds	728	..	65	..	793
6	Net demand (item 4 minus item 5)	2,64,883	18,248	63	86	2,83,280
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	10,130	605	..	..	10,735
8	<i>Add</i> —Excess collections and advance payments.	..	..	..	..	..
8A	<i>Add</i> —Unpaid refunds of the year under review.	..	..	..	..	..
8B	<i>Deduct</i> —Paid refunds out of unpaid refunds of previous year.	..	..	..	..	..
9	Net Collections	2,54,753	17,643	63	86	2,72,545

RETURNS Nos. I to XI.
Pertaining to the Province of Baluchistan for the year 1937-38.

RETURN No. II.

Classification of the super-tax demand in the Baluchistan Province in the year ending 31st March 1938.

Serial No.	Classification.	ASSESSMENT FOR 1937-38.		
		Super-tax.	Corporation tax.	Total.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Demand for the year	8,890	4,677	13,567
2	* Arrears— S. T. S. C. 193 16	209	..	209
3	Miscellaneous including penalties. <i>Add—</i> Surcharge	820	390	1,210
4	TOTAL OF ITEMS 1 TO 3	9,919	5,067	14,986
5	Refunds† . . . . .	..	..	..
6	Net demand (item 4 <i>minus</i> item 5)	9,919	5,067	14,986
7	<i>Deduct—</i> Arrears outstanding on 31st March of the year to which the statement relates— S. T. S. C. 8,890 820	9,710	..	9,710
8	<i>Add—</i> Excess collections and advance payments . . . . .	..	..	..
9	Net collections	209	5,067	5,276

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Baluchistan District in the year ending 31st March 1938.

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.		REMARKS.
				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	13
	Rs.				Rs.		Rs.		Rs.		Rs.	
1	Below 1,000	..	26+26/4	..	..	1	1	..	..	1	1	
		..	26+26/6	6	1,078	1	32	..	..	7	1,110	
		..	26+26/12	21	4,275	13	425	5	452	39	5,152	
2	1,000—1,499	2	24+26/4	..	..	..	..	..	..	..	..
		1½	24½+26/6	..	..	..	..	..	..	..	..
3	1,500—1,999	2½	23½+26/6	..	..	..	..	..	..	..	..
4	2,000—4,999	6+6/3	20+20/4	..	..	..	..	..	..	..	..
		6+6/6	20+20/6	1	595	2	20	1	232	4	847	
		6+6/12	20+20/12	3	67	4	505	..	..	7	572	
5	5,000—9,999	9+9/4	17+17/4	..	..	..	..	..	..	..	..
		9+9/6	17+17/6	..	..	..	..	1	258	1	258	
		9+9/12	17+17/12	1	38	..	..	..	..	1	38	
6	10,000—14,999	12+12/4	14+14/4	..	..	..	..	..	..	..	..
		12+12/6	14+14/6	..	..	1	30	1	467	2	497	
		12+12/12	14+14/12	..	..	1	665	..	..	1	665	
7	15,000—19,999	16+16/4	10+10/4	..	..	..	..	..	..	..	..
		16+16/6	10+10/6	..	..	2	56	..	..	2	56	
		16+16/12	10+10/12	..	..	4	1,165	..	..	4	1,165	
8	20,000—29,999	..	..	..	..	..	..	..	..	..	..
TOTAL		..	..	32	6,053	29	2,999	8	1,409	69	10,461	

B.—DOUBLE INCOME TAX RELIEF.

Relief to companies	Rs.
„ „ other	Nil
	Nil

C.—DOUBLE INCOME TAX RELIEF.

(a) Under arrangement with United Kingdom	Nil
(b) „ „ „ Ceylon	„
(c) „ „ „ Burma	„
(d) „ „ „ Aden	„
(e) „ „ „ Indian States	„

RETURN No. IV.

**Classification of grades of income-tax collected in the Baluchistan Province in the year ending
31st March 1938.**

Classification of grades of income-tax collected in th

Serial No.	Grade of income.		(a) Deductions at source or collections (including cases under section 34, cases in which income or extra collections of tax during the year on account of excess allowances origin.								
			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.	
1	2		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499		6,000	42	..	..	..	..	..	..	..
II	1,500 ,, 1,999		3,000	48	..	..	..	..	..	..	..
III	2,000 ,, 2,499		82,186	2,611	228	..	..	..	..	..	..
IV	2,500 ,, 2,999		23,754	757	165	..	..	..	..	..	..
V	3,000 ,, 3,499		3,000	94	123	..	..	..	..	..	..
VI	3,500 ,, 4,999		44,032	2,043	49	..	..	..	..	..	..
VII	5,000 ,, 7,499		33,476	1,480	221	..	..	..	..	..	..
VIII	7,500 ,, 9,999		25,557	1,153	..	..	..	..	..	..	..
IX	10,000 ,, 12,499		40,830	2,379	28	..	..	..	..	..	..
X	12,500 ,, 14,999		19,070	1,245	..	..	..	..	..	..	..
XI	15,000 ,, 19,999		48,361	3,939	..	..	..	..	..	..	..
XII	20,000 ,, 24,999		..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999		..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999		..	..	169	..	..	..	..	..	..
XV	40,000 ,, 49,999		..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999		..	..	..	..	..	..	..	..	..
XVII	1,00,000 and over		..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :—										
	(a) Taxed at source at the maximum rate.		..	..	..	39,429	5,339	..	..	..	..
	(b) Covered by anticipatory certificates.		..	..	..	12,842	1,739	..	..	..	..
	(c) Other incomes, e.g., round sums paid in exceptional cases by employers.		3,477	124	..	..	..	..	..	..	..
	TOTAL		8,82,768	15,910	988	52,271	7,078	..	..	..	..

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 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.

IV.

Punjab Province in the year ending 31st March 1938.

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

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of individuals.	
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.
..	1,735	12	865	6	..	..	17,125	119
..	5,550	77	7,350	102	..	..	15,990	285
..	1,49,952	4,686	96,832	3,026	..	..	1,99,296	6,225
..	44,256	1,383	44,032	1,376	2,720	85	98,208	2,858
..	41,440	1,295	31,008	969	..	..	72,160	2,255
..	45,440	1,420	40,704	1,272	..	..	90,496	2,828
..	37,248	1,746	32,405	1,519	..	..	36,950	1,732
..	17,516	821	42,096	1,969	..	..	30,293	1,420
..	10,000	625	10,063	629	..	..	23,152	1,440
..	25,998	1,591	..	..	..	..	14,893	429
..	15,914	1,323
..
..
..
..
..
..	50,000	6,510	..	..	..	..	..	..
..
1,33,489	18,077	3,082	417	..	..	..	..	..	..	..	..
..
..
1,33,489	18,077	3,082	417	4,29,134	20,166	3,05,355	10,868	2,720	85	6,14,477	20,920

Rs.

RETURN No. IV.

Classification of grades of income -tax collected in the Baluchistan Province in the year ending 31st March 1938.

Serial No.	Grade of income.	DEDUCTIONS.								Number of assesses.
		Gross total of collections and deductions at source.		(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.	Net income and tax collected.		
		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).
1	2	24	25	26	27	28	29	30	31	32
	Rs. Ba.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	25,725	179	..	..	15	..	25,725	164	19
II	1,500 ,, 1,999	31,890	507	..	..	90	55	31,890	362	19
III	2,000 ,, 2,499	5,28,266	16,779	1,664	52	5,476	3	5,26,602	11,248	249
IV	2,500 ,, 2,999	2,12,970	6,824	671	21	..	..	2,12,299	6,608	65
V	3,000 ,, 3,499	1,47,608	4,736	4,180	130	..	..	1,43,448	4,606	44
VI	3,500 ,, 4,999	2,20,672	7,612	..	..	..	..	2,20,672	7,612	69
VII	5,000 ,, 7,499	1,40,079	6,898	..	..	302	4	1,40,079	6,392	30
VIII	7,500 ,, 9,999	1,15,461	5,363	..	..	..	..	1,15,461	5,363	13
IX	10,000 ,, 12,499	84,045	5,101	..	..	251	..	84,045	4,850	16
X	12,500 ,, 14,999	59,961	3,265	..	..	..	..	59,961	3,265	4
XI	15,000 ,, 19,999	64,295	5,265	..	..	..	..	64,295	5,265	4
XII	20,000 ,, 24,999 . . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . . .	..	169	..	..	..	..	..	169	1
XV	40,000 ,, 49,999 . . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999	50,600	6,510	..	..	..	..	50,000	6,510	1
XVII	1,00,000 and over . . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :—									
	(a) Taxed at source at the maximum rate.	1,76,000	23,838	46,242	6,268	..	..	1,29,758	17,570	3
	(b) Covered by anticipatory certificates.	12,842	1,739	12,842	1,739	..	..	..	..	..
	(c) Other incomes, e.g., round sums paid in exceptional cases by employers.	3,477	124	..	..	..	..	3,477	124	4
	TOTAL	18,73,201	94,504	65,579	8,205	6,134	62	18,07,712	80,103	624

(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.

	Rs.
TOTAL (COLUMN 31)	80,103
Add—Surcharge (gross collections) from :—	Rs.
(a) Companies	1,506
(b) Other assesses	5,603
Add—Excess collections and miscellaneous from other assesses	26
Add—Penalties (actual collections) from other assesses	10
Add—Unpaid refunds for the year under review	1,110
	Total
	88,358
Deduct—Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15	4,198
	Net Total
	84,160

RETURN No. V.

Statement showing collection of super-tax in the Baluchistan District in the year ending 31st March 1938.

Class.	Amount of income.		COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF INDIVIDUALS.			COLLECTION FROM COMPANIES.			COLLECTION FROM UNREGISTERED FIRMS.			COLLECTION FROM HINDU UNDIVIDED FAMILIES.			TOTAL COLLECTION.			Refunds.	Net collection.
	Rs.	Rs.	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.	Number of assesses.	*Income.	Amount of tax.			Rs.	Rs.
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
I	30,001 to 50,000 .		1	34,118	193	..	..	..	..	..	..	..	..	..	..	..	..	1	34,118	193	..	Rs. 193
II	50,001 ,, 1,00,000 .		..	..	..	..	..	..	1	74,838	4,677	..	..	..	..	..	..	1	74,838	4,677	..	4,677
III	1,00,001 ,, 1,50,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	1,50,001 ,, 2,00,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,, 2,50,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,, 3,00,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 ,, 3,50,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,, 4,00,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 ,, 4,50,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 ,, 5,00,000 .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more .		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL		1	34,118	193	..	..	..	1	74,838	4,677	..	..	..	..	..	..	2	1,08,956	4,870	..	4,870

* Total Income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.

Add—Surcharge (300 other assesses +16 companies) 400
 Add—Excess collection and miscellaneous
 Add—Penalties (actual collections)

Net Total 5,276

RETURN No. VI.

Classified statement of receipts of super-tax in the Baluchistan District
in the year ending 31st March 1938.

Serial No.	Sources of Income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	[Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking . . . . .	..	..	..	..	..	..
2	Buildings and land . . . . .	..	..	..	..	..	..
3	Chemical . . . . .	..	..	..	..	..	..
4	Cotton spinning and weaving . . . . .	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning . . . . .	..	..	..	..	..	..
6	Engineering Electric Supply Co., Ltd.	1	4,677	..	..	1	4,677
7	Flour mills . . . . .	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life . . . . .	..	..	..	..	..	..
9	Iron and steel works . . . . .	..	..	..	..	..	..
10	Jute spinning and weaving . . . . .	..	..	..	..	..	..
11	Jute pressing . . . . .	..	..	..	..	..	..
12	Landing, shipping and ware-housing . . . . .	..	..	..	..	..	..
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 . . . . .	..	..	..	..	..	..
20	Railway . . . . .	..	..	..	..	..	..
21	Tanneries and leather work . . . . .	..	..	..	..	..	..
22	Tramways . . . . .	..	..	..	..	..	..
23	Woollen mills . . . . .	..	..	..	..	..	..
24	Others—Salaries . . . . .	..	..	1	193	1	193
	TOTAL	1	4,677	1	193	2	4,870

Add—Surcharge 406
Total 5,276

BALUCHISTAN, 1937-38.

List showing important sources of income, most of the recipients of which were liable to income-tax for the year 1937-38.

1. Banking.
2. Cloth.
3. Commission.
4. Contracts.
5. Electricity.
6. Grain.
7. Manyar.
8. Professional earnings.
9. Property.
10. Remittances.
11. Wool.

RETURN No. VII-1937-38.

District or Circle.	Number of assesses at close of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).		APPEALS UNDER SECTION 32 (1).		CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases of cases compounded under section 53 (2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).			
			Number filed during year.	Number disposed of (including arrears of last year).	Number filed during year.	Number disposed of (including arrears of last year).	Number taken up during year.	Number disposed of (including arrears of last year).	Number successful.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).	Number.		Number successful.	Out of arrears.		Out of demand of year under review.	Rs.		Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	Rs.
Baluchistan.	1,214	A.1,042	79	74	57	..	..	..	12	12	3	..	..	I.T.21	52,681 T.	..	..	1	2	..	..	..	95	..	..	Rs.

A Included 40 lower assesses.
* 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 Baluchistan District during 1937-38.

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 3 and 4 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 assesses.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DE-CLAIMED 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
Baluchistan.	982	40	447	1	409	897	109	15	5	799	747	475	37	380

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in Baluchistan District during the year ending 31st March 1938.

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 .	5	..	..	1	2	..	11	19
II	1,500—1,999 .	3	..	..	4	3	..	9	19
III	2,000—2,499 .	40	..	..	47	72	..	84	249
IV	2,500—2,999 .	11	..	..	16	18	1	19	65
V	3,000—3,499 .	2	..	1	9	13	..	20	45
VI	3,500—4,999 .	12	..	..	10	12	..	25	69
VII	5,000—7,499 .	9	..	..	8	6	..	7	30
VIII	7,500—9,999 .	1	..	..	5	3	..	4	13
IX	10,000—12,499 .	6	..	..	1	1	..	2	10
X	12,500—14,999 .	1	..	..	..	2	..	1	4
XI	15,000—19,999 .	3	..	..	..	..	..	1	4
XII	20,000—24,999 .	..	..	..	..	..	..	..	..
XIII	25,000—29,999 .	..	..	..	..	..	..	..	..
XIV	30,000—39,999 .	1	..	..	..	..	..	..	1
XV	40,000—49,999 .	..	..	..	..	..	..	..	..
XVI	50,000—99,999 .	..	..	..	..	1	..	..	1
XVII	1,00,000 and above .	..	1	..	..	..	..	..	1
	Unclassified .	4	..	..	..	..	..	..	4
	TOTAL	104	1	1	101	133	1	188	524

RETURN No. X.

Statement showing the number of assessees, etc., in the Baluchistan District (excluding assessees whose main source of income is from salaries) for the year 1937-38.

District or Circle.	NUMBER OF PERSONS ASSESSED.		TOTAL NUMBER OF RETURNS RECEIVED.		NUMBER OF RETURNS SHOWING TAXABLE INCOME.		Number of persons classed as liable to tax.	TAX ON INCOMES IN COLUMNS 6 AND 7.		TAX ON INCOMER IN COLUMN 8.		DIFFERENCE BETWEEN COLUMNS 9 AND 10.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12			12
Baluchistan	1	986	1	866	71	96	344	Rs. 46,137 S.O. 8,845	Rs. 4,677 S.C. 390	Rs. 1,02,998 S.C. 8,205	Rs. 13,567 S.C. 1,210	Rs. 66,901 S.C. 4,360	Rs. 8,990 S.C. 820	1

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries
in the Baluchistan District during the year 1937-38.

Serial No.	Name of industry.	Income tax.	Surcharge.
		Rs.	Rs.
1	Cotton, ginning and pressing	6,510	543
2	Cotton, spinning and weaving (mills) . . . . .	..	..
3	Cotton, spinning and weaving (hand looms) . . . . .	..	..
4	Dyeing . . . . .	..	..
5	Flour milling . . . . .	..	..
6	Foundries . . . . .	..	..
7	Jute . . . . .	..	..
8	Medicines . . . . .	..	..
9	Mining, chrome	1,172	98
10	Mining, copper . . . . .	..	..
11	Mining, manganese . . . . .	..	..
12	Mining, petroleum . . . . .	..	..
13	Mining, others . . . . .	..	..
14	Oil mills . . . . .	..	..
15	Potteries, bricks, stones, etc., and building materials manufacture . . . . .	..	..
16	Rice mills . . . . .	..	..
17	Salt . . . . .	..	..
18	Silk manufacture . . . . .	..	..
19	Soap manufacture . . . . .	..	..
20	Sports . . . . .	..	..
21	Sugar . . . . .	..	..
22	Tanneries . . . . .	..	..
23	Tea . . . . .	..	..
24	Timber (including saw mills) . . . . .	..	..
25	Tobacco manufacturing . . . . .	..	..
	TOTAL	7,682	641

RETURNS Nos. I to X:

Pertaining to the Non-Residents' Refund Circle, Bombay for the year 1937-38.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Central Government	453
	(aa) „ „ Provincial Government	445
	(b) „ „ local authorities	Nil.
	(c) „ „ companies, other public bodies and associations	2,581
	(d) „ „ private employers	150
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	Nil.
	(b) „ „ debentures of other securities of a local authority or a company	Nil.
3	Income derived from property	2,168
4	„ „ „ business	774
5	Professional earnings	Nil.
6	Income derived from other sources	23,123
6-A	Add—Surcharge	3,761*(3)
7	TOTAL OF ITEMS 1 TO 6-A	33,455
8	(a) Amount to be deducted on account of section 15	Nil.
	(b) Amount to be deducted on account of section 17	Nil.
9	Resultant demand	33,455
10	Arrears	Nil.
11	Penalties—	
	(a) penal assessments under section 25 (2)	Nil.
	(b) „ „ „ „ 28	Nil.
	(c) „ recoveries „ „ 46 (1)	Nil.
	(d) other penalties and fines	Nil.
12	Miscellaneous—	
	(a) composition under section 53 (2)	Nil.
	(b) other items	8,777
13	TOTAL OF ITEMS 9 TO 12	42,232
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	2,93,444
	(b) „ „ dividends of companies, under section 48	15,41,873
	(c) to partners of firms, under section 48	71,647
	(d) „ companies	Nil.
	(e) on salaries paid by Central Government	1,044
	(f) under section 49	9,263
	(g) under arrangement with Ceylon, Burma and Aden	1,697
	(h) „ „ „ Indian States	5,766
	(i) other refunds†	11,009
	(j) Shipping	18,030
15	TOTAL REFUNDS	19,53,773
16	Net refund (item 15 minus item 13)	19,11,541
17	Deduct—Arrears outstanding on 31st March of the year to which the statement relates.	Nil.
17-A	Deduct—Refunds outstanding on 31st March 1938	12,424
18	Add—Refunds paid out of unpaid refunds of last year	27,635
19	Net refunds	19,26,752

	Rs.
† Refunds paid on Reserve Bank, Bombay	17,90,304* (1)
„ „ outside Bombay at Baroda Residency Treasury	1,43,977
„ „ at Rajkot Treasury	6,354
„ „ at Bangalore Treasury	4,458
„ „ at Indore Treasury	1,953
„ „ at Hyderabad (Deccan) Treasury	1,001
„ „ at Kolhapur Treasury	5,789
	19,53,836
Deduct—Collections—	
Ordinary	18,307
Miscellaneous	8,777
	27,084* (2)
	19,26,752

- (3) This includes surcharge Rs. 52 on Central (Federal) emoluments and Rs. 26 on other emoluments.
 (1) This includes Rs. 161 paid by Burma and necessary adjustment made by the Accountant General, Bombay.
 (2) This includes Rs. 44 collected at Indore Treasury.

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

Serial No.	Classification.	Assessment for 1937-38.
1	2	3
		Rs.
1	Demand for the year	19 963
1-A	Surcharge	2,305
2	*Arrears	Nil.
3	Miscellaneous including penalties	Nil.
4	TOTAL OF ITEMS 1 TO 3 .	22,271
5	Refunds†	Nil.
6	Net demand (item 4 minus item 5)	22,271
7	<i>Deduct</i> —Arrears outstanding on 31st March of the year to which the statement relates.	Nil.
8	<i>Add</i> —Excess collections and advance payments	Nil.
9	Net collections	22,271

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-Tax Act, 1922, granted in Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

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.		REMARKS.	
				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	13	
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.		
1	Below 1,000	Nil	26+26/8	1	33	5	265	..	..	6	298	
		Nil	26+26/4	30	1,675	150	11,346	..	..	180	19,021	
		Nil	26+26/6	699	18,987	1,243	2,43,159	2	398	1,944	2,62,544		
		Nil	26+26/12	1,373	80,539	1,464	1,20,917	37	9,628	2,874	2,11,084		
		Nil	19	
		Nil	18	
2	1,000 to 1,499	2	24+26/8	1	12	..	..	..	..	1	12	
		2	24+26/4	5	272	49	1,143	..	..	54	1,415	
		4	22+26/8	1	98	..	..	..	..	1	98	
		1 1/2	24 1/2+26/6	154	6,644	427	25,037	6	494	587	32,175		
3	1,500 ,, 1,999	2	24+26/8	..	..	..	..	..	..	..	..
		4	22+26/4	1	54	54	1,430	..	..	55	1,484	
		2 1/2	23 1/2+26/6	110	3,618	411	26,360	..	..	521	29,978	
4	2,000 ,, 4,999	6+6/8	20+20/8	4	168	2	171	..	..	6	339	
		6+6/4	20+20/4	28	2,218	301	12,037	1	306	330	14,561		
		6+6/6	20+20/6	333	21,172	1,768	1,56,353	11	4,584	2,132	1,82,109		
		6+6/12	20+20/12	385	34,328	665	73,527	42	16,454	1,092	1,24,300		
		6	13	1	39	1	54	..	..	2	93	
5	5,000 ,, 9,999	9+9/8	17+17/8	2	326	2	150	..	..	4	476	
		9+9/4	17+17/4	15	3,154	349	14,977	..	..	364	18,131	
		9+9/6	17+17/6	271	29,825	2,082	2,29,377	6	2,306	2,359	2,62,008		
		9+9/12	17+17/12	233	27,738	491	76,974	25	15,926	749	1,20,638		
		6	12	
6	10,000 ,, 14,999	12+12/8	14+14/8	2	100	1	154	..	..	3	254	
		12+12/4	14+14/4	21	3,436	228	15,499	..	..	249	18,935	
		12+12/6	14+14/6	170	15,558	1,289	1,62,147	4	3,665	1,463	1,81,870		
		12+12/12	14+14/12	84	9,086	259	47,006	4	4,322	347	60,414		
7	15,000 ,, 19,999	16+16/8	10+10/8	..	..	1	146	..	..	1	146	
		16+16/4	10+10/4	11	956	178	9,422	..	..	189	10,378	
		16+16/6	10+10/6	75	6,583	876	1,04,138	4	3,745	955	1,14,466		
		16+16/12	10+10/12	55	6,874	151	21,991	5	4,020	211	33,485		
		10	9	
		19+19/8	7+7/8	1	11	1	22	..	..	2	33	
8	20,000 ,, 29,999	19+19/4	7+7/4	11	368	173	11,220	2	1,554	186	33,142		
		19+19/6	7+7/6	101	8,083	856	1,07,628	1	870	958	1,16,581		
		19+19/12	7+7/12	48	7,573	135	18,665	1	1,103	184	27,341		
		13	6	1	7	3	71	..	..	4	78	
		23+23/8	3+3/8	1	115	..	..	..	..	1	115	
9	30,000 ,, 39,999	23+23/4	3+3/4	3	529	60	3,447	1	206	73	4,182		
		23+23/6	3+3/6	23	1,078	293	23,657	..	..	316	24,735	
		23+23/12	3+3/12	17	1,533	45	6,915	..	..	62	8,443	
		16	3	
10	40,000 ,, 99,999	25+25/8	1+1/8	..	..	..	..	..	..	..	..
		25+25/4	1+1/4	..	..	76	2,067	..	..	76	2,067	
		25+25/6	1+1/6	24	560	267	12,708	1	354	292	13,622		
		25+25/12	1+1/12	8	94	33	1,893	2	612	43	2,399		
TOTAL	..	..	..	4,303	2,93,444	14,418	15,41,873	155	71,647	18,876	19,06,964	

B.—DOUBLE INCOME-TAX RELIEF.

Refunds to Companies	Rs.	6,014
Refunds to other assesseees	Rs.	10,712
		16,726

C.—DOUBLE INCOME-TAX RELIEF.

Under agreement with—		
(a) United Kingdom—Section 49		9,263
(b) Ceylon		1,897
(c) Burma		Nil
(d) Aden		Nil
(e) Indian States		5,766
		16,726

RETURN No. IV.

**Classification of grades of income-tax collected in the Non-Residents' Refund Circle,
Bombay, in the year ending 31st March 1938.**

Classification of grades of income-tax collected in the Non-Resident

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 or other)								
			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				
			Income.	Tax collected.	Tax collected.		Government of India.		Local Government.		Local authorities and companies.
1	2		3	4	5	6	7	8	9	10	11
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
I	1,000 to 1,499		3,600	25	15	..	..	..	..	..	..
II	1,500 ,, 1,999		1,512	21	..	..	..	..	..	..	..
III	2,000 ,, 2,499		..	..	98	..	..	..	..	..	..
IV	2,500 ,, 2,999		1,120	31	..	..	..	..	..	..	..
V	3,000 ,, 3,499		..	..	64	..	..	..	..	..	..
VI	3,500 ,, 4,999		..	..	113	..	..	..	..	..	..
VII	5,000 ,, 7,499		..	..	307	..	..	..	..	..	..
VIII	7,500 ,, 9,999		..	..	..	..	..	..	..	..	..
IX	10,000 ,, 12,499		..	..	503	..	..	..	..	..	..
X	12,500 ,, 14,999		..	..	210	..	..	..	..	..	..
XI	15,000 ,, 19,999		7,500	685	24	..	..	..	..	..	..
XII	20,000 ,, 24,999		..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999		..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999		..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999		..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999		10,408	1,357	..	..	..	..	..	..	..
XVII	1,00,000 and over		..	..	..	..	..	..	..	..	..
XVIII	Unclassified income:—		..	..	..	..	..	..	..	..	..
	(a) taxed at source at the maximum rate,		..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,		..	..	..	1,43,182	21,517	..	..	4,669	632
	(c) other incomes, e.g., round sums paid in exceptional cases by employers,		..	..	..	..	..	..	..	..	..
	TOTAL		24,230	2,073	1,556	1,43,182	21,517	..	..	4,669	632

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 5 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.

Refund Circle, Bombay, in the year ending 31st March 1938.

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.
..	1,008	7
..	2,160	80
..	24,768	774
..	9,376	298
..	11,840	370
..	50,816	1,538
..	45,589	2,137
..	36,821	1,726
..	34,976	2,186
..	41,080	2,605
..	33,540	2,705
..	48,434	4,798
..	2,667	254
..	1,344	161
..
..	25,722	8,219
..	24,016	3,127
..
..
..
..	3,94,857	26,065

Interest on tax-free securities

Rs.

4,01,148

RETURN No. IV—concl.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Serial No.	Grade of income		DEDUCTIONS.							Net income and tax collected.		Number of Addressees.
			Gross total of collections and deductions at source.		(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.				
			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.	(j) Tax.			Tax abated.				Tax.
1	2		24	25	26	27	28	29	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	4,603	47	2,017	17	--	16	2,561	14	12	
II	1,500 "	1,999	3,672	51	2,135	21	--	114	1,537	64	5	
III	2,000 "	2,499	24,768	872	1,507	53	--	--	23,261	819	50	
IV	2,500 "	2,999	10,496	328	2,072	72	--	33	8,424	214	24	
V	3,000 "	3,499	11,640	434	1,035	40	--	1	10,505	312	22	
VI	3,500 "	4,999	50,816	1,701	5,086	176	--	39	45,730	1,486	67	
VII	5,000 "	7,499	45,589	2,442	5,765	334	--	103	39,824	2,005	62	
VIII	7,500 "	9,999	36,821	1,726	5,020	298	--	635	31,801	703	42	
IX	10,000 "	12,499	34,976	2,689	4,260	355	--	467	30,716	1,867	32	
X	12,500 "	14,999	41,680	2,815	244	17	--	5,152	41,446	-2,354	24	
XI	15,000 "	19,999	41,040	3,663	7,019	723	--	--	33,991	2,946	16	
XII	20,000 "	24,999	43,434	4,793	4,252	543	--	13	44,182	4,237	13	
XIII	25,000 "	29,999	2,567	254	--	--	--	--	2,567	254	3	
XIV	30,000 "	39,999	1,344	161	1,204	189	--	--	50	-28	1	
XV	40,000 "	49,999	--	--	--	--	--	--	--	--	--	
XVI	50,000 "	99,999	36,220	4,586	--	--	--	--	36,220	4,586	4	
XVII	1,00,000 and over		24,016	3,127	--	--	--	--	24,016	3,127	1	
XVIII	Unclassified income :—											
	(a) taxed at source at the maximum rate.		--	--	40,76,530	4,86,962	--	--	-40,76,530	-4,86,962	--	
	(b) covered by anticipatory certificates.		1,52,821	22,149	1,52,821	22,149	--	--	--	--	--	
	(c) other incomes, e.g., round sums paid in exceptional cases by employers.		--	--	--	--	--	--	--	--	--	
	TOTAL		5,71,703	51,843	42,71,117	5,11,954	--	6,578	-36,99,409	-4,66,689	374	

	Rs.
TOTAL (COLUMN 31)	[-4,66,689
<i>Deduct</i> —Surcharge collections (Gross)	3,781
<i>Deduct</i> —Excess collections and miscellaneous	8,777
<i>Deduct</i> —Refunds outstanding on 1st April 1938	12,424
	24,962
	Total —4,41,727
<i>Add</i> —Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 16	-14,20,017
<i>Add</i> —Shipping refunds	18,030
<i>Add</i> —Refunds under section 49	9,263
<i>Add</i> —Payments of unpaid refunds of last year	27,635
<i>Add</i> —Amounts paid as money order commission for sending refunds	2,817
<i>Add</i> —Refunds under arrangements with Indian States	5,766
<i>Add</i> —Refunds under arrangement with Ceylon	1,097
	-14,55,025
NET TOTAL	-19,26,752

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Class	Amount of Income.	COLLECTION FROM INDIVIDUALS.			COLLECTION FROM ASSOCIATIONS OF 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.	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	20	21	22
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	50,001 to 50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	50,001 ,, 1,00,000 .	3	1,78,938	5,073	..	..	..	..	..	..	..	..	..	..	..	..	8	1,78,938	5,073	..	5,073
III	1,00,001 ,, 1,50,000 .	2	2,47,500	14,893	..	..	..	..	..	..	..	..	..	..	..	..	2	2,47,500	14,893	..	14,893
IV	1,50,001 ,, 2,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,, 2,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,, 3,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 ,, 3,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,, 4,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 ,, 4,50,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 ,, 5,00,000 .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL .	5	4,26,528	19,966	..	..	..	..	..	..	..	..	..	..	..	..	5	4,26,528	19,966	..	19,966

* Total income of an assessee should be entered in Columns 4, 7, 10, 13, 16 and 17.

Add—Excess collection and miscellaneous
 Add—Penalties (actual collections)
 Add—Burdens (gross collections)
 Total

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1938.

Serial No.	Sources of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	--	--	2	14,893	2	14,893
2	Buildings and land	--	--	--	--	--	--
3	Chemical	--	--	--	--	--	--
4	Cotton spinning and weaving	--	--	--	--	--	--
5	Cotton pressing, ginning and cleaning	--	--	--	--	--	--
6	Engineering	--	--	--	--	--	--
7	Flour mills	--	--	--	--	--	--
8	Insurance—Fire, Marine and Life	--	--	--	--	--	--
9	Iron and steel works	--	--	--	--	--	--
10	Jute spinning and weaving	--	--	--	--	--	--
11	Jute pressing	--	--	--	--	--	--
12	Landing, shipping and ware-housing	--	--	--	--	--	--
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	--	--	--	--	--	--
20	Railway	--	--	--	--	--	--
21	Tanneries and leather work	--	--	--	--	--	--
22	Tramways	--	--	--	--	--	--
23	Woollen mills	--	--	--	--	--	--
24	Others	--	--	3	5,073	3	5,073
	TOTAL	--	--	5	19,966	5	19,966

Add—Surcharge 2,305
22,271

RETURN No. VI-A.

Statement of receipts of super-tax in the Non-Residents' Refund Circle,
Bombay, in the year ending 31st March 1938.

Serial No.	Source of income.	COMPANIES.		OTHER ASSESSEES.		TOTAL.		REMARKS.
		Number.	Amount of tax.	Number.	Amount of tax.	Number.	Amount of tax.	
1	2	3	4	5	6	7	8	9
			Rs.		Rs.		Rs.	
1	Dividends . . . .	..	..	3	5,073	3	5,073	
						
	TOTAL .	..	..	3	5,073	3	5,073	

RETURN No. VII—1937-38.

District or Circle.	Number of cases at end of previous year.	Number of assesses at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 68.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION 53.			PROSECUTIONS.		AMOUNT REMITTED & INTEREST COVERAGE.				
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Number.	Number successful.	Number of cases in which recovery was made under section 46 (2), (3), (5).	Number.	Number successful.	Number of cases compounded under section 53 (2).	Out of arrears.	Out of demand of year under review.	Rs.	Rs.		
1	3	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Non-Residents' Refund Circle, Bombay.	Assessments 11 Refunds 20,490	Assessments 62 Refunds 21,558	5	5	2	--	--	--	13	11	10	--	--	--	Rs.	Rs.	--	--	--	--	--	--	Rs.	Rs.	--

* Include partially successful cases also.

RETURN No. IX.

Statement showing the number of assesseees for each grade of income and for each class separately in the Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1938.

Serial No.	Grades of Income.		Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
	Rs.	Rs.								
1	2	3	4	5	6	7	8	9	10	
I	1,000—1,499	..	..	..	..	..	..	..	12	12
II	1,500—1,999	..	..	..	..	..	..	..	5	5
III	2,000—2,499	..	..	..	..	..	..	..	50	50
IV	2,500—2,999	..	..	..	..	..	..	..	24	24
V	3,000—3,499	..	..	..	..	..	..	..	22	22
VI	3,500—4,999	..	..	..	..	..	..	..	67	67
VII	5,000—7,499	..	..	..	..	..	..	..	62	62
VIII	7,500—9,999	..	..	..	..	..	..	..	42	42
IX	10,000—12,499	..	..	..	..	..	..	..	32	32
X	12,500—14,999	..	..	..	..	..	..	..	24	24
XI	15,000—19,999	..	..	..	..	..	..	..	16	16
XII	20,000—24,999	..	..	..	..	..	..	..	13	13
XIII	25,000—29,999	..	..	..	..	..	..	..	3	3
XIV	30,000—39,999	..	..	..	..	..	..	..	1	1
XV	40,000—49,999	..	..	..	..	..	..	..	..	..
XVI	50,000—99,999	..	..	..	..	..	..	..	4	4
XVII	1,00,000 and above	..	..	..	..	..	..	..	1	1
	TOTAL	..	..	..	..	..	..	..	378	378

RETURN No. X.

Statement showing the number of assesses, etc., in the Non-Residents' Refund Circle, Bombay (excluding assesses whose main source of income is from salaries), for the year 1937-38.

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.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12			
Non-Residents' Refund Circle, Bombay.	..	62	..	5	..	5	5	Rs. 5,367	Rs. 4,435	Rs. 5,367	Rs. 4,435	Rs. ..	Rs. ..	..