
STATISTICAL APPENDICES

STATEMENTS RELATING TO TAXES ON INCOME

INCOME-TAX
STATISTICAL APPENDIX A
STATEMENT I
Analysis of Central Tax Revenue

(In lakhs of Rupees)

Year	Total tax revenue of Government of India	Corporation tax	Taxes on Income other than corporation tax	Total taxes on income
1	2	3	4	5
1920-21	60,85	..	22,19	22,19
1921-22	66,92	..	25,12	25,12
1922-23	72,61	..	22,58	22,58
1923-24	71,21	..	20,28	20,28
1924-25	74,17	..	17,20	17,20
1925-26	72,86	..	17,67	17,67
1926-27	72,58	..	17,54	17,54
1927-28	72,78	..	16,92	16,92
1928-29	76,58	..	18,76	18,76
1929-30	77,77	..	18,92	18,92
1930-31	72,60	..	17,85	17,85
1931-32	75,62	..	19,12	19,12
1932-33	83,36	..	19,66	19,66
1933-34	76,65	..	19,04	19,04
1934-35	82,32	..	19,90	19,90
1935-36	84,09	..	19,45	19,45
1936-37	82,36	..	17,77	17,77
1937-38	82,41	2,14	16,44	18,58
1938-39	81,87	2,50	17,73	20,23
1939-40	90,27	2,70	19,10	21,80
1940-41	86,77	4,28	23,44	27,72
1941-42	1,12,11	11,95	34,71	46,66
1942-43	1,51,66	33,98	58,62	92,60
1943-44	2,29,23	58,23	85,49	1,43,72
1944-45	3,57,90	93,68	1,17,04	2,10,72

STATISTICAL APPENDIX A—*contd.*STATEMENT I—*contd.*

(In lakhs of Rupees)

Year	Total tax revenue of Government of India	Corporation tax	Taxes on income other than corporation tax	Total taxes on income
1	2	3	4	5
1945-46 . . .	3,87,27	95,18	1,05,97	2,01,15
1946-47 . . .	3,44,85	77,21	1,15,01	1,92,22
1947-48 . . .	3,32,19	46,37	1,06,24	1,52,61
1948-49 . . .	3,85,18	68,18	1,34,92	2,03,10
1949-50 . . .	3,89,01	51,51	1,39,22	1,90,73
1950-51 . . .	4,44,91	52,66	1,59,32	2,11,98
1951-52 . . .	5,12,30	41,41	1,46,19	1,87,60
1952-53 . . .	4,48,59	43,80	1,41,43	1,85,23
1953-54 . . .	4,20,33	38,40	1,26,60	1,65,00

Source : (1) Statistical Abstract up to 1950-51.

(2) Figures for and from 1951-52 are from Budget memoranda.

NOTE.—(1) The figures in all columns relate to gross revenue.

(2) The figures in columns 3, 4 and 5 from 1951-52 to 1953-54 relate to net figure, *i.e.*, excluding refunds but including States' share.

(3) The figures of total revenue shown in column 2 from 1951-52 onwards include net revenue in respect of corporation tax and income-tax and not gross revenue as in the previous years.

STATISTICAL

STATEMENT

Tax payable as percentage of Income in selected income

Total income	1938-39	1939-40	1940-41	1941-42	1942-43	1943-44	1944-45	1945-46		1946-47	
								On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income
2,500	3.4	1.9	2.0	2.5	3.1	3.1	3.1	2.4	3.1	1.2	2.5
3,000	3.4	2.3	2.5	3.1	3.9	3.9	3.9	3.1	3.9	1.9	3.1
3,600	3.4	2.7	3.0	3.6	4.6	4.6	4.6	3.8	4.6	2.4	3.6
5,000	3.4	3.3	3.6	4.4	5.5	5.5	5.5	6.7	5.5	3.1	4.4
7,200	5.1	4.7	5.1	6.2	7.6	7.8	7.8	7.2	7.8	4.4	6.9
10,000	5.1	5.6	6.0	7.4	9.0	9.2	9.2	8.0	9.2	5.9	8.4
15,000	6.8	7.9	8.5	10.5	12.6	13.1	13.5	11.3	13.5	8.5	12.9
25,000	10.7	11.0	11.9	14.6	16.9	18.3	19.3	19.1	19.9	15.3	10.3
40,000	14.2	15.8	17.1	21.1	24.4	27.0	28.0	28.4	29.9	26.7	32.2
50,000	16.1	18.3	19.8	24.4	27.7	31.2	33.7	33.6	34.8	32.0	37.6
70,000	18.0	22.5	24.3	29.9	33.8	38.0	41.3	41.6	42.5	39.8	45.6
1,00,000	18.9	26.0	28.2	34.7	39.2	43.8	47.6	48.4	49.0	47.9	53.8
1,50,000	20.0	29.8	32.6	39.8	44.9	49.9	54.2	55.2	55.6	56.5	62.5
2,00,000	24.4	32.5	35.3	43.4	48.9	54.0	58.6	59.7	60.0	62.7	68.8
3,00,000	25.6	37.3	40.4	49.8	56.0	61.4	65.1	66.4	66.6	71.5	76.6
4,00,000	28.8	40.5	43.9	54.0	60.8	65.8	69.1	70.5	70.6	76.7	81.3
5,00,000	32.0	43.0	46.6	57.4	64.5	69.1	72.2	73.6	73.7	80.1	84.4

1. The Statement covers income-tax, super-tax, and surcharge on income-tax and

2. The Statement applies to individuals, Hindu undivided families, unregistered firms

APPENDIX A—*contd.*

II

groups during the years 1938-39 to 1951-52

1947-48		1948-49		1949-50		1950-51		1951-52	
On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income
..
1·9	3·1	..	..	..	..	..	..	..	..
2·4	3·6	2·4	3·6	1·8	2·7	..	..	..	..
3·1	4·4	3·1	4·4	2·3	3·3	2·3	3·3	2·3	3·3
4·4	6·9	4·4	6·9	3·4	5·6	3·4	5·6	3·4	5·6
5·9	8·4	5·9	8·4	4·9	7·1	4·9	7·1	5·2	7·1
8·5	12·9	8·5	12·9	7·7	12·0	7·2	11·0	7·6	11·5
15·3	20·3	15·3	20·3	14·7	19·7	12·6	16·6	13·2	17·4
27·1	32·6	25·9	31·4	25·6	31·1	24·3	26·8	25·5	28·1
32·3	37·9	30·8	37·0	30·5	36·7	29·4	31·4	30·9	33·0
40·9	46·7	38·9	45·4	38·7	45·2	38·0	39·4	39·9	41·4
51·5	57·4	48·3	55·2	48·2	55·1	47·7	48·7	50·1	51·1
64·5	69·9	57·2	66·0	57·1	65·9	56·8	57·5	59·6	60·3
72·6	76·7	65·5	72·1	63·2	72·1	62·1	62·6	65·2	65·7
80·7	83·4	74·4	78·8	69·7	78·8	67·4	67·8	70·8	71·2
84·7	86·8	79·7	82·9	73·8	82·5	70·1	70·3	73·6	73·9
87·2	88·8	83·1	85·7	76·5	84·8	71·7	71·9	75·3	75·5

super-tax.

and other associations of persons.

STATISTICAL
STATEMENT

*Number of Assessments, Total Income Assessed and Income-tax
of Assesseees during the Years 1940-41*

1940-							
		Individuals			Hindu undivided families		
Grade of total Income	No. of assess- ments	Total income assessed	Income-tax including tax deducted at source	No. of assess- ments	Total income assessed	Income-tax etc.	
		Rs.	Rs.		Rs.	Rs.	
0— 5,000 .	190,450	41,36,73	91,78	52,617	12,72,20	26,09	
5,001— 10,000 .	46,378	25,81,49	1,20,34	11,669	7,60,74	33,25	
10,001— 25,000 .	25,262	29,12,75	2,39,94	5,188	7,36,94	60,15	
25,001— 50,000 .	5,051	12,34,18	1,50,49	1,035	3,31,00	40,35	
50,001—1,00,000 .	1,050	5,39,21	74,88	264	1,87,66	26,16	
1,00,001—2,00,000 .	286	3,32,09	48,63	68	89,76	13,20	
2,00,001 and over .	120	4,66,00	69,98	31	78,91	11,91	
TOTAL .	268,597 (73·9)	122,02,45 (56·5)	7,96,04 (43·5)	70,872 (19·5)	34,57,21 (16·0)	2,11,11 (11·6)	

1943-							
		Individuals			Hindu undivided families		
Grade of total Income	No. of assess- ments	Total income assessed	Income-tax etc.	No. of assess- ments	Total income assessed	Income-tax etc.	
		Rs.	Rs.		Rs.	Rs.	
0— 5,000 .	1,83,468	50,64,82	1,21,48	52,848	14,16,39	34,20	
5,001— 10,000 .	53,540	37,28,45	1,73,07	16,982	11,60,42	55,23	
10,001— 25,000 .	32,351	49,21,24	4,13,96	11,893	18,07,04	1,52,07	
25,001— 50,000 .	7,829	26,28,12	3,16,90	3,232	10,81,30	1,33,35	
50,001—1,00,000 .	1,731	11,58,25	1,61,20	888	5,84,09	81,13	
1,00,001—2,00,000 .	540	7,29,80	1,07,61	174	2,31,30	34,14	
2,00,001 and over .	234	9,89,22	1,48,72	53	1,67,62	25,58	
TOTAL .	2,79,693 (71·9)	1,92,19,90 (47·3)	14,42,94 (34·4)	86,070 (22·1)	64,48,16 (15·9)	5,15,70 (12·3)	

APPENDIX A—contd.

III

Demanded According to Selected Grades of Income and Classes
 1943-44, 1946-47, 1948-49 and 1951-52

(Rupees in thousands)

41

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
15,096	3,23,16	6,62	2,130	39,49	5,36	2,60,293	57,71,58	1,29,85
2,819	1,92,65	9,10	498	39,51	5,94	61,364	35,74,39	1,68,63
1,276	1,87,39	15,49	609	1,05,36	16,59	32,335	39,42,44	3,32,17
244	82,82	10,21	404	1,49,26	23,23	6,734	17,97,26	2,24,28
83	58,06	7,92	282	2,10,75	32,88	1,679	9,95,68	1,41,84
37	47,77	7,08	211	3,08,61	47,82	602	7,78,23	1,16,73
39	2,03,40	29,37	335	38,86,18	6,06,34	525	46,34,49	7,17,60
19,594 (5·4)	10,95,25 (5·1)	85,79 (4·6)	4,469 (1·2)	47,39,16 (22·4)	7,38,16 (40·3)	3,63,532	214,94,07	18,31,10

(Rupees in thousands)

44

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
11,102	3,01,78	7,78	1,800	35,53	5,39	2,49,218	66,18,52	1,68,85
3,416	2,38,80	11,34	593	47,07	6,90	74,531	51,74,74	2,46,54
2,061	3,14,48	27,50	850	1,48,27	23,04	47,155	71,91,03	6,16,57
538	1,80,46	22,28	863	3,30,49	51,50	12,462	42,20,37	5,24,03
160	1,13,44	16,06	638	4,86,42	75,93	3,417	23,42,20	2,34,32
42	57,85	8,67	366	5,37,01	83,88	1,122	15,55,96	2,34,30
30	2,98,80	45,89	852	1,18,64,98	18,51,99	1,169	1,33,17,62	20,72,18
17,349 (4·5)	15,02,61 (3·7)	1,39,52 (3·3)	5,962 (1·5)	1,34,49,77 (33·1)	20,98,63 (50·0)	3,89,074	4,06,20,44	41,96,79

STATISTICAL
STATEMENT

1946-								
Grade of total Income	Individuals			Hindu undivided families		Unregis- associa-		No. of assess- ments
	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.		
		Rs.	Rs.		Rs.	Rs.		
0— 5,000	2,17,054	63,78,99	1,63,03	40,978	12,31,12	36,25		8,348
5,001— 10,000	81,229	57,32,32	2,91,60	16,011	11,24,99	67,15		3,102
10,001— 25,000	44,865	67,02,40	6,26,72	9,752	14,64,53	1,66,00		1,804
25,001— 50,000	9,800	32,70,68	4,69,93	2,547	8,69,06	1,45,65		535
50,001—1,00,000	2,327	16,09,02	2,68,12	818	5,45,94	96,89		175
1,00,001—2,00,000	830	11,29,71	1,94,55	203	2,73,02	45,79		72
2,00,001 and above	377	15,58,44	2,78,98	68	2,42,22	40,67		38
TOTAL	3,56,482 (79.7)	263,81,56 (54.6)	22,92,93 (33.2)	70,377 (15.7)	57,50,88 (11.8)	5,98,40 (8.7)		14,074 (3.1)

1948-								
Grade of total Income	Individuals			Hindu undivided families		Unregis- associa-		No. of assess- ments
	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.		
		Rs.	Rs.		Rs.	Rs.		
0— 5,000	2,21,764	68,89,02	2,13,29	32,761	10,81,56	36,54		6,597
5,001— 10,000	92,525	65,49,51	3,93,13	16,972	11,93,07	78,25		3,266
10,001— 25,000	52,095	77,60,95	9,44,21	10,612	16,08,48	2,10,74		1,887
25,001— 50,000	11,627	39,23,99	7,60,27	2,947	10,00,51	1,98,25		652
50,001—1,00,000	3,635	24,69,30	5,32,41	977	6,54,89	1,40,76		310
1,00,001—2,00,000	1,204	16,42,84	3,51,19	321	4,34,19	90,51		83
2,00,001 and over	590	24,58,43	5,23,03	173	7,35,63	1,42,65		81
TOTAL	3,83,440 (81.8)	316,94,04 (55.5)	37,17,53 (38.8)	64,763 (13.9)	67,08,33 (11.7)	8,97,70 (9.3)		12,876 (2.7)

APPENDIX A—contd.
III—contd.

(Rupees in thousands)

47

tered firms and other tions of persons		Companies and other concerns assessable at company rate				Total	
Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
2,50,83	7,88	1,761	37,03	9,34	2,68,141	78,98,02	2,16,50
2,16,23	13,02	648	51,50	12,88	1,00,990	71,25,04	3,84,65
2,71,61	30,97	1,058	1,86,28	48,64	57,479	86,24,82	8,72,33
1,82,46	29,34	993	3,76,72	99,23	13,875	46,98,92	7,44,15
1,21,53	22,12	704	5,03,85	1,30,66	4,024	27,80,34	5,17,79
94,62	18,13	428	6,29,36	1,65,17	1,533	21,26,71	4,23,64
2,40,92	29,18	969	130,53,33	34,03,06	1,452	150,94,91	37,51,89
13,73,20 (2'9)	150,64 (2'2)	6,561 (7'5)	1,48,38,12 (30'6)	38,68,98 (55'9)	4,47,494	483,48,76	69,10,95

(Rupees in thousands)

49

tered firms and other tions of persons		Companies and other concerns assessable at company rate				Total	
Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed.	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
2,12,89	8,46	2,191	44,28	10,02	2,63,313	82,27,75	2,68,31
2,32,88	15,95	871	67,64	15,57	1,13,634	80,43,10	5,02,90
2,90,54	38,35	1,222	2,06,08	45,19	65,816	98,66,05	12,38,49
2,30,64	45,20	857	3,12,56	83,24	16,083	54,67,70	10,86,96
2,17,41	46,10	721	5,19,26	1,48,99	5,643	38,60,86	8,68,26
1,18,36	24,07	525	7,50,63	2,17,28	2,133	29,45,02	6,83,05
4,87,19	1,26,56	1,113	1,50,46,17	41,84,62	1,957	1,87,27,42	49,76,86
17,89,91 (3'1)	3,04,69 (3'2)	7,500 (1'6)	1,69,46,62 (29'7)	47,04,91 (48'9)	4,68,579	5,71,37,50	96,24,83

STATISTICAL
STATEMENT

1951-								
		Individuals			Hindu undivided families			Unregis- associa-
Grade of total Income	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	
		Rs.	Rs.		Rs.	Rs.		
0— 5,000	2,56,579	94,27,11	2,39,39	12,820	4,71,93	13,56	10,696	
5,001— 10,000	1,87,191	1,28,76,53	6,24,72	30,873	22,02,27	1,10,70	7,458	
10,001— 25,000	79,674	1,16,58,21	13,03,85	16,848	25,12,63	2,91,31	3,595	
25,001— 50,000	17,025	57,43,04	11,26,83	3,734	12,61,26	2,44,91	924	
50,001—1,00,000	5,062	34,03,54	8,00,61	1,043	6,95,34	1,62,66	331	
1,00,001—2,00,000	1,417	18,84,23	4,92,80	304	4,09,04	1,04,64	151	
2,00,001 and above	591	25,55,88	7,09,33	128	4,73,96	1,29,60	171	
TOTAL	5,47,539	4,75,48,54	52,97,53	65,750	80,26,43	10,57,38	23,326	
	(84.6)	(60.7)	(45.4)	(10.2)	(10.3)	(9.1)	(3.6)	

SOURCE.—All India Statement No. 5 appearing in All India Income-tax Revenue

- NOTE.—(1) The figures for total income are shown after deduction of earned income
 (2) The figures of total demand of income-tax are gross amounts without taking
 (3) Changes made due to revisions, appeals etc. also are not included in the
 (4) The figures of total tax demanded do not include surcharge and tax paid
 (5) Figures in brackets indicate percentages to total.

APPENDIX A—*contd.*III—*contd.*

(Rupees in thousands)

tered firms and other tions of persons		Companies and other concerns assessable at company rate				Total	
Total income assessed	Income- tax etc.	No. of assess- ments	Total income- assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax, etc
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
3,85,37	11,87	3,505	64,18	16,40	2,83,600	1,03,48,59	2,81,22
5,21,04	29,91	1,300	97,02	24,41	2,26,822	1,56,96,86	7,89,74
5,38,96	65,46	1,741	2,88,95	73,69	1,01,858	1,49,98,75	17,34,31
3,13,01	61,37	1,182	4,27,02	1,10,27	22,865	77,44,33	15,43,38
2,29,30	53,40	1,058	7,61,12	1,99,88	7,494	50,89,30	12,16,55
2,04,55	50,22	742	10,17,14	2,70,12	2,614	35,14,96	9,17,78
5,23,27	1,38,53	1,233	1,73,43,65	42,15,03	2,123	2,08,96,76	51,92,49
27,15,50	4,10,76	10,761	1,99,99,08	49,09,80	6,47,376	7,82,89,55	1,16,75,47
(3·5)	(3·5)	(1·6)	(25·5)	(42·0)			

Statistics.

relief, B.P.T. & E.P.T. where applicable.

into consideration rebates and refunds.

income and demand figures.

under Sections 18A and 23B of the Income-tax Act.

STATISTICAL
STATEMENT

Number of Assessments, Total Income Assessed
Grades of Income and Classes
1946-47, 1948-49

1940-

Grade of Total Income	Individuals			Hindu undivided families		
	No. of assessments	Total income assessed	Super-tax including tax deduct- ed at source	No. of assessments	Total income assessed	Super-tax etc.
		Rs.	Rs.		Rs.	Rs.
0 --- 25,000 . . .	354	32,38	1,50	30	6,10	35
25,001 --- 55,000 . . .	5,112	12,81,52	29,02	994	3,46,90	7,92
55,001 --- 1,00,000 . . .	841	4,55,50	37,90	207	1,44,28	13,30
1,00,001 --- 2,00,000 . . .	276	3,20,21	43,55	78	91,76	12,26
2,00,001 --- 3,00,000 . . .	57	1,13,14	19,40	13	31,68	5,53
3,00,001 --- 4,00,000 . . .	27	81,80	16,25	8	24,24	5,07
4,00,001 --- 5,00,000 . . .	10	30,79	6,54	3	12,60	2,65
5,00,001 and over . . .	21	2,12,78	60,23	1	5,79	4
TOTAL	6,698 (54.8)	25,28,12 (30.3)	2,14,39 (34.3)	1,334 (10.8)	6,63,35 (7.9)	47,12 (7.5)

1943-

Grade of Total Income	Individuals			Hindu undivided families		
	No. of assessments	Total income assessed	Super-tax etc.	No. of assessments	Total income assessed	Super-tax etc.
		Rs.	Rs.		Rs.	Rs.
0 --- 25,000 . . .	858	85,59	3,93	49	6,21	31
25,001 --- 55,000 . . .	7,891	26,81,05	65,96	3,402	11,15,02	29,35
55,001 --- 1,00,000 . . .	1,373	9,49,16	85,27	653	4,65,24	39,82
1,00,001 --- 2,00,000 . . .	530	7,58,44	1,05,11	164	2,31,59	32,23
2,00,001 --- 3,00,000 . . .	130	2,77,90	55,77	33	79,53	15,23
3,00,001 --- 4,00,000 . . .	43	1,50,97	34,26	13	40,84	9,38
4,00,001 --- 5,00,000 . . .	27	1,23,37	33,23	2	8,72	2,37
5,00,001 and over . . .	46	4,03,93	1,26,13	5	38,58	13,01
TOTAL	10,898 (50.0)	54,30,41 (25.3)	5,09,66 (22.6)	4,321 (19.7)	19,86,13 (9.2)	1,41,70 (6.2)

APPENDIX A—contd.

IV

and Super-tax Demand According to Selected
of Assessee During the Years 1940-41, 1943-44
and 1951-52

(Rupees in thousands)

41

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assess- ments	Total income assessed	Super- tax etc.	No. of assess- ments	Total income assessed	Super- tax etc.	No. of assess- ments	Total income assessed	Super- tax etc.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
43	2,60	30	2,641	1,71,42	10,73	3,068	2,12,50	12,88
233	84,79	2,86	438	1,74,05	10,56	6,777	18,87,26	50,46
58	42,49	3,33	225	1,87,69	11,59	1,331	8,29,96	66,12
33	43,70	5,79	202	3,06,73	18,98	589	7,62,40	80,58
13	32,10	4,75	82	2,10,90	12,98	165	3,87,82	42,66
7	23,13	3,85	47	1,91,58	11,94	89	3,20,75	37,11
6	22,53	4,84	40	1,76,63	11,02	59	2,42,55	25,05
9	1,17,27	41,17	154	33,51,77	2,09,55	185	36,87,61	3,10,99
402 (3·3)	3,68,61 (4·4)	66,89 (10·7)	3,829 (31·3)	47,70,77 (57·4)	2,97,45 (47·5)	12,263	83,30,85	6,25,85

44

(Rupees in thousands)

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assess- ments	Total income assessed	Super- tax etc.	No. of assess- ments	Total income assessed	Super- tax etc.	No. of assess- ments	Total income assessed	Super- tax etc.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
51	3,77	49	3,056	2,24,12	25,13	4,014	3,19,69	29,86
556	1,92,78	5,40	945	3,90,20	43,69	12,794	43,79,05	1,44,40
129	98,91	8,06	550	4,30,69	49,09	2,705	19,44,00	1,82,24
47	53,48	7,77	382	5,30,10	59,01	1,139	15,73,61	2,04,12
10	23,89	4,72	187	4,48,56	50,36	344	8,29,88	1,26,08
6	19,62	4,73	119	4,18,23	46,10	181	6,29,66	94,47
3	13,42	3,55	102	4,56,83	51,40	134	6,02,34	90,55
9	2,34,02	53,84	473	104,95,58	12,00,90	533	111,72,51	13,93,88
811 (3·7)	6,39,89 (3·0)	88,56 (3·9)	5,814 (26·6)	133,94,31 (62·5)	15,25,68 (67·3)	21,844	214,50,74	22,65,60

STATISTICAL
STATEMENT

1946-							
Individuals				Hindu undivided families			
Grade of total Income	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	
0— 25,000 . . .	887	94,08	5,11	69	14,25	1,73	
25,001 — 55,000 . . .	11,430	39,19,47	1,19,43	3,186	11,27,75	39,12	
55,001 — 1,00,000 . . .	1,921	14,07,61	1,60,94	678	4,85,38	52,68	
1,00,001 — 2,00,000 . . .	857	11,61,31	2,02,28	207	2,80,67	45,02	
2,00,001 — 3,00,000 . . .	163	3,81,55	92,78	34	82,07	20,26	
3,00,001 — 4,00,000 . . .	98	3,26,66	92,78	17	55,15	12,40	
4,00,001 — 5,00,000 . . .	44	1,96,58	66,70	7	31,36	6,93	
5,00,001 and over . . .	78	6,63,86	2,49,50	9	72,35	22,38	
TOTAL . . .	15,478 (56.7)	81,51,12 (31.9)	9,89,52 (38.2)	4,207 (15.4)	21,48,98 (8.4)	2,00,52 (7.9)	

1948-							
Individuals				Hindu undivided families			
Grade of total Income	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	
0— 25,000 . . .	969	1,07,57	10,72	84	15,22	1,12	
25,001— 55,000 . . .	14,828	51,71,24	2,14,85	3,893	13,73,21	55,76	
55,001— 1,00,000 . . .	3,064	22,01,50	2,99,42	841	5,98,08	79,06	
1,00,001— 2,00,000 . . .	1,254	17,09,96	3,84,85	324	4,46,31	95,00	
2,00,001— 3,00,000 . . .	282	6,95,52	2,06,23	60	1,43,83	41,46	
3,00,001— 4,00,000 . . .	144	4,95,10	1,58,20	33	1,13,63	38,85	
4,00,001— 5,00,000 . . .	50	2,26,04	87,08	30	1,37,86	44,40	
5,00,001 and over . . .	110	10,18,35	4,57,62	44	3,46,13	1,21,35	
TOTAL . . .	20,701 (59.7)	116,25,28 (35.6)	18,18,97 (38.2)	5,309 (15.3)	31,74,27 (9.7)	4,77,00 (10.0)	

APPENDIX A—contd.

IV—contd.

(Rupees in thousands)

47								
Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.
75	9,62	1,64	3,346	2,76,40	24,57	4,377	3,94,35	33,05
634	2,25,12	7,82	1,143	4,57,28	42,53	16,393	57,29,62	2,08,90
138	1,03,99	12,38	586	4,53,92	41,33	3,323	24,50,90	2,67,33
70	93,27	15,72	437	6,32,50	55,93	1,571	21,67,75	3,18,95
13	30,83	6,24	230	5,69,77	52,06	440	10,64,22	1,71,34
7	24,96	6,80	121	4,25,16	40,25	243	8,31,93	1,52,23
3	13,06	2,38	83	3,81,12	36,00	137	6,22,12	1,12,01
13	1,19,85	32,35	692	114,46,88	9,73,37	792	123,02,94	12,77,60
953 (3·6)	6,20,70 (2·4)	85,33 (3·4)	6,638 (24·3)	146,43,03 (57·3)	12,66,04 (49·8)	27,276	255,63,83	25,41,41

(Rupees in thousands)

49								
Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.
94	8,77	1,22	4,155	3,11,53	40,30	5,302	4,43,09	53,36
789	2,87,46	13,60	979	3,80,99	47,86	20,489	72,12,90	3,32,07
264	1,95,18	27,03	610	4,62,99	58,43	4,779	34,57,75	4,63,94
86	1,22,91	25,62	512	7,33,48	91,84	2,176	30,12,66	5,97,31
34	80,10	25,44	230	5,62,54	70,90	606	14,81,99	3,44,03
17	60,18	21,12	179	6,30,08	80,73	373	12,98,99	2,98,90
6	26,09	11,83	94	4,19,87	50,36	180	8,09,86	1,93,67
21	3,19,83	1,78,30	598	132,71,29	17,25,52	773	149,55,60	24,82,79
1,311 (3·8)	11,00,52 (3·4)	3,04,16 (6·4)	7,357 (21·2)	167,72,77 (51·3)	21,65,94 (45·4)	34,678	326,72,84	47,66,07

STATISTICAL
STATEMENT

1951-						
Grade of Total Income	Individuals			Hindu undivided families		
	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.
0 — 25,000 . . .	1,397	1,62,05	13,40	79	8,76	41
25,001 — 55,000 . . .	22,134	77,00,31	3,96,79	5,101	17,67,72	89,76
55,001 — 1,00,000 . . .	4,424	31,35,53	5,35,28	942	6,69,87	1,11,52
1,00,001 — 2,00,000 . . .	1,520	20,24,82	6,15,62	315	4,24,05	1,30,45
2,00,001 — 3,00,000 . . .	307	7,48,14	3,08,55	77	1,84,30	76,53
3,00,001 — 4,00,000 . . .	113	3,83,75	1,76,02	26	89,65	40,49
4,00,001 — 5,00,000 . . .	62	2,79,96	1,29,25	12	52,48	22,51
5,00,001 and over . . .	109	11,35,84	5,62,44	16	1,52,35	81,56
TOTAL . . .	30,066 (61.2)	155,70.40 (38.7)	27,37.35 (34.6)	6,568 (13.4)	22,49,18 (8.3)	5,53.23 (6.9)

SOURCE.—All India Statement No. 6 appearing in All India Income-tax Revenue

NOTE.—(1) The figures for total income are shown after deduction of Business Profit Tax

(2) The figures of total demand of Super-tax are gross amounts without taking

(3) Changes made on account of revisions, appeals etc. are also not included in

(4) The figures of total tax demanded do not include surcharge and tax paid

(5) Figures in brackets indicate percentages to total.

APPENDIX A—*contd.*IV—*contd.*

(Rupees in thousands)

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.
88	6,79	1,34	6,406	4,38,24	99,21	7,970	6,15,84	1,14,36
1,166	4,12,65	22,15	1,362	5,09,30	1,17,34	29,763	103,89,98	6,26,04
284	2,07,47	34,62	896	6,68,19	1,59,99	6,546	46,81,05	8,41,41
146	1,99,66	52,65	747	10,18,52	2,35,28	2,728	36,67,05	10,34,00
51	1,23,73	48,33	312	7,81,33	1,78,90	747	18,37,50	6,12,31
23	80,00	30,12	180	6,28,96	1,45,26	342	11,82,36	3,91,89
17	75,43	31,04	129	5,76,67	1,35,32	220	9,84,54	3,18,12
26	2,50,17	1,22,63	612	153,46,88	32,08,04	763	168,85,24	39,74,67
1,801 (3·7)	13,55,90 (3·4)	3,42,88 (4·4)	10,644 (21·7)	199,68,09 (49·6)	42,79,34 (54·1)	49,079	402,43,57	79,12,80

Statistics.

and Excess Profits Tax where applicable.

into consideration rebates and refunds.

the income and demand figures.

under sections 18A and 23B of the Income-tax Act.

STATISTICAL
STATEMENT

Number of Assessments, Total Income Assessed and Total Tax Demanded during the Year

Classification	Number of		
	1941-42	1942-43	1943-44
1. Mines, Quarries, etc.	1,999	2,438	2,770
2. Textile Manufacture	2,401	3,002	3,290
3. Manufacture of Metal & metal goods	1,899	2,482	2,862
4. Food Manufacture etc.	4,939	6,201	7,383
5. Manufacture of Chemicals, Leather, Paper, etc.	3,211	3,808	4,403
6. Building and Manufacture of Miscellaneous goods	5,452	6,404	8,425
7. Distribution & Communication	73,168	98,458	1,44,669
8. Finance	35,792	35,912	37,628
9. Professions etc.	21,853	25,129	29,734
GRAND TOTAL	1,50,714	1,83,834	2,41,164

Classification	Total			
	1940-41	1941-42	1942-43	1943-44
1. Mines, Quarries, etc.	6,13	7,46	8,92	9,24
2. Textile Manufacture	4,95	7,59	21,00	30,77
3. Manufacture of Metal & metal goods	6,65	11,43	13,41	12,53
4. Food Manufacture etc.	6,33	7,27	12,56	17,33
5. Manufacture of Chemicals, Leather, Paper etc.	3,59	4,03	6,11	8,96
6. Building & Manufacture of Miscellaneous goods	3,93	4,53	4,96	12,60
7. Distribution & Communication	39,13	47,78	68,28	1,12,50
8. Finance	17,04	14,61	17,03	26,18
9. Profession etc.	10,36	12,44	12,96	18,55
GRAND TOTAL	98,11	1,17,14	1,65,23	2,48,66

APPENDIX A—contd.

V

on the Different Types of Business and Professional Income
1940-41 to 1951-52

assessments							
1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52
2,859	2,930	2,861	2,513	3,440	3,537	4,587	5,841
2,827	2,795	2,754	2,552	2,789	2,996	4,537	5,821
2,770	2,447	1,897	1,644	2,119	2,356	4,094	6,118
6,259	5,333	4,730	3,791	4,855	5,014	6,842	9,037
3,835	3,395	3,386	2,794	4,222	4,392	6,647	9,822
7,103	6,879	6,863	4,467	6,404	6,556	9,555	13,438
1,27,618	1,29,870	1,43,319	1,21,622	1,51,803	1,57,559	1,57,236	236,106
31,234	26,607	24,029	19,906	22,345	24,126	25,850	41,240
31,096	36,985	35,230	24,138	25,360	29,035	33,431	41,445
2,15,601	2,17,241	2,25,079	1,33,427	2,23,337	2,35,571	2,52,779	3,68,868

(In lakhs of Rupees)

Income assessed							
1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52
11,77	11,93	10,90	10,22	10,80	10,56	14,15	17,42
47,59	44,47	34,00	37,32	31,58	41,11	29,03	26,46
8,39	6,97	13,26	11,86	12,63	14,98	17,06	20,12
22,93	17,99	18,71	19,01	16,00	19,66	20,34	27,41
9,50	10,83	8,57	9,34	12,93	11,86	12,68	17,64
9,80	9,01	13,55	10,69	13,70	12,01	13,18	20,65
1,23,96	1,21,95	1,15,31	1,30,46	1,65,19	1,86,34	1,63,19	2,35,86
24,59	27,15	27,00	27,85	31,47	33,59	32,66	53,69
25,54	43,66	30,50	23,35	31,48	31,62	35,43	36,68
2,84,17	2,93,96	2,71,80	2,80,10	3,25,72	3,61,73	3,37,72	4,55,93

STATISTICAL
STATEMENT

Classification	Total tax			
	1940-41	1941-42	1942-43	1943-44
	Rs.	Rs.	Rs.	Rs.
1. Mines, Quarries etc.	1,30	1,56	1,95	220
2. Textile Manufacture	97	1,53	4,06	8,34
3. Manufacture of Metal & metal goods .	1,36	2,35	3,31	3,25
4. Food Manufacture etc.	1,17	1,34	2,56	4,07
5. Manufacture of Chemicals, Leather, Paper, etc.	60	71	1,20	2,00
6. Building & Manufacture of Miscellane- ous goods	48	63	68	2,24
7. Distribution & Communication .	4,53	5,76	8,88	15,01
8. Finance	2,10	1,57	2,18	4,17
9. Profession etc.	1,50	2,01	1,85	2,78
GRAND TOTAL .	14,01	17,46	26,67	44,06

SOURCE.—All India statement No. 4 of All India Income-tax Revenue Statistics.

- NOTE.—(1) The figures of total income and total amount of tax do not include amounts
 (2) The figures of total tax demanded are gross amounts, *i.e.*, without taking
 (3) The figures of total tax demanded do not include surcharge and tax paid
 (4) The figures of total income are shown after deduction of earned income applicable.
 (5) Details of the classification of business and professional income are given
 (6) Figures of number of assessments for 1940-41 are not available in the pub-

APPENDIX A—*contd.*V—*contd.*

(In lakhs of Rupees)

(Income-tax & Super-tax)							
1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,01	3,08	3,55	3,76	4,23	3,94	5,59	6,70
13,80	12,63	11,72	15,08	12,33	16,25	13,48	11,89
2,04	1,75	4,54	4,75	4,98	5,93	7,35	8,51
5,83	4,54	6,24	7,23	6,02	8,49	8,03	11,53
2,25	2,69	2,70	3,41	4,34	4,45	4,40	6,55
1,81	1,58	3,66	3,66	4,05	3,67	4,07	5,73
18,51	18,96	20,05	31,18	41,10	40,84	40,82	56,50
4,10	4,98	6,21	7,59	9,75	10,18	10,49	16,77
4,07	8,44	6,57	5,76	8,52	8,59	11,01	8,48
55,42	58,65	65,24	82,42	95,32	1,02,34	1,05,24	1,32,66

relating to assessments done under Section 34.

into consideration rebates and refunds.

under Section 18A and 23B of the Income-tax Act.

relief, and amounts of Excess Profits Tax and Business Profits Tax where.

in statement VI.

lished statistics.

STATISTICAL APPENDIX A—*contd.*

STATEMENT VI

Trade classification of business and professional incomes assessed to Income-tax and Super-tax

Group 1 (Mines, Quarries, etc.)

- Class 1. Coal Mines and Gas Works.
- „ 2. Iron Mines.
- „ 3. Other Mines.
- „ 4. Quarries.
- „ 5. Water Works.
- „ 6. Petroleum Works.
- „ 7. Hydro-Electric Power Works and Electric Power supply.
- „ 8. Fishing, Salt Works.
- „ 9. Timber (Cutting and logging).

Group 2 (Textile Manufacture)

- Class 1. Cotton (Spinning, weaving, etc.).
- „ 2. Wool (Spinning, weaving, alpacamohir, carpets, etc.).
- „ 3. Silk (Throwing, spinning, weaving, saris, etc.).
- „ 4. Jute (Baling, manufacture).
- „ 5. Hemp, Flax.
- „ 6. Artificial Silk.
- „ 7. Bleaching, Dyeing, Printing and Finishing (wherever done separately or for textiles generally).
- „ 8. Miscellaneous (*c.g.* elastic webbing, cocoanut fibres, bristles, horse-hair, feathers, flock and rag, other vegetable fibres).

Group 3 (Manufacture of Metal and Metal Goods)

- Class 1. Iron and Steel Works.
- „ 2. Railway Carriage and Wagon and Tram Car Building.
- „ 3. Motor Car, Lorry, Cycle and Aeroplanes.
- „ 4. Ship Building and Marine.
- „ 5. Other Machinery, Engineering and Tool Manufacture.
- „ 6. Large Iron and Steel Combinations covering several or all of the above.
- „ 7. Copper, Brass, Lead, Zinc, Tin and other metals.
- „ 8. Electrical Goods.
- „ 9. Miscellaneous metal manufacture.

STATISTICAL APPENDIX A—*contd.*STATEMENT VI—*contd.**Group 4 (Food Manufacture, etc.)*

- Class. 1. Sugar.
- „ 2. Tea.
 - „ 3. Rice Milling.
 - „ 4. Grain Milling.
 - „ 5. Breweries.
 - „ 6. Mineral Waters.
 - „ 7. Tobacco and Bidi Manufacture.
 - „ 8. Canning and Preserving (Fruit, Meat, etc.)
 - „ 9. Other Food Industries (Ice, Dog Foods, etc.)

Group 5 (Manufacture of Chemicals, Leather, Paper, etc.)

- Class 1. Patent Medicines.
- „ 2. Chemicals (a) Soap, Candles, Drugs, Perfumery.
 - „ 3. Chemicals (b) Matches, Fire-works, explosives, seed crushing, Oil (other than Petroleum products).
 - „ 4. Leather Goods, including boots and shoes.
 - „ 5. Rubber goods.
 - „ 6. Miscellaneous clothing (Hats, Umbrella, Artificial Flowers etc.)
 - „ 7. Paper making.
 - „ 8. Printing, Book-binding, Type-founding, Engraving, Dye-sinking and miscellaneous.
 - „ 9. Newspapers and other periodicals and Publishing Trades.

Group 6 (Building and Manufacture of Miscellaneous Goods)

- Class. 1. Building and Works Contracting.
- „ 2. Manufacture of Building Accessories (Bricks, Fire-clay, Cement etc.)
 - „ 3. Pottery, China and Earthenware.
 - „ 4. Glass and Glassware.
 - „ 5. Musical and Scientific Instruments, Sports requisites.
 - „ 6. Ivory Goods, bone goods, games toys and fancy articles.
 - „ 7. Photographic supply, Film production.
 - „ 8. Miscellaneous manufacturing and productive industries not included under any other head.

STATISTICAL APPENDIX A—contd.

STATEMENT VI—contd.

Group 7 (Distribution and communication)

- Class 1. Wholesale Merchants, Warehousemen, Agents, etc., connected with the distribution of goods, produce or merchandise but who do not carry on any manufacturing process other than sorting, packing and blending.
- „ 2. Retail (a) : Hotel, Refreshment houses and retailers of Beers, Wines, Spirits, Liquors and Mineral waters.
- „ 3. Retail (b) : Retailers who render some service other than distribution (e.g. Grocer, Green-grocer, Tobacconist, Butcher, Newsagent, Draper, etc.)
- „ 4. Retail (c) : Retailers who render some service other than distribution or do some productive process (e.g., Carpenter, Blacksmith, Laundry, Baker, Tailor, etc.)
- „ 5. Special distribution : Large concerns which exist mainly or solely for the widespread distribution of a standardised produce (e.g., petrol).
- „ 6. Shipping (including Docks, Bridges, etc.).
- „ 7. Managing Agents.
- „ 8. Railways.
- „ 9. Road and Air Transport (Tramways, Omnibuses, Lorries, Removers, Taxies, etc.)

Group 8 (Finance)

- Class 1. Non-Indian Banks.
- „ 2. Indian Banks.
- „ 3. Non-Indian Insurance Companies.
- „ 4. Indian Insurance Companies.
- „ 5. Money lenders.
- „ 6. Stock and share brokers and jobbers.
- „ 7. Finance Companies and Agents, Bills and Discount Brokers and Investment Trust Companies.
- „ 8. All other brokers and Agents.
- „ 9. Hire of Machinery, Furniture, etc.

Group 9 (Professions, etc.)

- Class 1. Law.
- „ 2. Medicine (including Dentistry.)
- „ 3. Literature and Art.

STATISTICAL APPENDIX A—*contd.*STATEMENT VI—*contd.**Group 9 (Professions, etc.)—contd.*

- Class 4. Music and Drama.
- „ 5. Accountant and Actuaries.
- „ 6. Engineering and Land Surveying and Architecture.
- „ 7. Cinemas, Theatres and other public amusements (Sports, etc.).
- „ 8. Teaching.
- „ 9. All other businesses and professions (not classed under any other head).
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