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No. 10. CUTTACK, FRIDAY, MARCH 10, 1939.

Separate paging is given to this Part, in order that it may be filed as a separate compilation.

PART IV.

Regulations, Orders, Notifications and Rules, of the Government of India, of the Government of Bihar, and of the High Court. Papers extracted from the *Gazette of India* and Provincial Gazettes. Orders of Commandants of Volunteers Corps.

LAW, COMMERCE AND LABOUR DEPARTMENT.

NOTIFICATIONS.

The 3rd March 1939.

No. 1480—EC-12/39-Com.—The following notification, issued by the Government of India in the Finance Department (Central Revenues), is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

CENTRAL EXCISES.

New Delhi, the 28th January 1939.

No. 2.—In exercise of the powers conferred by section 7 of the Matches (Excise Duty) Act, 1934 (XVI of 1934), the Central Government is pleased to prohibit absolutely the bringing of matches into British India from the territory of the Khijadia Taluka in the Western India States Agency.

M. SLADE,

Joint Secy. to the Govt. of India.

The 3rd March 1939.

No. 1481—IJ-7/39-Com.—The following notification, issued by the Government of India in the Department of Commerce, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

REGISTRATION OF ACCOUNTANTS.

New Delhi, the 4th February 1939.

No. 1-A(3)/38.—The following draft of a further amendment to the Auditor's Certificates Rules, 1932, which it is proposed to make in exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), is published, as required by the said sub-section, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 4th March 1939.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment.

In rule 25 of the said Rule:—

(1) in sub clause (*ii*) of clause (*a*), for the word "twelve", the word "twenty-four" shall be substituted; and

(2) the brackets and letter "(a)", clause (*b*) and the word "or" immediately preceding clause (*b*) shall be omitted.

H. DOW,

Secy. to the Govt. of India.

The 3rd March 1939.

No. 1432—HL-2/39-Com.—The following notification, issued by the Government of India in the Department of Commerce, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

LIGHTHOUSES.

New Delhi, the 11th February 1939.

No. 325-M.II(1)/39.—In exercise of the powers conferred by sub-section (*1*) of section 10 of the Indian Lighthouse Act, 1927 (XVII of 1927), and in supersession of the notification of the Government of India in the Department of Commerce, No. 325-M.II(3)/37, dated the 30th April 1938, the Central Government is pleased to prescribe that lightdues shall be payable at the rate specified below, namely:—

(a) All ships, other than sailing ships, arriving at, or departing from, any port in British India ... One anna per ton.

(b) Sailing ships ... Six pies per ton.

H. DOW,

Secy. to the Govt. of India.

The 3rd March 1939.

No. 1532—IA.1-39-Com.—The following notification, issued by the Government of India in the Department of Education, Health and Lands, is republished for general information.

By order of the Governor,

C. G. NAIR,

Secretary to Government.

ARCHAEOLOGY.

New Delhi, the 23rd February 1939.

No. F. 4-2/39-F. & L.—In exercise of the powers conferred by sub section (1) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), the Central Government is pleased to declare the ancient monument described in the annexed Schedule to be a protected monument within the meaning of the said Act.

SCHEDULE.

District.	Locality.	Name and description of the monument with survey plot numbers.	Area.	Boundaries.	Ownership.
1	2	3	4	5	6
Puri ...	Dhaulipahad ...	Small rock cut cell 7′-10″ × 7′-4″ × 4′-6″ with a niche and an inscription of Santikara Bhauma King of the name, situated facing the Asoka inscription. It is situated in plot no 23.	About 0·020 acre out of plot no. 23 which has a total area of 51·350 acres.	Bounded on all sides by portions of plot no. 23.	Government.

G. S. BAJPAI,

Secretary to the Govt. of India.

HOME, REVENUE AND FINANCE DEPARTMENT.

NOTIFICATION.

The 9th March 1939.

No. 2015-F.—The following notification by the Government of India is republished for general information.

By order of the Governor,

P. T. MANSFIELD,

Chief Secretary to Government.

INCOME-TAX.

The 25th February 1939.

No. 1.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), as amended by the Indian Income-tax (Amendment) Act, 1939 (VII of 1939), read with section 22 of the General Clauses Act, 1897 (X of 1897), is published as required by sub-section (*4*) of the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 17th March 1939. Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Draft Amendment.

For Rules 18 and 19 of the said Rules, the following Rule shall be substituted, namely:—

" Rule 19. The return of total income and total world income for individuals, Hindu undivided families, companies, local authorities and other associations of persons required under sub-section (1) or sub-section (2) of section 22 shall be in the following form :—

Form of return of total income and total world income for individuals, Hindu undivided families, companies, local authorities and other associations of persons under sub-sections (1) or (2) of the Indian Income-tax Act, 1922 (*See note 1*).

Income tax year 19 -19 .

Name of assessee..

Designation ....

Address..

PART I.

STATEMENT OF TOTAL INCOME AND TOTAL WORLD INCOME DURING THE PREVIOUS YEAR (*See note 2*).

Sources of income (*See note 3*).	Amount of Income Profits or Gains. (*See note 4.*)	Tax already charged or deducted at source. (*See note 5.*)
1	2	3
	Rs.	Rs. As.
SECTION A.—INCOME WHICH ACCRUED, AROSE, OR WAS RECEIVED OR DEEMED TO HAVE ACCRUED, ARISEN OR BEEN RECEIVED IN BRITISH INDIA (*and, unless the assessee is not resident in British India, income arising abroad from a business controlled in, or a profession or vocation set up in, India, including Indian States*).		
1. SALARY. (The value of rent-free quarters and contributions by your employer to a recognised Provident Fund or to an approved Superannuation Fund should be shown separately.) *See note 6.*		
2. INTEREST ON SECURITIES.—*See note 7.*		
Interest from which tax has been deducted.		
Interest which is tax free.		
3. PROPERTY.—*See note 8.*		
Total amount as detailed in PART VI of this Return.		
4. BUSINESS, PROFESSION OR VOCATION.—*See note 9.*		
(*a*) Profits and gains as detailed is PART IV of this Return.		
(*b*) Share of profits in a registered firm.		
(*c*) Share of profits in an unregistered firm.		
5. OTHER SOURCES.		
Dividends from companies (gross amount).—*See note 10.*		
Interest on Mortgages, Loans, Fixed Deposits, Current Accounts, etc.		
Ground Rents.		
Sources other than those mentioned above (give details).—*See note 11.*		
TOTAL OF SECTION A.		

Sources of income (*See note 3*).	Amount of Income Profits or Gains. (*See note 4.*)	Tax already charged or deducted at source. *See note 5.*)
1	2	3
	Rs.	Rs. As.
SECTION B.—INCOME NOT INCLUDED IN SECTION A WHICH ACCRUED, OR AROSE OUTSIDE BRITISH INDIA AND WAS BROUGHT INTO BRITISH INDIA DURING THE PREVIOUS YEAR.		
(*Persons not resident in British India should write "not applicable" in this section.*)		
1. Out of income which accrued or arose during such previous year (give details)		
2. Out of income which accrued or arose prior to such previous year (give details).—*See note 13.*		
SECTION C.—INCOME WHICH ACCRUED OR AROSE OUTSIDE BRITISH INDIA DURING THE PREVIOUS YEAR AND IS NOT INCLUDED IN SECTIONS A OR B.—*See note 13.*		
(*a*) Non-residents should show the full amount in column 2.		
(*b*) Persons resident but not ordinarily resident in British India should write the words "not applicable" in this section.		
(*c*) Persons ordinarily resident should give details in the sub-column and deduct Rs 4,500 before carrying the total to the main column. If, in the case of such a person, the income is less than Rs. 4,500 no details need be given, and the words "less than Rs. 4,500" may be written in this section.		
Details:— Rs.		
Less (for persons ordinarily resident in British India).. 4,500		
TOTAL OF SECTIONS A, B AND C. (THIS IS THE TOTAL INCOME IF THE ASSESSEE IS RESIDENT IN BRITISH INDIA. IF HE IS NON-RESIDENT THE TOTAL OF SECTION A WILL BE HIS TOTAL INCOME, AND THE TOTAL OF SECTIONS A, B AND C WILL BE HIS TOTAL WORLD INCOME.)—*See note 12.* Rs.		

PART II.

STATEMENT OF SUMS INCLUDED IN TOTAL INCOME IN RESPECT OF WHICH INCOME-TAX IS NOT PAYABLE (SEE NOTE 14).

	Rs.
1. Sums deducted from salary payable by the Crown and to which the proviso to sub-section 1 of section 7 of the Act applies (See note 15).	
2. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided family, to effect an insurance on the life of any male member or his wife. (The original receipt or certificate from the insurance company must be attached.)	
3. Contributions to (*a*) any provident fund to which the Provident Funds Act, 1925, applies (*b*) a recognised provident fund or (*c*) an approved superannuation fund and interest on such contributions and accumulations thereof which is exempt from Income-tax (See note 16).	
4. Shares in the income of an unregistered firm or an association of persons where the tax has already been paid on the income by the firm or association (give details).	
Total Rs. ...	

PART III.

PARTICULARS REQUIRED UNDER SUB-SECTION (5) OF SECTION 22 OF THE INCOME-TAX ACT, 1922.

(a) *To be completed only in the case of persons engaged in a business, profession or vocation*

Name in which the business, profession or vocation is carried on, or, in the case of a firm the firm's name.

Principal place of the business, profession or vocation.

Vocation and style of each branch:

1.
2.
3.

(b) *To be completed in the case of firms and partners of firms only.*

Name of partners. (If the assessee is a partner, his own name, address and share of profits should be shown as well as those of the other partners.)	Address.	Extent of share including interest on capital and salary, if any.

(c) *To be completed in cases where the assessee is a partner in a firm or firms other than that mentioned in* (a) *above.*

Name of the firm and the address.	Names of partners.	Addresses of partners.	Shares of partners.

PART IV.

Particulars of income from Business, Profession or Vocation.

(1) In the case of a firm this part is to be completed in the firm's return and not in the partners' individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the Profit and Loss Account and Balance Sheet must be attached to this Return. If the accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account in the mercantile accountancy system must be attached to this Return. In the case of a company a copy of the auditor's report and certificate must also be attached.

	Rs.	Rs.
Profit as per Profit and Loss Account (or statement corresponding to the Profit and Loss Account) for the year ended 19 .		
Add—		
Any profits or gains not included in arriving at the above figure of profit.		
Reserve for Bad Debts		
Sums carried to reserve for provident or other funds ...		
Interest credited to reserves or other funds		
Expenditure of the nature of charity or presents		
Expenditure of the nature of capital		
Income-tax or Super-tax		
Drawings of proprietor or partners		
Salaries and commission paid or credited to the proprietor or partners (*See* note 17*a*).		
Interest allowed to proprietor or partners on capital or loan accounts (*See* note 17*a*).		
Rental value of the property owned and occupied		
Cost of additions to or alterations, extensions or improvements to any of the assets of the business.		
Losses sustained in former years		
Depreciation of any of the assets of the business		
Private or personal expenses		
Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation.		
Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922. *See* note 17(*b*). Give details :—		
Deduct—		
Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. Give details :—		
Interest on securities tax-free		
Depreciation allowable as shown in Part V of this Return [*See* note 17(*c*)].		
Any other allowable expense which has not been charged in arriving at the above figure of profit. Give details :—		
Net profit (or loss—*See* note 9) carried to Part I of this Return. Rs.		

N.B.—(1) Losses may be shown in red ink.

(2) The above particulars should be given for each separate and distinct business.

PART V.—DEPRECIATION.

[See note 17(c).]

Statement of particulars prescribed under proviso (*a*) of section 10(2) (*vi*) of the Income-tax Act, 1922 and of the amount of depreciation allowable.

Description of buildings, machinery, plant or furniture.	Original cost.	Capital expenditure during the year for additions, alterations, improvements and extensions.	Date from which used for the purposes of the business, profession or vocation.	Particulars (including original cost, depreciation allowed and value realised by sale, or scrap value) of obsolete machinery, plant or furniture sold or discarded during the year with dates on which first brought into use and sold or discarded.	Amount on which depreciation is now allowable.	Prescribed rate per cent.	Depreciation allowable.	Remarks.
1	2	3	4	5	6	7	8	9

PART VI.—INCOME FROM PROPERTY.

Serial Number.	Name of village or town where the property is situated.	Name of street and number of property.	Where the property is situated in a Municipality, the name of the person in whose name the property stands in the municipal registers.	Whether the property is occupied by the owner or let.	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	Full annual rent payable by the tenant if the property is let.	Adjustments to arrive at annual letting value.		Annual letting value after adjusting for cols. 8 and 9.	Deductions from annual letting value to arrive at net annual value.						Net annual value after deducting cols. 11 to 16 from col. 10.	Period during which the property remained vacant.	Amount claimed on account of the property remaining vacant.	Net amount assessable (col. 17 less col. 19).
							Tenant's burdens (including rates) borne by owner.	Owner's burdens (including rates) borne by tenants.		One-sixth of the annual letting value as in col. 10.	Premium paid to insure the property against damage or destruction.	Interest on a mortgage or charge; or any annual charge on the property.	Ground rent paid for the property.	Land revenue paid for the property.	Collection charges paid.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
											Total Income from Property carried to Part I of this Return.								

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, V and VI of this Return are correct and complete, that the amounts of total income and total world income and other particulars shown are truly stated and relate to the year ended .

and that no other income accrued or arose or was received by me / the firm / the family / the association / the company / the local authority

during the said year and that I / the firm / the family / the association / the local authority / the company had during the said year no other

sources of income.

Date

Signature

Notes for guidance in filling up Return Form No. I. T. 11.

Important changes in the Act have been made by the Income-tax (Amendment) Act, 1939 and assessees are advised to read carefully such of these notes as are appropriate to their cases.*

1. *On the publication of the notices referred to in Section 22 (1) of the Act* every person or association of persons whose total income exceeds the maximum amount not chargeable with Income-tax is required to make a return of his total income and his total world income *whether or not he has been served with an individual notice under Section 22 (2) of that Act.* For the year commencing on 1st April 1939 this maximum amount is nil for companies, local authorities, certain trustees (where the individual shares in the trust income are indeterminate or unknown) and for non-resident persons whose total world income exceeds Rs. 2,000; for other persons it is Rs. 2,000. Total income is the total income chargeable under the Act, and total world income includes all income wherever accruing or arising unless exempted under Section 4 (3) of the Act.

2. "*Previous year*" means for each separate source of income—

(*a*) the year ended on 31st March prior to the income-tax year, or, at the option of the assessee, the year ended on the date (prior to the 31st March) to which his accounts have been made up, or

(*b*) the year prescribed by the Central Board of Revenue for any case or class of cases.

Certain conditions attach to the exercise of the option referred to in (*a*) and certain further conditions govern the determination of "previous year" in respect of a business, profession or vocation newly set up, and these are shown in Clause 11 of Section 2 of the Act.

For each source of income for which the previous year is not 31st March, the last date of the previous year should be shown.

3. *Sources of income.*—The following income must be included in your return under the appropriate head—

(*a*) *So much of the income of your wife* as arises directly or indirectly from—

(*i*) her membership in a firm of which you are a partner;

(*ii*) assets transferred directly or indirectly to her by you otherwise than for adequate consideration or in connection with an agreement to live apart.

(*b*) *So much of the income of your minor child* as arises from—

(*i*) his (or her) admission to the benefits of partnership in a firm of which you are a partner;

(*ii*) assets transferred directly to him (or her) by you otherwise than for adequate consideration unless she is a married daughter.

(*c*) *So much of the income of any person or association of persons* as arises from assets transferred to the person or association otherwise than for adequate consideration for the benefit of your wife or minor child or both.

**Note.*—In these Notes "the Act" means the Income-tax Act, 1922.

(d) *All income arising to any person* by virtue of a settlement or disposition whether revocable or not and whether effected before or after the commencement of the Indian Income-tax (Amendment) Act, 1939, from assets which remain your property, or by virtue of a revocable transfer of assets.

[Section 16 (1) of the Act contains definitions of "revocable", and "Settlement or disposition", and sets out also certain exceptions.]

(e) *Income from assets transferred to persons abroad* for the purpose of avoiding tax in the circumstances set out in Section 44D.

(f) *Income from securities, stocks or shares* which have been sold before the date of payment of the interest or dividend and re-purchased subsequently in the circumstances set out in Sections 44E and 44F.

4. *The amount of Income to be entered* in Section A is the full amount accruing, arising or received or deemed to have been received in British India. In Section B it is the amount of income brought into British India, and in Section C it is the amount accruing or arising abroad in the previous year, after deducting (except in the case of non-residents) the amount brought into British India and included in Section B (1).

5. *Tax already charged or deducted at source.*—In this column only British Indian tax should be entered. Super-tax deducted at source should be shown separately (unless, in the case of a salaried person, the assessee is unaware of the allocation between Income-tax and Super-tax). In the case of a dividend from a company the tax to be entered is the net tax appropriate to that part of the dividend which has borne Income-tax and should be calculated at the rate in force for companies for the year in which the dividend was paid. Where this figure of tax is not known, it should be estimated and the word "estimated" written below the figure. The correct figure will then be computed in the Income-tax office. If any tax deducted at source is in excess of the amount on which you are chargeable, the excess will be deducted from any other tax payable by you, provided that certificates of tax deducted are attached to this Return.

6 *Salaries* includes wages, gratuity, fees, commission, allowances, perquisites, value of rent-free quarters and profits received in lieu of or in addition to salary or wages. The full amount should be entered and not the net amount after deducting income-tax, your provident fund contributions, etc.

Prior to the Indian Income-tax (Amendment) Act, 1939, the basis was the amount of salary *received* in the previous year. It is now the amount actually received or the amount due *whether paid or not*. An advance of income is to be treated as salary on the date on which the advance is received.

If *by the conditions of your employment* you are required to spend any sum out of your remuneration *wholly, necessarily and exclusively in the performance of your duties* you may claim a deduction for such a sum and should give particulars. Travelling expenses from your house to your place of employment are not allowable.

A payment received by an employee from an employer or former employer or from a provident or other fund is taxable to the extent to which it does not consist of the return of your own contributions or interest thereon. Payments made solely as compensation for loss of employment and certain payments from provident funds to which the Provident Funds Act, 1925, applies, from a recognised provident fund or from an approved superannuation fund are exempted.

7. *Interest on securities* means interest on promissory notes or bonds issued by the Government of India or any Provincial Government, or the interest on debentures or other securities issued by or on behalf of a local authority or company. The gross amount before deduction of income-tax should be entered.

Entries under this head should be accompanied by the certificate issued by the person paying the interest under Section 18 (9) of the Act.

Deductions are allowable in respect of—

(a) commission charged by a banker for collecting the interest;

(b) interest payable on money borrowed for the purpose of investment in the securities except certain interest payable to persons abroad from which tax has not been deducted (see Section 8 of the Act for details). Full particulars should be given of any deduction claimed.

8. *Property.*—The tax is payable under this head in respect of the *bonafide* annual value of all buildings or lands appurtenant thereto, of which you are the owner, other than such portions of such buildings and lands as you occupy for the purpose of your business.

9. *Business, Profession or Vocation*—You should complete Section 4 (a) of Part I, and Parts IV and V of the Return in respect of any business, profession or vocation—(a) if you are the sole proprietor, or (b) if you are making the Return on behalf of your firm. If you are partner in a registered firm, you must complete Section 4 (b of Part I, and if you are a partner in an unregistered firm you must complete Section 4 (c) of Part I.

For the purpose of completing Sections 4 (*b*) and 4 (*c*) of Part I, the share of a partner is to be determined as follows:—

(*i*) *The share is the share to which he was actually entitled during the previous year and not the share to which he was entitled on the date on which the assessment is to be made*;

(*ii*) it includes all interest (whether on loan or capital account, and whether actually paid or not) and all salary paid, payable or credited to him.

Losses are to be computed in like manner as profits, and the balance of any loss made in the previous year for assessment for the year 1939-40, which cannot be set off wholly against other income of the same year, can be carried forward and set against the profits of the following year.

Local authorities.—The income of local authorities which is chargeable to Income-tax is the profits and gains from the supply of a commodity or service outside its own jurisdictional area.

10. *Dividends from companies.*—The gross amount should be entered after adding to the net sum received. Income-tax computed as explained in Note 5 above. Where the exact tax is not known, the estimated tax should be added and the figure of net dividend put in Column 1 followed by the word "net".

11. (*a*) *Agricultural income* from land not paying land revenue or local rates to an authority *in British India*, and *all* agricultural income arising abroad (including Indian States and Burma) should be included under this head.

(*b*) *Remittances received by a wife resident in British India from her non-resident husband* are deemed to be income accruing in British India and must be included in her return if they are not paid out of income included in her husband's total income.

12. *Non-residents.*—Income-tax is payable by a non-resident on the total of Section A. If he is a British subject or the subject of a State in India or Burma the Income-tax is computed by reference to the average of rates appropriate to the total of Sections A, B and C. The income of other non-residents is chargeable at the full company rate. The income of all non-residents is chargeable to Super-tax on the total of Section A at the average of the rates appropriate to the total of Sections A, B and C.

13 *For the Income-tax year 1939-40 only* tax is not chargeable in respect of both the income accruing or arising outside India in the previous year and the income brought into British India during that year out of income accruing or arising in earlier years but only in respect of the greater of these two amounts. If the latter sum is the greater, Section B (2) should be marked "covered by Section C", and if the former is the greater Section C should be marked "covered by Section B (2)".

14. Sums entered in Part II cannot be deducted from total income, but, subject to the limits laid down in the Act, a deduction will be made in respect of such sums from the Income-tax payable at the average rate for the total income. No deduction from Super-tax is given in respect of these sums.

15. The proviso to Section 7 (1) of the Act applies to sums deducted in accordance with the conditions of service for the purpose of securing a deferred annuity for making provision for the employee's wife or children.

16. Details of the amounts to be entered in respect of a recognised Provident Fund or approved Superannuation Fund should be obtained from the trustees of the fund or from your employer.

17. *Part IV.*—(*a*) In computing the profits or gains of a partnership *all* sums paid or credited to a partner must be disallowed. These sums will be taken into account in allocating the gross income of the business between the partners to ascertain the individual share of each partner. All sums of interest, salary or commission will thus be included in the partner's share of the firm's income and will not be again assessed on that partner as interest, salary or commission respectively.

(*b*) Attention is particularly drawn to the provisions of section 10 (2) (*iii*) and Section 10 (4) (*a*) of the Act which prohibits the deduction of any payment of interest chargeable under the Act which is payable without British India except interest on which tax has been or from which tax has been deducted, or in respect of which there is an agent who may be assessed under Section 43, or any payment chargeable under the head "Salaries" if it is payable without British India and tax has not been deducted. An exception is made in the case of interest on a loan issued for public subscription before 1st April 1938. These provisions do not apply to interest or salary which is not chargeable to income-tax under the Act (*i.e.*, interest on money borrowed abroad from a non-resident and not brought into British India in any form whatever, or salary for services rendered wholly abroad by a non-resident).

(*c*) *Depreciation.*—The method of calculating depreciation on the written-down value basis instead of on the basis of the cost of the assets does not come into force for the assessment for the year 1939-40 but will come into force from the assessment for 1940-41.

Form of Return of particulars to be furnished under Section 38 of the Indian Income-tax Act, 1922 (see paragraph 4 of notice).

(*a*) To be filled up in the case of *firms* only. If this information is already given in Part III of the Return under section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name

Address

Names of Partners.	Addresses.

Representative's Signature

Date

Designation

(*b*) To be filled up in the case of *Hindu undivided families* only.

Name of family

Address

Serial no.	Names of adult male members of family.	Address.
	(Manager or karta.)	
1		
2		
3		
4		
5		
6		

Representative's Signature

Date

Designation

(c) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for whom the assessee is the trustee, guardian or agent.		Whether Trustee, Guardian or Agent.
Names.	Addresses.	

Signature

Designation

Date

Address

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial no.	Name of the person to whom the payment was made.	Address.	Nature of Payment.	Remarks.
1				
2				
3				

Date

Signature

Address

No. 2.—The following draft of certain further amendments to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), as amended by the Indian Income-tax (Amendment) Act, 1939 (VII of 1939), read with section 22 of the General Clauses Act, 1897 (X of 1897), is published as required by sub-section (*4*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 16th March 1939.

Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Draft Amendments.

After rule 17 of the said Rules, the following rules shall be inserted, namely:—

"18. The manner of publication under sub-section (*1*) of section 22 in addition to publication in the press shall be as follows :—

On or before the 1st May in each year, a notice, in the form set out below, requiring every person, whose income exceeds the maximum amount which is not chargeable to income-tax, to furnish a return of his total income and total world income during the previous year in the prescribed form and verified in the prescribed manner shall be affixed to the notice board of the Income-tax Officer's office and (with the consent of the Provincial Government where such consent is necessary and has been obtained) of each of the following offices or Courts situated within the Income-tax Officer's jurisdiction :—

1. All Post Offices.
2. District Judges' Courts.
3. Sub-Judges' Courts.
4. District Munsif's Court.
5. District Collectors' Offices.
6. Deputy Collectors' Offices.
7. Subdivisional Officers' Offices.

18-A.—

The notice referred to in sub-section (*1*) of section 22 shall be in the following form:—

INCOME-TAX.

Return of total income and of total world income of the previous year for assessment in the year commencing on the 1st April 19 .

Under the provisions of sub-section (1) of section 22 of the Indian Income-tax Act, 1922, EVERY PERSON whose total income during the previous year exceeded the maximum amount not chargeable to Income-tax is hereby required to furnish within the period of sixty days from the date of this Notice a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as are required by the said form) his total income and total world income during that year.

A copy of the prescribed form will be sent free of charge to any person who, for the purpose of complying with this notice, applies at my office.

Penalty.—Under Section 28 of the said Act any person who fails without reasonable cause to furnish the return required by this notice, or fails without reasonable cause to furnish it within the time allowed or in the manner required is liable to a penalty not exceeding one and a half times any tax payable by him.

Income-tax Officer.

Address.

Date.

NOTE.—For the year commencing on 1st April 1939, the maximum amount which is not chargeable to income-tax is as follows :—

In the case of—

(*i*) Any Court of Wards Administrator General, Official Trustee, any Receiver or Manager appointed under any order of a Court, or any trustee or trustees appointed under a duly executed trust deed, where the income, profits or gains or any part thereof are not specifically receivable on behalf of any one person, or where the individual shares of the persons on whose behalf they are receivable are indeterminate or unknown.........Rs. *nil.*

(ii) Any company or local authority..Rs. *nil*.

(iii) Any person, being a British subject or the subject of a State in India or Burma, who is not resident in British India and whose total world income exceeds Rs. 2,000..Rs. *nil*.

(iv) Any other non-resident person..Rs. *nil*.

(v) Any other individual, Hindu undivided family, firm or association of persons..Rs. 2,000."

T. S. PILLAY,

First Secy., Central Board of Revenue.

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