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

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## PART IX.

Circulars and General Letters by the Comptroller, Orissa.

OFFICE OF THE COMPTROLLER, ORISSA.

CIRCULAR NO. 49.

FROM

P. N. RAJAGOPAL, Esq.,  
COMPTROLLER, ORISSA,

TO

ALL DISBURSING OFFICERS IN ORISSA.

*Ranchi, the 18th November 1938.*

SUBJECT.—Test check of leave accounts.

SIR,

I HAVE the honour to state that a percentage of leave accounts used to be checked locally by the Inspection audit staff when the party visited different stations on its annual inspection duty. Owing to the temporary suspension of inspections it has now been decided that this work of checking the leave accounts should be done centrally in my office in respect of non-gazetted Government servants who are retiring in the next two years. You are, therefore, requested to take early steps to send to this office in batches of four the service books and leave accounts of all non-gazetted officials who are likely to retire from your office in 1939 and 1940. Those that will be sent for preliminary verification of pensional service under Article 907(b) Civil Service Regulation need not, however, be sent.

I have the honour to be,

SIR,

Your most obedient servant,

P. N. RAJAGOPAL,  
*Comptroller, Orissa.*

## OFFICE OF THE COMPTROLLER, ORISSA.

CIRCULAR NO. 53.

FROM

P. N. RAJAGOPAL, Esq.,  
COMPTROLLER, ORISSA,

TO

ALL TREASURY OFFICERS IN ORISSA.

*Ranchi, the 28th November 1933.*

SUBJECT.—Submission of annual returns under section 21 of the Income-tax Act, 1922.  
SIR,

I HAVE the honour to state that the Central Board of Revenue have decided to discontinue the submission of Income-tax schedules in I. T. Form no. 47 with each salary, establishment or other bills containing deductions of income-tax and to substitute them by annual returns under section 21 of the Income-tax Act. Orders to this effect have also been separately issued to you by the Commissioner of Income-tax, Bihar and Orissa, in his letter no. C. 49/43, dated the 20th October 1933.

2. The following additional instructions are issued in respect of the preparation of the annual returns in question at the treasury :—

- (i) Income-tax deducted from salary, establishment and other bills of Government servants as well as from pension bills, should, as heretofore, be adjusted by per contra credit. As these bills will not be accompanied by the schedules in I. T. Form no. 47 there will be some difficulty in posting the Subsidiary Register of Income-tax receipts. This register may be posted from the particulars noted on the paid bills containing deductions of income-tax, or, as an alternative, the amount of income-tax deducted from each bill may be noted in the remarks column of the Subsidiary Registers of payment, as each bill is entered therein, the register of income-tax receipts being posted from the particulars so noted in several subsidiary registers.
- (ii) In order to ensure the accuracy of the annual returns Treasury Officers should maintain two subsidiary registers (or a Register in two parts) in I. T. Form no. 48 (Register of Tax on Salaries) in respect of all gazetted officers and others who draw their pay from the treasury on separate bills without countersignature and also in respect of all pensioners drawing their pensions from the treasury—one in respect of those whose emoluments are debitable to Central (Federal) and the other for those whose emoluments are debitable to Provincial. A separate page should be assigned to each officer or pensioner. When, however, the emoluments of an officer or pensioner is partly debitable to Central and partly to Provincial, his name should be entered in both the registers against which relevant particulars (portion debitable to Central or Provincial, etc.) should be noted. The registers should be posted as soon as possible after the payment of the bills containing the deductions.
- (iii) At the end of the year, a total should be struck in respect of each officer and pensioner. The annual totals and other particulars in respect of each individual noted in the Central emoluments Register should be transcribed in the Central (Federal) part of the return (Form no. I. T. 4) and those noted in the other register should be transcribed in the second part. The return, duly completed, should then be forwarded to the Income-tax Officer, Salaries Circle, Ranchi, within thirty days from the close of the financial year.

(iv) When an officer is transferred from one district to another within the province, his name and other particulars should be struck off the Register of Income-tax on salaries, and, in his Last Pay Certificate the Treasury Officer should furnish information regarding the deductions of income-tax from April up to the date of his transfer in the same details as are now printed on the reverse of C. A. C. Form no. 31-B, mention being made, where necessary, of the amount of tax recovered in respect of Central and Provincial emoluments separately. The Treasury Officer of the district to whose payment the officer is transferred will then open a separate page or pages in his Register of Income-tax on salaries and note therein the particulars of the officer's pay, deduction on account of income-tax, etc., with reference to the information noted in the Last Pay Certificate. When a Pension Payment Order is transferred from one district to another, similar information should be furnished to the Treasury Officer of the district to whose payment the pensioner is transferred. The above instructions will also be applicable when an officer is transferred from the Central to the Provincial Government and vice versa. In such cases, however, the tax recovered up to the date of transfer and other particulars should be recorded in the Central or Provincial Register, as the case may be, in which they were being previously noted, while those after the date of transfer should be noted in the relevant Register.

The existing form of Last Pay Certificate prescribed by the Provincial Government (Schedule XXV—Form no. 203 in the case of North Orissa and Appendix 7 to the Madras Financial Account Code in the case of South Orissa) does not contain on its reverse the printed columns provided in C. A. C. Form no. 31-B for noting the details of income-tax recovered. The Government of Orissa are being addressed for the modification of the Form. Until revised forms are received, the necessary columns may be opened in manuscript.

(v) It should be noted that Treasury Officers will be responsible for furnishing the returns to the Income-tax Officer, Salaries Circle, Ranchi, with effect from the beginning of the year 1938-39. Some special arrangements are therefore necessary for the preparation of the annual returns relating to this year. The monthly schedules of income-tax recovered from April to October 1938 must have already been forwarded by the Treasury Officers to the Income-tax Officer, Salaries Circle, Ranchi. That officer is being requested to return to the Treasury Officers concerned the schedules relating to officers and pensioners referred to in clause (ii) above. The relevant schedules for November 1938 may be retained in the Treasury. The Register of Income-tax on salaries should be written up with reference to these schedules up to the month of November 1938. For subsequent month's transactions, the procedure indicated in the preceding clauses should be followed.

(vi) The Provincial Government are also being addressed with regard to the standardisation of Forms nos. I. T. 4 and 48. Pending the receipt of printed forms, manuscript forms should be used. For the sake of convenience, sample copies of these forms are herewith appended.

I have the honour to be,

SIR,

Your most obedient servant,

P. N. RAJAGOPAL,

Comptroller, Orissa.

## OFFICE OF THE COMPTROLLER, ORISSA.

CIRCULAR NO. 51.

FROM

P. N. RAJAGOPAL, Esq.,  
COMPTROLLER, ORISSA,

To

ALL HEADS OF OFFICES IN ORISSA (INCLUDING THOSE IN  
THE PUBLIC WORKS AND FOREST DEPARTMENTS).

*Ranchi, the 28th November 1938.*

SUBJECT.—Submission of Annual Returns under section 21 of the Income Tax Act, 1922.

SIR,

I HAVE the honour to invite a reference to my Circular letter no. 50, dated the 28th November 1938, published in this Gazette and to state that, with effect from the 1st December 1938, it will not be necessary for you to furnish income-tax schedules with salary, establishment and other bills presented for encashment at the treasury. Instead, you will be responsible for furnishing annual returns under Section 21 of the Income-tax Act to the Income Tax Officer, Salaries Circle, Ranchi, in Form no. I. T. 4 in respect of income-tax deducted from all non-gazetted officers, whose bills are drawn or countersigned by you. The return will have to be submitted to the Income-tax Officer, Salaries Circle, Ranchi, within thirty days of the close of each year and the first annual return will be for the whole year 1938-39.

2. A register in two parts in I. T. Form no. 48 as prescribed in para. 2 (ii) of my Circular letter no. 50, dated the 28th November 1938, to the Treasury Officers should be maintained by you and closed in accordance with the instructions in clause (iii) *ibid.* The Register should, however, be posted from acquittance rolls or office copies of bills cashed.

3. As regards 1938-39, this Register should immediately be brought up-to-date from April 1938 to November 1938. The instructions noted in para. 2 (iv) of the Circular letter referred to above relating to Last Pay Certificate should also be followed by you.

4. If you are a Public Works Department Disbursing Officer, you should also maintain similar accounts and furnish similar returns in respect of persons (gazetted officers and others) whose pay is debited to "Works" and not disbursed directly from treasury.

5. If you are a Forest Disbursing Officer, you should maintain similar returns in respect of all persons (gazetted officers and others) whose pay is not drawn directly from the treasury but is disbursed by you from funds obtained from the treasury on cheques.

I have the honour to be,

SIR,

Your most obedient servant,

P. N. RAJAGOPAL

*Comptroller, Orissa.*

## INCOME-TAX OFFICE.

To

Dated

193 .

GENTLEMEN,  
SIR,

I have the honour to invite your attention to section 21 of the Indian Income-tax Act, 1922, and to request that you will be so good as to furnish the return of employees in the accompanying form within the period stated therein. Failure to do so will render you liable to a fine extending to Rs. 10 for every day during which the default continues under section 51 (c) of the Act.

2. House rent allowances and the value of rent-free quarters of an employee provided by the employer form additions to the remuneration of an employee, even when residence in a particular town or building is necessary for the proper performance of the employee's duties. Such allowances or perquisites cover expenses of a personal character which the employee would otherwise have to incur and are, therefore, taxable and should be specified and included as income in column 6 of the return.

3. Salary or any portion thereof paid outside British India for services in British India is liable to income-tax and it should also be shown in the return.

4. Information regarding payment of any salary, allowance, provident fund benefit or perquisite which is taken as exempt and not included in column 5, 6 or 6A of the return may be given in the remarks column. Under section 21 of the Indian Income-tax Act, 1922, every employer is bound to give information as regards all payments to his employees liable to tax under the head "Salaries" and as it is the Income-tax Officer who is to decide which payments fall under this head, to avoid any liability under the penal section 51 (c) of the Act, employers are requested, in case of doubt, to give in this way details of all payments made to their employees leaving it to the Income-tax Officer to decide the question of liability.

I have the honour to be,

Gentlemen,

Sir,

Your most obedient servant,

Income-tax Officer.

Return under section 21 of the Indian Income-tax Act, 1922, to be made within thirty days from the 31st day of March in each year by the prescribed person in the case of every Government officer, and the principal officer or the prescribed person in the case of every local authority, company or other public body or association and every private employer.

Designation of  
 { Government office  
 Local authority  
 Company  
 Public body  
 Association  
 Private employer

Serial no.	Name of person.	Postal address of residence.	Appointment or nature of employment.	Total amount of salary, wages, annuity or pension paid during the year ending on 31st March 1933.	House allowance or value of rent-free quarters.	Amount of bonus, gratuity, fees, commissions, perquisites or allowances (other than those shown in column 6), or profits in lieu of or in addition to salary or wages (each to be shown separately).	Total of columns 5, 6 and 6(A).	DEDUCTIONS ON ACCOUNT OF			Amount of tax payable.	Reduction in tax under section 17.	Amount of tax deducted.	Whether person entitled to a recognised Provident Fund (Chapter IX-A).
								Provident funds—proviso to section 7(1).	Life Insurance Premium (section 15).	Net amount chargeable.				
1	2	3	4	5	6	6(A)	7	8	8(A)	9	10	11	12	13
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	a.

The table consists of approximately 25 rows and 2 columns. The cells are empty, and the lines are slightly wavy, suggesting it is a scan of a physical document. The table is defined by a double-line border on the top and bottom, and a single-line border on the left and right.

Serial no.	Name of person.	Postal address of residence.	Appointment of nature of employment.	Total amount of salary, wages, annuity or pension paid during the year ending on 31st March 1933.	House allowance or value of rent-free quarters.	Amount of bonus, gratuity, fees, commissions, perquisites or profits in lieu of or in addition to salary or wages (each to be shown separately).	Total of columns 5, 6 and 6(A).	DEDUCTIONS ON ACCOUNT OF		Net amount chargeable.	Amount of tax payable.	Reduction under section 17.	Amount of tax deducted.	Whether person entitled to a refund (Chap. IX-A).	13
								Provident funds—proviso to section 7(1).	Life Insurance from section 19.						
						6(A)	7	8	8(A)	9	10	11	12	12(A)	13
1				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		HEKARNA.

I certify that the above statement contains complete list of the total amount paid by to all persons who were receiving income on the 31st day of March 19 at the rate of Rs. 1,600 per annum, or have received during the year ended on that day not less than Rs. 1,600, in respect of salary, wages, annuity, pension, gratuity, fees, commissions, perquisites or profits in lieu of or in addition to salary or wages and that all the particulars stated are correct.

Dated

Signature of person by whom the return is delivered.



REGISTER OF TAX ON SALARIES.

Name  
Designation and address  
Serial No. in this register

Number in General Index.

Year and month in which amounts shown in columns 2(a), (b), (c) and (d) were paid to employee.	Gross amount of								Deductions on account of provident and other funds.	Deductions on account of life insurance premia.	Net salary or pay on which tax has been calculated.	Income-tax deducted.	Remarks. (Here enter date on which tax deducted was paid to credit of Government.)		
	Salary, wages, annuity or pension.		Overseas pay.		House allowance or value of rent-free quarters.		Amount of bonus, gratuity, fees, commissions, perquisites or allowances (other than those shown in col. 2(c)), or profits in lieu of or in addition to salary or wages (each to be shown separately).								
1	2(a)		2(b)		2(c)		2(d)		3	4	5	6		7	
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	
19 -3															
April															
May															
June															
July															
August															
September															
October															
November															
December															
January															
February															
March															
Total for the year.															

REGISTER OF TAX ON SALARIES.

Name

Designation and address

Serial No. in this register

Number in General Index

Year and month in which amounts shown in columns 2(a), (b), (c) and (d) were paid to assessee.	Gross amount of								Deductions on account of provident and other funds.	Deductions on account of life insurance premia.	Net salary or pay on which tax has been calculated.	Income-tax deducted.	Remarks. (Here enter date on which tax deducted was paid to credit of Government).	
	Salary, wages, annuity or pension.		Overseas pay.		House allowance or value of rent-free quarters.		Amount of bonus, gratuity fees, commissions, perquisites or allowances (other than those shown in col. 2(e)), or profits in lieu of or in addition to salary or wages (each to be shown separately). 2(d).							3
1	2(a)		2(b)		2(c)		2(d)		3	4	5	6	7	
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	Rs.
19 -3														
April														
May														
June														
July														
August														
September														
October														
November														
December														
January														
February														
March														
Total for the year.														

N. B.—Amounts paid to assessee in March of one year, of which the tax deducted is credited to Government in April of the following year, should be shown in red ink in the register of the former year, and in black ink in the register of the following year, as the assessee will have to be credited at the time of assessment with all the tax, deducted from his salary during the former year, while the tax deducted in March and paid into Government in April will appear in Return IV of the following year.

REGISTER OF TAX ON SALARIES.

Name  
Designation and address  
Serial No. in this register

Number in General Index

Year and month in which amounts shown in columns 2(a), (b), (c) and (d) were paid to assessee.	Gross amount of								Deductions on account of provident and other funds.	Deductions on account of life insurance premia.	Net salary or pay on which tax has been calculated.	Income-tax deducted.	Remarks. (Here enter date on which tax deducted was paid to credit of Government.)		
	Salary, wages, annuity or pension.		Overseas pay.		House allowance or value of rent-free quarters.		Amount of bonus, gratuity, fees, commissions, perquisites or allowances (other than those shown in col. 2(c) ), or profits in lieu of or in addition to salary or wages (each to be shown separately).								
1	2(a)		2(b)		2(c)		2(d)		3	4	5	6		7	
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	Rs.	a.
19 38 .															
April	...														
May	...														
June	...														
July	...														
August	...														
September	...														
October	...														
November	...														
December	...														
January	...														
February	...														
March	...														
Total for the year.															

REGISTER OF TAX ON SALARIES.

Name

Designation and address

Serial No. in this register

Number in General Index

Year and month in which amounts shown in columns 2(a), (b), (c) and (d) were paid to assessee.	Gross amount of						Amount of bonus, gratuity, fees, commissions, perquisites or allowances (other than those shown in col. 2(c) l, or profits, in lieu of or in addition to salary or wages (each to be shown separately). 2(d)	Deductions on account of provident and other funds.	Deductions on account of life insurance premia.	Net salary or pay on which tax has been calculated.	Income-tax deducted.	Remarks. (Here enter date on which tax deducted was paid to credit of Government.)							
	Salary, wages, annuity or pension.		Overseas pay.		House allowance or value of rent-free quarters.								3		4		5		6
1	2(a)		2(b)		2(c)		2(d)		3		4		5		6		7		
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.			
19 -3 .																			
April																			
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October																			
November																			
December																			
January																			
February																			
March																			
Total for the year.																			

N.B.—Amounts paid to assessee in March of one year, of which the tax deducted is credited to Government in April of the following year, should be shown in red ink in the register of the former year, and in black ink in the register of the following year, as the assessee will have to be credited at the time of assessment with all the tax, deducted from his salary during the former year, while the tax deducted in March and paid into Government in April will appear in Return of the following year.