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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.

HOME AND FINANCE DEPARTMENTS.

NOTIFICATIONS.

The 27th July 1939.

No. 2592-C.—The following notifications by the Government of the Punjab are republished for general information.

By order of the Governor,

M. K. VELLODI.

Chief Secretary to Government.

HOME DEPARTMENT.

GENERAL.

Lahore, the 6th April 1939.

No. 2617-10741-P.B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act,

XXIII of 1931, the Governor of the Punjab hereby declares to be forfeited to His Majesty all copies, wherever found, of the book in English entitled "*Kashmir*", printed by Mirza Muhammad Sadiq, at the Ripon Printing Press, Bull Road, Lahore, and published by Balwant Rai Mehta, General Secretary, All-India States Peoples' Conference, Bombay, and all other documents containing copies or translations of, or extracts from, the said book, inasmuch as the said book contains matter of the nature described in clause (j) of sub-section (1) of section 4 of the said Act, read with section 16 of the Criminal Law Amendment Act, XXIII of 1932 and section 3 of the Indian States (Protection) Act, No. XI of 1934.

By order of the Governor of the Punjab,

J. D. PENNY,

Chief Secretary to Government, Punjab.

Simla, the 31st May 1939.

No. 7/10715-P.B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, XXIII of 1931, the Governor of the Punjab hereby declares to be forfeited to His Majesty all copies, wherever found, of the book in Urdu entitled "Asli Zalil-i-Nur", written by Qazi Fazal Ahmad and printed at the Islah Barqi Press, Ludhiana, and all other documents containing copies or translations of, or extracts from, the said book inasmuch as the said book contains matter of the nature described in clause (h) of sub-section (1) of section 4 of the said Act as amended by section 16 of the Criminal Law Amendment Act, XXIII of 1932.

By order of the Governor of the Punjab,
F. C. BOURNE,
Chief Secretary to Government, Punjab.

Lahore, the 6th April 1939.

No. 2632-10698-P.B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, XXIII of 1931, the Governor of the Punjab hereby declares to be forfeited to His Majesty all copies, wherever found, of the book in Urdu entitled "Baial-i-Rizwan ki Haqiqat", written by Ghulam Muhammad and printed by him at the Diwan Printing Press, Lahore, and all other documents containing copies, reprints or translations of, or extracts from, the said publication, inasmuch as it contains matter of the nature described in clause (d) of section 4 (1) of the aforesaid Act, read with section 16 of the Criminal Law Amendment Act, XXIII of 1932.

By order of the Governor of the Punjab,
J. D. PENNY,
Chief Secretary to Government, Punjab.

Simla-E., the 15th June 1939.

No. A-7 (7) 19-S. B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, XXIII of 1931, the Governor of the Punjab declares to be forfeited to His Majesty all copies, wherever found, of issue No. 23 of the Gurmukhi "Kirti-Lehr", Meerut, U. P., dated the 4th June 1939, printed by Baba Karam Singh Dhut (American), editor-printer publisher, at the Azad Press, Meerut, and published by him from the office of the "Kirti-Lehr", 145/1, Western Kutchery Road, Meerut, and all other documents containing copies, reprints or translations of, or extracts from, the said issue, on the ground that it contains matter of the nature described in clauses (a), (b) and (d) of sub-section (1) of section 4 of the said Act.

Simla-E., the 29th June 1939.

No. A. 3336-A.S.D.S.B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, XXIII of 1931, the Governor of the Punjab hereby declares to be forfeited to His Majesty all copies, wherever found, of the picture-poster headed "CHANDER SHEKHAR AZAD" with a picture of Chander Shekhar Azad holding a pistol in his right hand, and with the following footnote "Who Died a Martyr's Death on 27th February 1931, at Allahabad", printed at the Azad Press, Meerut, inasmuch as it contains matter of the nature described in clauses (a) and (b) of sub-section (1) of section 4 of the said Act.

HOME DEPARTMENT.

GENERAL.

Simla-E., the 27th June 1939.

No. 3328-A.S.B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, XXIII of 1931, the Governor of the Punjab hereby declares to be forfeited to His Majesty all copies, wherever found, of the book in Urdu entitled "Tehrik-i-Azadi", written by Tikka Ram Sukhan, published by the Popular Front Literature Society, Bradlaugh Hall, Lahore, and printed at the Azad Press, Meerut, and other documents containing copies, reprints or translations of, or extracts from, the said publication, inasmuch as it contains matter of the nature described in clauses (b), (d), (f) and (h) of section 4(1) of the aforesaid Act.

Simla, the 29th June 1939.

No. 12/10854-P.B.—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Powers) Act, XXIII of 1931, the Governor of the Punjab hereby declares to be forfeited to His Majesty all copies, wherever found, of the pamphlet in Hindi and Urdu editions entitled "Hyderabad Bhajanawali" written by M. Tulsi Ram, printed by Ram Sahai at the Gouldsbury Press, Ferozepore city, and published by M. Madan Jit Arya, from Mahashe Di Hatti, Ferozepore city, and all other documents containing copies or translations of, or extracts from, the said pamphlet inasmuch as the said pamphlet contains matter of the nature described in clause (j) of sub-section (1) of section 4 of the said Act, as amended by section 16 of the Criminal Law Amendment Act, XXIII of 1932 and section 3 of the Indian States (Protection) Act No. XI of 1934.

By order of the Governor of the Punjab,
F. C. BOURNE,
Chief Secretary to Government, Punjab.

The 27th July 1939.

No. 2594-C.—The following notification by the Government of the Central Provinces is republished for general information.

By order of the Governor,
M. K. VEILLODI,

Chief Secretary to Government.

Nagpur, the 24th June 1939.

No. 1343/378/II.—Government notifications nos. 3297-2768-IV and 3298-2768-IV, dated the 22nd November 1930, published at page 1440 of Part I of the *Central Provinces Gazette*, dated the 6th December 1930, declaring to be forfeited to His Majesty all copies, wherever found, of the following publication or of its translations,

or extracts therefrom and also all other copies of the same publication wherever printed, are hereby cancelled :—

A booklet in English entitled "The Eight Days Interlude" containing a report of the work done and the speeches delivered by Pandit Jawahar Lal Nehru, from the 11th to the 19th October 1930 and printed and published at the Jawahar Press, Delhi.

By order of the Governor,
Central Provinces and Berar,

C. M. TRIVEDI,

*Secretary to Government,
Central Provinces and Berar,
General Administration Department.*

OFFICE OF THE COMMISSIONER OF INCOME-TAX, BIHAR AND ORISSA.

NOTIFICATIONS.

Patna, the 25th July 1939.

No. C-88/4.—The following notification, issued by the Government of India, Finance Department (C. B. R.) Income-tax, is republished for general information.

F. R. MERCHANT,

Commissioner.

CENTRAL BOARD OF REVENUE.

INCOME-TAX.

Simla, the 1st July 1939.

No. 53.—In exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the India Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said section, namely:—

After rule 19 of the said Rules the following rule shall be inserted, namely:—

"19-A. Notwithstanding anything contained in Rule 19, the return of total income, in respect of any income, profits or gains liable to be assessed in any year ending before the 1st April 1939 shall—

(i) in the case of individuals, firms, Hindu undivided families and other associations of persons, but not companies, be in form A annexed to this notification; and

(ii) in the case of companies be in the form B annexed to this notification."

FORM A.

FORM OF RETURN OF TOTAL INCOME FOR INDIVIDUALS, FIRMS, HINDU UNDIVIDED FAMILIES AND OTHER ASSOCIATIONS OF INDIVIDUALS.

Income-tax year 19 -19 .

Name of assessee _____

Designation _____

Address _____

Statement of total income during the previous year.

1 Sources of income.	2 Amount of profits or gains or income during the previous year.	3 Tax already charged on the income.
1. Salaries (including wages, annuity, pension, gratuity, fees, commission, allowances, perquisites, including rent-free quarters) or profits received in lieu of, or in addition to, salary or wages. [See note (1)]	Rs.	Rs. A.
1A. The contributions made by an employer to the accounts in a recognised provident fund of the person making the return. ...		
1B. The interest accruing to the account mentioned in 1A which is not exempt from income-tax. [Section 58 F (2)]		
1C. Interest accruing to the account mentioned in 1A which is exempt from income-tax. [Section 58 F (2)]		
2. Interest on securities (including debentures) already taxed. [See note (2)]		
3. Interest on securities of the Government of India or of local Governments declared to be income-tax free. ,, (3)		
4. Property as shown in detail in Schedule A ... ,, (4)		
5. Business, trade, commerce, manufacture or dealing in property, shares or securities (details as in note 5). ,, (5)		
6. Profession ... ,, (6)		
7. Dividends from companies (net) ... ,, (7)		
8. Interest on mortgages, loans, fixed deposits, current accounts, etc., not being income from business. ...		
9. Ground rent ...		
9A. Income of wife, minor child and association of individuals. [Section 16 (3)— See note (10)]		
10. Any source other than those mentioned above including any income earned in partnership with others. [See note (8)]		
Total ...		
Deductions claimed—		
(a) on account of insurance premia ...		
(b) on account of contributions to a provident fund to which the Provident Funds Act applies. ...		
(c) on account of contributions to a recognised provident fund. [Section 58A (a)]		
(d) on account of interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax. [Section 58 F (2)]		
(e) others ...		

I declare that to the best of my knowledge and belief the information given in the above statement is correct and complete, that the amounts of income shown are truly stated and relate to the year ended _____ and that no other income accrued or arose or was received by _____ during the said year and that _____ had during the said year no other sources of income.

me I
the firm the firm
the family the family
the association the association

Date _____

Signature _____

N.B.—(a) Income accruing to you outside British India received in British India is liable to taxation, and must be entered by you in the form.

(b) All income from whatever source derived must be entered in the form including income received by you as a partner of a firm.

NOTE 1.—In column 2 should be shown the gross amount of salary and not the net amount after deductions on account of income-tax, provident funds, etc.

NOTE 2.—“Interest on securities” means the interest on promissory notes or bonds issued by the Government of India or a local Government, or the interest on debentures or other securities for money issued by or on behalf of a local authority or company. Where income-tax has been deducted from the interest, or where the interest has been paid income-tax free, the amount of tax so deducted or paid should be added to the amount of interest actually received and the gross amount so arrived at should be entered in column 2 of the statement. The term “interest on securities” does not include interest on fixed deposits or mortgages or other loans, which have to be shown under heading 8.

The interest on securities of the Government of India or of local Governments declared to be income-tax free should be shown under head 3. Those which are not declared to be income-tax free should be included under this head.

Entries under this head must be supported by the certificate issued by the person or company paying the interest under section 18 (9) of the Act.

NOTE 3.—(a) The income-tax payable on the interest receivable on a security of a local Government issued income-tax free is payable by the local Government and not by the holder of the security.

(b) Only the interest on securities of the Government of India or of a local Government declared to be income-tax free should be entered against this head. Such interest will not be charged to income-tax, but it must be included in the statement of total income in order to ascertain the rate of income-tax chargeable on other income. *It is chargeable to super-tax.*

(c) Particulars of any interest on securities issued by other authorities and stated to be free of income-tax should be entered against head 2, as income-tax on such interest is actually paid by these authorities on behalf of the recipients.

NOTE 4.—The tax is payable under this head in respect of the *bona fide* annual value of any buildings or lands appurtenant thereto, of which you are the owner, other than such portions of such buildings and lands as you may occupy for the purpose of your business.

NOTE 5.—(a) Where you keep your accounts on the mercantile accountancy or book profits system, you must file a return in the following form:—

Income, profits or gains from business, trade, commerce.

Income, profits or gains as per Profit and Loss Account for the year ended—193	Rs.	A.
<i>Add any amount debited in the accounts in respect of—</i>		
1. Reserve for bad debts		
2. Sums carried to reserve for provident or other funds		
3. Expenditure of the nature of charity or presents		
4. Expenditure of the nature of capital		
5. Income-tax or super-tax		
6. Drawings or salary of proprietor, drawings of partners and salary of partners		
7. Rental value of property owned and occupied		
8. Cost of additions to or alterations, extensions, improvements of, any of the assets of the business.		
9. Interest on the proprietor's or partner's capital, including interest on reserve or other funds.		
10. Losses sustained in former years		
11. Losses recoverable under an insurance or contract of indemnity		
12. Depreciation of any of the assets of the business		
13. Private or personal expenses and expenses not incurred solely for the purpose of earning the profits.		
TOTAL		
<i>Deduct—Any profits included in the account already charged to Indian income-tax and the interest on securities of the Government of India or of local Governments declared to be income-tax free.</i>		
Balance		

(Signature of the person making the return.) (Date) _____ 193 .

State here amount of salary paid to a partner and not added back on the ground that it is not an appropriation of profits Rs.

(b) Where you do not keep your accounts on the mercantile accountancy or book profits system, but on a cash basis you must file a statement showing how you arrive at the taxable profits, *i.e.*, showing details of the gross receipts and of the expenditure you propose to set against those receipts specifying separately salary paid to partners and deducted from gross receipts as not being an appropriation of profits. No deductions are permissible on account of—

- (i) Property owned and occupied by the owner of a business for the purposes of a business ;
- (ii) Additions to, or alterations, extensions, or improvements of, any of the assets, of the business ;
- (iii) Interest on the capital of the proprietors or partners of the business ;
- (iv) Bad debts not actually written off in the accounts ;
- (v) Losses sustained in previous years ;
- (vi) Reserves of any kind ;
- (vii) Sums paid on account of the income-tax or super-tax or any tax levied by a local authority other than local rates or municipal taxes in respect of the portion of the premises used for the purpose of the business ;
- (viii) Any expenditure of the nature of charity or a present ;
- (ix) Any expenditure of the nature of capital ;
- (x) Any loss recoverable under an insurance or a contract of indemnity ;
- (xi) Depreciation of any kind other than that specified in the Act ;
- (xii) Drawings or salary of proprietor, drawings of partners and salary of partners if it be an appropriation of profits ;
- (xiii) Private or personal expenses of the assessee ;
- (xiv) Any expenditure of any kind which is not incurred solely for the purpose of earning the profits.

If you have included any such sums in your expenditure in your books, you must exclude them from the expenditure permissible for the purpose of arriving at your taxable profits.

(c) You are also required to attach a statement showing the sums charged in your accounts under the provisions of section 58K (2).

NOTE 6.—The income, profits or gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred *solely* for the purpose of such profession or vocation, provided that no allowance is made on account of any of your personal expenses. Professional fees received by you in any part of India (whether within British India or not) must be included by you in your receipts.

NOTE 7.—Income-tax chargeable on the profits of companies is paid by the companies, so that the dividends received by the shareholders represent the net amount remaining after any income-tax due by the company has been paid. This amount should be entered in column 2 of the statement. The proportionate tax will be added in the Income-tax Office.

If the rate of tax applicable to your total income is less than the rate of tax applicable to the profits or gains of the company at the time of the declaration of such dividends, you may, by attaching the company's certificate received with the dividends, have the access collected on your dividends from the company set against the tax payable by you on your other income instead of having to apply separately for a refund.

NOTE 8.—Agricultural income from land not paying land revenue or local rates to an authority in British India should be included under this head, or under income from business according to circumstances.

FORM B.

FORM OF RETURN OF TOTAL INCOME OF A COMPANY.

Income-tax year 19 -19 .

Name of Company _____

Its principal place of business _____

Total Income of the Company.

	Rs.	A.
Income, profits or gains as per profit and loss account for the year ended _____ 19 .		
<i>Add</i> —Any amount debited in the accounts in respect of—		
1. Reserve for bad debts		
2. Sums carried to reserve for provident or other funds ...		
3. Expenditure of the nature of charity or presents ...		
4. Expenditure of the nature of capital ...		
5. Income-tax or super-tax		
6. Rental value of property owned and occupied ...		
7. Cost of additions to, or alterations, extensions, improvements of, any of the assets of the business.		
8. Interest on reserve or other funds		
9. Losses sustained in former years		
10. Losses recoverable under an insurance or contract of an indemnity.		
11. Depreciation of any of the assets of the company ...		
12. Expenses not incurred solely for the purpose of earning the profits.		
TOTAL ...		
<i>Deduct</i> —Any profits or income included in the accounts on account of—		
(a) Interest (net amount) on securities taxed at source		
(b) Interest on securities tax-free		
(c) Dividends (net amount) from companies taxed in British India.		
*(d) Other items already taxed at source (specify details)		
BALANCE ...		

*If any other deduction is to be claimed, please give particulars thereof in a separate letter to be forwarded with the return.

If the company owns any property not occupied for the purposes of the business, a statement in the form prescribed in the Schedule overleaf should be attached with particulars of the credit and debit on account of such property entered in the accounts.

Declaration.

I, the [Secretary, etc., see section 2 (12) of the Act]
of the (name of Company), declare that the information
against each head in this return is correctly given as shown in the books of the Company
as also in the accounts which have been duly audited by the auditors of the Company and
which have been adopted by the shareholders of the Company.

Signature

Designation

Date

19

(2) The company shall also attach to the return a statement showing the sums charged in the accounts under the provisions of section 58 K (2).

N. B.—This return must be accompanied by a copy of the profit and loss account referred to above.

Schedule referred to overleaf.

Serial no.	Name of village or town where the property is situated.	Name of mohalla or street and number of property, if any.	In the case of municipalities the name of the person in whose name the property stands in the municipal registers.	Whether the property is occupied by owner or is let.	Annual letting value of the property.	Period during which the property remained vacant.
1	2	3	4	5	6	6A

Amount of rent actually received for the property, if let.	DEDUCTIONS.							Total of columns 8 to 13A.	Net amount.
	One-sixth of the annual letting value shown in column 6.	Premium paid to insure the property against damage or destruction.	Interest paid on a mortgage or charge on the property.	Ground rent paid for the property.	Land revenue paid for the property.	Collection charges paid.	Amount claimed on account of property remaining vacant.		
7	8	9	10	11	12	13	13A	14	15

T. S. PILLAY,

First Secy., Central Board of Revenue.

CENTRAL BOARD OF REVENUE.

The 8th July 1939.

R.-Dis. No. 95-I.T/38.—In exercise of the powers conferred by sub-clause (b) of clause (11) of section 2 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue hereby determines in the case of those Insurance Companies and Provident Societies which have to change their accounting year to the calendar year in order to comply with the requirement of sub-section (1) of section 11 or sub-section (3) of section 82 of the Insurance Act, 1938 (IV of 1938), the period specified below to be the "previous year" for the purposes of the assessment for the financial year commencing next after the end of calendar year in which the change is made, namely:—

(a) In the case of Companies whose accounting year ends on any date between the 1st January and the 31st March (both days inclusive).

The period from the end of their previous accounting year to the end of the calendar year in which the change is made;

(b) In the case of Companies whose accounting year ends on any date between the 1st April and the 31st December (both days inclusive),

The period from the end of the accounting year for the next previous assessment to the end of the calendar year in which the change is made.