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PART IX.

Circulars and General Letters by the Comptroller, Orissa.

OFFICE OF THE COMPTROLLER, ORISSA.

CIRCULAR NO. T.M. 8-38-177.

FROM

P. M. JOSEPH, Esq.,
COMPTROLLER, ORISSA,

TO

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

Ranchi, the 26th May 1939.

SUBJECT.—Submission of annual returns under section 21 of the Indian Income-Tax Act, 1922, in new form I.T. 4 to be supplied by the Income-Tax Officer, Salaries Circle, Ranchi.

SIR,

I HAVE the honour to invite a reference to this office Circular no. ⁵⁰/₅₁ dated the 29th November 1938, regarding preparation and submission of annual returns under section 21 of the Income-Tax Act, 1922 (published in the *Orissa Gazette*, dated the 23rd December 1938), and to observe that owing to the enactment of the Indian Income-Tax (Amendment) Act, 1939, the basis of assessment in respect of any amount chargeable under "Salaries" has been changed from the actual payment of salaries to salaries due, whether paid or not. (Further information on this subject is contained in the printed letter which will be addressed to you shortly by the Income-Tax Officer, Salaries Circle, Ranchi.) The Central Board of Revenue has accordingly prescribed a new form (no. I.T. 4) for purposes of the returns under the said section of the Income-Tax Act, 1922, in accordance with the provisions of the Amending Act of 1939.

I would, therefore, request you to be so good as to draw up the returns relating to the year 1938-39 in the newly prescribed form which will be supplied to you by the Income-Tax Officer, Salaries Circle, Ranchi, and forward the same to that officer direct as early as possible.

Special attention is invited to the instruction no. 4 and to column 10 of the new form.

I have the honour to be,
SIR,

Your most obedient servant,

P. M. JOSEPH,
Comptroller, Orissa.