

ACT No. VII OF 1917.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 7th March, 1917.)

An Act further to amend the Indian Income-tax Act, 1886.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1886; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Income-tax (Amendment) Act, 1917.

Insertion of new section 14A in Act II of 1886.

2. After section 14 of the Indian Income-tax Act, 1886 (hereinafter called the said Act), the following section shall be inserted, namely:—

Notices to persons with incomes of not less than one thousand

“14A. (1) In the case of any person whose income is, in the Collector's opinion, not less than one thousand rupees, the Collector may cause a notice to be served upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form setting forth (along with such other particulars as may be provided for in the notice) the income accruing to such person during the year ending on the day on which his accounts have been last made up or, if his accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then the income accruing to him during the year ending on the said 31st day of March.

(2) A person making a return required by subsection (1) shall add at the foot thereof a declaration that the income shown in the return is truly estimated on each of the sources therein mentioned, that it

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has actually accrued within the period therein stated, and that the person making the return has no other source of income."

3. For section 18 of the said Act, the following section shall be substituted, namely:—

New section 18 substituted in Act II of 1886.

"18. The Collector may include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and may serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list."

Power to modify ordinary procedure.

4. In section 25 (1) of the said Act after the words "under Part IV may," the following shall be inserted, namely:—

Amendment of section 25 of Act II of 1886.

"unless he has knowingly and wilfully failed to comply with the requirements of any notice served upon him under section 14A."

5. After clause (c) of sub-section (1) of section 34 of the said Act, the following shall be inserted, namely:—

Amendment of section 34 of Act II of 1886.

"(d) to furnish within the specified period a return required of him under section 14A."

6. In section 35 of the said Act, for the words and figures "mentioned in section 18, sub-section (2)," the words and figures "required under section 14A, sub-section (2)" shall be substituted.

Amendment of section 35 of Act II of 1886.

7. In section 50A of the said Act the letters and figures "18 (1) (a), (b), (c)" are hereby repealed.

Amendment of section 50A of Act II of 1886.