

Notice under sections 22 (2) and 38 of the Indian Income-tax Act, 1922.

(For assesseees other than Companies.)

No. 624-K

INCOME-TAX OFFICE,

Dated 12. 4. 1937.

To

M. George de Rochem  
Dinedin  
Urisvel. Himalay Research  
Institute  
Nagpur

1. In pursuance of the provisions of section 22 (2) of the Indian Income-tax Act, 1922, you are hereby required to prepare a true and correct statement of <sup>your</sup> ~~your firm's~~ <sup>the family's</sup> ~~the association's~~ total income during the previous year in the attached form and

to deliver it to me at my office duly signed by <sup>you</sup> ~~you on behalf of your firm~~ ~~you on behalf of the family~~ ~~you on behalf of the Association~~ on or before 19, or within 30 days of the receipt of this notice (should the former date be less than 30 days after the receipt of this notice).

2. The income to be returned is the total income from all sources during the "previous year," i.e., either (i) the twelve months ending on the 31st March 1937, or (ii) if the accounts have been made up within the said twelve months in respect of a year ending on any other day than the said 31st March 1937, then, at your option, the year ending on the day up to which the accounts have been so made up, or (iii) a period determined by the proper authority under clause (b), sub-section (ii) of section 2 of the Act. This option, if it has been exercised by you on a previous occasion, cannot, however, be again exercised now so as to vary the meaning of the expression "previous year" as then applicable to you except with my consent.

3. (To firms only). If you wish your firm registered or re-registered under section 2 (14) of the Act and Rules 2 to 6, an application signed by one or more of the partners, in the form and with the accompaniments prescribed in the rules, may be submitted at any time before the assessment is made. It is desirable, however, that it should accompany your return of income.

4. The form contains the instructions required for the preparation of the return. If you desire any further information, you should apply to this office.

5. If you wish to make any claim for depreciation under section 10 (2) (vi) of the Indian Income-tax Act, 1922, you should furnish the necessary particulars in the prescribed form, a copy of which may be obtained from my office.

6. You are also required, in accordance with the provisions of section 38 of the Act, to furnish me with a return of—

- (a) (in the case of firms) the names of the partners in your firm with their addresses and the extent of their shares;
- (b) (in the case of Hindu Undivided families) the names of the Manager (or Karta) and the other adult male members of your family with their addresses;
- (c) the names of any persons for or of whom you are trustee, guardian or agent with their addresses;
- (d) (in the case of a person engaged in business)—
  - (i) the location and style of your principal place of business and of your branch businesses, if any;
  - (ii) the names and addresses of your partners in any other business (or businesses) and the extent of your share and of the shares of the other partners in that business (or those businesses).

A separate form (I. T. 11-A) for making this return is annexed.

7. The amount paid by you as *thathameda* during the preceding financial year should be shewn in your return and your receipt attached. A deduction in respect of the *thathameda* paid will be allowed in case you are found liable to pay income-tax.

*M. S. S. S.*

Income-tax Officer.