

# 150 Years of Income Tax in India

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Recently Income Tax Department celebrated its Post Centenary Golden jubilee on 15<sup>th</sup> July 2011 at Vigyan Bhavan New Delhi. The function was attended by many dignitaries including Hon. President of India, Finance Minister, Pranav Mukherji Chairman, C.B.D.T etc. On this occasion it would not be out of place to briefly go through the progress of Income Tax in India.

That way tax has been collected from the citizens by the Government for running the activities of the state from times immemorial. There is reference to taxes in the writings of even Manu Chanakya and Kautilya. Kautilya's Arthashastra says treasury is the root of administration (kosh moolo dandah). In ancient times taxes were collected on different basis like land, turnover, Income etc.

The idea behind taxation is to collect money from the rich and use it for the welfare of the poor.

Income Tax was introduced by Mr. James Wilson in the then British India on 24<sup>th</sup> July 1860. It was a tax selectively imposed on the rich royalty and Britishers. In its first year the Government collected a princely sum of ` 30 lakhs. The Act lapsed in 1865 and was reintroduced in 1867. There was need for more revenue to fight Anglo-Russian war. So Governor General Lord Dufferin introduced a comprehensive Income Tax Act in 1886. It was a combination of Licence Tax and Income Tax. Taxes were collected in the same manner as land revenue. Government collected ` 1.36 crores in 1886-87. The total number of Income Tax payers in 1914-15 was just 3,32,000 and the total tax collected was ` 3.05 crores. 1886 Income Tax Act was the first comprehensive Act of its kind in modern India.

With the outbreak of I world War in 1914 Government required more funds to fight the world war. So in 1916 for the first time graduated rates of tax were introduced. The credit for introducing such graduated or progressive system of taxation goes to Krishnadevraya, king of Vijaynagar, He believed that flat rates of taxes are not justified. The amount

of the tax levied should depend upon the income of the farmer. For collecting additional resources specially for the war, Super Tax was levied in 1917.

The most comprehensive Income Tax Law was the Income Tax Act of 1922. 1919 Chelmsford reforms made a distinction between the functions and resources of the state and the Central Govt. and Income Tax became a primary source of revenue for the central Government. Salient features of 1922 Act included the following.

1. Rates of taxes are to be decided every year by a special Finance Act at the time of the Annual Budget.
2. It provided for ex parte assessment.
3. T.D.S. (Tax deducted at source) was made compulsory for private employers.
4. Reopening of the assessment was permitted.

Assessment and appellate functions were separated in 1939 on the recommendation of Ayer's committee. The Income Tax Appellate Tribunal (ITAT) came into existence in 1941.

During the second world war rates of Income Tax were raised and tax evasion became a common practice. So Government setup special Investigation Branches in 1943. In 1949 Income Tax Act of 1922 was extended to the-merged princely states.

On the recommendation of Prof. Nicholas Kaldor, wealth Tax Act and Expenditure Tax Acts were introduced in 1957 and later Gift Tax Acts was passed in 1958. A special staff college was started in 1957 in Nagpur to train newly recruited class I Income Tax officers.

In 1961, the old 1922 Income Tax Act was replaced by a new comprehensive Income Tax Act of 1961. It came into effect from 1<sup>st</sup> April 1962 and is still in operation Now after more than 40 years New Direct tax code has been passed and is likely to be implemented from 1<sup>st</sup> April 2012.

In 1970's the menace of tax evasion took alarming

scale. The Wanchoo Committee attributed it to high tax rates. Late Income Tax expert Nani Palkiwala has written a book by name "Highest Taxed Nation". At one time the maximum tax rate was as high as 90%. This naturally encouraged tax evasion. So, Government announced a voluntary Disclosure scheme in 1975. The scheme was a grand success and ₹ 1,500 crores was disclosed as undisclosed income/wealth. As against this the earlier voluntary disclosure schemes in 1955 and 1965 had together disclosed just ₹ 267 crores. The then chairman at the C.B.D.T Shri S.R. Mehta was awarded Padma Bhushan.

After 1970, attempts were made to simplify the tax system. A Nine digit PAN was introduced in 1970-71. Taxation Laws (Amendment Act 1984) streamlined procedure for better work management to reduce inconvenience to Tax payers, and litigation. 1987 amendment introduced uniform previous year.

The New Economic Policy was introduced in 1991 and the Indian economy moved towards globalization. In 1993 Authority for Advanced Rulings was setup to provide nonresidents with the facility of ascertaining in advance their tax liability. A New PAN Scheme was introduced with 10 digits alphanumeric number in 1994. Today there are more than 12 crore PAN holders.

In 1997 tax rates were significantly reduced to

encourage more voluntary disclosures. Another Voluntary Disclosure scheme was also announced in this year and 4,75,477 persons declared the total Income/Wealth of ₹ 33,695. crores. Government could collect a huge revenue of ₹ 9,803.46 crores as tax and interest. This is considered to be the most successful Voluntary Disclosure Scheme. Gift Tax which was collecting a very small amount of revenue, was abolished. The nineties saw increasing emphasis on providing better tax payer services. Slogan like "File Smile and Go" became the order of the day.

With the turning of the new century computerisation was adopted by the Income Tax Department progressively.

E filing and E payment came in 2006-2007. Tax Return Preparer scheme was launched in 2006 to assist individuals and HUF tax payers to file their Return of Income. 4,700 Unemployed and under employed graduates were trained for this purpose.

Centralised Processing Centre was established in Bangaluru in 2009 for bulk processing of income tax returns. As the work at the centre has increased tremendously, 3 more centres are proposed to be established soon in different parts of the country.

Today Income Tax is one of the important source of revenue of the Central Government. It will be interesting to note the increasing trend of tax collection from the following table.

Year	Amount of tax collected in ₹
1860	0.3 crores
1886	1.36 crores
1922	22.17 crores
1961	287.47 crores
1975	1,632.02 crores
1997	38,895 crores
2011	4,46,070 crores

Tax collection is a painful and difficult job, as it requires people to part with their hard earned money. This task could become more acceptable if tax payer knows that his contributions are being used in the nation building task. It also creates more opportunities to grow and improve their well being.



## Pick-up in the Rain

One night, at 11:30 PM, an old homely woman was standing on the side of a highway trying to endure a lashing rain storm. Her car had broken down and she desperately needed a ride. Soaking wet, she decided to flag down the next car. A young man stopped to help her. The man took her to safety, helped her get assistance and put her into a taxi cab. She seemed to be in a big hurry! She wrote down his address, thanked him and drove away.



Seven days went by and a knock came on the man's door. To his surprise, a giant color TV was delivered to his home. A special note was attached. It read: "Thank you so much for assisting me on the highway the other night. The rain drenched not only my clothes but my spirits. Then you came along. Because of you, I was able to make it to my dying husband's bedside just before he passed away. God bless you for helping me and unselfishly serving others."

It is only with the heart that one can see rightly. What is essential is invisible to the eyes.

## Sunil Bharti Mittal

**Sunil Bharti Mittal** is an Indian telecom mogul, philanthropist and the founder, chairman and Group CEO of Bharti Enterprises. The US\$8.3 billion turnover company runs India's largest GSM-based mobile phone service and world's fifth largest wireless company with over 190 million customers across 19 countries in Asia and Africa.

A first generation entrepreneur, Mittal started his first business in April 1976 at the age of 18, with a capital investment of 20,000 (US\$446) borrowed from his father. His first business was to make crankshafts for local bicycle manufacturers.

In 1984, he started assembling push-button phones in India. In 1992, he successfully bid for one of the four mobile phone network licenses auctioned in India. He was one of the first Indian entrepreneurs to identify the mobile telecom business as a major growth area. His plans were finally approved by the Government in 1994. He launched services in Delhi in 1995, when Bharti Cellular Limited (BCL) was formed to offer cellular services under the brand name AirTel. In November 2006, he struck a joint venture deal with Wal-Mart, the US

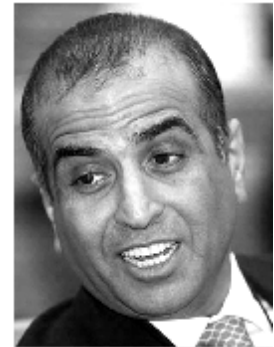
retail giant, to start a number of retail stores across India.

In 2007, he was awarded the Padma Bhushan, India's third highest civilian honor.

Transforming India Leader, NDTV Business Leader Awards 2008, GSMA Chairman's Award 2008, Asia Businessman of the Year, Fortune Magazine 2006, Telecom Person of the Year, Voice & Data, 2006, CEO of the

year 2005, at the Frost and Sullivan Asia Pacific ICT awards 2006, Best Asian Telecom CEO, Telecom Asia Awards 2005, Best CEO, India, Institutional Investor, 2005, Business Leader Of The Year, Economic Times, 2005, INSEAD Business Leader Award 2011 are some other awards that he sacked.

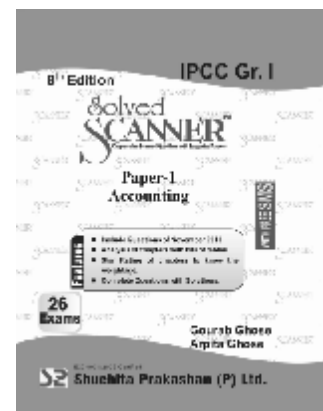
Mittal has also been working towards educating India through the Bharti Foundation. The foundation has established over 200 schools on its 2009 list of the world's top 25 philanthropists.



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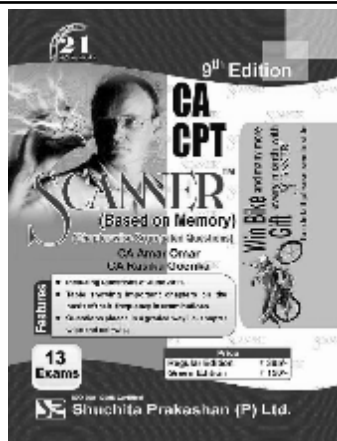
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Vishal Book Centre	6536841, 6536686	9415005435
<b>■ Mathura</b>		
Agarwal Pustak Bhandar	2500574, 3292210	
S.T.B. Coaching Institute	3299977, 2501312(R)	9837044722
<b>■ Meerut</b>		
Loyal Book Depot	2663378	
R.Lal Book Depot	2643623, 2691505,	9837025253
<b>■ Moradabad</b>		
Rama Book Depot	2310394	9760174177
<b>■ Mumbai</b>		
Book Emporium	28203894	9820651516

Book Seller	Phone. No.	Mobile. No
Lakhani Book Depot	23854356, 23888564	9892802582
Madhu Book Depot	24024369, 24023675	9820515185
Student Agencies (India) Pvt.Ltd.	40496161, 40496131, 2351333	
Universal Book Corporation	22050629, 22014080,	22078096
Vidarthi Sales Agencies	23867279, 23851416,	
<b>■ Muzaffarnagar</b>		
Rastogi & Sons	2607876	
<b>■ Nagpur</b>		
Shanti Law House	2438647, 2542538, 2460698	9423051947
Venus Book Centre	2520781, 2536314	
<b>■ Nasik</b>		
Rathi Agencies	2461603	9822306289
Rahul Book Centre	2599608	9881845022
<b>■ New Delhi</b>		
Gupta Book Store	9953845787	9953893043
<b>■ Noida</b>		
Delta Stationers	2550643, 2550643	9999048591
<b>■ Patna</b>		
Hind Law House	24478788, 24456535	
India Book Centre	3295213, 2670681	9431022986
Niranjan Pustak Sadan	2670498, 2650498	
Pragati Book Centre	66017784, 24458887	9890822259
<b>■ Pune</b>		
<b>■ Raipur</b>		
Ajay Book Depot	2533065, 4064143	
Central Book House	2234150, 4282091	9406066308
<b>■ Ranchi</b>		
Crown Book Depot	2203275	9431770109
<b>■ Saharanpur</b>		
Munjal Book Depot	3203344	9897400390
<b>■ Satna</b>		
Sarang Devi & Co.	404814, 416560	9406781539
<b>■ Secunderabad</b>		
Shraddha Book Depot	27702686	
<b>■ Thane</b>		
Laxmi Book Depot	25367371, 25414859	9833218159
<b>■ Tirupathi</b>		
Sudha Book House	2220771	9849256796
<b>■ Udaipur</b>		
Rawat Book & Stationery	2421375, 3091350,	9352501281
Popular Book Store	2529004, 2482697,	9414166850
<b>■ Ujjain</b>		
Mamta Law Book Depot	2520774	9827728260
O. K. Book Depot	2513418	
<b>■ Vadodara</b>		
Hemdip Agencies	2422603	9825094794
<b>■ Varanasi</b>		
Arunodaya Book Centre	2400724	9336971384
Book Man & Co.	2420312, 2404495,	9335453019
Varansi Law Agencies	2275467, 9838675658	9918470472
<b>■ Visakhapatnam</b>		
J B D Educational (P) Ltd.	6645757, 6645858	9393102411

# SPECIAL EVENTS

Shuchita Prakashan (P) Ltd. is continuously prospering its vision to create a value chain of, in quality, at par with the International Standards. To attain this, Shuchita Prakashan (P) Ltd. organize "Teachers Meet" and "Students Meet" time to time in multiple cities to get specialized feedback from teachers and students who are buyers and consumers of their product, so that they may stand up with the needs of them.

They have organized:

*Teachers and Students Meet on the following dates*

? Chandigarh 10/09/2011

? Kanpur 17/09/2011

Honorable teachers present in the meet have given suggestion and feedbacks and students also participated with lots of enthusiasm. They have benefitted in multiple ways.



Chandigarh Teachers Meet



Chandigarh Students Meet



Kanpur Teachers Meet



Kanpur Students Meet

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## CYNOSURE OF THE MONTH

**Ravi Sankar Robbi**  
**CWA Inter**  
**AIR 26 (February 2011)**



### **How do you feel after passing CWA INTER Exam?**

Felt very proud and very very happy after clearing all subjects at a time and simply I'm on top of the world at that time.

### **What all has contributed to this success?**

My parents supported me a lot. Without their support I couldn't do it. And guidance of my younger brother (He is also pursuing the same course and got rank). And my friends too. They all use to encourage me at all the times. I dedicate this success to them. My dad use to tell me always "Never give up". That worked for me.

### **What challenges you faced during your preparation?**

The only difficulty I faced during my preparation was managing six subjects at a time. I never bothered about the topics.

### **How could you cope up with them? How you're coaching helped you?**

As I said before, my brother has done all the analysis of the subjects and given me the plan. I just gone through it. And I never took any coaching for any of the subjects. I think we can manage in our own by proper planning.

### **Your advice to the aspirant for CWA INTER Exams?**

I think I am not a such a big guy to give suggestions and all. But I'll tell you one formula that works for you. "There is no shortcuts to success, but the only shortcut is HARDWORK". And remember "Never Never Never..... give up"

### **Your views about Scanner?**

Simply the best. Especially I find solved scanners are very useful for the students. And I am eagerly waiting for the some of the unreleased solved scanners of ICWA Final as i'm appearing for Dec'2011. Thank you so much to the shuchita scanner team for such a worthy books.