



The Agricultural Income-Tax (Amendment) Act, 1971

Act 12 of 1971

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Agricultural Purposes

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Act 12 of 1971

THE AGRICULTURAL INCOME -TAX (AMENDMENT) ACT, 1971^[1]

An Act, further to amend the Agricultural Income-tax Act, 1950

Preamble.—WHEREAS it is expedient further to amend the Agricultural Income-tax Act, 1950, for the purpose hereinafter appearing;

Be it enacted in the Twenty-second Year of the Republic of India as follows: —

1. *Short title and commencement.*— (1) This Act may be called the Agricultural Income-tax (Amendment) Act, 1971.

(2) Section 2 shall be deemed to have come into force on the 1 st day of April, 1962, and the remaining provisions of this Act shall be deemed to have come into force on the 9 th day of March, 1971.

2. *Amendment of section 2.*—In section 2 of the Agricultural Income-tax Act, 1950 (XXII of 1950) (hereinafter referred to as the principal Act), in clause (a), —

(i) for sub-clause (1), the following sub-clause shall be substituted, namely: —

“(1) any rent or revenue derived from land which is used for agricultural purposes;”;

(ii) in sub-clause (3), for the proviso, the following proviso shall be substituted, namely.—

“Provided that—

(i) the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator, or the receiver of rent-in-kind, by reason of his connection with the land, requires as a dwelling house, or as a store-house, or other out-building, and

(ii) the land is either assessed to land revenue or is subject to a local rate assessed and collected by officers of the Government as such or where the land is not so assessed to land revenue or subject to a local rate, it is not situated—

(A) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee or by any other name) or a cantonment board and which has a population of not less than ten thousand according to the last preceding census of which the relevant figures have been published before the first day of the previous year; or

(B) in any area within such distance, not being more than eight kilometres, from the local limits of any municipality or cantonment board referred to in item (A), as may be specified by the Central Government under the proviso to sub-clause (c) of clause (1) of section 2 of the Income-tax Act, 1961;”.

3. *Validation.*— (1) Notwithstanding anything contained in any law or in any judgment, decree or order of any court, tribunal or other authority to the contrary, any assessment of agricultural income made or purporting to have been made under the principal Act before the date of publication of this Act in the Gazette, in respect of any land not assessed to land revenue in the State or not subject to a local rate assessed and collected by officers of the Government as such, shall be deemed to be as valid and effective as if such assessment had been made under the principal Act as amended by this Act, and accordingly.—

(a) all acts, proceedings or things done or taken or purporting to have been done or taken by any officer or authority in connection with such assessment shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(b) all taxes on agricultural income charged or collected or purporting to have been charged or collected in consequence of such assessment, shall, for all purposes, be deemed to be, and to have always been, charged or collected in accordance with law;

(c) no suit or other proceeding shall be maintained or continued in any court, tribunal or other authority for the refund of any such tax so collected;

(d) no court shall enforce any decree or order directing the refund of any such tax so collected;

(e) any such tax charged in consequence of such assessment before the date of publication of this Act in the Gazette, but not collected before that date, may be recovered in the manner provided under the principal Act as amended by this Act, and the rules made there under; and

(f) where no such tax was charged, before the date of publication of this Act in the Gazette, in consequence of such assessment, such tax may be charged and collected under the principal Act as amended by this Act and the rules made there under:

Provided that nothing contained in this section shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the date of publication of this Act in the Gazette if such act or omission would not be an offence under the principal Act but for the provisions of this Act.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

4. *Repeal and saving.*— (1) The Agricultural Income-tax (Amendment) Ordinance, 1971 (11 of 1971), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance or the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under this Act. or the principal Act as amended by this Act.

Act 22 of 1971

**THE AGRICULTURAL INCOME -TAX (SECOND) AMENDMENT) ACT,
1971^[1]**

An Act further to amend the Agricultural Income Tax Act, 1950

Preamble.—WHEREAS it is expedient further to amend the Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing;

Be it enacted in the Twenty-second Year of the Republic of India as follows: —

1. *Short title.*—This Act may be called the Agricultural Income-tax (Second Amendment) Act, 1971.

2. *Amendment of section 16.*—In section 16 of the Agricultural Income-tax Act 1950 (XXII of 1950) (hereinafter referred to as the principal Act), —

(a) in sub-section (1), for the words “who is or has been a Judicial Officer”, the words “who is, or has been, or is qualified to be appointed as, a Judicial Officer” shall be substituted;

(b) in sub-section (3), in clause (a), for the opening paragraph, the following paragraph shall be substituted, namely: —

“Subject, to the provisions of sub-sections (3A), (3B), (3C) and (3D), the functions of the

Appellate Tribunal may be performed—”;

(c) after sub-section (3), the following sub-section shall be inserted, namely: —

“(3A) Any member who has previously dealt with any case coming up before the Appellate Tribunal in any other capacity or is personally interested in any case coming up before the Appellate Tribunal, shall be disqualified to hear that case.

(3B) Where any member of the Appellate Tribunal is disqualified under sub-section (3A) to hear any case coming up before the Tribunal and the remaining members are divided in their opinion on any point connected with that case, the Government may appoint a person qualified to be appointed as a member of the Appellate Tribunal as an additional member of the Tribunal and, thereupon, that point shall be referred for decision to a Bench consisting of the members who are not disqualified and such additional member.

(3C) If two members of the Appellate Tribunal are disqualified under sub-section (3A) to hear any case coming up before the Tribunal, the Government may appoint a

person qualified to be appointed as a member of the Appellate Tribunal as an additional member of the Tribunal and, there upon, a Bench consisting of the members who is not disqualified and such additional member may dispose of that case.

(3D) Where any case is heard by a Bench referred to in sub-section (3C) and the members are divided in their opinion on any point, the Government may appoint a person qualified to be appointed as a member of the Appellate Tribunal as a second additional member of the Tribunal and, thereupon, that point shall be referred for decision to a Bench consisting of the member who is not disqualified under sub-section (3A), the additional member appointed under sub-section (3C) and the second additional member appointed under this sub-section.

(3E) An additional member appointed under sub-section (3B) or sub-section (3C) or a second additional member appointed under sub-section (3D) shall cease to hold office on the disposal of the case for which he was appointed.”

3. *Amendment of section 61.*—In section 61 of the principal Act, —

(a) in sub-section (1), after the words “an income-tax practitioner”, the words “or a sales tax practitioner shall be inserted;

(b) in sub-section (2) after clause (iv), the following clause shall be inserted, namely: —

“(v) ‘sales tax practitioner’ means any person possessing the qualifications prescribed for a sales tax practitioner under the Kerala General Sales tax Act, 1963 (15 of 1963).

THE AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 1983

(ACT 4 OF 1983) [\[1\]](#)

An Act further to amend the Agricultural Income Tax Act, 1950.

Preamble: —Whereas it is expedient further to amend the Agricultural Income Tax Act, 1950, for the purpose hereinafter appearing:

BE it enacted in the Thirty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement:* :— (1) This Act may be called the Agricultural Income Tax (Amendment) Act, 1983.

(2) It shall be deemed to have come into force on the 1st day of April, 1983.

2. *Amendment of Schedule.* —In the Schedule to the Agricultural Income Tax Act, 1950 (XXII of 1950) (hereinafter referred to as the principal Act), for paragraph (1), the following paragraph shall be substituted, namely:—

"(1) in the case of a person other than a company,—

Where the total agricultural income does not exceed Rs.20,000

Where the total agricultural income exceeds Rs.20,000 but does not exceed Rs.25,000 30 per cent of the amount by which the total agricultural income exceeds Rs. 20,000.

Where the total agricultural income exceeds Rs.25,000 but does not exceed Rs.30,000 Rs. 1,500 plus 40 per cent of the amount by which the total agricultural income exceeds Rs.25,000.

Where the total agricultural income exceeds Rs.30,000 but does not exceed Rs.50,000 Rs. 3,500 plus 50 percent of the amount by which the total agricultural income exceeds Rs.30,000

Where the total agricultural income exceeds Rs.50,000 but does not exceed Rs.70,000 Rs. 13,500 plus 60 per cent of the amount by which the total agricultural income exceeds Rs.50,000.

Where the total agricultural income exceeds Rs.25,500 plus 70 per cent of the amount by
Rs.70,000. which the total agricultural income exceeds
Rs.70,000.”

3. *Repeal and saving.* —(1) The Agricultural Income Tax (Amendment) Ordinance, 1982 (4 of 1982), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

THE KERALA AGRICULTURAL INCOME TAX (AMENDMENT) ACT, 2005^[1]

(ACT 43 OF 2005)

An Act further to amend the Kerala Agricultural Income Tax Act, 1991

Preamble.-WHEREAS, it is expedient further to amend the Kerala Agricultural Income Tax Act, 1991 for the purposes hereinafter appearing;

BE it enacted in the Fifty-sixth Year of the Republic of India as follows:-

1. *Short title and commencement.*- (1) This Act may be called the Kerala Agricultural Income Tax (Amendment) Act, 2005.

(2). It shall be deemed to have come into force on the 1st day of April, 2005.

2. *Amendment of section 2.*—In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991) (hereinafter called the principal Act), for clause 5 of section 2, the following clause shall be substituted, namely:-

“(5) “Deputy Commissioner (Appeals)” means a person appointed to be a Deputy Commissioner (Appeals) of Agricultural Income Tax under section 24”.

3. *Amendment of section 24.*-In the principal Act, in clause (d) of sub section (1) of section 24, for the words “Appellate Assistant Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

4. *Amendment of section 25.*-In the principal Act, in the proviso to sub-section (1) of section 25, for the words “Appellate Assistant Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

5. *Amendment of section 27.*-In the principal Act, in sub-section 27, for the words “Appellate Assistant commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

6. *Amendment of section 29.*-In the principal Act, in section 29, wherever the words “Appellate Assistant Commissioner” occur the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

7. *Amendment of section 43.*-In the principal Act, in the Explanation after sub-section (7) of section 43, for the words and symbol “Appellate Assistant Commissioner, the Deputy Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

8. *Amendment of section 72.*-In the principal Act, in section 72,-

(a). in sub-section (1) for the words “Appellate Assistant Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(b). in sub-section (6), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(c). in sub-section (8), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(d). in sub section (9), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” wherever they occur, the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(e). in sub-section (10) for the words “Appellate Assistant Commissioner or Deputy Commissioner” wherever they occur the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(f). in sub-section (11), for the words “Appellate Assistant Commissioner or the Deputy commissioner”, the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(g). in sub-section (12) for the words “Appellate Assistant Commissioner or the Deputy Commissioner”, the words and brackets “Deputy Commissioner (Appeals)” shall be substituted; (h). in sub-section (13), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” wherever they occur, the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(i). in sub-section (14), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(j). in sub-section (15), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(k). in the proviso to sub-section (16), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

9. *Amendment of section 74.*-In the principal Act, in section 74,-

(a). in clause (a) of sub-section (1), for the words “an Appellate Assistant Commissioner or Deputy Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted;

(b). in sub-section (4), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” wherever they occur, the words and brackets “Deputy Commissioner (Appeals)” shall be substituted;

(c). in clause (a) of sub-section (8), for the words “the Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted.

10. *Amendment of section 75.*-In the principal Act, in section 75,--

(a). in sub-section (1), for the words “an Appellate Assistant Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted;

(b). in clause (a) of sub-section (2), for the words “Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

11. *Amendment of section 76.*—In the principal Act, in section 76,--

(a). in sub-section (1), for the words “an Appellate Assistant Commissioner or Deputy Commissioner” the words and brackets “a Deputy Commissioner (Appeals)” shall be substituted.

(b). in sub-clause (b) of sub-section (2), for the words “the Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted.

12. *Amendment of section 78A.*-In the principal Act, in clause (a) of section 78A for the words “Appellate Assistant Commissioner” the words and brackets “Deputy Commissioner (Appeals)” shall be substituted.

13. *Amendment of section 79.*-In the principal Act, in section 79,-

(a). in sub-section (1), for the words “the Appellate Assistant Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted;

(b). in sub-section (5), for the words “the Appellate Assistant Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted.

14. *Amendment of section 96.*-In the principal Act, in section 96 for the words “to another Appellate Assistant Commissioner or a Deputy Commissioner” the words and brackets “to another Deputy Commissioner (Appeals)” and for the words “to the Appellate Assistant Commissioners” the words “to the Deputy Commissioner (Appeals)” shall respectively be substituted.