

# The Maharashtra Agricultural Income-Tax Rules, 1962

MAHARASHTRA

India

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### Rule

## THE-MAHARASHTRA-AGRICULTURAL-INCOME-TAX-RULES-1962 of 1962

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The Maharashtra Agricultural Income-Tax Rules, 1962 Published vide Notification No. G. N., F. D., No. AIT. A-4221-13, dated 12th January, 1963 (M. G., Part 4B, p. 106) In exercise of the powers conferred by sub-sections (1) and (2) of section 72 of the Maharashtra Agricultural Income-tax Act, 1962 (Maharashtra XLI of 1962), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules under the said Act, the same having been previously published as required by sub-section (1) of the said section 72, namely : -

### 1. Short title.

- These rules may be called the Maharashtra Agricultural Income-tax Rules, 1962.

### 2. Definitions.

- In these rules, unless the context otherwise requires, -(a) "Act" means the Maharashtra Agricultural Income-tax Act, 1962; (b) "Form" means a form appended to these rules; (c) "Government Treasury" means in Greater Bombay, the Reserve Bank of India, and in other place, the Treasury or Sub-Treasury, as the case may be, of the district, taluka or tahsil; (d) "Section" means a section of the Act; (e) "Tax" means agricultural income-tax payable under the Act and includes any sum by way of penalty; (f) "Tribunal" means the Tribunal mentioned in section 21 of the Act.

### 3. Allowances on Account of Depreciation.

(1) The allowance under clause (6) of section 8 in respect of depreciation of any irrigation or protective work or other capital asset shall be made in accordance with the following statement of rates :- Statement of Rates of Depreciation

Serial No.	Classification of Irrigation or Protective Work or other Capital Asset	Rate (percentage on written down value)
(1)	(2)	(3)
1	Pucca Buildings	2 1/2
2	Kutchha Buildings	7 1/2
3	Kutchha and Pucca Buildings	5
4	Temporary Structures	15
5	Pucca Wells	1
6	Fencing of Substantial Material	5
7	Tanks	2 1/2
8	Irrigation Channel Pucca	5
9	Irrigation Channel Kutchha	10
10	Kutchha Irrigation Wells	20
11	Pucca Irrigation Wells	2
12	Bullock drawn Iron Implements	5
13	Bullock drawn Wooden or Leather Implements and other Small Hand Implements	20
14	Weighing Machine	5
15	Tractors and Oil Engines and their Implements	10
16	Power Pumping Machinery	10
17	Factory-made Cart of Iron Material with Rubber-Tyred Wheels (Dunlop Cart)	5
18	Country Cart	15
19	Steam Engine	5
20	Workshop Tools	10
21	General (Machinery, Implements, Plants and other Assets) not provided for in any of Items 1 to 20 above specifically	5

(2) For the purpose of obtaining an allowance for depreciation referred to in sub-rule (1), the assessee shall furnish particulars to the Agricultural Income-tax Officer in Form 1. (3) The depreciation to be allowed in respect of any machinery or plant for the purpose of ascertaining the written down value of such machinery or plant referred to in clause (7) of section 8 shall be at the rate specified in sub-rule (1).

#### 4. Determination of Market Value of Agricultural Produce.

- For the purpose of the Act, the market value of any agricultural produce shall, except in the case referred to in clause (a) of the proviso to sub-section (1) of section 9, be determined in the following manner, that is to say : -(1) if the agricultural produce was sold in the market, the market value shall be deemed to be the price for which such produce was sold; (2) if the agricultural produce was not sold in the market, the market value shall be deemed to be -(a) where such produce is ordinarily sold

in the market in its raw state, or after the performance of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render it fit to be taken to market, the value calculated according to the average price at which such produce has been so sold in the locality during the previous year in respect of which the assessment is made;(b)where such produce is not ordinarily sold in the market in the manner referred to in sub-clause (a), the aggregate of -(i)the expenses of cultivation;(ii)the land revenue or rent paid for the area in which it was grown; and(iii)such amount as the Agricultural Income-tax Officer finds, having regard to all the circumstances in each case, to represent a reasonable rate of profit on the sale of produce in question as agricultural produce.

## **5. Computation of Allowance on Mixed Income.**

- Where an allowance admissible under sections 7, 8 and 9 is in respect of a common charge incurred for the purpose of deriving both agricultural income assessable under the Act and income chargeable under the Income-tax Act, such allowance shall, except in the case referred to in clause (b) of the proviso to sub-section (1) of section 9, be calculated as such proportion of the common charge as such agricultural income bears to the total of such agricultural income and income chargeable under the Income-tax Act in respect of which such common charge is incurred.

## **6. Mode of Calculation of Tax on Unexempted Agricultural Income.**

- Where there is included in the total agricultural income of an assessee any agricultural income exempted from assessment of tax under the provisions of section 11, the tax already paid on the exempted portion shall be deducted from the total tax payable by the assessee.

## **7. Subordination of Officers.**

- For the purpose of sub-section (9) of section 20, the subordination of officers and persons shall be as follows, that is to say -(a)a Deputy Commissioner shall be subordinate to an Additional Commissioner;(b)an Assistant Commissioner shall be subordinate to a Deputy Commissioner and to an Additional Commissioner;(c)an Agricultural Income-tax Officer shall be subordinate to an Assistant Commissioner, a Deputy Commissioner and an Additional Commissioner; and(d)an officer or person appointed under clause (d) of sub-section (2) of section 20 shall be subordinate to an Agricultural Income-tax Officer, an Assistant Commissioner, a Deputy Commissioner and an Additional Commissioner; within whose jurisdiction he performs his functions.

## **8. Form of Notice under section 22(1) and the Other Manner of its Publication.**

(1)The notice referred to in sub-section (1) of section 22 shall be in Form 2 or as near thereto as may be and shall be published on or before the 28th January, 1963 in the year which commenced on the 1st April, 1962 or and on before the 1st day of May in each subsequent year, [in three principal newspapers selected by the Commissioner under the said sub-section (1),] [Substituted by G.N. of 10.8.1964] and also in the manner specified in sub-rule (2).(2)The manner of publication of the notice calling for return under sub-section (1) of section 22 other than publication in the

newspapers, shall be as follows :-On or before the 28th day of January, 1963, in the year which commenced on the 1st April, 1962, and on or before the 1st day of May in each subsequent year, a notice in Form 2 or as near thereto as may be, requiring every person whose total agricultural income during the previous year exceeded rupees thirty-six thousand to furnish a return of such income in Form 3 and verified in the manner indicated therein, shall be affixed to the Notice Board in the office of the Agricultural Income-tax Officer and of as many of the following officers situated within the jurisdiction of the Agricultural Income-tax Officer as may be practicable : -(i)the Divisional Commissioners;(ii)the Collectors;(iii)the Deputy Collectors;(iv)the Mamlatdars, Tahsildars and Naib-Tahsildars.

## **9. Return of Agricultural Income.**

- The return of total agricultural income for individuals, Hindu undivided families, companies, firms and associations of persons or bodies of individuals required under sub-section (1) or sub-section (2) of section 22, shall be in Form 3 and shall be verified in the manner indicated therein and signed by -(a)in the case of an individual, by the individual himself; where the individual is absent from the State by the individual concerned or by some person duly authorised by him in this behalf; and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;'(b)in the case of a Hindu undivided family, by the Karta and, where the Karta is absent from the State or is mentally incapacitated from attending to his own affairs, by any other adult member of such family;(c)in the case of a company, by the principal officer thereof;(d)in the case of a firm, by any partner thereof, not being a minor;(e)in the case of any other association, by any member of the association or the principal officer thereof; and(f)in the case of any other person, by that person or by some person competent to act on his behalf.

## **10. Application for Extension of Time for Filing Return of Agricultural Income.**

- The application to the Agricultural Income-tax Officer under the proviso to sub-section (1) or the proviso to sub-section (2) of section 22 for seeking an extension of date for furnishing the return of agricultural income shall be in Form 4.

## **11. Mode of payment of Tax under section 22(4).**

- Every assessee required to pay the tax in accordance with the provisions of sub-section (4) of section 22 shall pay into the Government treasury the tax due and payable according to his return, and shall submit to the Agricultural Income-tax Officer one copy of the receipted challan in Form 5 along with the return.

## **12. Notice of Assessment.**

- The notice required by sub-section (2) of section 23 shall be in Form 6 and the date fixed for compliance therewith shall not be earlier than fifteen days from the date of service thereof.

### **13. Form of Order of Assessment.**

- The order of assessment under section 23 or 41 shall be in Form 7.

### **14. Form of Notice of Demand.**

- The notice of demand under section 30 shall be in Form 8.

### **15. Appeals to the Assistant Commissioner.**

- An appeal under section 31 to the Assistant Commissioner shall, -(a)in any case where it is preferred against -(i)an order of an Agricultural Income-tax Officer under section 27, be in Form 9;(ii)the refusal of an Agricultural Income-tax Officer to make a fresh assessment under section 28, be in Form 10;(iii)an order of an Agricultural Income-tax Officer under section 29, be in Form 11;(iv)an order imposing any penalty by all Agricultural Income-tax Officer under sub-section (1) of section 50, be in Form 12;(v)an order of Agricultural Income-tax Officer under section 53 or section 56, be in Form 13; and(b)in other cases, be in Form 14.

### **16. Appeal to Tribunal.**

- An appeal under section 33 to the Tribunal shall be in Form 15.

### **17. Signing of Forms of Appeal and Forms of Verification.**

- The forms of appeal prescribed by rules 15 and 16 and the forms of verification appended thereto shall be signed by a person who is entitled to sign the return under rule 9. Such forms of appeal shall also be signed by the authorised representative, if any, of the appellant.

### **18. Memorandum of Appeal to be accompanied by Certified Copy of Order appealed against etc.**

- The Memorandum of Appeal before the Assistant Commissioner or the Tribunal shall be accompanied by a certified copy of the order appealed against and two copies of the grounds of appeal.

### **19. Manner of Presentation of Appeals to Assistant Commissioner or Tribunal.**

- An appeal may be presented either in person or by an authorised representative to the Assistant Commissioner, or as the case may be, to the Tribunal within the period specified in sub-section (2) of section 31, or as the case may be, sub-section (1) of section 33. An appeal may also be sent by registered post addressed to the Assistant Commissioner, or as the case may be, to the Tribunal so

as to reach him or it within that period.

## **20. Court-fees.**

- The value of the court-fee stamps under section 36 shall be as follows, namely

- |   |  |
|---|--|
| on a memorandum of appeal to the  |  |
| (a) Assistant Commissioner undersection 31.                             | Rs. 5.   |
| (b) on an appeal to the Tribunal under section 33.                      | 5 per cent, of the amount in dispute calculated to the nearest rupee subject to the minimum of Rs. 5 and maximum of Rs. 100. |
| (c) on an application for revision to the Commissioner undersection 34. | Rs. 5.   |

Explanation. - For the purposes of this rule, the expression "the amount in dispute" shall mean the sum representing the difference between the amount of tax or of penalty, if any, or sum demanded and the amount admitted by the assessee to be payable.

## **21. Form of Reference Application.**

- A reference application under section 39 requiring the Tribunal to refer to the High Court any question of law, shall be in Form 16.

## **22. Period for which Accounts, Registers, etc. to be proved.**

- Every assessee and every person on whom a notice has been served under sub-section (1) of section 46 shall preserve all books of accounts, registers and other documents including bills, cash memoranda, invoices, vouchers and other documents relating to his agricultural income for a period of not less than three years from the expiry of the year to which they relate.

## **23. Form of Notice for Production of Documents.**

- Where the Commissioner requires any assessee to produce any accounts or documents or to furnish any information under section 47 he shall issue a notice therefor in Form 17.

## **24. Notice of Inspection.**

- Unless the Commissioner deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the assessee of his intention to inspect the books of accounts, registers, vouchers and other documents and in fixing the date, time and place for the purpose, shall, as far as possible, have due regard to the convenience of the assessee.

## **25. Retention of Books of Accounts, Registers and Documents seized.**

- Where the Commissioner seizes any books of accounts, registers, or documents of any assessee under section 47, he shall not retain them for more than 21 days without recording his reasons in writing for so doing :Provided that, where an officer below the rank of Deputy Commissioner (by virtue of powers of the Commissioner under section 47 delegated to him) seizes any books, registers or documents, he shall not retain them, or cause them to be retained, for a period exceeding six months unless an officer not below the rank of a Deputy Commissioner having jurisdiction over the local area in which the place of assessment is situated has for reasons to be recorded in writing authorised the retention of the books, registers, or documents so seized for a longer period :Provided further that, such longer period shall not be more than six months at a time.

## **26. Application for Refund.**

- An application for a refund of tax under section 53 shall be made in Form 18. Every such application shall be signed by the claimant and his authorised representatives, if any, and it may be presented by the applicant either in person or through such authorised representative.

## **27. Composition of Offences.**

(1)The Commissioner may accept from any person, whether before or after the institution of proceedings against such person for an offence punishable under section 58 or section 59 payment of a sum of money not exceeding the amount of the tax payable by him, or if no tax is payable, a sum not exceeding 2,000 rupees by way of composition of such offence.(2)When the payment referred to in sub-rule (1) has been duly made, no proceeding shall be instituted against such person in respect of such offence and any proceeding already instituted in respect of such offence shall be forthwith withdrawn.

## **28. Qualifications of Agricultural Income-tax Practitioner.**

(1)An Agricultural Income-tax Practitioner shall be eligible for having his name entered in the list of Agricultural Income-tax Practitioners maintained under clause (c) of subsection (1) of section 65 if he possesses the qualifications mentioned in sub-rule (1) of rule 66 of the Bombay Sales Tax Rules, 1959.(2)The Commissioner shall maintain a list of all Agricultural Income-tax Practitioners and shall from time to time bring the list up-to-date and an Agricultural Income-tax Practitioner who is eligible as aforesaid shall, on application made in writing to the Commissioner be entitled to have his name entered in the list.

## **29. Copies of Documents.**

(1)Any person who is a party to a proceeding under the Act or under these rules may apply to the appropriate authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding

or of an order passed by such authority.(2)An application made under sub-rule (1) shall be accompanied by a fee of twenty naye paise in court-fee stamp and a deposit of an amount to cover the cost of preparing certified copies according to the scale of copying fees specified in sub-rule (3). The amount calculated according to the said scale of fees shall be retained by the said authority as copying fees and the amount, if any, by which the amount deposited exceeds the amount of copying fees so retained shall be returned to the applicant at the time of delivering the copy :Provided that, the applicant shall, if the amount deposited by him is not found to be sufficient to cover the amount of copying fees, pay the deficit before taking delivery of the copy.(1)The following fees shall be paid for obtaining a certified copy of a document under this rule-

- (i) for the first 200 words or less-
  - in English 75 n P.
  - in Hindi or in any regional language 40 n P.
- (ii) for every additional 100 words or fraction thereof-
  - in English 40 n P.
  - in Hindi or in any regional language 20 n P.

A uniform extra copying fee of Re. 1 per copy shall be charged on an application for a copy required urgently. Form 1(See rule 3(2))Statement regarding Depreciation Allowance Claimed

Description of irrigation or protective work or other capital asset constructed or acquired after the commencement of this Act.	Written down value, as at the beginning of the accounting period.	Capital expenditure during the year for addition, alteration, improvements and extensions.	Date from which the additions, etc, mentioned in column 3 have been used for the purpose of agriculture.
1	2	3	4

Written down value as at the beginning of the accounting year, of any machinery or plant used exclusively for agricultural purpose but sold or discarded during the year and the value for which such machinery or plant is actually sold or its scrap value with the dates on which first brought in use and sold or discarded.	Amount on which depreciation is now claimed.	Prescribed rate of depreciation.	Amount of depreciation allowance claimed.	Remarks.
5	6	7	8	9

I, ....., declare that to the best of my information and belief the capital assets described in column 1 of the above statement were the properties of ..... during the year ended ....., and that the particulars mentioned in the above statement are correct. Place ..... Date ..... Signature of assessee..... Status..... Form 2[See Rule 8(1)]Notice under section 22 (1)Return of Total Agricultural Income of the previous year for assessment in the year commencing on the 1st day of April, 19. ....In pursuance of sub-section (1) of section 22 of the



Maharashtra Agricultural Income-tax Act, 1962 (Maharashtra XLI of 1962), notice is hereby given to every person whose total agricultural income during the previous year exceeded rupees thirty-six thousand to furnish [to the Agricultural Income-tax Officer concerned] [Inserted by Notification No. AIT 1068/1837-XIII, dated 3.3.1969.] not later than [.....] [The date shall be so fixed as to leave 60 clear days from the date of notice.] from the date of this notice, a return in Form 3 appended to the said rules and verified in the manner indicated therein, setting forth (along with such other particulars as are required by the said form) his total agricultural income during that year, together with a copy of receipted challan. A copy of the said Form 3 will be supplied free of charge to any person who for the purpose of complying with this notice applies at my office [or at the office of the Agricultural Income-tax Officer concerned] [Inserted by Notification No. AIT 1068/1837-XIII, dated 3.3.1969.].

**Penalty.** - Any person who fails, without reasonable cause, to furnish the return required by this notice, or fails without reasonable cause to furnish it within the time allowed, or in the manner required, is liable under section 29 or under section 58 to a penalty not exceeding the amount of the agricultural income-tax payable by him or simple imprisonment which may extend to six months or with fine not exceeding two thousand rupees or with both. [Commissioner of Agricultural Income-tax] [Substituted by Notification No. AIT 1068/183 - XIII, dated 3.3.1969.]. [\* \*

\*) [The word 'Address' was deleted by Notification No. AIT 1068/1837-XIII, dated 3.3.1969.][Bombay] [Inserted by Notification No. AIT 1068/1837-XIII, dated 3.3.1969.][Dated the.....] Form 3 (See rule 9) Form of Return of Total Agricultural Income for Individuals, Hindu Undivided Families, Companies, Firms and Associations of Persons or Bodies of Individuals under section 22 of the Maharashtra Agricultural Income-tax Act, 1962 (See paragraph 1 of the Notes for Guidance) Agricultural Income-tax Year 19.....

19.....Name.....Name of Father or Husband.....[Status] [ Please state here whether the assessee is an individual, a Hindu undivided family, a Company, a Firm or other Association of Persons or Body of Individuals.] .....Address

(village..... Post Office.

.....Taluka/Tahsil.....District.....Name of the building.....Street/Road.....Town/City..... of total agricultural income during the previous year ended on .....(see paragraph 2 of the Notes for guidance).

Sources of agricultural income (see paragraph 3 of the Notes for guidance) Amount Rs. n P.

Rent and revenue derived from land which is used for agricultural purposes and is either assessed to land revenue in Maharashtra State or subject to a

- (1) local rate assessed and collected by the officers of Government as such (Details shown in Schedules "A" and "B"-see paragraph 4 of the Notes for guidance).

- (2) Income derived from such land by -

- (a) agriculture
- (b) the performance by a cultivator or receiver

	of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market.
	the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him in respect of which no process has been performed other than a process of the nature described in item (b) (Details shown in Schedule "C"-see paragraph 5 of the Notes for guidance).
(c)	
	Any income derived from any building owned or occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind on any land with
(3)	respect to which, or the produce of which, any process mentioned in paragraphs (ii) and (iii) of sub-clause (b) of clause (1) of section 2 is carried on :
	Provided that, 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.
	Agricultural portion of the income derived from agriculture and business by cultivation of
(4)	crops, manufacture and sale of commodities made therefrom (see paragraphs 6, 7 and 8 of the Notes for guidance).
	Share in the agricultural income of any firm or association of persons exempt from assessment
(5)	under section II (Details shown in Schedule "D"-see paragraph 9 of the Notes for guidance).
	Total
	Less Deduction -
	Amount Rs. Ps.
	Share in the agricultural income of any firm or association of persons, as per item 5 above.
	Net agricultural income

LessRs.. 36,000 under section 4(2) of the Act \_\_\_\_\_  
 Net taxable income \_\_\_\_\_  
 Amount of tax payable at the rate of fifty naye paise for eachrupee \_\_\_\_\_  
 Amount paid \_\_\_\_\_  
 Chalan No .....date..... of.... the..... Treasury/Sub-Treasury isattached  
 hereto. \_\_\_\_\_

I declare that, to the best of my knowledge and belief the information given by me in the statement of total agricultural income is correct and complete, that the amounts of income and other particulars shown are truly stated and relate to the year ended ..... and that no other agricultural income was received by me/the family/the firm/the company/association/body during the said year, and, association.I further declare that, in claiming the deductions mentioned above on sums have been included in the statement by me/the family/the firm/the company the association/body in respect of which a relief might have been claimed under the Income Tax Act, 1961 during the previous year for which the return is

made.Signature.Date.....Status.....Note 1. - The declaration should be signed as provided in rule 9.Note 2. - The signatory should satisfy himself that return is correct and complete in every respect before signing the verification and the alternatives which are not required in the declarations should be scored out.Note 3. - (a) All agricultural income derived from any land, situated in the State of Maharashtra even by a person who does not reside in the State or who resides in it, but is temporarily absent therefrom, is liable to be assessed to agricultural income-tax and must, therefore, be entered in this form.(b)All agricultural income received by a person in any capacity whatsoever, whether as an owner or as a holder of a property for himself or for any other, or partly for his own benefit and partly for another, either as owner, guardian, trustee, agent, receiver, common manager, administrator, executor, or in any capacity recognised by law, must be recognised in this form.Note 4. - (a) In computing your total agricultural income you should enter so much of the income of your spouse or minor child as arose directly or indirectly -(i)from assets transferred directly or indirectly to your spouse otherwise than for adequate consideration or in connection with an agreement to live apart.(ii)from assets transferred directly or indirectly by you to your minor child, not being a married daughter otherwise than for adequate consideration.(b)You should also enter so much of the income of any association of persons consisting of yourself and your spouse as arises from any assets transferred by you to such association.

**'A'**

Serial number	Name of the village, mahal police station, postoffice, taluka and district.	Survey number and area in acres.	Khata number and extent of share.	Interest of the assessee (whether a proprietor,tenure-holder, mortgagee in possession, lease-holder, or receiverof rent in kind or in cash, in respect of lands used foragricultural purposes).
1	2	3	4	5

Gross annual Deductions under section 7 (iii) and 7 (to be carried over to Nett difference of columns 6 Remarks.

income

the front page of the return form against item 1).

(1) (a) Rent	(b) Local Cess and Education Cess.	(i) Other incomes (such as pasturage fees, grazing fees and other fees to be shown separately item by item)	(ii) Total of columns No. (i) and (ii).	(i)	(ii)	(iii)	(iv)
6	7	8	9				
Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.

## "B"

Market value of agricultural produce received as rent-in-kind

(a)	(b)	(c)	(d)
Kind of agricultural produce :- (i) Ordinary produce (enter names of different crops). (ii) Sugarcane. (iii) Garden produce (enter names of vegetables, fruits, etc.). (iv) Bye-products.	Quantity of produce (weight in quintal or number of trees, as the case may be).	Market value per quintal or per tree, as the case may be.	Total amount realised.
		Rs. nP.	Rs. nP.

## "C"

1	2	3	4	5
Serial No.	Name of village, police station post office, taluka and district	Interest of the assessee (whether a proprietor, tenure-holder, mortgagee in possession, lease-holder or receiver of rent-in-kind or in cash, in respect of lands used for agricultural purposes)	Survey number and area in acres	Khata number and share

6	7	8	9	10
	Market value of agricultural produce	Quantity of produce (weight in quintals)	Market value per quintal	Name of any by-product with quantity and value
Total area in acres	Kind of agriculture			Total amount realised
(a)	(b)	(c)	(d)	(e)

8

Deductions

Expenditure incurred in cultivating the land	Expenditure incurred in performing any process ordinarily employed by a cultivator or receiver of rent in-kind to render the produce raised or received by him fit to be taken to market	Expenditure incurred in transporting the produce raised	Expenditure incurred in maintaining agricultural implements and machinery in good repair and in providing for the up-keep of cattle for the purpose of cultivation, performance of process or transport
(i)	(ii)	(iii)	(iv)
Rs.	Rs.	Rs.	Rs.
Sums paid in respect of the land on account of land revenue or rent	Sums paid as local rate or cess (including any education cess) in respect of such land	Sums paid as interest on any loan taken by the assessee for raising the agricultural produce of such land for rendering such produce fit to be taken to the market, or for transporting such produce to market	Interest paid in respect of mortgage of, or charge on the land
(v)	(vi)	(vii)	(viii)
Rs.	Rs.	Rs.	Rs.
Interest (not exceeding that which the assessee is liable to pay as a borrower under the Bombay Money Lenders Act 1946) paid in respect of borrowed capital invested in acquiring, reclaiming or improving the land	Sum paid on account of the maintenance of any irrigation or protective work or other capital asset for the benefit of the land (Maintenance includes current repairs and includes also in the case of protective dykes and embankments, all such works as may be necessary from year to year for repairing any damage or destruction caused by flood or other natural causes)	Depreciation in respect of any irrigation or protective work or other capital asset (including machinery or plant) constructed or acquired for the benefit of the land or for the purpose of deriving agricultural income from the land	Amount of obsolescence in respect of any machinery or plant used exclusively for agricultural purpose sold or discarded, representing the difference between the "written down value" and the amount for which actually sold or their scrap value
(ix)	(x)	(xi)	(xii)
Rs.	Rs.	Rs.	Rs.
Sum paid as premium in order to effect any insurance against loss of or damage to such land or any crops to be raised or any cattle to be reared thereon	Any other expenditure (not being in the nature of capital or personal expenditure) laid out wholly and exclusively for the purpose of deriving such agricultural income	Any other sums that may be prescribed	Net difference of columns Nos. 7 (e) and 8 (xvi) (to be carried over to the front page of the return form against item 2)
(xiii)	(xiv)	(xv)	(xvi) (xvii)

Rs.

Rs.

Rs.

Rs.

Rs.

"D"

Shares in firms	Shares in associations of persons	Shares in Hindu undivided family	Remarks						
Name of the firm with address	Share of the assessee	Amount of total agricultural income	Name of the association of persons with address	Share of the assessee	Amount of total agricultural income	Name of the Manager or Karta of the Hindu undivided family with address	Share of the assessee	Amount of total agricultural income	
1	2	3	4	5	6	7	8	9	10
			Rs. nP.		Rs. nP.			Rs. nP.	

Notes for Guidance in Filling up Return required under sub-section (1) or (2) of section 22 (These notes are only for guidance for facilitating the filling up of the return and are not conclusive as regards matters provided therein).

**1. On the publication of the notice referred to in sub-section (1) of section 22, every individual, Hindu undivided family, firm, company, or an association of persons or a body of individuals whose total agricultural income exceeds Rs. 36,000 is required to make a return of the total agricultural income of such individual, family, company, firm or other association whether or not an individual notice has been served under sub-section (2) of section 22.**

Total agricultural income is the total amount of agricultural income chargeable to tax after computation in the manner laid down in the Act.

## 2. The "previous year" means -

(a) the financial year immediately preceding the year of assessment; (b) at the option of the assessee, the year ended on the date prior to the 31st March, to which his accounts have been made up; or (c) any year determined by the Commissioner of Agricultural Income-tax for any case or class of cases. Certain conditions are attached to the exercise of the option referred to in (b) and certain further conditions govern the determination of "previous year" in respect of a business newly set up, and these are shown in section 3 of the Act. For each source of income for which the previous year does not end on the 31st March, the last date of the previous year should be shown.

**3. Sources of income. - The following income must also be included in your return under the appropriate head :-**

(a) agricultural portion of the income derived from shares of agricultural income of firms and associations of persons; (b) so much of the total agricultural income of your wife as arises directly or indirectly from assets transferred directly or indirectly to her by you or to you by her otherwise than for adequate consideration, or in connection with any agreement to live apart; (c) so much of the total agricultural income of your minor child as arises directly or indirectly from assets transferred directly or indirectly to him, or her, by you otherwise than for adequate consideration, unless she is a married daughter; (d) so much of the total agricultural income of any person or association of persons as arises from assets transferred by you to the person or association otherwise than for adequate consideration, for the benefit of your wife or minor child or both.

**4. (i) Rent from land received in cash or in kind by a proprietor, tenure-holder, mortgagee in possession, lessee or any other holder of land, is assessable to agricultural income-tax and should be returned in the form.**

(ii) For the rates of depreciation permissible under the Act, see rule 3 of the Maharashtra Agricultural Income Tax Rules, 1962. The depreciation is to be calculated on the "written down" value for the year of assessment.

**5. Income from cultivation, or other agricultural operations in respect of lands, includes profit earned by a cultivator by the sale of his raw produce, even if he keeps a shop for the retail vend of such produce. Income derived by utilising the raw produce of his own lands for the purpose of manufacture of goods by a manufacturer who carries on partly agricultural and partly business operation such as those done in a sugar factory, in rice or oil mills, and the income derived by a land-owner who grows on his own land, for which he pays land revenue or local rate or rent, and derives income therefrom are instances of agricultural income. All such incomes as well as those derived from fruits and flower gardening, lac and cotton growing which are also agricultural income, must be shown in the return.**

**6. If in respect of the accounting year concerned in the case, your income derived from sugar manufacturing business (sugarcane cultivation, sugar manufacture and sale) has been determined by the Income-tax Officer, then the income to be shown against item 4 is the portion of the agricultural income as computed for the purpose of the Income-tax Act, 1961. A certified copy of the Assessment Order of the Income-tax Officer under the Income-tax Act, 1961, and the demand notice served upon you should be**

**filed in support of your statement.**

**7. If you utilise your agricultural raw produce, for manufacturing goods, you must show in column 7 of Schedule C, the market value of the total quantity of such raw produce in addition to the market value of any of your agricultural produce sold by you and may also claim deductions therefrom by filling up appropriate columns of the Schedule. As to what shall be deemed to be the market value of the raw produce you may refer to rule 4 of the Maharashtra Agricultural Income-tax Rules, 1962.**

**8. In the case of mixed income you should also prepare and submit a profit and loss statement in regard to your entire income derived partly from agriculture and partly from business and fill up on its basis the following statement:-**

Rs.  
P.

Profit or loss as per Profit and Loss Account (or Statement corresponding to the Profit and Loss Account) for the year ended

Add-

Any profits or gains not included in arriving at the above figures of profit ..

Reserve for bad debts ..

Sums carried to reserves or other funds..

Interest credited to reserves or other funds ..

Expenditure of the nature of charity or presents ..

Expenditure of the nature of capital, Agricultural Income-tax, Income-tax or Super-tax ..

Interest allowed on capital or loan accounts ..

Rental value of the property owned and occupied ..

List of additions to or alterations, extensions, or, improvements to any of the assets of the business ..

Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above ..

Depreciation of any of the assets of the business ..

Private or personal expenses ..

Any other expenditure not incurred wholly or exclusively for the purpose of the business, profession or vocation (Give details) ..

Any other expenditure which is not allowable under the provisions of the Income Tax Act, 1961, or under the provisions of the Maharashtra Agricultural Income-tax Act, 1962 (Give details)



Total

Deduct -

Rs.  
P.

Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid (Give details)

Depreciation allowable in this return [See Note 4(ii)].

Any other allowable, expense which has not been charged in arriving at the above figure of profit (Give details)

Net profit or loss.

**9. It may be noted that Schedules A, B, C and D are to be filled in separately for each district when agricultural income is derived from more than one district by the assessee.**

**10. In filling up column 6 of Schedule C, (a) the area unfit for cultivation, (b) the area under double crops, and (c) the area under single crop should be shown separately in acres, the total acreage being shown in the column.**

**11. (a) In filling up column 7 (a) of Schedule C -**

(i) enter names of different crops under ordinary produce; (ii) enter vegetables, fruits, etc., separately; (iii) give the name of the by-product. (b) In filling up column 7 (b) of Schedule C show the weight of produce or number of trees against each kind in sub-column (a).

**12. The amount of rent in column 6 (i) (a) of Schedule A should show the total of rent in cash and the market value of rent-in-kind received. Column 6 (i) (a) of Schedule A should be filled in thus :- "Rent Rs..... (including Rs..... ) being the market value of agricultural produce received as rent-in-kind as shown in Schedule B".**

Form 4 (See rule 10) Application for extension of the date for furnishing a return of agricultural income under section 22 of the Maharashtra Agricultural Income Tax Act, 1962 To, The Agricultural Income-tax Officer,..... Under section 22 (1)/(2) of the Maharashtra Agricultural Income Tax Act, 1962, I/we have to file the return of my/our agricultural income in respect of which I/we am/are assessable for the assessment year commencing on the 1st April, 19.., before. 19..... For the reasons given below it is not/has not been..... possible for me/us to file the return before the said has not been date.

## 2. It is, therefore, requested that time for furnishing the return may be extended up to .....

Dated..... 19....Signature.....Name (in capital letters).....Address.....Note 1. - Delete the inappropriate words.Note 2. - The application should be signed by a person who is entitled to sign a return of the agricultural income as provided in rule 9 of the Maharashtra Agricultural Income-tax Rules, 1962.Form 5(See rule 11)ChalanIV - Taxes other than Corporation Tax - Taxes on Agricultural Income-Collections under the Maharashtra Agricultural Income-tax Act, 1962.Chalan of tax, penalty and composition money paid to the.....

Treasury/ Sub - TreasuryReserve Bank of India| for the year commencing on ..... to.....

By

whomtendered-.....  
and address of the assessee on whose behalf money  
ispaid-.....

Payment Amount  
on account (in  
Name (in  
figures  
of \* figures

\*(a) Agricultural Income-tax.\*(b) Penalty\*(c) Composition money  
Rupees (in words).....

Rs. nP.

Dated.....

Signature  
of Assessee  
or  
Depositor.

\* Enter agricultural income-tax, penalty and composition moneyseparately  
[For use in the Treasury]

**1. Received payment of Rs. ....(in figures) (Rupees).....  
(in words)**

## 2. Date of entry

Chalan No.

Treasurer.

Accountant { |

Treasury OfficerAgent or Manager.

[}Form 6(See rule 12)Notice under section 23 of the Maharashtra Agricultural To, Income Tax Act, 1962To,.....of.....Whereas I desire to satisfy myself that the return furnished by you in respect of the period from ..... 19 to..... 19....., is correct and complete;You are hereby directed to attend at.....(place) at.....(time) on ..... and to produce or cause to be produced any evidence on which you rely in support of the said return.SealPlace..Dated ..Signature.....DesignationForm 7(See rule 13)Form of Order of AssessmentAssessment for 19... to 19... under section 23 or 41 of the Maharashtra Agricultural Income Tax Act, 1962.

Name of Assessee.....Status.....Address..... District or area.....

Sources of agricultural income	Amount
(1)	(2)
1. Rent or revenue derived from land used for agricultural purposes	Rs. nP.
2. Income derived from such land -	
(a) by agriculture	
(b) by the performance of any process ordinarily employed to render the produce raised or received fit to be taken to market	
(c) by the sale of such produce	
3. Income derived from buildings	
Income from agricultural portion of the income derived from agriculture and business	
4. by cultivation of crops, manufacture and sale of commodities made therefrom	
5. Income from other sources -	
Share in the agricultural income of any firm, or association of persons exempt from assessment under section 11.	
Total agricultural income	
Less Deduction -	
Share in the agricultural income of any firm or association of persons	
Net agricultural income	
Less Rs. 36,000 under section 4(2) of the Act	
Net taxable income	
Add Penalty imposed under section 29 or/and section 50	
Total sum payable	
Less (a) Amount paid with return	
(b) Set off, if any, allowed under section 55	
Balance of tax due	
Assessment order :-	

Seal Date..Place..Agricultural Income-tax Officer. Note 1. - Strike off inappropriate words or figures. Note 2. - The order imposing penalty under section 29 or 50 should be incorporated in this order. Form 8 (See rule 14) Notice of demand under section 30 of the Maharashtra Agricultural Income Tax Act, 1962 To,..... Take notice that for the assessment year the sum of Rs..... as specified overleaf, has been determined to be payable by you. Whereas you have not paid the sum of Rs..... for the year on the prescribed date in accordance with the Notice of Demand served on you on..... you are hereby informed that a penalty of Rs..... has been imposed upon you under section 50 (1) of the Maharashtra Agricultural Income Tax Act, 1962. Whereas the return under section 22 of the Maharashtra Agricultural Income Tax Act, 1962, for the year..... has been furnished by you but a receipted copy of the challan showing payment of the amount of tax, viz. Rs..... which is due according to the return has not been furnished along with the said return. You are hereby required to pay the amount on or before the ..... to Treasury Officer/Sub-Treasury/Office of the Reserve Bank of India, at

..... and submit to me a receipted challan with three days of such payment. If you do not pay the amount on or before the date specified above, you will be liable under section 50(1) of the Maharashtra Agricultural Income-tax Act, 1962, to a penalty not exceeding half the amount of arrear tax. The assessment has been made under sub-section (5) of section 23 of the Maharashtra Agricultural Income Tax Act, 1962, because.

you failed| to make a return of your agricultural income under sub-section (2) of section 22. to comply with a notice under sub-section (5) of section 22. to comply with a notice under sub-section (2) of section 23. to produce any order under the Income Tax Act, 1961, or a certified copy thereof, requires under sub-section (2) of section 9 for such assessment

But if you were prevented by sufficient cause from making the return or did not receive the notice(s) aforesaid, or had not a reasonable opportunity to comply, or were prevented by sufficient cause from complying, with the terms of the notice(s), you may apply to me within one month from the receipt of this notice, under section 28 to cancel the assessment and proceed to make a fresh assessment. If you intend to appeal against the assessment you may present an appeal in any of the prescribed forms applicable to your case, under sub-section (1) of section 31 of the Maharashtra Agricultural Income Tax, Act, 1962 to the Assistant Commissioner of Agricultural Income Tax Act, within 60 days of the receipt of this notice, in accordance with the manner laid down in rule 15 of the Maharashtra Agricultural Income Tax Rules, 1962 but no appeal will lie against an order under section 50(1) unless the agricultural income-tax has been paid. Seal Agricultural Income-tax Officer. Date 19..... Place ..... Note. - Strike out in appropriate paragraphs, words and figures. Form 9 (See rule 15(a)(i)) Form of Appeal against an Order under section 27 of the Maharashtra Agricultural Income Tax Act, 1962 To, The Assistant Commissioner of Agricultural Income-tax, The ..... day of 19 The appeal petition of ..... of ..... post office ..... taluka/tahsil residing at showeth as follows :- Under section 27 of the Maharashtra Agricultural Income Tax Act, 1962, the applicant/applicants who belonged to a Hindu undivided family hitherto assessed as undivided, claimed before the Agricultural Income-tax Officer at the time of assessment that a partition has taken place among the members/groups of members of the family and that the Hindu undivided family has ceased to exist as such and the agricultural income is being enjoyed separately by the members of such family in definite shares has prayed that an order might be passed to this effect as laid down in section 27(1) and that an assessment be levied as laid down in section 27(2).

**2. By his older dated..... a copy of which is here-attached, and intimation in respect of which order was received by the applicant/applicants, on the Agricultural Income-tax has refused to pass the order referred to above and make assessment accordingly as laid down in section 27(2).**

**3. For the reasons stated in the grounds of appeal the applicant/applicants, request(s) that the Agricultural Income-tax Officer may be directed to pass such order under Section 27 (1) and to levy an assessment as laid down in section 27(2).**

## Ground of Appeal

Signed .. (Appellant)

Signed .. (Authorised representative, if any)

Verification I/We the applicant/applicants named in the above petition, do hereby declare that what is stated therein is true to the best of my/our information and belief. Verified today, the .. .. day of 19.... at. Signed.....Form 10(See rule 15(a)(ii))Form of Appeal against an Order refusing to make a fresh assessment under section 28 of the Maharashtra Agricultural Income Tax Act, 1962ToThe Assistant Commissioner of Agricultural Income-tax, The day of.....19.....The petition of.....of.....post office. .... taluka/tahsil.....residing at showeth as followsUnder the Maharashtra Agricultural Income Tax Act, 1962, the applicant's income has been computed at Rs..... for the year commencing on the 1st April, 19.....\*The applicant was prevented by sufficient cause from making the return required by section 22 or did not receive the notice issued under sub-section (2) or sub-section (5) of section 22 or sub-section (2) of section 23 or had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying with the terms of the notice under sub-section (2) of section 22 or sub-section (2) of section 23 as more particularly specified in the grounds of appeal. The applicant, therefore, presented an application to the Agricultural Income-tax Officer..... under section 28 requesting him to cancel the assessment. This application, the Agricultural Income-tax Officer, by his order, dated.....of which a copy is attached, has rejected. The applicant, therefore, requests that the order of the Agricultural Income-tax Officer may be set aside and that he may be directed to make a fresh assessment in accordance with the law. Grounds of Appeal

Signed .. (Appellant)

Signed .. (Authorised representative, if any)

Verification I ..... the applicant named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief. Verified to day, the day of.....19 at.....Signed .....Form 11(See rule 15(a)(iii))Form of Appeal against an Order under Section 29 of the Maharashtra Agricultural Income Tax Act, 1962To, The Assistant Commissioner of Agricultural Income-tax, The ..... day of.....19.....The petition of ..... of post office.....taluka/tahsil ..... residing at showeth as followsUnder section 29 of the Maharashtra Agricultural Income Tax Act, 1962, a penalty of Rs.....has been imposed on the applicant by the Agricultural Income-tax Officer, The notice of demand attached hereto was received by the applicant on.....\*The applicant has reasonable cause for not furnishing the return of the total agricultural income which he was required to furnish by notice given under subsection (1) or sub-section (2) of section 22 or section 41 or for not furnishing it within the time allowed and in the manner required by such notice. The applicant had reasonable cause for not complying with the notice under sub-section (5) of section 22 or sub-section (2) of section 23. The applicant did not conceal the particulars of his income or deliberately furnish inaccurate particulars of such income. For the reasons given in the grounds of appeal the applicant prays that the order of the Agricultural Income-tax Officer may be set aside. Grounds of Appeal

Signed .. (Appellant)

Signed .. (Authorised representative, if any)

Verification I.....the applicant named in the above application, do hereby declare that what is stated therein is true to the best of my information and belief. Verified today, the day of.....19 at ..... Signed..... Form 12[See rule 15(a)(iv)] Form of Appeal against an Order under section 50(1) of the Maharashtra Agricultural Income Tax Act, 1962 To The Assistant Commissioner of Agricultural Income-tax, The day of..... 19..... The petition of ..... of post office..... taluka/tahsil ..... residing at showeth as follows :-

**1. Under sub-section (1) of section 50 of the Maharashtra Agricultural Income Tax Act, 1962 a (further) penalty of Rs.....has been imposed on the applicant. The notice of demand attached hereto was received by the applicant on.**

**2. As will be seen from the grounds of appeal the applicant had no intention to default.**

**3. The tax due in respect of the assessment for the assessment year..... has already been paid.**

**4. For the reasons stated in the grounds of appeal, the applicant requests that the order of the Agricultural Income-tax Officer imposing a penalty of Rs. upon the applicant may be set aside.**

Grounds of Appeal

Signed .. (Appellant)

Signed .. (Authorised representative, if any)

I ..... the applicant named in the above petition, do hereby declare that what is stated therein is true to the best of my information and belief. Verified today, the.. day of.....19.....at..... Signed..... Form 13[See rule 15(a)(v)] Form of Appeal against an Order refusing to grant a refund under section 53 or 56 of the Maharashtra Agricultural Income Tax Act, 1962 To The Assistant Commissioner of Agricultural Income-tax. The day of.....19..... The petition of ..... of post office..... taluka/tahsil ..... residing at showeth as follows The applicant applied to the Agricultural Income-tax Officer ..... for a refund under section 53/56 of the Maharashtra Agricultural Income Tax Act, 1962 of Rs..... The Agricultural Income-tax Officer has by his order dated the ..... of which a copy is attached, rejected the application/granted a refund of only Rs..... Intimation of this order was received by the applicant on.....

**2. For the reasons stated in the grounds of appeal, the applicant prays that the order of the Agricultural Income-tax Officer may be set aside and this refund asked for may be granted.**

Grounds of Appeal

Signed .. (Appellant)

Signed .. (Authorised representative, if any)

Verification I the applicant named in the above application do hereby declare that what is stated therein is true to the best of my information and belief. Verified today, the day of.

.....19.....at.....Signed Form 14[See rule 15(a)(b)] Form of Appeal against Assessment to Agricultural Income-tax under the Maharashtra Agricultural Income Tax Act, 1962 To, The Assistant Commissioner of Agricultural Income-tax, The day of..... 19.....The petition of..... of..... post office.....taluka/tahsil ..... residing at showeth as follows :- Under the Maharashtra Agricultural Income Tax Act, 1962 for the year Commencing on the 1st day of April, 19 ..... the applicant's total agricultural income has been assessed at..... the amount of tax payable by the applicant has been determined at the amount of loss incurred by the applicant has been computed at.....

**2. The notice of demand attached hereto was received by the applicant on.....**

**3. During the previous year ending on.....the**

total agricultural income was Total tax worked out at Total tax worked out at and that during the said previous year. The applicant had no other agricultural income.

**4. The applicant has made a return of his total agricultural income to the Agricultural Income-tax Officer.....**

under section 22, sub-section | (1)(2)(3) | of the Act

and has complied with all the terms of the notice served on him by the Agricultural Income-tax Officer under section 22(5)/23(2) of the Act.

**5. For the reasons stated in the grounds of appeal, the applicant prays that**

he may be assessed accordingly he may be declared not chargeable under the Act

Grounds of Appeal

Signed .. (Appellant)

Signed .. (Authorised representative, if any)

Verification I ..... the applicant named in the above application hereby declare that what is stated therein is true to the best of my information and belief. Verified today, the day of ..... 19 at ..... Signed Form 15 (See rule 16) Form of an Appeal to the Tribunal In the Maharashtra Sales Tax Tribunal, Bombay, being the Tribunal under section 21 of the Maharashtra Agricultural Income Tax, Act, 1962, No ..... of 19 ..... (to be filled in by the office) ..... versus .....

(Appellant)

(Respondent)

Assessment year, and in the case of an assessment under section 41 the year in which the income should have been assessed.

Previous year

Commencing the ..... day of ..... and ending the ..... day of .....

Agricultural Income-tax Officer making the original order...

Section of the Maharashtra Agricultural Income Tax Act, 1962 under which the Agricultural Income-tax Officer passed the order

Date of communication of the order of the Assistant Commissioner

Address to which notices may be sent to the appellant

Address to which notices may be sent to the respondent

Relief claimed in appeal

Grounds of Appeal

(1) Signed .. (Appellant)

(2) Signed ..

(3) Signed .. (Authorised representative, if any)

Verification I ..... the appellant, do hereby declare that what is stated above is true to the best of my information and belief. Verified today, the day of ..... 19 at ..... Signed ..... Form 16 (See rule 21) Form of Reference Application to the Tribunal under section 39 of the Maharashtra Agricultural Income Tax Act, 1962 In the matter of the assessment of ..... (Name of the assessee) R. A. No ..... of 19 ..... (to be filled in by the office). (Applicant) ..... versus ..... (Respondent) Number of the appeal which gives rise to the reference ..... The applicant states as follows

**1. That the appeal noted above was decided by the Appellate Tribunal on .....**

**2. That notice of the order under sub-section (4) of section 33 of the Maharashtra Agricultural Income Tax Act, 1962 was served on the applicant on .....**



**3. That the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.**

**4. That the following questions of law arise out of the order of the Appellate Tribunal:**

(1)(2)(3)(4)

**5. That the applicant, therefore, requires under sub-section (1) of section 39 of the aforesaid Act that a statement of the case be drawn up and the questions of law number out of the questions of law referred to in paragraph 4 above be referred to the High Court.**

**6. That the documents or copies thereof, as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.**

Signed .. (Appellant)

Signed .. (Authorised representative, if any)

Note. - The application where it is made by an assessee must be accompanied by a fee of Rs. 50 in court-fee stamp. Form 17(See rule 23)Form of Notice under section 47(1) of the Maharashtra Agricultural Income Tax Act, 1962To, Shri.....of .....You are required under sub-section (1) of section 47 of the Maharashtra Agricultural Income Tax Act, 1962, to produce/cause to be produced before me at (place) ..... on (date) ..... at (time)..... the following documents and accounts :-.....and to furnish me with the following information:-.....Please note that if you do not comply with the requirements of this notice, you shall render yourself liable to prosecution for an offence under clause (ii) (a) of subsection (1) of section 58 of the said Act, which is punishable with simple imprisonment which may extend to six months or with fine not exceeding two thousand rupees or with both, and when the offence is a continuing one with a daily fine not exceeding one hundred rupees during the period of the continuance of the offence. Seal Place.....Date .....Signature.....Designation.....Form 18(See rule 26)Application for returned under section 53 of the Maharashtra Agricultural Income Tax Act, 1962I, ....., of residing at ....., in ..... do hereby state that my total agricultural income computed in accordance with the provisions of the Maharashtra Agricultural Income Tax Act, 1962, during the year ending on ..... being the previous year for the assessment for the year beginning on the first day of April, 19.....amounted to Rs , that the agricultural income-tax chargeable in respect of such income is Rs , and that the amount of agricultural income tax paid is Rs.....Details showing how the agricultural income-tax chargeable is computed are appended .I, therefore, pray for a refund of Rs....

Signed .. (Claimant)

Signed .. (Authorised representative, if any)

Verification I.....the claimant, do hereby declare that what is stated above is true to the best of my information and belief. Verified today, the day of.....19.....at.....Signed