

The Assam Agricultural Income-Tax Rules, 1939

ASSAM

India

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Rule THE-ASSAM-AGRICULTURAL-INCOME-TAX-RULES-1939 of 1939

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1.

(1)These rule's may be called the Assam Agricultural Income-tax Rules,(2)"Enactment" means and includes any Act passed by the Legislature and as well as regulation.(3)"Designated Bank" means any Scheduled Bank, as defined in clause (e) of Section 2 of the Reserve Bank of India of India Act, 1934 designated by the State Government, by notification in the Official Gazette, for the purposes of these rules, 1939.

2.

(1)In addition to the deductions specifically allowed under Section 7 of the Act the following deductions provided under clause (n) of Section 7 shall be allowed :(i)Any sum actually donated for charitable purposes if such donation in aggregate is not more than Rupees five lakhs or ten per-centum of total agricultural income, whichever is less, provided that such sum is actually spent for such purposes in the State of Assam."Charitable purposes" in this rule includes relief of the poor, education, medical relief and the advancement of any other object of general public utility not involving the carrying on of any activity for profit.(ii)Sums actually paid as interest on bona fide loan proved to be taken exclusively for payment of land revenue or local rate :Provided that in the case of an assessee in whose case deduction on account is made in assessment, any amount realised by him as interest on arrears of rent from tenants in any year shall be deemed to be agricultural income of that year and assessed accordingly.(iii)Municipal taxes paid in respect of Kutcheries used for collection of rent.(iv)Survey and settlement expenditure.(v)Maintenance allowances paid to widow forming charge on the estate.(vi)Monthly allowance paid to junior members of a family owning an impartible estate.(vii)A sum equal to 15 per cent of the total amount of income (not amounting to

rent) recovered in respect of rights of pasturage, thatch or other forest produce in the previous year, in respect of charges for collecting the same.(viii)Any expenditure (not being in the nature of capital expenditure or personal expense of the assessee) laid out or expended wholly and exclusively for the purpose of deriving such agricultural income.(2)In addition to deductions specifically allowed under sub-section (2) of Section 8, the following deductions shall be allowed under Clause (h) of that sub-section : (i)Any sum actually donated for charitable purposes if such donation is not more than Rupees five lakhs or ten per-centum of total agricultural income, whichever is less, provided such sum is actually spent for such purposes in the State of Assam.(ii)Municipal taxes paid in respect of premises used in connection with agriculture (e.g., for management of agriculture, for housing of agricultural employees or for storing or selling agriculture stocks and stores);(iii)In respect of animals which have been used for the purpose of agriculture and have died, or have permanently become useless for such purposes, the difference between the original cost to the assessee of the animals and the amount, if any, realised in respect of the carcasses of animals (whether the livestock is replaced or not);(iv)Any sum paid as bonus or commission to an employee or services rendered in connection with cultivation; Provided that the amount of the bonus or commission is reasonable with reference to-(a)the pay of the employee and the conditions of his service;(b)the assessee's income for the year in question; and(c)the general practice amongst persons carrying on cultivation for similar kind;(v)where the assessee's accounts in respect of any part of his agricultural income are kept not on cash basis but on mercantile basis, such sums as have actually been written off as bad debt in his books in respect of that part of his income; provided the sum became actually bad and became so in the previous agricultural year.(3)For the purposes of claiming a deduction under clause (m) of Section 7 and clause (g) of sub-section (2) of Section 8 and rules framed thereunder, an assessee shall furnish along with the return of Agricultural Income under Section 19(1) or 19(2);(a)A copy of actual payee's receipt attested by a gazetted officer.(b)A copy of a certificate obtained from the Commissioner of Taxes to the effect that such donation is exempted from levy of tax under the Assam Agricultural Income Tax Act, 1939.(c)A certificate, authenticated by a practising Chartered Accountant, from the Head of the Institution, Organiser, Chairman or Manager of a trust, as the case may be, to whom such donation is made, to the effect that such donation received has actually been spent for charitable purposes within Assam.However, the provisions of clauses (b) and (c) above shall not apply in case of any such donation made to the Chief Minister's Relief Fund.(4)A charitable organisation or institution or a trust whichever is engaged in activities prescribed under this rule to be of charitable purposes, may apply to the Commissioner and obtain a certificate to the effect that donations made to such organisation or institution or trust, as the case may be, is exempted from levy of tax under the Assam Agricultural Income-tax Act, 1939, subject to condition laid down under Section 7(m) or 8(2)(g).An application for an exemption certificate (as may be so called hereinafter), among others, shall contain following particulars:-

1. Full name and address of the organisation/institution/trust.

2. Registration number and date under the Societies Registration Act, 1860 or under any other enactment in force.

3. Copy of the Articles of Association, Memorandum of Association or Deed of Trust to testify that such applicant is engaged in activities as prescribed under this rule.

4. Any other information or materials as may be necessary to satisfy the Commissioner or may be required by him, before issue of such certificate.

Upon an application to the satisfaction of the Commissioner and after such enquiry as may be necessary, the Commissioner may issue a certificate to the effect that donations made to the holder of an exemption certificate shall be free from levy of Agricultural Income-tax subject to restriction under Section 7(m) or 8(2)(g). A certificate issued under this rule among other things, shall contain the date of issue of the same and the period of validity of the certificate which shall ordinarily be three years from the date of issue. If the Commissioner receives a report that the holder of; an exemption certificate has done anything contrary to the purposes for which the certificate was issued or comes to know of anything contrary to the purposes for which the certificate was issued, at any time during the period of validity of such certificate, he may, after giving the holder of the certificate a reasonable opportunity of being heard, by an order in writing, cancel the certificate. The application for exemption and the exemption certificate shall be in Form No. (I) and Form No. (II) respectively. A holder of an exemption certificate may apply for renewal of the certificate in Form No. (1) at least one month before that date of expiry of the validity of the certificate. The Commissioner, if satisfied of the performance of the certificate holder during the period of validity of the certificate, may renew the certificate for another period of upto three years giving effect from the date next following the date of expiry of the validity of the previous exemption certificate. However, if, the Commissioner is satisfied that the holder of an exemption certificate was prevented from making the application within the period mentioned above for sufficient reasons, he may condone the delay and accept the application for consideration as above.

3.

(1) Except in cases of agricultural income from cultivation, manufacture and sale of tea, for the purpose of determining the net income of any land referred to in sub-section (1) of Section 8 of the Act the following shall be deemed to be the gross agricultural income of such land : (i) If the agricultural produce of the land raised or received by him as rent-in-kind has been sold-the actual price for which it was sold; (ii) If the agricultural produce of the land has not been sold or if such has been utilised only as raw material for any manufacturing business, the value of such produce calculated according to the average prevailing price at which such produce was sold in the locality in the previous agricultural year (the year under assessment) either in its raw state, or after the performance 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 the market. (2) The net amount of agricultural income shall be determined by deducting from the gross agricultural income as computed under Clause (1) of this rule the expenses allowable under sub-section (2) of Section 8 and Clause (2) Rule 2: Provided that no deduction shall be allowed under this sub-rule if it has already been made under Section 7 in connection with the determination of agricultural income mentioned in sub-Clause (1)

of Clause (a) of Section 2; nor any payments of charitable, gratuitous or religious nature except those specifically provided under Rule 2 or any other rules made under Section 50 shall be allowable.

4.

(1) Except in the case of cultivation, manufacture and sale of tea for which separate provision has been made in the Act as mentioned in rule 5 below, in all other cases of income which is partially agricultural and partially income chargeable to income-tax under the Indian Income-tax Act, in determining that part which is agricultural, and chargeable to tax under this Act, the market value of any agricultural produce which has been raised by the assessee or received by him as rent-in-kind and which has been utilised as raw material for any manufacturing business or the sale receipts of which are included in the account, be treated as gross income, and for arriving at the net assessable amount of income, deductions specified in the preceding sub-rule (2) of Rule 3 shall be allowed. (2) For the purpose of sub-rule (1) "Market Value" shall be deemed to be:-(a) When produce is ordinarily sold in the nearest market-the value calculated according to the average price at which it was so sold during the previous agricultural year; (b) When the agricultural produce is not ordinarily sold in the market in its raw state-the aggregate of-(1) the expenses of cultivation; (2) the land revenue or rent paid for the area in which it was grown; and (3) such amount as the Agricultural Income-tax Officer finds to represent a reasonable rate of profit on the sale of such produce.

5.

In respect of agricultural income from tea grown and manufactured by the seller in the State of Assam the portion of the net income worked out under the Indian Income-tax Act and left unassessed as being agricultural, shall be assessed under this Act after allowing such deductions under the Act and the rules made thereunder, so far as they have not been allowed under the Income-tax Act, 1961 (43 of 1961) in computing the net income from the entire operation : Provided that the computation made by the Income-tax Officer shall ordinarily be accepted by the Assam Agricultural Income-tax Officer who may, for his satisfaction under Section 20 of the Assam Agricultural Income-tax Act, obtain further details from the assessee or from the Indian Income-tax Officer, but shall not without the previous sanction of the Additional Commissioner of Taxes or when there is no Joint Commissioner of Taxes, the Assistant Commissioner of Taxes or the Joint Commissioner of Taxes empowered by the Commissioner of Taxes in this behalf require under the proviso to Section 49 the production of account books already examined by the Indian Income-tax Officer for determining the agricultural income from tea grown and manufactured in Assam or refuse to accept the computation of the Indian Income-tax Officer : Note. - (1) The Act applies to income from sales of tea grown and manufactured in Assam irrespective whether the sale is made within or outside the State of Assam. (2) The deductions referred to above are specified in sub-section (2) of Section 8 and sub-rule (2) of Rule 2 : Provided that all agricultural income mentioned in sub-Clause (1) of Clause (a) of Section 2, or sub-Clause (2) (i), (ii) and (iii) of Clause (a) of Section 2 raised or received by the grower of tea from lands not used for tea but used for cultivation of produce other than tea shall be liable to agricultural income-tax under the Act; Provided also that the agricultural income derived from cultivation by labour force of land attached to a tea garden as

ancillary to it from which the garden derives no direct benefit in the shape of rent either in cash or in kind shall not be liable to agricultural income-tax.

6.

An allowance under Clauses (h) and (n) of Section 7 in respect of capital assets purchased or constructed after 1st April, 1937 and under sub-Clause (iv)(a) of Clause (f) of sub-Section (2) of Section 8 in respect of any asset whenever purchased or constructed shall be allowed at the rates prescribed by the Central Government and in respect of any of the assets for which no rates have been thus prescribed then depreciation shall be allowed in accordance with the following statement: Statement of rates of depreciation for capital asset in respect of which rates have not been prescribed under the Income-tax Act, 1961 (43 of 1961)

Class of machinery, implements, plants and other capital assets	Percentage on written down value or prime cost	Remarks
1. Fencing of substantial material	5	
2. Pucca Wells	2 1/2	
3. Tube Wells	6 1/4	
4. Bullock-drawn wooden or leather implement and other small handimplements	25	
5. Bullock-drawn iron implements	10	
6. Tractors and oil engines and their implements	12 1/2	
7. Weighing Machines	5	
8. Power pumping Machines	12 1/2	
9. Country cart	15	
10. Factory made cart of iron material with rubber tyred wheels(Dunlop cart)	10	
11. General (machines, implements, plants and other assets) not provided for above specifically	5	

Provided that in respect of assets which do not suffer wear and tear and also in respect of other party items, renewals and replacements shall be allowed, in place of depreciation allowance.

7.

(1) For the purpose of obtaining an allowance for depreciation under clauses (h) and (n) of Section 7 and clause (iv)(a) of sub-Section (2) of Section 8 the assessee shall furnish particulars to the Assam Agricultural Income-tax Officer in the following Form :

Description of building, machinery, plant, implements, furniture or other capital assets purchased or constructed	Written down value	Capital expenditure during the year for additions, alterations, improvements and extensions
---	--------------------	---

1

2

3

Date from which the additions, etc., referred to in column 3 have been used for the purpose of agriculture	Particulars (including Original Cost depreciation allowed and value realised by sale or scrap value) of obsolete assets sold or discarded during the year with dates on which first brought into use and sold or discarded	Remarks
4	5	6

(2) The expression "written down value" means—(a) in the case of assets acquired in the previous year, the actual cost to the assessee; (b) in the case of assets acquired before the previous year but after the commencement of the Assam Agricultural Income-tax Act, 1939, the actual cost of the assessee less all depreciation allowable to him under this rule; (c) in the case of assets acquired before the commencement of the Assam Agricultural Income-tax Act, the actual cost to the assessee less for each financial year since the acquisition, the amount of depreciation applicable to the assets at the rate prescribed for the purposes of the Indian Income-tax Act for each such year since the 1st April, 1922 at the Income-tax rates in force on the 1st April, 1922 for each year prior to the date: Provided that for purposes of depreciation allowance in respect of assets used for deriving agricultural income defined in Section 2 (a) (1) and determinable under Section 7 of the Act, "written down value" shall mean the actual cost to the assessee less for each financial year since 1st April, 1937 the amount of depreciation applicable to assets at the rates mentioned above. Explanation. The method of calculating depreciation on the "written down value" basis instead of on the basis of the cost of the assets will come into force from the assessment for 1940-41 and does not apply to the assessment for 1939-40.

8.

In assessing the agricultural income of the assessee any sums received from any Insurance Company pursuant to the powers conferred by Section 8(2)(f)(v) of the Act, there shall be excluded any sums received by way of compensation for loss of capital assets or for non-agricultural income and under that section the only sums to be included in the assessment shall be such compensation (if any) as may have been received from an Insurance Company for loss of agricultural income.

9.

[Deleted by Notification No. FTX-267/58/27, dated the 20.6.1959.]

10.

[Deleted w.e.f. 4.5.1976 vide Assam Agricultural Income Tax (Amendment) Rules, 1976.]

11.

[Deleted vide Assam Agricultural Income Tax (Amendment) Rules, 1985.]

12.

The notice referred to in sub-section (2) of Section 19 shall be in the following Form: Notice under Sections 19(2) and 34 of the Assam Agricultural Income-tax Act, 1939 No. Agricultural Income-tax

Officer.....Dated.....To.....

1. In pursuance of the provisions of Section 19(2) of the Assam Agricultural Income-tax Act, 1939, you are hereby required to prepare a true and correct statement of your total agricultural income or the agricultural income in respect of which you are assessable during the previous year in the attached Form (along with such other particulars as are required to complete the Form) and to deliver it to me at my office duly signed as required by Section 19-A before.....or within 30 days of the receipt of this notice (should the former date be less than 30 days from the receipt of the notice).

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

3. If you wish to make any claim for depreciation under Clause (h) and (m) of Section 7 and under sub-Clause (iv) (a) of Clause (f) of sub-section (2) of Section 8 of the Assam Agricultural Income-tax Act, 1939, you should furnish the necessary particulars in the prescribed form a copy of which may be obtain from my office.

4. If you are a firm a Hindu undivided or joint family or trustee, mutawalli or guardian or agent you are also required, in accordance with the provisions of Section 34 of the Act to furnish me with a return of-

(a)(in case of firms) the name of the partners in your firm with their addresses and the extent to their interest;(b)(in the case of Hindu joint or undivided family) the names of the male members of your family whether co-sharers or co-partners with details about their shares or interest, the names of the karta (or Manager) with their addresses;(c)the names of the persons for or on behalf of whom you are trustee, mutawalli, or guardian or agent, with their addresses and shares. A separate form making this return is annexed.

5. The return shall be signed and verified-

(a)in the case of an individual, by the individual himself where the individual is absent from India, 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 India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;(c)in the case of a company or local authority, 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 the principal officer, or any member of the association authorised by the principal officer;(f)in the case of any other person, by that person or by some person competent to act on his behalf.

13.

An assessee receiving agricultural income from the cultivation and manufactured of tea, shall file before the Agricultural Income Tax Officer/the Superintendent of Taxes-(i)a copy of the first copy of any assessment order of the Income Tax Officer passed under the Income Tax Act, 1961 within thirty days from the date of the order; and(ii)a certified copy of such order within ninety days from the date of the order; and(iii)a copy of the balance sheet, profit and loss account of the previous year relevant to the assessment year duly certified by a practising Chartered Accountant (not being regularly employed by the assessee) along with a copy of Income Tax computation submitted to the Indian Income Tax Authority duly certified by the said authority or by a practising Chartered Accountant.A copy or certified copy as aforesaid shall be furnished notwithstanding that a return of agricultural income has been, filed under Section 19 by the assessee, and that a provisional assessment has been made under Section 19B against the assessee.(iv)A declaration by the assessee just after the expiry of twelve months from the end of the month in which the return of the relevant amendment year is furnished under the Income Tax Act, 1961, that no notice has been served on the assessee under Section 143(2) of the said Act.The assessee shall inform the agricultural Income Tax Officer/Superintendent of Taxes or any revision of the assessment order made under the Income Tax Act, 1961, within one month from the date of such revision by that authority and in default of this section 200 and Section 36 shall be applicable to him.

14.

The return of total income required under sub-section (1) or sub-section (2) of Section 19 shall be in the following form and shall be verified in the manner indicated in Section 19A. Form of Return of Total Agricultural Income under Section 19(1) or 19(2) of the Assam Agricultural Income- tax Act, 1939Agricultural Income-tax year 2000-2000Name of assessee.....Designation.....Address.....Statement of total agricultural income during the previous year

Sources of income

Amount Amount Tax

	of income	of Tax Payable	already paid
1	2	3	4
	Rs.p.	Rs.p.	Rs.p.
1. Rent or revenue derived from land which is used for agricultural purposes and either assessed to land revenue in Assam or subject to a local rate assessed and collected by officers of the State Government as such—Details shown in Schedule A.(See Note 2)			
2. Income derived from such land by—(i) Agriculture.....(ii) The performance by a cultivator or receiver or rent-in-kind of any process ordinarily employed by a cultivator or receiver or rent-in-kind or render the produce raised or received from him fit to be taken to market, or.....(iii) 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 sub-clause (ii).....Details shown in Schedule B(See Note 3)(iv) Agricultural income from the cultivation, manufacture and sale of tea.....Details shown in Schedule C(See Note 4)			
3. Amount paid vide challan No. Dated.....			

Total.....

Deductions claimed—(a) on account of insurance premium; (b) on account of sums paid in respect of a contract for a deferred annuity; (c) on account of contribution to any provident fund to which the Provident Funds Act, 1925 applies. (See Note 5) I declare to the best of my knowledge and belief that the information given in the above statement is correct and complete; that the amounts of income shown are truly stated and relate to the year ended , that no other agricultural income was received by me/by the person on whose behalf this return is made. Date Signature N.B. (a) All agricultural income derived from any land situated in the Province of Assam by a person who does not reside in the Province or 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 owner or as a holder of any property for himself or for any other, or partly for his own benefit and partly for another either as owner, trustee, receiver, common manager, administrator or executor or in any capacity recognised by law, must be returned in the Form. Notes for guidance in filling up Return under-section (1) or (2) of Section 19

Note 1. Every person or association of individuals whose total agricultural income exceeds Rs. 12,000 is required to make a return of his total agricultural income whether or not he has been served with an individual notice under Section 19(2) of the Act. Note 2. (1) Rent from land, received in cash or in kind by a proprietor, tenure holder, mortgagee in possession, lessee, or any settlement holder is assessable to agricultural income-tax and should be returned in the Form. (2) Salamis or premia received by landlord for settlement of waste lands or abandoned holdings for agricultural purposes, salaries or premia or fees paid to a landlord for recognition of a transfer of a holding from one tenant to another, all Malikana receipts by landlords, are instances of income derived from land and assessable to agricultural income-tax and should be returned in the Form. (3) For the rate of depreciation permissible under the Act see Rule 6 of the Assam Agricultural Income-tax Rules, 1939. The depreciation is to be calculated on the written down value in the year of the assessment. (4) The

expression 'Malikana' of which deduction can be claimed, vide clause (k) of Section 7, means the amount annually paid by one proprietor to another proprietor. There is another kind of Malikana payable by Government to certain proprietors under certain conditions; such malikana is agricultural income and is liable to be assessed and should be returned in this Form.

Note 3. Income from cultivation or other agricultural operations in respect of lands, includes profit earned by a cultivator by a sale of his raw produce even if he keeps a shop for his retail vend of such produce, income derived by utilising the raw produce of his own lands for the purposes of manufacture of goods by a manufacturer who carries on partly agricultural and partly non-agricultural operations such as those done in sugar factory or in rice or oil mills and the income derived by a land owner who grows on his own land, which is assessed to land revenue or is liable to local rate, forests or tress or tea seeds or coffee and derives income therefrom : are instances of agricultural income. All such incomes as well as those derived from dairy and poultry framing, bathans (buffalo Khutis), fruits and flower gardening, lac and cotton growing which are agricultural must be shown in the return.

Note 4. If in respect of the accounting year concerned in the case, your income derived from the tea business (Cultivation, manufacture and sale) has been determined by the Indian Income- tax Officer then the income to be shown against item 2(iv) is the portion of the agricultural income as computed for the purpose of Indian Income-tax subject to such deduction under sub-section (2) of Section 8 and sub-rule (2) of Rule 2 in so far as they have been already made in computation of the Indian Income-tax Act, 1961 (43 of 1961). Income to be shown against item 2(iv) is the agricultural income assessable to tax under Section 19B.

Note 5. - (1) Deductions from total agricultural income can only be made for insurance premia in respect of insurance on your own life or on the life of your child or children or in respect of a contract for a deferred annuity on your own life or on the life of your wife, or as contribution to any Provident Fund to which the Provident Funds Act, 1925 applies. No deduction is permissible in the case of any other form of life insurance except in the case of a Hindu undivided or joint family where deductions are permissible on account of premia paid to effect an insurance on the life or any male member of the family. (2) The aggregate of the sums exempted under Section 15 shall not exceed one sixth of your total agricultural income].

A

1. Serial No.....
2. Name of the village, mauza, mohal or paragraph, District or sub-division of the District and the Post Office.....
3. Tauzi No.....
4. Extent of share....
Status of the assessee (whether landlord, tenure holder, mortgagee in possession, lease holder, Patanidar, Jotdar, Jagirdar, Lakherajdar, Nisfkherajdar or any other receiver of rent-in-kind or in cash in respect of land used for agriculture.....)
5. Gross Annual Income.
(i) Rent including local rate Rs.P.
(ii) Salamis or premia for settlement of waste lands or abandoned holdings, or for recognition of a transfer of a holding from one tenant to another used for agricultural purposes, mutation fee paid by the transferee of non-transferable occupancy

holding, assignment for land revenue to jagirdar.

- (iii) Banker (sums paid by tenants for use of timber, fuel, bamboo, hanban and other uncured wild forest produce).
- (iv) Pasturage and fees realised from grazers
- (v) Survey fees realised from tenants
- (vi) Total of columns (i) to (v)
- 7. Deductions-
 - (i) Amount of land revenue paid to the [State Government] or rent paid to superior landlord
 - (ii) Sums paid as local rate collected under any enactment in force in Assam
 - (iii) Municipal taxes paid in respect of Kutcheries used for collection of rent
Collection charges including contingencies to the extent of 14 per cent of the total
 - (iv) amount of rent or income in respect of rights of pasturage, thatch and forest and forest produce accrued due in the previous year
 - (v) Survey and settlement expenditure
 - (vi) Amount of rate paid under the Village Chowkidari Act, 1870, in respect of any holding used for collection of rent
 - (vii) Expenses incurred on the maintenance of any irrigation or protection work constructed for the benefit of the land.
 - (viii) Amount paid on account of current repairs to any capital asset used in connection with collection of rent due
 - (ix) Amount of interest paid on any amount borrowed and spent on any capital expenditure incurred after the 1st April 1937 for the benefit of the land
Depreciation allowance in respect of any capital asset purchased or constructed after
 - (x) 1st April, 1937 for the benefit of the land [See] Rule 6 of the Assam Agricultural Income-tax Rules, 1939]
 - (xi) Amount of interest paid on any mortgage or any other kind of debt or any interest paid on any other capital charge incurred for the purpose of acquiring the property
 - (xii) Amount interest paid on the mortgage of a property from which agricultural income is derived if the mortgage was created before the 1st January, 1939
 - (xiii) Amount of Malikana paid by one landlord to another
 - (xiv) Amount paid as interest on loan taken under the Agriculturists' Loans Act, 1884 and the Land Improvement Loans Act, 1883
 - (xv) Sums actually paid as interest on bona fide loan proved to be taken to pay exclusively land revenue or rent or local rate
 - (xvi) Maintenance allowances paid to widows forming charge on the estate
 - (xvii) Monthly allowance paid to a junior member of an impartible estate
Any expenditure (not being in the nature of capital expenditure or personal expenses of
 - (xviii) the assessee) laid out or expended wholly and exclusively for the purpose of deriving such agricultural income

- (xix) Expenses on charities for the benefit of the public at large or a considerable section of the same e.g., establishment or maintenance of educational and medical institutions and relief of distress of tenants affected by wide-spread calamity
- (xx) Total of columns (i) to (xix)
- (xxi) Net difference of 6 (vi) and 7 (xx) to be carried over to the front page of the Form
- Remarks

B

1. Serial No.
2. Name of village, mauza, district, or sub-division and Post Office
3. Tauzi No.
4. Status of the assessee
5. Gross value of ordinary produce or in the case of tea, the gross sale proceeds of green leaves sold as such- Rs.P.
 - (a) Kind of agriculture-(i) ordinary produce; (ii) tea
 - (b) Quality of produce
 - (c) Rate per [quintal]
 - (d) Amount
6. Deduction
 - (i) Amount of land revenue paid to the State Government or rate paid to superior landlord
 - (ii) Sum paid as local rate collected under any enactment in force in Assam
 - (iii) Municipal taxes paid in respect of premises used in connection with agricultural (e.g., for management of agriculture, for housing of agricultural employees or for storing or selling agricultural stocks and stores)
 - (iv) Amount of rate paid under the Village Chowkidari Act, 1870, in respect of any building used for the purpose of cultivation.
 - (v) Expenses for cultivating the crop and of transporting it to the market including the maintenance of agricultural implement and cattle required for purposes of cultivation and transportation
 - (vi) Amount of expenses incurred on maintenance of any irrigation or protective works constructed for the benefit of the land
 - (vii) Amount of expenses incurred for the maintenance of any capital asset, if such maintenance is required for the purpose of deriving such agricultural income from such land
 - (viii) Amount of interest paid on any amount borrowed and spent on any capital expenditure incurred for the benefit of the land or for the purposes of deriving such agricultural income
 - (ix) Amount of allowance of depreciation of any asset required for the benefit of land-(vide Rule 6 of the Assam Agricultural Income-tax Rules, 1939)

- (x) Amount of obsolescence allowance in respect of any capital asset sold or discarded representing the difference between the written down value and the amount for which they are sold or their scrap value
- (xi) Sum paid in order to effect an insurance against loss or damage of crop or property subject to the condition specified in Clause (u) of sub-section (2) of Section 8.
- (xii) Interest paid to any mortgage or other capital charge incurred for the purpose of acquiring the property or for the purpose of its cultivation
- (xiii) Amount of tax or rate paid under any enactment in force in Assam on the cultivation or sale or crop
- (xiv) Any expenditure (not being of the personal or capital nature) laid out or expended wholly and exclusively for the purpose of earning or deriving the agricultural income
- (xv) Loss representing the difference between original cost to the assessee of the animals (used for the purposes of cultivation but have died or become permanently useless) and the amount, if any, realised in respect of carcasses of the animals
- (xvi) Any reasonable sum actually paid to an employee as bonus or commission for services rendered in connection with cultivation [See Rule 2 (iv), proviso]
- (xvii) Amount actually spent for charitable purposes [See Rule 2]
- (xviii) Bad debts written off as irrecoverable where accounts are kept on mercantile basis [See Rule 2 (2) (v)]
- (xix) Total of columns (i) to (xviii)
Net difference of 5 and 6 (xix) to be carried over to the front page and shown in column 2 against the items 2 (i), (ii), (iii)
Remarks

C

For assessee cultivating, manufacturing and selling tea

1. Serial No.
2. Name of the tea estate, mauza, pargana, district or subdivision of district, and post office
Portion of net total income worked out for assessment under the Indian Income-Tax Act, 1961, but left unassessed as being agricultural, where assessment under the Income-Tax Act
3. has been completed. In any other case thirty per cent of net total income returned under the [Income-Tax Act, 1961] [Substituted Vide Notification No. FTX/15/83/40, dated 11th April, 1985 (w.e.f. 22-5-1985)]. Rs.P.
4. Other agricultural incomes mentioned in sub-clause (1) of clause (a) of Section 2, e.g., rent-in-kind or in cash received from tenants by the estate from the lands within it not intended to be used for tea, income from tea seeds, rubber and such forest produce as wood, bamboo, grass etc.
5. Total of columns 3 and 4.
6. Deductions (Same as in Schedule B if not allowed already while computing the net income)

stated in column 4.

7. Net difference of columns 5 and 6 to be carried over to frontpage, column 2 against item 2 (iv).

15.

The notice of demand under Section 23 and sub-section (3) of Section 31 shall be in the following Form: The Assam Agricultural Income Tax Act Notice Of Demand Under Section 23 Of The Assam Agricultural Income Tax Act, 1939 To.....

- 1. It is hereby notified that for the Assessment year A sum of Rs as specified on the reverse has been determined to be payable by you.**
- 2. You are required to pay the amount to the Bank designated for the purpose by the Government on or before by challan in the prescribed form or by a Bank Draft or cheque drawn on any Bank situated within Guwahati with Agricultural Income Tax officer, Assam as the payee.**
- 3. If you do not pay the amount on or before the date specified above, you shall be liable to pay further interest with effect from the date commencing after the expiry of the date aforesaid in accordance with the proviso to Section 36(1).**
- 4. If you do not pay the amount of tax on or before the date specified above, you shall also be liable under Section 36(2) to pay a sum by way of penalty not exceeding the amount of tax payable.**
- 5. You are further informed that unless the total amount due, including the penalty and the interest, is paid on or before the date specified above, proceedings for recovery thereof will be started in accordance with subsection (3) and (4) of Section 36.**

(Seal) Agricultural Income Tax Officer, Assam, Guwahati Assessment Form Assessment for 19--19, under Section--of the Assam Agricultural Income-tax Act, 1939.

Name of assessee..... District of area.....

Status..... No. of General Index

Address.....

Details of income etc.	Amount of	Agricultural	Remarks
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incomeRs.P. IncomeTaxRs.P.

1. Rent or revenue derived from land used for agricultural purposes
- 2.(a) Income derived by ordinary cultivation or agricultural operation (b) Income derived by cultivation of tea- (i) Total income (ii) Gross agricultural income-tax chargeable on total income (iii) Average rate of agricultural income-tax-paise in the rupee (iv) Sums included in total income in respect of which agricultural income-tax is not payable- (a) on account of insurance premium (b) on account of a contract for the deferred annuity (c) on account of contribution to a Provident Fund to which the Provident Fund Act, 1925, applies (v) Total amount for which relief is due and agricultural income-tax thereon

Total Agricultural Income-tax due	Rs.
Less : Rebate admissible under Section	Rs.
Balance due	Rs.
Less	Rs.
Amount paid vide challan	Rs.
No. Date	Rs.
Net Agricultural Income-tax due	Rs.
Penalty under Section	Rs.
Interest payable under Section 20C	Rs.
Upto date of demand	Rs.
Total sum payable	Rs.
(Rupees..... paise..... only)	
Seal Agricultural Income-tax Officer	

16.

(1) A memorandum of appeal under Section 24 of the Act shall be addressed to the Deputy Commissioner of Taxes (Appeals) and shall contain the following particulars :

1. Name and address of the Appellant.

2. Assessment year in connection with which the appeal is preferred.

- 3. Designation of the Officer passing the order appealed against.**
- 4. Section and sub-section of the Assam Agricultural Income-tax Act, 1939, under which the order appealed against was passed and the date of such order.**
- 5. Where the appeal related to any assessment of tax, penalty or interest the date of service of the relevant notice of demand.**
- 6. In other cases, the date of service of the intimation of the order appealed against.**
- 7. Particulars of payment of tax/penalty/interest, if any.**
- 8. Relief claimed in appeal.**
- 9. Address to which notice may be sent.**
- 10. Statement of facts.**
- 11. Grounds of appeal.**

(2)The memorandum of appeal shall be signed by the appellant or his agent and shall be verified by the appellant or his agent in the following Form:"I.....son of.....aged do hereby declare that what is stated above is true to the best of my information and belief.PlaceDateSignature of the Appellant or his agent(3)The memorandum of appeal must be in duplicate and may be presented to the appellate authority by the appellant or his agent or it may be sent by registered post.(4)It shall be accompanied by-(a)a certified copy of the order appealed against;(b)the fee prescribed in Rule 19;(c)a copy of the notice of demand, if any,

17.

(1)Where an appellant does not comply with any of the requirements of sub-rules (1), (2) and (4) of Rule 16 in presenting the appeal, it may be summarily rejected. It may also be summarily rejected, if it is barred by limitation unless it is accompanied by a separate petition for condonation of delay, stating the grounds for such condonation.(2)Where an appeal is not disposed of under sub-rule (1), it shall be disposed of as required by sub-sections (3) and (4) of Section 24.

18.

(1) A petition under Section 27 of the Act shall be in duplicate and shall be accompanied by a certified copy of the order of which revision is applied for and by the fee prescribed in Rule 19 and shall contain the following particulars : (i) a statement of the facts of the case; (ii) a reference to the particular order in respect of which the revision is applied for; (iii) the grounds on which the petition is filed; and (iv) the date of service of the order objected to. (2) A petition for revision shall be signed, verified and presented as if it were an appeal under Section 24 of the Act. (3) A petition of revision may be summarily rejected where the requirement of sub-rules (1) and (2) are not complied with in presentation of the petition. It may also be summarily rejected if it is barred by limitation unless it is accompanied by a separate petition for condonation of delay stating the grounds for such condonation. (4) Where a petition for revision is not disposed of under sub-rule (3), it shall be disposed of as required by sub-section (2) of Section 27.

19. Fees.

- The following fees shall be payable : (a) upon a memorandum of appeal against an order of assessment of tax - five per cent of the amount of tax in dispute subject to a minimum of rupees one hundred and maximum of rupees two hundred fifty; (b) upon a memorandum of appeal under Section 24 against any other order - five percent of the amount in dispute subject to a minimum of rupees one hundred and maximum of rupees two hundred fifty; (c) upon petition for revision under Section 27 five percent of the amount in dispute subject to a minimum of rupees one hundred and a maximum of rupees two hundred fifty. (d) upon any other miscellaneous petition - Rupee five. Explanation. - In this rule "the amount of tax in dispute" means the difference between the amount of tax demanded and the amount admitted by the assessee to be payable.

19A.

An appeal petition under Section 26 shall be presented in the manner laid down by the Assam Board of Revenue.

19B.

A reference application under Section 28 shall be presented in the manner laid down in the Assam Board of Revenue.

19AA.

An application for the certified copy of order or other document shall be filed in the office of the Commissioner, Additional Commissioner, Joint Commissioner, Deputy Commissioner, or Agricultural Income-tax Officer, as the case may be, and shall contain the following particulars : (a) Name and address of the assessee. (b) Relevant assessment year. (c) Particulars of the document or order. (d) Office in which the document or order is available.

19BB.

The following fees shall be payable for certified copies : (a) An application fee - Rupees Five. (b) Authentication fee for every 360 words or part thereof - [Rupees Five] (c) One impressed folio for not less than 150 words and extra folio for every 150 additional words or less. (d) Urgent fee of Rupees Ten, if an applicant requires his copy to be furnished within twenty-four hours of submission of the application. In such cases fees and folios must also accompany the application. (e) An additional of Rupees Twenty to cover the cost of postage if the applicant wants his copy to be sent to him by post. (f) A searching fee of Rupees Ten if the applicant wants a copy of the order or document which is more than six months' old.

19C.

The fee payable under Clause (a) of Rule 19 shall be deposited by Challan under the head "0022-Taxes on Agricultural Income Other receipts" into Designated Bank.

20.

In the case of any person not the resident of Assam or of any person who though ordinarily resident is temporarily absent therefrom, all agricultural incomes, arising from land situated in the State as determined in Section 7 or Section 8, shall be chargeable to agricultural income-tax either in the name of the non-resident or in the name of the agent of such non-resident person and in the later case such agent shall be deemed to be, for all purposes of the Act and Rules made thereunder, the assessee in respect of such agricultural income-tax : Provided that any arrears of tax may be recovered also in accordance with the provisions of the Act and rules made thereunder, from any assets of the non-resident person which are within the State of Assam; Provided further that any such agent of any person who has reason to believe that he may be assessed as such an agent, may retain out of any money payable by him at such non-resident person a sum equal to his estimated liability under this rule and in the event any disagreement between the non-resident person and such agent or person may secure from the Agricultural Income-tax Officer a certificate stating the amount to be so retained pending final settlement of the liability and the certificate so obtained shall be his warrant for retaining that amount.

21.

Any person employed by or working on behalf of a person residing out of the Province of Assam or temporarily absent therefrom or through whom such person is in receipt of any agricultural income arising from lands situated in Assam, upon whom the Agricultural Income-tax Officer has caused a notice to be served of his intention of treating him as an agent of the non-resident person shall for all the purposes of the Act and Rules made thereunder, be deemed to be such agent: Provided that no person shall be deemed to be that agent of non-resident person unless he had an opportunity of being heard by the Agricultural Income-tax Officer as to his liability and in no case shall the liability of such agents extend beyond the assets of the non-resident assessee in his actual possession.

22.

Where a claim is made by or on behalf of any member of a Hindu undivided or joint family after the family has been assessed but before the amount of fixed asset has been realised, that a partition has taken place among the members of such family the Agricultural Income-tax Officer shall make such inquiry therein as he may think fit and if he is satisfied that the joint family property has been partitioned among the various members or groups of members in definite portions, he shall record an order to the effect that each member or group of members shall, in addition to any agricultural income-tax for which he, or it may be separately liable and notwithstanding anything contained in Clause (i) of Section 4, be liable for a share of the tax assessed on the total agricultural income of the family in proportion to the extent of the joint family property allotted to him or it: Provided that all the members and groups of members whose joint family property has been partitioned shall be liable jointly and severally for the tax already assessed on the total agricultural income of the joint family. Where an order apportioning the liability to the tax on the basis of partition has not been passed in respect of a Hindu family hitherto assessed as undivided or joint, such family shall be deemed for the purposes of the Act, to continue to be a Hindu undivided or joint family.

23.

(1) Where an assessee dies after an assessment has been made, his executor, administrator or other legal representative shall be liable to pay out of the assets of the deceased assessee to the extent to which the estate is capable by such person or any tax which would have been payable by him under the Act if he were alive. (2) When a person dies before or after the publication of notice under sub-section (1) of Section 19 or the service of notice under sub-section (2) of Section 19 or Section 30, as the case may be, the agricultural income-tax shall be levied upon and recoverable from his executor, administrator or other legal representative, as if such executor, administrator or other legal representative were the person liable to be assessed and all the provisions of the Act shall apply accordingly: Provided that such executor, administrator or other legal representative shall not be liable to pay tax beyond the extent to which he is capable of meeting of the charge out of the assets of the deceased persons. (3) * * * * [Amendment Rules of 1968], (4) Where at the time of making an assessment under Section 20 it is found that a change has occurred in the constitution of a firm or other association of individuals, or that a firm or other association of individuals has been newly constituted, the assessment shall be made on the firm or association of individuals as constituted at the time of making the assessment and all provisions of the Act shall, so far as may be, apply accordingly.

24.

(1) An application for refund shall be made to the Superintendent of Taxes/Agricultural Income-tax Officer and shall include amongst others, the following particulars:- (a) Name and address of the assessee. (b) The year of assessment for which refund is claimed. (c) The amount of agricultural income-tax paid together with Challan No. and date of payment. (d) The amount of refund claimed and ground thereof. (2) The application for refund shall be signed, verified and presented by persons, competent/authorised to file such application. (3) Where the Superintendent of Taxes or the

Agricultural Income-tax Officer is satisfied that a refund is due to the assessee he shall record an order sanctioning the refund.

25.

When an order for refund has been passed, a refund voucher shall be issued in favour of the assessee if he desires payment in cash. Ad advise list shall at the same time be forwarded to the Treasury Officer concerned.

26.

When the amount to be refunded exceeds rupees fifty thousand the relevant record shall be submitted to the Commissioner for order. Where the amount to be refunded exceeds rupees ten lacs, the Commissioner shall take prior approval of the Government before sanctioning such refund.

27.

Deleted.

28.

Where under any of the provisions of the Act, a refund is found due to any person, the Agricultural Income-tax Officer, the Deputy Commissioner of Taxes or the Commissioner of Taxes, as the case may be, may in lieu of payment of the refund, set off the amount to be refunded or any part of that amount against the tax, if any, remaining payable by the person to whom the refund is due.

29.

(i)The instalment of advance tax payable by an assessee shall be paid as under:

Instalment	Percentage of tax to be paid	Last date on which the tax be paid
1st Instalment	20% of total tax payable	30th June of the Financial year
2nd Instalment	20% of total tax payable	30th September of the Financial year
3rd Instalment	30% of total tax payable	15th December of the Financial year
4th Instalment	Balance 25% of the total tax payable	5th March of the Financial year

The instalment of tax payable as aforesaid shall be paid by an assessee liable to pay advance tax as provided under Section 35 or 35A by Challan into the Designated Bank or by Bank Draft or Cheque drawn on any Bank situated within Guwahati with Agricultural Income Tax Officer, Assam as the payee.(ii)An assessee whoever furnishes an estimate under the provisions of Section 35(A)(1) and 35A(3) shall furnish the same in Form No. (III) and under Section 35A(2) in Form No. (IV).As soon as the estimate or a revised estimate is furnished, the assessee shall pay the appropriate percentage of taxes as prescribed less already paid, if any, in the remaining instalment or instalments.(iii)An

Agricultural Income-tax Officer while making an order under sub-section (5) of Section 35A shall issue a notice of demand and enclose a copy of the order therewith as an enclosure in Form No. (V). (a) Notice of Demand : Notwithstanding anything contained in Rule 15 of the Assam Agricultural Income-tax Rules, 1939, the notice of demand under Section 23 of the Assam Agricultural Income-tax Act, 1939, to be served upon an assessee in pursuance of an order under sub-section (5) of Section 35A shall be in Form No. (VI). The notice of Demand and the copy of the order in pursuance of an order under sub-section (6) of Section 35A shall be in the same form as prescribed therein marked 'revised' on the top right hand corner. (b) The intimation required to be furnished by an assessee in case the total Agricultural Income and Advance Tax required to be paid in pursuance of an order under sub-section (5)/(6) of Section 35A is more or less than the same in his opinion, shall be furnished in Form No. (VII) under sub-section (7) of Section 35A.

30.

The Challan referred to in the Notice of Demand in rule 15 or any other rule, shall be in Form No. VIII. Form No. (I) [See Rule 2(4)] Application for exemption certificate by organisation, institution or trust engaged in activities prescribed under rule (2) of the Assam Agricultural Income Tax Rules, 1939 To, The Commissioner of Taxes, Assam, I on behalf of (name of the organisation/institution or trust hereby apply for an exemption certificate under rule 2(4) for the purpose of claiming deduction under Section 7(m)/8(2)(g) of the Assam Agricultural Income Tax Act, 1939. The following particulars are furnished herewith.

1. Name of the organisation/institution/trust in full.....

2. Address

3. Name(s) and address(es) of author(s)/founder(s).....

4. Registration number and date, if any, under

(a) Registrar of Firms and Society..... (b) Registrar of Co-operative Society..... (c) District Registrar or Sub-deputy Registrar.....

5. Date of establishment of organisation/institution or creation of trust....

6. Name(s) and address(es) of trustee(s)/manager(s)/Chairman/Head of the Institution....

I also enclose following documents :

1. (a) Original/Certified copy of the instruments under which the organisation/institution or trust was established/created together with a copy thereof.

(b)Original/Certified, copy of the documents evidencing the establishment/creation and the purposes thereof of the organisation/institution or trust, together with a copy thereof. (The original, if enclosed, will be returned).

2. Two copies of accounts of the trust/institution or organization for the latest one/two/three years,-

I undertake to communicate forthwith any alteration in the terms of the trust or in the rules governing the institution/organisation, made at any time hereafter.....Signature.....DesignationAddressStrike out whichever is not applicable. Form No. (II)[See Rule 2(4)]Exemption certificate under Rule 2(4) of the Assam Agricultural Income Tax Rules, 1939Certificate No.....Government of AssamFull Name of Organisation/institution/trusty.....AddressDate of application for exemption certificate.....Date of issue of exemption certificate.....Date upto which the certificate will be remain in force.....This is to certify that the above mentioned organisation/institution/trust will be exempted from levy of tax in respect of donations received by the organisation, institution/trust under the Assam Agricultural Income Tax Act, 1939, subject to restriction under Section 7(m)/8(2)(g) of the said Act.Commissioner of Taxes, Assam. Form No. (III)[See Rule 29(ii)]Intimation to the Assessing Officer under sub-section (1) of 35A of the Assam Agricultural Income Tax Act, 1939 for payment of advance TaxTo,The Agricultural Income Tax Officer,Guwahati,.....Sir,I do hereby intimate that the estimate of Agricultural Income and advance Tax payable by me/us for the previous year 19 relevant to assessment year 19 are as follows :

1. Total estimated Agricultural Income from :-

(a) By sales of Agricultural produce -	Rs.....
Less estimated expenses -	Rs.....
Net taxable Agril. Income -	Rs.....
(b) By sales of green tea leaf -	Rs.....
Less estimated expenses -	Rs.....
Estimated taxable Agril. Income -	Rs.....
(c) By cultivation, manufacture and sale of tea:-	
Estimated 100% composite teaIncome -	Rs.....
60% of above being Agril. Income -	Rs.....
(d) By rent to be received or rent in kind -	Rs.....
Less collection cost -	Rs.....
Estimated taxable Agril. Income -	Rs.....
2. Total advance tax payable in respect of

{		
Sub-clause (a)		Rs. and
do (b)		Rs. and
do (c)		Rs. and
do (d)		Rs. and

Total

||-| 3. Total advance Tax payable -| Rs.....|-|| Less amount of tax already paid, if any|
Rs.....|-|| Balance tax payable -| Rs.....|}The particulars and information
furnished herein above are true to the best of my knowledge and
belief.....(Signature of person making the estimate)Date
.....Place(Status)Note : (1) The estimate of tax should be signed by
a person who is authorised to sign a return of Agricultural Income as provide in Section 19A of the
Assam Agricultural Income Tax Act, 1939.(2)Strike out whichever is not applicable.Form No.
(IV)[See Rule 29(ii)]Intimation to the Assessing Officer under Section 35A(2) of the Assam
Agricultural Income Tax Act, 1939 (Revised Estimate)To,The Agricultural Income Tax Officer,
Assam,Guwahati,.....Sir,I do hereby intimate that the estimate of Agricultural Income and
advance Tax payable by me/us per estimate submitted in Form No. (III) dated is high/less because
of following reasons:-

1. (i) There is an arithmetical error in computation in Form No. (III).

(ii)Certain deduction to be claimed has either been left out unnoticed or became debitable to profit
and loss account at a later date/or claimed by mistake.(iii)Any other reasons (specify such reasons)

**2. The estimate of income for the previous year 19 .. for the relevant
assessment year 19 taking into account the reasons mentioned in para 1
above is as follows:-**

Estimated income subject to advance Tax :

(a) Income from sale of Agricultural produce -	Rs.
(b) Income from sale of green tea leaf -	Rs.
(c) (i) Income from cultivation manufacture and sale of Tea	
(ii) 60% of composite tea income	
Less any deduction -	Rs.
(d) Income from receipt of rent or rent in kind -	Rs.
Total estimated Agricultural Income as per sub-clause (a) to(d) -	Rs.
Total advance Tax payable Less already paid Balance advanceTax payable. -	Rs.

The particulars and information furnished herein above are true to the best of my knowledge and
belief.DateSignaturePlace(Status)Note : (1) The
revised estimate should be signed by a person who is authorised to sign a return of Agricultural

Income as provided under Section 19(A) of the Assam Agricultural Income Tax Act, 1939.(2)Strike out whichever is not applicable. Form No. (V)[See Rule 29(iii)]Order under sub-section (5)/(6) of Section 35A of The Assam Agricultural Income Tax Act, 1939[Enclosure to Form No. (VI)]District.....Name of the assessee :Address :Status :G.I.R. No ...Assessment yearOrder

- | | |
|--|----------|
| Total Agricultural Income of which regular assessment has been made/return of | Rs. |
| 1. income has filed by you, for a subsequent year 19.... out of cultivation manufacture and sale of tea | |
| 2. Cent percent Agricultural Income out of sale of green a leaf, paddy, sugar-cane, vegetable, citronella grass etc. | Rs. |
| 3. Rent received or rent in kind received | Rs. |
| 4. Total Agricultural Income subject to advance tax | Rs. |
| 5. The amount of Agricultural Income Tax payable | Rs. |

In words Rupees..... only Date Place Agricultural Income Tax Officer, Guwahati. Form No. (VI)[See Rule 29 (iii)] Notice of demand under Section 23 of the Assam Agricultural Income Tax Act, 1939, for payment of advance tax under sub-section (5) of Section 35A or under sub-section (6) of Section 35-ATo, This is to give you notice under sub-section (5) or sub-section (6) of Section 35A of the Assam Agricultural Income Tax Act, 1939, that the sum of Rs..... as specified in the enclosed order has been determined to be payable by you during the previous year 19.....

1. The amount is payable is one/two instalment(s) as mentioned in table below:-

Table

Due date of instalment	Amount payable
On or before 15th December	Not less than fifty percent of such advance tax
On or before 15th March	The whole of such advance tax as reduced by the amount, or amounts, if any, paid in the earlier instalment or instalments.

[The amount is payable at any Designated Bank by a Challan in the prescribed form or by drawings a Bank Draft or Cheque on any Bank within Guwahati with Agricultural Income Tax Officer, Assam as the payee].

2. If at any time before the 1st instalment as aforesaid is due, you estimate that your income subject to advance tax for the aforesaid previous year relevant to assessment year commencing from 1st day of April, 19..... is less

than or more than the income on which you have been so required to pay you may sent to the Assessing Officer in Form No. (VII) reasons for the lower estimate made by you and enclose an estimate of the advance so payable and you should pay the amount less any amount paid in accordance with paragraph 1 above as accords with your estimate in such proportion on such dates specified therein. You may also revise the estimate at any time before the last instalment is due and may adjust any excess or deficiency in respect of the instalment already paid in the subsequent instalments.

3. If you are liable to pay advance tax under Section 35 and have failed to pay such tax or the advance tax paid by you under Section 35A is less than seventy five per-centum of the tax assessed, you will be liable to pay interest under the provisions of Section 35C.

Date.....PlaceAgricultural Income Tax OfficerForm No. (VII)[See Rule 29(iii)]Intimation to the Assessing Officer under sub-section (7) of Section 35-A regarding notice of demand under Section 23 of the Assam Agricultural Income Tax Act, 1939 for payment of advance tax under Section 35A(5)/35 A (6)Dated.....To,The Agricultural Income Tax Officer, Assam,Guwahati.....Ref: Notice of demand under Section 23 of the Assam Agricultural Income Tax Act, 1939 for payment of Agricultural Income Tax under Section 35A(5)/35A(6) in the case of for assessment year 19Sir,

1. The notice of demand under Section 23 as mentioned above and the order under sub-section (5)/(6) of Section 35A of the Act, has been served on me on (date of service of notice).

2. I do hereby intimate that the estimate of Agricultural Income and the advance tax payable/made by you and contained in the enclosure in Form No. (V) is high/low because of following reasons:-

(i)There is an arithmetical error in the computation shown in Form No. (V).(ii)In respect of the Agricultural Income assessed for the 19 there was a mistake apparent from record for which an application under Section 31 has been filed is being filed; orThe amount of Agricultural Income assessed has been disputed before the appellate Authority by petition dated.....(iii)There has been loss/no income during the current year in respect 100% Agricultural Income.(iv)Any other reason (specify reasons)

3. The Agricultural Income for the previous year relevant to assessment year 19 is estimated below taking into account the reasons mentioned in para 2 above.

(i)	100% composite Income out of cultivations, manufacture and sale of tea	Rs.
	60% of above being Agricultural Income	Rs.
(ii)	100% Agricultural Income out of sale of Agricultural produce like green tea leaf, Paddy, vegetables, citronella grass etc.	Rs.
(iii)	Rent or rent-in-kind received	Rs.
	Less collection charges	Rs.
	Less estimated Agricultural Income	Rs.
	Total Amount of advance tax payable	Rs.
	Less already paid, if any	Rs.
	Balance due	Rs.

The particulars furnished herein-above are true to the best of my knowledge & belief.....(Signature) Date Place (Status) Note : 1. Revised estimate should be signed by a person who is authorised to return of Agricultural Income under Section 19B.

2. Strike out whichever is not applicable.

Form No. (VIII)[See Rule 30] Challan of tax/penalty/interest etc. paid to Branch of the Designated Bank for the assessment year ... Head of Account: 0022-Taxes on Agricultural Income.

By whom tendered	Name, address and Registration No. of the assessee	Payment on account of	Amount (to be entered in figures)
1	2	3	4
		Advance Tax.....	
		Tax.....	
		Penalty.....	
		Interest.....	
File No.		Miscellaneous.....	
		Total =	

Rupees.....(in words)

Date..... Signature of the assessee or agent or tenderer. (For use in the Bank) Scroll No. & Date..... Received payment of Rs..... (Rupees)
only. Accountant Assistant General Manager/Chief Manager/Branch Manager. Accountant