



GOVERNMENT OF TRIPURA.
FINANCE DEPARTMENT.

No. Fin/10111/28-Misc(8) Dated, Agartala, the 9th September, 1952.

NOTIFICATION.

In exercise of the powers conferred by Section 57 of the Bengal Agricultural Income-tax Act, 1944, as extended to Tripura by Notification No. 18-J, (S. R. O.—177) dated the 1st February, 1951, issued by the Government of India in the Ministry of States, the Chief Commissioner, Tripura, is pleased to make the following rules, the said rules having been published previously in an extra-ordinary issue of the Tripura Gazette dated the 24th July, 1952, under Notification No. Fin/7482/28-Misc (8), dated the 5th July, 1952.

V. Nanjappa
Chief Commissioner,
Tripura.

(2)

GOVERNMENT OF TRIPURA,
FINANCE DEPARTMENT.

NOTIFICATION.

The Tripura Agricultural Income-Tax Rules, 1952.

Preliminary.

1. These rules may be called the Tripura Agricultural Income-tax Rules, 1952.

2. In these rules, unless there is anything repugnant in the subject or context :—

(a) “authorised representative” means—

(i) a person duly authorised by the assessee in writing to attend before any agricultural income-tax authority or the Tribunal under section 58 of the Act ;

(ii) in the case of an appeal by the assessee, a person duly authorised by the respondent in writing to represent him before the Assistant Commissioner or the Tribunal ; and

(iii) in the case of an appeal under sub-section (2) of section 36, a person duly authorised by the Agricultural Income-tax Officer in writing to represent him before the Tribunal ;

(b) “form” means a form appended to these rules ;

(c) “member” means a member of the Tribunal ;

(d) “President” means the President of the Tribunal ;

(e) “Section 63 reference application” means an application under sub-section (1) of section 63 of the Act, requiring the Tribunal to refer to the Court of the Judicial Commissioner in Tripura any question of Law ;

(f) "tax" means agricultural income-tax payable under the Act;

(g) "the Act" means the Bengal Agricultural Income-tax Act, 1944 (Bengal Act IV of 1944) as extended to Tripura by Notification No. 18-J, dated the 1st February, 1951 issued by the Govt. of India in the Ministry of States and "sections referred to in the rules" mean the sections of the said Act.

(h) "Tribunal" means the Appellate Tribunal constituted by the Chief Commissioner under section 22 of the Act.

PART I.

Computation of Agricultural Income and Allowances.

3. (1) The allowance under clause (5) of section 6 or under clause (6) of section 7 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 or prime cost.)	Remarks.
1.	Pucca buildings.	2½	
2.	Kutchha and pucca buildings.	5	
3.	Kutchha buildings.	12½	
4.	Temporary kutchha buildings.	15	
5.	Pucca wells.	2½	
6.	Fencing of substantial material.	5	
7.	Tubewell.	6¼	
8.	Tanks.	5	
9.	Irrigation channel pucca.	10	
10.	Irrigation channel kutchha.	20	
11.	Kutchha irrigation wells.	33⅓	

Serial No.	Classification of irrigation or protective work or other capital asset.	Rate (percentage on written down value or prime cost.)	Remarks.
12.	Pucca irrigation wells.	$3\frac{1}{3}$	
13.	Bullock drawn iron implements	10	
14.	Bullock drawn wooden or leather implements and other small hand implements.	25	
15.	Weighing machine.	5	
16.	Tractors and oil engines and their implements.	$12\frac{1}{2}$	
17.	Power pumping machinery.	$12\frac{1}{2}$	
18.	Factory made cart of iron material with rubbertyred wheels (Dunlop cart).	10	
19.	Country cart.	15	
20.	Steam Engine.	5	
21.	Workshop tools.	10	
22.	General (machinery, implements, plants and other assets) not provided for 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 I.

(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 (8) of section 7 shall be at the rate specified in sub-rule (1).

4. For the purposes 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 8, be determined in the following manner, namely :—

(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 has not been 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 the produce in question as agricultural produce.

5. Where an allowance admissible under sections 6, 7 or 8 of the Act 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 Indian Income-tax Act, 1922 such allowance shall, except in the case referred to

in clause (b) of the proviso to sub-section (1) of section 8, 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 Indian Income-tax Act, 1922 in respect of which such common charge is incurred.

6. 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 10, the tax payable on the unexempted portion of the total agricultural income shall be an amount bearing to the total amount of the tax which would have been payable on total agricultural income had no part of it been so exempted the same proportion as the unexempted portion of the total agricultural income bears to the total agricultural income.

7. Where agricultural income from tea is derived from lands partially in and partially without Tripura and the proportion of such income attributable to lands in Tripura has not been determined for the purposes of the Indian Income-tax Act, 1922 the agricultural income attributable to lands in Tripura shall be computed from accounts kept by the assessee or ascertained in any other manner but where it cannot be so computed and ascertained it shall be calculated as such proportion of the total of such income from lands in Tripura and lands without Tripura as the area of the lands in Tripura from which such income is derived bears to the total area of lands in Tripura and outside Tripura from which the total of such income is derived.

8. (1) The Agricultural Income tax Officer after he is satisfied on examination of the accounts of a company earning income which is partially agricultural income assessable under the Act and partially income chargeable under the Indian Income-tax Act, 1922 or otherwise that the tax payable by the

company has been or will be duly paid shall, on application made to him in this behalf by the principal officer of such company, grant the applicant a certificate in Form 2 specifying therein the percentage of the total agricultural income of the company to the aggregate of the income chargeable under the Indian Income-tax Act, 1922, as ascertained for the purposes of assessment of income-tax under the said Act and the total agricultural income.

(2) Every application for a certificate under sub-rule (1) shall be accompanied by a certified copy of the final order assessing the company to income-tax under the Indian Income-tax Act, 1922.

9. The certificate to be furnished by the principal officer of a company under section 23 shall be in Form 3.

Return and notice of demand.

10. (1) The notice referred to in sub-section (1) of section 24 shall be in Form 4 or as near thereto as may be and shall be published on or before the 15th February in the year commencing on the 1st April, 1952 and on or before the 1st May in each subsequent year in two principal newspapers to be selected by the Commissioner 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 24 other than publication in the newspapers, shall be as follows :—

On or before the 15th February in the year commencing on the 1st April, 1952 and on or before the 1st May in each subsequent year, a notice in Form 4, or as near thereto as may be, requiring EVERY PERSON whose total agricultural

income during the previous year exceeded the maximum amount not chargeable to tax to furnish a return of such income in Form 5 and verified in the manner indicated therein, shall be affixed to the Notice Board of the Agricultural Income-tax Officer's Office and (with the consent of the Central Government, where such consent is necessary and has been obtained), of as many of the following offices or courts situated within the agricultural Income-tax Officer's jurisdiction, as may be practicable.

- (i) Courts of the District Judges ;
- (ii) Courts of the Subordinate Judges ;
- (iii) Courts of sub-divisional Munsifs ;
- (iv) Office of the Commissioner, Collector, Assistant Commissioner and sub-divisional Officers ;
- (v) Offices of the Income-tax Officers under the Indian Income-tax Act, 1922.

11. The Return of total agricultural income for individuals, Hindu undivided families, Rulers of former Indian States, companies, firms and other associations of individuals required under sub-section (1) or sub-section (2) of section 24 shall be in Form 5, and shall be verified in the manner indicated therein.

12. (a) The notice of demand under section 33 shall be in Form 6.

(b) The notice calling for accounts under section 24(4) shall be in form 24.

(c) The notice calling for evidence under section 25(2) shall be in form 25.

Appeals.

13. An appeal under section 34 to the Assistant Commissioner shall,—

- (a) in the case where it is preferred against—
 - (i) an order of an Agricultural Income-tax Officer under section 30 be in Form 7 ;
 - (ii) the refusal of an Agricultural Income-tax Officer to make a fresh assessment under section 31, be in Form 8 ;
 - (iii) an order of an Agricultural Income-tax Officer under section 32, be in Form 9 ;
 - (iv) an order imposing any penalty by an Agricultural Income-tax Officer under sub-section (1) of section 45, be in Form 10 ;
 - (v) an order of Agricultural Income-tax Officer under section 47, section 48 or section 51, be in Form 11 ; and
- (b) in other cases, be in Form 12.

14. An appeal under section 36 to the Tribunal shall, when it is preferred against—

- (a) an order under clause (a) or clause (c) of sub-section (4) of section 35, be in Form 13 ;
- (b) an order under section 32 imposing a penalty or under clause (d) of sub-section (4) of section 35 confirming, cancelling, enhancing or reducing a penalty imposed under section 32, be in Form 14,
- (c) an order under clause (d) of sub-section (4) of section 35, confirming cancelling, enhancing or reducing a penalty imposed under sub-section (1) of section 45, be in Form 15 ;

(d) an order under clause (b) of sub-section (4) of section 35, confirming, cancelling or varying an order under section 47, section 48 or section 51, be in Form 16,

(e) an order under clause (c) of sub-section (4) of section 35, confirming an order under sub-section (1) of section 30 or cancelling such order and directing the Agricultural Income-tax Officer to make a further inquiry and pass a fresh order or to make an assessment in the manner laid down in sub-section (2) of section 30, be in Form 17.

15. The forms of appeal prescribed by rules 13 and 14 and the forms of verification appended thereto shall be signed—

(a) in the case of an individual, by the individual himself ;

(b) in the case of a Hindu undivided family, by the Manager or Karta thereof ;

(c) in the case of a company, by the principal officer of the company,

(d) in the case of a firm, by a partner of the firm ;

(e) in the case of a Ruler of a former Indian State, by the principal Officer of the State, and

(f) in the case of any other association of individuals, by a member of the association,

and such forms of appeal shall be also signed by the authorised representative, if any, of the appellant.

16. An application under sub-section (1) of section 63 requiring the Tribunal to refer to the Court of the Judicial Commissioner, Tripura any question of law shall be in Form 18.

Refund.

17. (1) An application for a refund of tax under the Act shall be made as follows :—

(a) if the applicant ordinarily resides in Tripura, to the Agricultural Income-tax Officer of the area in which the applicant is chargeable directly to tax, or if he is not chargeable directly to tax, to the Agricultural Income-tax Officer of the area in which he ordinarily resides ;

(b) if the applicant ordinarily resides outside Tripura, to the Agricultural Income-tax Officer empowered by the Chief Commissioner to deal with refund cases at headquarters.

(2) Every such application shall be signed by the claimant and his authorised representative, if any, and it may be presented by the applicant either in person or through such authorised representative.

18. (1) When an application for refund is made under section 47, it shall be in Form 19.

(2) When an application for refund is made under sub-section (2) of section 48 it shall be in Form 20, and shall be accompanied by a Statement of total world income in Form 21 computed in the manner specified in that form.

19. For the purpose of determining the total world income of a person, the agricultural income of such person derived from land outside Tripura shall be calculated in the following manner :—

(a) if the agricultural income of such person derived from land outside Tripura has been computed under any law in force in the State in which such land is situated, that computation shall be accepted as determining the agricultural income of such person derived from such land ;

(b) if no such computation has been made the agricultural income of such person derived from such land shall be determined under the Act in the same manner in which such income would have been determined if such land was situated in Tripura.

Miscellaneous.

20. (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 53 or section 54, 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 two hundred 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.

21. (1) The Central Government may by notification direct that the powers and duties referred to in sub-section (5) of section 1 of the Act shall be exercised and performed by the Agricultural Income-tax Officers mentioned in the notification in the area or areas for which they are appointed in respect of such classes of persons or classes of agricultural income derived in the said area or areas as may be specified in the notification and thereupon such powers and duties shall cease to be exercised and performed within the said area or areas in respect of the specified classes of persons or classes of income by any other Agricultural Income-tax Officer appointed in respect of the said area or areas.

(2) Where two or more Agricultural Income-tax Officers have been appointed for the same area, the Commissioner may issue necessary orders for distribution and allocation of the work to be performed by them.

(3) The Commissioner may transfer any case from one Agricultural Income-tax Officer to another and such transfer may be made at any stage of the proceedings and shall not render it necessary to reissue any notice already issued by the Agricultural Income-tax Officer from whom the case is transferred.

(4) The Assistant Commissioner and the Agricultural Income-tax Officers shall for the purposes of the Act be subordinate to the Commissioner.

22. Where any application or memorandum of appeal to be filed before any agricultural income-tax authority or the Appellate Tribunal is signed by an authorised representative, such representative shall annex to such application or memorandum of appeal the writing constituting his authority and his acceptance of it. The acceptance shall be signed and dated by the representative and shall state whether he is a lawyer or an accountant or is a person who is a relative of, or regularly employed by, the assessee. If the representative is a person regularly employed by the assessee, he shall state the capacity in which he is at the time employed and if he is a relative of the assessee, he shall state his relationship with the assessee.

23. An authorised representative appearing before any agricultural income-tax authority or the Appellate Tribunal for a party in connection with any proceedings under the Act shall, unless he has already filed his authority and his acceptance of it under rule 22, file his authority and if the party by

whom he has been appointed to represent is the assessee he shall also file his acceptance of the authority containing the particulars required by the said rule.

24. All fees payable under the Act or these rules shall be paid in Court-fee stamps.

PART II,

Appellate Tribunal.

Presentation, Form, Registration and Notices of Appeals.

25. An appeal to the Tribunal shall be presented in person or by an authorised representative to the President, or some officer authorised in writing in this behalf by the President :

Provided that an appeal which is received in the office of the President by post within the prescribed period of limitation shall be deemed to have been validly presented.

26. The President or the officer authorised by him in this behalf shall endorse on the memorandum of appeal the date on which the appeal is received in the office and the appeal shall thereafter be registered in a book to be called the Register of Appeals which shall be maintained for the purpose by the Tribunal in Form 22.

27. The Forms prescribed under rule 14, when applicable, and where they are not applicable, forms of the like character, as nearly as may be, shall be used for all appeals preferred to the Tribunal.

28. Every appeal shall be preferred in the form of a memorandum signed by the appellant and his authorised representative, if any, and verified by the appellant.

29. The memorandum shall be written in English and shall set forth concisely and under distinct heads, the grounds of appeal, without any argument or narrative and such grounds shall be numbered consecutively.

30. The memorandum shall be accompanied by a certified copy of the order appealed from, and two copies of the grounds of appeal.

31. Where a fact, which cannot be borne out by or is contrary to the record, is alleged, it shall be stated clearly and concisely and supported by duly sworn affidavit.

32. The appellant shall not, except by leave of the Tribunal urge or be heard in support of any ground of objection not set forth in the grounds of appeal, but the Tribunal, in deciding the appeal, shall not be confined to the grounds of objection set forth in the grounds of appeal or taken by leave of the Tribunal under this rule :

Provided that the Tribunal shall not rest its decision on any other ground unless the party who may be affected thereby has had a sufficient opportunity of contesting the case on that ground.

33. (1) Where a memorandum of appeal is not drawn up in the manner laid down in this Part, it may be rejected, or on such terms as the Tribunal may think fit, be returned to the appellant for the purpose of being amended within a time to be fixed by the Tribunal or be amended then and there.

(2) Where the Tribunal rejects a memorandum, it shall record the reasons for such rejection.

(3) Where a memorandum of appeal is amended, the Tribunal or such Officer as the Tribunal appoints in this behalf shall sign or initial the amendment.

34. In an appeal by the assessee under sub-section (1) of section 36 of the Act, the officer or authority making the original order shall be made a respondent to the appeal.

35. In an appeal under sub-section (2) of section 36 of the Act, the party who was the appellant before the Assistant Commissioner shall be made a respondent to the appeal.

36. In the case of an appeal under sub-section (2) of section 36 of the Act, the Agricultural Income-tax Officer shall append a certificate to the memorandum of appeal that the appeal has been preferred under the direction of the Commissioner.

37. Where the Tribunal does not reject a memorandum of appeal under rule 33, or, where it has returned a memorandum of appeal under the said rule for the purpose of being amended, when such memorandum has been received back after amendment, within the time fixed on that behalf, it shall fix a day for hearing the appeal and shall send notice of the date ; time and place of hearing of the appeal in Form 23 to the parties.

✓ 38. (1) A notice under these rules shall be served in the manner prescribed in section 60 of the Act.

(2) Any such notice may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm or to the Manager or Karta of the family and in the case of the Ruler of a former Indian State, a company or any other association of individuals be addressed to the principal officer thereof :

Provided that where a memorandum of appeal states that a firm, Hindu undivided family, the Ruler of a former Indian State, a company or other association of individuals has

appealed through a particular person, notice of the hearing of the appeal shall be served on that person, and where the appeal is against such firm, family, Ruler of a former Indian State, company or association and a particular person is mentioned in the memorandum of appeal as the person representing the respondent firm, family, Ruler of a former Indian State, Company or association, the notice shall also be served on that person.

(3) If an authorised representative of a party has filed his authority in the appeal, a notice of the hearing of the appeal may, except in the case where the party has before the issue of the notice prayed for personal service thereof, be served on such representative.

Hearing, Adjournment and Judgment.

39. On the day fixed, or on any other day to which the hearing may be adjourned, the appellant shall be heard in support of the appeal. The Tribunal shall then, if it does not dismiss the appeal at once, hear the respondent against the appeal, and in such case the appellant shall be entitled to reply.

40. Where on the day fixed for hearing or any other day to which the hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the appeal, unless adjourned to some other day, shall notwithstanding such default be decided on the merits.

41. Where the appellant appears, and the respondent does not appear, when the appeal is called on for hearing, the appeal shall be heard ex-parte.

42. (1) Where the appeal has been heard in the absence of a party, the party may apply for a re-hearing of the appeal, and if he satisfies the Tribunal that the notice of the hearing of the appeal was not duly served on him or that he was

prevented by any sufficient cause from appearing when the appeal was called on for hearing, the Tribunal shall re-hear the appeal on such terms as it thinks fit.

(2) An application under sub-rule (1) shall be made within thirty days of the date of the order in appeal, or where the notice of the appeal was not duly served, within thirty days of the date when the party had knowledge of the order.

43. (1) Where an assessee, whether he is the appellant or respondent to an appeal, dies or is adjudicated insolvent, the appeal shall not abate, and may, if the assessee was the appellant, be continued by, and if he was the respondent be continued against, the executor, administrator or other legal representative of the assessee or by or against the official receiver.

(2) Where an appeal has been heard in the absence of such executor, administrator, legal representative or receiver, he may within a reasonable time apply for a re-hearing of the appeal, and if he satisfies the Tribunal that the appellant had no notice of the date of hearing of the appeal or that he was prevented by any sufficient cause from appearing on the day when the appeal was called on for hearing, the Tribunal shall, on such terms as it thinks fit, re-hear the appeal.

44. The Tribunal may, on such terms as it thinks fit and at any stage, adjourn the hearing of the appeal.

45. If during the hearing of an appeal the services of any member are not available in carrying on the work of the Tribunal or any member is unable to continue to attend the sittings, the Chief Commissioner shall appoint another member in place of such member and the hearing of the appeal shall recommence before the Tribunal as so reconstituted :

Provided that the Tribunal so reconstituted may direct that the evidence, if any, already recorded shall remain upon

record and that in that case it shall not be necessary to re-examine those witnesses who have already been examined and discharged.

Applications for Reference.

46. Section 63 reference application shall be in Form 18 referred to in rule 16 and shall be accompanied by a copy of such application.

47. Subject to the special provisions contained in rules 48 to 57 the provisions contained in this Part of these rules relating to the presentation, notices and hearing of an appeal to the Tribunal shall apply so far as may be, to the presentation, notices and hearing of a section 63 reference application as if it were an appeal :

Provided that an authorised representative need not comply with the provisions of rule 22 if he has already filed his authority and its acceptance in the appeal which gives rise to the application.

48. Where the application is by the assessee, the Commissioner shall be made a respondent.

49. Where the application is by the Commissioner, the assessee shall be made a respondent.

50. The application shall comply with the following requirements namely :—

- (a) the findings of fact arrived at in the order under sub-section (5) of section 36 and relevant to the questions of law required to be referred to the Court of the Judicial Commissioner, Tripura shall be stated therein ;
- (b) each such question of law shall be concisely formulated therein, and

(c) a list of documents giving particulars thereof which the applicant desires to be forwarded to the Court of the Judicial Commissioner, Tripura shall be appended thereto.

51. Where the correctness of a finding of fact arrived at in the order under sub-section (5) of section 36 is questioned on the ground that in arriving at that finding the Tribunal determining the appeal committed an error of law, the application shall state the precise error of law.

52. It shall be optional with the Tribunal whether to grant a hearing to the parties to the application or not before the Tribunal comes to a final decision on such application.

53. If the Tribunal considers it necessary to grant a hearing to the parties it shall, on the day fixed for hearing or any other day to which the hearing may be adjourned, hear the applicant or his authorised representative in support of the application and may, without sending notice to the respondent, dismiss the application if it is of the opinion that no question of law arises out of the order made under sub-section (5) of section 36, or if no question of law has been formulated in the application,

54. Where the Tribunal does not dismiss the application under rule 53, it shall send notice of the date of hearing of the application to the respondent accompanied by a copy of such application and require him to submit, within such time as it may fix, a reply in writing to the application.

55. The reply to the application shall specifically admit or deny whether the question formulated by the applicant arises out of the order made under sub-section (5) of section 36 or not and whether it is a question of law or not. If the question formulated by the applicant is defective, the reply shall state in what particular the question is defective, and what is the exact question of law which arises out of the said

order. The reply shall be accompanied by a copy thereof. A list of documents giving full particulars thereof which the respondent desires to be forwarded to the Court of the Judicial Commissioner in Tripura shall be appended to the reply.

56. After considering the application and the reply and where the Tribunal so considers necessary, giving the parties an opportunity of being heard, the Tribunal shall dismiss the application if no question of law for reference to the Court of the Judicial Commissioner in Tripura has been formulated in the application, or when it is of opinion that the question formulated by the applicant is not one of law or does not arise out of the order made under sub-section (5) of section 36.

57. Where the Tribunal considers that a question of law arises out of the order made under sub-section (5) of section 36 it shall draw up a statement of the case and forward the same to the Court of the Judicial Commissioner in Tripura with copies of relevant papers.

58. The Tribunal may supply to both parties free of cost and without application one copy of any order passed or statement drawn up by it under section 63 of the Act.

Place of Sitting of the Tribunal.

59. The Tribunal shall normally hold its sitting in the Court room of the President in Agartala. The place and time of sitting of the Tribunal will be notified to the parties while communicating the date of hearing of any appeal or application before the Tribunal.

Miscellaneous.

60. The following scale of fees shall be charged for inspection of records of the Tribunal namely :—

(a) for each hour or part of an hour for ordinary inspection	Rs. 1
(b) for each hour or part of an hour for urgent inspection	2

PART III—FORMS.
 THE BENGAL AGRICULTURAL INCOME TAX ACT, 1944.
 AS EXTENDED TO TRIPURA.

FORM 1.
(See rule 3 (2))

1	Description of irrigation or protective work or other capital asset constructed or acquired after the commencement of the Act	2	Written down value, as at the beginning of the accounting period	3	Capital expenditure during the year for additions, alterations, improvements and extensions.	4	Date from which the additions, etc., referred to in column 3 have been used for the purpose of agriculture.	5	Written down value as at the beginning of the accounting year, of any machinery or plant used exclusively for agricultural purposes 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 into use and sold or discarded	6	Amount on which depreciation is now allowable.	7	Prescribed rate of depreciation.	8	Amount of depreciation allowable.		
1		2		3		4		5		6		7		8		9	REMARKS.

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—
 Designation—

THE BENGAL AGRICULTURAL INCOME-TAX
ACT, 1944 AS EXTENDED TO TRIPURA.

FORM 2.
(See rule 8(1).)

Office of the Tripura Agricultural Income-tax Officer
in charge of
Certified that
(name and address of the company) was assessed to Tripura
Agricultural Income-tax on a total agricultural income of
Rs. , for the year and that the percentage
of the total agricultural income of the company to the aggregate
of the income chargeable under the Indian Income-tax Act
1922, and the total agricultural income works out at

Date..... Signature.....
Place..... Designation..... Agricultural Income-
Tax Officer.

THE BENGAL AGRICULTURAL INCOME-TAX
ACT, 1944 AS EXTENDED TO TRIPURA.

FORM 3
(See rule 9.)

Name of company
Address of company
Date.....

Warrant for Rs. (in words and figures, or
if the certificate is crossed by an entry in words stating that
the amount of dividend is under the next multiple of Rs. 50
above the amount, in figures only), being dividend (1) at the
rate of Rs. (in words and figures) per share for
the (2) / the period from to
during the year ending on the day of 19 ,

(3) on (4) shares in this company,
registered during the said period/on (date) in the
name of

This dividend was declared at the (5)
meeting held on the (6) 19

I/We hereby certify that agricultural income-tax on the
entire/such part of the income of the company as is liable to be
charged to Agricultural Income-tax and represents
percent of the aggregate of the income chargeable under
the Indian Income-tax Act, 1922, and the agricultural
income assessable under the Bengal Agricultural Income-tax
Act, 1944 as extended to Tripura.) has been, or will be duly
paid by me/us to the Government of Tripura.

Signature.

Date.

(To be signed by the claimant.)

I hereby certify that the dividend abovementioned relates
to shares which were my own property at the time when the
dividend was declared/during the period from
to /on (Date) , and were in the
possession of

Signature.

Date.

-
- (1) Or dividend and bonus.
 - (2) Year or half-year, as the case may be.
 - (3) Here enter whether with or without deduction of tax.
 - (4) Here enter number and description of shares.
 - (5) Here specify number and nature of meeting.
 - (6) Here enter date.

(25)

THE BENGAL AGRICULTURAL INCOME-TAX
ACT, 1944 AS EXTENDED TO TRIPURA.

FORM 4.

(See rule 10(1))

NOTICE UNDER SECTION 24(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 24 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura, (Bengal Act IV of 1944), notice is hereby given to Every person whose total agricultural income during the previous year exceeded the maximum amount not chargeable to agricultural income-tax, to furnish within 65 days from the date of this notice a return in Form 5 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.

A copy of the said Form 5 will be supplied free of charge to any person who for the purpose of complying with this notice applies at my office.

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 32 of the said

Act to a penalty not exceeding the amount of the agricultural income-tax payable by him.

Agricultural Income-tax Officer.

Address—Agartala.

Date

Jurisdiction—Tripura.

NOTE 1.—The maximum amount of agricultural income which is not chargeable to tax is as follows:—

In the case—

- (i) Any company, firm or other association of individuals.....Nil.
- (ii) Any Court of Wards, the Administrator-General, the Official Trustee, any Receiver or Common Manager or any Trustee or Trustees appointed under a duly executed trust deed, where the agricultural income or any part thereof is not specifically received on behalf of any person, or where the individual shares of the persons on whose behalf such income is received are indeterminate or unknown Rs. 3,000
- (iii) An individual or Hindu undivided family whose only source of agricultural income is the land possessed by such individual or family and cultivated by such individual or the members of such family, with or without hired labour, and the area of such land does not exceed eighty standard bighas ... The whole amount.
- (iv) Any other individual or Hindu undivided family or Ruler of a former Indian State ... Rs. 3,000.

NOTE 2.—Place of Assessment—Residence of the assessee within Tripura ordinarily determines it. For special provisions regarding companies, firms and other associations of individuals, Hindu undivided families and non-residents, and regarding the exercise of option by assessee other than companies, firms and associations of individuals reference is invited to section 61 of the Act.

THE BENGAL AGRICULTURAL INCOME-TAX ACT, 1944
AS EXTENDED TO TRIPURA.

FORM 5.

(See rule 11.)

FORM OF RETURN OF TOTAL AGRICULTURAL INCOME FOR INDIVIDUALS,
HINDU UNDIVIDED FAMILIES, RULERS OF FORMER INDIAN STATES,
COMPANIES, FIRMS AND OTHER ASSOCIATIONS OF INDIVIDUALS
UNDER SUB-SECTION (1) OR (2) OF SECTION 24 OF THE
BENGAL AGRICULTURAL INCOME-TAX ACT, 1944
AS EXTENDED TO TRIPURA.

See Note 1.

AGRICULTURAL INCOME-TAX YEAR 195 —195

Name

†Status

Address

Statement of total agricultural income during the previous year
ended on... ..

See Note 2.

Sources of agricultural income See Note 3.	Amount.		Tax already paid.	
	Rs.	a.	Rs.	a.
1. Rent or revenue derived from land which is used for agricultural purposes and is either assessed to land revenue in India or subject to a local rate assessed and collected by officers of the Government as such— Details shown in Schedule A - See Note 4.				
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,				

†Please state here whether the assessee is an individual, a Ruler of a former Indian State, a firm, a company or any other association of individuals.

Sources of agricultural income See Note 3	Amount		Tax already paid.	
	Rs.	a.	Rs.	a.
c) 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 B.—See Note 5.				
3. Agricultural portion of the income derived from agriculture and business by				
(a) cultivation, manufacture and sale of tea—See Note 6.				
(b) cultivation of crops other than tea, manufacture and sale of commodities made therefrom—See Notes 7 and 8.				
4. Dividends from companies earning agricultural income, shares in the agricultural income of firms, associations of individuals and Hindu undivided families—Data is shown in Schedule C—See Note 9.				
TOTAL ...				
Deductions claimed—See Note 10.				
(a) Dividends received out of agricultural income of companies, shares in the Agricultural income of firms or associations of individuals ;				
(b) Share of agricultural income of a Hindu undivided family ;				
(c) Payments on account of—				
(i) insurance premia or sums paid in respect of contracts for deferred annuities ;				
(ii) insurance premia on the life of any male member of a Hindu undivided family or on the life of the wife or a minor child of any member of such family.				
TOTAL ...				

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 incomes 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/the association/the Ruler of a former Indian State during the said year, and

I further declare that in claiming the deductions mentioned above no sums have been included in the Statement by *me/the family/the firm/the company/the association/the Ruler of a former Indian State in respect of which a relief might have been claimed under the Indian income-tax Act, 1922, during the previous year for which the return is made.

**Signature.
Status

Date

*The alternatives which are not required in the declaration should be scored out.

The declaration shall be signed—

- (a) in the case of an individual by the individual himself ;
- (b) in the case of a Hindu undivided family by the Manager or Karta ;
- (c) in the case of a company or the Ruler of a former Indian State by the principal officer ;
- (d) in the case of a firm by a partner ;
- (e) in the case of any other association by a member of the association.

**The Signatory should satisfy himself that the return is correct and complete in every respect before signing the verification, and the alternatives which are not required should be scored out.

N. B. (a) All agricultural income derived from any land situated in the Province of Tripura even by a person who does not reside in Tripura 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 returned in this form.

(c) "Hindu undivided family" means Hindu undivided family governed by Mitakshara Law.

Schedule A.

	1	2	3	4	5										
	1	2	3	4	5	Gross annual income.									
						(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)			
Serial No.		Name of the village, mouza, mahal or parganas, police station, post office and sub-division and district.													
		Tauzi number.													
		Khatian number and extent of share.													
		Status of the assessee (whether a proprietor, tenure-holder, mortgagee in possession, lease holder, patnider, jotedar, jagirdar, lakhrajdar or niskardar or any other receiver of rent in kind or in cash, in respect of lands used for agricultural purposes).													
Rs. a.		Rent including local cess and education cess													
Rs. a.		Salamis (premia) for settlement of waste lands, abandoned or khas purchased holdings, or for transfer of a tenure or holding from one tenant to another, fees paid for subdivision of tenancy and any other payment of a like nature in respect of lands used for agricultural purposes.													
Rs. a.		Phalkar-Sums paid by tenants for the use of fruits of trees.													
Rs. a.		Bankar-Sums paid by tenants for the use of timber and other forest produce.													
Rs. a.		Pasturage and fees realised from graziers.													
Rs. a.		Any other agricultural income received in respect of lands used for Agricultural purposes if received under more than one head, submit a separate detailed statement showing the different heads of the amounts received under each head and note the aggregate figure only in this column).													
Rs. a.		Total of column Nos (i) to (vi)													
Rs. a.		Amount of land revenue paid to the Govt. or rent paid to superior landlords													
Rs. a.		Sums paid as local rate or cess including education cess collected under any enactment in force in Tripura.													
Rs. a.		Amount of interest paid in respect of any mortgage or other capital charge upon the land from which agricultural income is derived as well as amount of interest paid in respect of borrowed capital for acquisition, reclamation and improvement of such land (subject to the limits fixed under section 20 of the Tripura Money lenders Act, 19)													

Rs. as. a.	Amount of interest paid on loans taken under the agricultural loans Act, 19 , or the land Improvement loans Act, 1951.	(iv)	Deductions-	7	
Rs. a.	Expenses incurred for the maintenance of any irrigation or protective work or other capital asset.	(v)			
Rs. a.	Depreciation in respect of any irrigation or protective work or other capital asset constructed or acquired after the commencement of the Act for the benefit of the land or for deriving agricultural income therefrom (see rule 3 of the Tripura Agricultural income tax rules, 1951).	(vi)			
Rs. a.	Sum paid as premium in order to effect an insurance against loss of or damage to, such land or any crops to be raised or cattle to be reared thereon.	(vii)			
Rs. a.	Collection charges including cost of maintenance of kutcharies or other capital assets and any expenses of litigation at 15 per cent of the total amount of rent or revenue which accrued in the previous year or subject to a maximum of 20 per cent as in the first proviso to clause (7) of section 6 of the Act.	(viii)			
Rs. a.	Additional allowance in respect of collection charges under clause (8) of section 6 of the Act.	(ix)			
Rs. a.	In the case of rent in kind costs incurred in performing any process for rendering the produce fit to be taken to market, for transporting the same to market and for the maintaining in good repair any agricultural implements or machinery, and in providing for the upkeep of cattle used for such purposes.	(x)			
Rs. a.	Any expenditure (not being in the nature of capital expenditure or personal expenditure) laid out wholly and exclusively for the purpose of deriving agricultural income from such land.	(xi)			
Rs. a.	Total of columns numbers (i) to (xi).	(xii)			
Rs. a.	Net difference columns Nos. 6 (vii) and 7(xii) should be carried over to the front page of the return against item 1.				8
	REMARKS.				9

	Serial Number.	1
	Name of village, mouza, Police-station, Post Office, sub-division and district.	2
	Status of the assessee (whether a proprietor, tenure-holder, mortgagee in possession, raiyat or any other class of tenant).	3
	Touzi Number.	4
	Khatian number and share	5
	Area.	6
	Kind of agriculture :- (i) ordinary produce. (ii) Tea.	(a)
	Quantity of produce-weight in maunds or any other standard measure used.	(b)
	Rate per maund.	(c)
	Amount.	(d)
Rs. a. Rs. a.	One half (50%) fifty per cent) of the amount in column (d) allowed to individual or Hindu undivided family as provided in the proviso to clause (1) of section 7 of the Act.	(i)
Rs. a. Rs. a.	Costs incurred in cultivating the land or for raising livestock thereon.	(ii)
Rs. a. Rs. a.	Expenses incurred in performing any process contemplated in item (ii) of sub-clause (b) of clause (1) of section 5 of the Act for rendering the produce of the land fit to be taken to market.	(iii)
Rs. a. Rs. a.	Costs of transporting such produce or livestock to market.	(iv)
Rs. a. Rs. a.	Expenses incurred in maintaining in good repair agricultural implements and machinery for the performance of the processes described in "Deduction" (iii) - (IV).	(v)
Rs. a. Rs. a.	Expenses for the upkeep of the cattle for the purpose of cultivation, performance of any process or transport referred to in "Deduction" (ii) to (IV).	(vi)

Schedule B.

Market value of agricultural produce.

		8
Rs. a.	Rs. a.	(vii)
Amount of land revenue paid to the Govt. and rent paid to superior landlords		
Rs. a.	Rs. a.	(viii)
Sums paid as local rate or cess including education cess collected under any enactment in force in Tripura.		
Rs.		(ix)
Amount of interest paid in respect of any mortgage or other capital charge upon the land from which agricultural income is derived and in respect of any borrowed capital for acquisition, reclamation or improvement of the land (subject to limit fixed under Tripura Kusid Niamak Bidhi)		
a.	Rs. a.	(x)
Amount of interest paid on loan (under Tripura Kusid Niamak Bidhi.)		
Rs. s.	Rs. s.	(xi)
Expenses incurred for the maintenance of any irrigation or protective work or other capital assets.		
Rs.		(xii)
Depreciation in respect of any irrigation or protective work or other capital assets constructed or acquired after the commencement of the Act for the benefit of the land or for deriving agricultural income therefrom (vide rule 3 of the Tripura Agricultural Income tax rule, 1951).		
a.	Rs. a.	(xiii)
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 cattle to be reared thereon.		
Rs.		(xiv)
Amount of obsolescence allowed in respect of any machinery or plant used exclusively for agricultural purposes sold or discarded, representing the difference between the "written down" value and the amount for which actually sold or their scrap value.		
a.	Rs. a.	(xv)
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.		
Rs. a.	Rs. a.	(xvi)
Any other sums that may be prescribed.		
Rs. a.	Rs. a.	(xvii)
Total of columns (i) and (vii) to (xvi) or (ii) to (xvi) as the case may be.		
Rs. a.	Rs. a.	9
Net difference of 7(d) and 8 (xvii) to be shown in column 2 against the item 2 (a) or (b) or (c) in the front page of the form of return.		
REMARKS		10

C

Deductions.

Schedule C.

Dividends		Share in firms		Share in association of individuals		Shares in Hindu undivided family	
1	Name of the company with address	4	Name of the firm with address	7	Name of the association of individuals with address	10	Name of the Karta of the Hindu undivided family with address
2	Percentage of total agricultural income in the total income of the company	5	Share of the assessee	8	Share of the assessee	11	Share of the assessee
3	Amount of total agricultural income	6	Amount of total agricultural income	9	Amount of total agricultural income	12	Amount of total agricultural income
	Rs. a.		Rs. a.		Rs. a.		Rs. a.
13	Remarks						

NOTES FOR GUIDANCE IN FILLING UP RETURN
REQUIRED UNDER
SUB-SECTION (1) or (2) OF SECTION 24.

1. On the publication of the notice referred to in sub-section (1) of section 24, every individual, Hindu undivided family or Ruler of a former Indian State whose total agricultural income exceeds Rs. 3,000 but is not derived solely from lands in khas possession measuring eighty standard bighas or less in area, and every company, firm or other association of individuals earning income which is agricultural income of such individual, family, Ruler of a former Indian State, Company, firm or other association whether or not an individual notice has been served under sub-section (2) of section 24.

The maximum amount of agricultural income which is not chargeable to tax is as follows :—

In the case of—

- (i) Any company, firm or other association of individuals
... .. Nil.
- (ii) Any Court of Words, the Administrator-General, the Official Trustee, any Receiver or Common Manager or any Trustee, or Trustees appointed under a duly executed trust deed, where the agricultural income or any part thereof is not specifically received on behalf of anyone person, or where the individual shares of the persons on whose behalf such income is received are indeterminate or unknown Rs. 3,000
- (iii) An individual or Hindu undivided family whose only source of agricultural income is the land possessed by such individual or family and cultivated by such individual or the members of such family, with or without hired labour, and the area of such land does not exceed eighty standard bighas The whole amount,

- (iv) Any other individual or Hindu undivided family or
a Ruler of a former Indian State ... Rs. 3,000

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 ended on the 31st March prior to the tax year ;

(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 clause (11) of section 2 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 dividends on shares owned in companies including those having a mixed income ;

*FOR those who keep their account according to the Bengali year, the Commissioner has determined that the "previous year" will mean the Bengali year terminating within one month after the end of the financial year referred to in note 2 (a).

(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, 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 asset 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 persons 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, tenureholder, mortgagee in possession, lessee, patnidar, Jaigirdar, brittidar, niskardar or any other holder of land is assessable to agricultural income tax and should be returned in the form.

(ii) Salamis (premia) or fees received by, or paid to, landlords for settlement of waste lands, abandoned or khas purchased holding used for agricultural purposes, or for recognition of the transfer of a holding from one tenant to another or for subdivision of tenancy and all malikana receipts by landlords are instances of income derived from land assessable to agricultural income-tax and should be returned in this form.

It may be noted that the amount whether reckoned as a portion of Government revenue or otherwise annually⁹ paid by one proprietor to another proprietor is different from the

malikana receipts mentioned above which are payable by Government to certain proprietor under certain conditions. The former is virtually rent, and can be claimed for allowance as such and the latter are agricultural income and are assessable to agricultural income-tax.

(iii) For the rate of depreciation permissible under the Act, see rule 3 of the Tripura Agricultural Income-tax Rules, 1952. 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 operations such as those done in a sugar factory, in rice or oil mills, or by a tea estate, and the income derived by a landowner who grows on his own land, for which he pays land revenue or local rate or rent, forests or other trees 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 farming, bathans (buffalo khutis) 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 tea business (cultivation, manufacture and sale) has been determined by the Indian Income-tax Officer, then the income to be shown against item 3 (a) is the portion of the agricultural income as computed for the purpose of the Indian Income-tax Act, 1922. A certified copy of the detailed Assessment order of the Indian Income-tax Officer under the Indian Income-tax Act, 1922 and the demand notice served upon you should be filed in support of your statement.

7. If you utilise your agricultural raw produce, other than tea, for manufacturing goods, you must show in column 7 of Schedule B 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 Tripura Agricultural Income-tax Rules, 1952.

8. In the case of mixed income other than income derived from cultivation, manufacture and sale of tea 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 :—

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

Add (deduct if the above figure is a loss)

Any profits or gains not included in arriving at the above figure 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 ...

Drawings of proprietor or partners

Salaries and commission paid or credited to the proprietor or partners. ...

Interest allowed to proprietor or partners on capital or loan accounts. ...

Rental value of the property owned and occupied ...
Cost 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 assest 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).

Rs.

Any other expenditure which is not allowable under the
provision of section 10 of the Indian Income-tax Act, 1922 or
under the provisions of the Bengal Agricultural Income-tax
Act, 1944 as extended to Tripura (give details)

Deduct—

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)

Interest on securities tax-free

Depreciation allowable in this return (See Note 4 (iii) ...

Any other allowable expenses which has not been
charged in arriving at the above figure of profit
(give details) ...

Net profit or loss carried to item 3 (b) of the front
page of the return form

...Rs.

N. B.—The above particulars should be given for each separate
and distinet source of mixed income.

9. Agricultural income comprised in dividends from companies earning agricultural income should be computed, so far as possible on the basis of information, relating to the percentage of agricultural income comprised in the total income of the companies as obtained from them.

10. (a) 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 wife or of your minor child or in respect of a contract for a deferred annuity on your own life or on the lives of your wife or minor child. No deduction is permissible in the case of any other form of life insurance except in the case of a Hindu undivided family where deductions are permissible on account of premia paid to effect an insurance on the life of any male member of the family or of the wife or a minor child of any such member.

The original receipts or the certificate of the insurance company to which the premia were paid must be attached to the return.

(b) No deduction may be claimed in regard to any sum in respect of which you are entitled to get an exemption under section 15 of the Indian Income-tax Act, 1922 in your assessment under that Act.

(c) The aggregate of the sums exempted under section 10(c) of the Act shall not exceed one-sixth of your total agricultural income chargeable under the Act.

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

THE BENGAL AGRICULTURAL INCOME-TAX
ACT, 1944 AS EXTENDED TO TRIPURA.

FORM 6.
(See rule 12)

Notice of demand under section 33 of the Bengal
Agricultural Income-tax Act, 1944 as extended to Tripura.

To

.....
.....

Take notice that for the assessment year the sum
of Rs. as specified overleaf, has been determined to be
payable by you.

2. Whereas you have not paid the sum of Rs.
for the year on the prescribed date you are
hereby informed that a penalty of Rs. has been
imposed upon you under section 45 (1) of the Bengal
Agricultural Income-tax Act, 1944 as extended to Tripura.

3. You are hereby required to pay the amount on or
before the to Treasury Officer/
Sub Treasury Officer/Agent, Imperial Bank of India/Reserve
Bank of India, at when you will be granted
a receipt. A chalan is enclosed for the purpose. If you want
to pay this amount by instalments not exceeding four in
number, you should apply within the time allowed for making
the payment to me for necessary permission.

4. If you do not pay the amount, or any instalment
fixed in that respect (in case such payment by instalments is
allowed on your making an application to the undersigned)
on or before the date specified above, you will be liable under
section 45(1) of the Bengal Agricultural Income-tax Act, 1944
as extended to Tripura to a penalty not exceeding half the
amount of arrear tax.

5. The assessment has been made under sub-section (5) of section 25 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura because you failed to make a return of your agricultural income under sub-section (2) of section 24.

to comply with a notice under sub-section (4) of section 24

to comply with a notice under sub-section (2) of section 25

to produce any order under the Indian Income-tax Act, 1922 or a certified copy thereof, required under sub-section (3) of section 8 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 31, to cancel the assessment and proceed to make a fresh assessment.

6. If you intend to appeal against the assessment you may present an appeal in any of the prescribed Forms 8-17 applicable to your case, under sub-section (1) of section 34 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura to the Assistant Commissioner of Agricultural Income-tax, Tripura at _____ within 30 days of the receipt of this notice in accordance with the manner laid down in rule 13 of the Tripura Agricultural Income-tax Rules, 1952 but no appeal will lie against an order under section 45 (1) unless the agricultural Income-tax has been paid.

7. The chalan mentioned in paragraph 3 above should be sent to the authority specified, along with the amount of tax. Should you lose the chalan it will be necessary for you to apply to the undersigned for a fresh chalan. If however, you remit the demand by money order you should send the chalan to the

same authority stating on the money order form that the payment is on account of Tripura Agricultural Income-tax and the chalan has been sent also by post under certificate of posting.

Agricultural Income-tax Officer.

Date 195 Address—Agartala
Place Area — Tripura

N. B. Strike out inappropriate paragraphs, words and figures.

Assessment Form.

Assessment for 195 —195 under section of
the Bengal Agricultural Income-tax Act, 1944
as extended to Tripura.

Name of Assessee :— District or area—Tripura
Status— Number in General Index—
Address— Number of Miscellaneous
Record—

Sources of agricultural income.	Amount.		Agricultural Income-tax.	
	Rs.	As.	Rs.	As.
1. Rent or revenue derived from land used for agricultural purposes.				
2. Income derived from such land by agriculture, by the performance of any process ordinarily employed to render the produce raised or received fit to be taken to market, or by the sale of such produce.				

Sources of agricultural Income.	Amount.		Agricultural Income-tax.	
	Rs.	As.	Rs.	As.
3. Other mixed income from—				
(a) Cultivation, manufacture and sale of tea				
(b) Cultivation of crops other than tea				
4. Other sources—				
Dividends received on shares in companies, and shares of agricultural income of firms, associations of individuals and Hindu undivided families.				
A. Total agricultural income				
B. Losses, if any, to be set off under section 26 (2)				
C. Gross agricultural income tax chargeable.				
D. Average rate of agricultural income-tax.....pies in the rupee.				
E. Deductions—				
Sums included in total agri- cultural income in respect of which tax has already been paid or is not payable under section 10—				
(a) Dividends from companies, shares of agricultural income of firms or associations of individuals.				
(b) Share of agricultural income of a Hindu undivided family.				

Sources of agricultural Income.	Amount.		Agricultural Income-tax.	
	Rs.	As.	Rs.	As.
(c) Payments on account of—				
(i) insurance premia or sums paid in respect of contracts for deferred annuities.				
(ii) insurance premia on the life of any male member of a Hindu undivided family or on the life of the wife or a minor child of any member of such family.				
F. Total amount for which relief is due (including only one sixth total agricultural income in respect of items in clauses (c) (i) and (c) (ii) above) and agricultural income tax therein.				
Net amount of agricultural income-tax payable.				
Penalty imposed under section 32 or/and 45				
Total sum payable—				
Rupees				only.

Date 195 . Agricultural income-tax Officer.
Place Tripura. Address—Agartala, Tripura.

NOTE :—Strike out inappropriate words or figures.

THE BENGAL AGRICULTURAL INCOME TAX ACT, 1944
AS EXTENDED TO TRIPURA.

FORM 7.

(See rule 13).

Form of Appeal against an order under section 30

To

The Assistant Commissioner of Agricultural Income-tax, Tripura

The day of 19 of

Post office District

sheweth as follows :—

Under section 30 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura your petitioner/petitioners 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/Groups of members of such family in definite shares and prayed that an order might be passed to this effect as laid down in section 30 (1) and that an assessment be levied as laid down in section 30 (2)

2. By his order, dated the _____, a copy of which is herewith attached and intimation in respect of which order was received by your petitioner on _____, the Agricultural Income-tax Officer has refused to pass the order referred to above and make assessment accordingly as laid down in section 30 (2)

3. For the reason stated in the grounds of appeal, your petitioner/petitioners request (s) that the Agricultural Income-tax Officer may be directed to pass such an order under section 30 (1) and to levy an assessment as laid down in section 30 (2)

Grounds of Appeal.

Signed

(Appellant)

Signed

(Authorised representative, if any.)

Verification.

I/We _____, the petitioner/petitioners
named in the above petition, do hereby declare that what is
therein is true to the best of my/our information and belief.
Verified today the _____ day of _____ 195____, at _____ ...

Signed

**THE BENGAL AGRICULTURAL INCOME TAX ACT, 1944
AS EXTENDED TO TRIPURA.**

FORM 8.

(See rule 13.)

**FORM OF APPEAL AGAINST AN ORDER REFUSING
TO MAKE A FRESH ASSESSMENT UNDER SECTION 31.**

To

The Assistant Commissioner of Agricultural Income-tax,
Tripura

The _____ day of _____ 195____
The petition of _____ of _____
Post office _____, district _____ of _____
sheweth as follows :—

1. Under the Bengal Agricultural Income-tax Act,
1944, as extended to Tripura your petitioner's income/loss has
been computed at Rs. _____ for the year commencing on the 1st
April, 195____

*2 Your petitioner was prevented by sufficient cause from making the return required by section 24 or did not receive the notice issued under sub-section (2) or sub-section (4) of section 24 or sub-section (2) of section 25 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 (4) of section 24 or sub-section (2) of section 25 as more particularly specified in the grounds of appeal.

3. Your petitioner therefore presented a petition to the Agricultural Income-tax Officer, Tripura, under section 32 requesting him to cancel the assessment. This petition, the Agricultural Income-tax Officer, by his order, dated of which a copy is attached, has rejected.

4. Your petitioner 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 petitioner 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 _____

Signed.

*Delete the inappropriate words.

THE BENGAL AGRICULTURAL INCOME-TAX ACT, 1944
AS EXTENDED TO TRIPURA.

FORM 9.

(See rule 13).

Form of Appeal against an order under section 32.

To

The Assistant Commissioner of Agricultural Income-tax,
Tripura.

The day of 19

The petition of of
, Post Office , district

sheweth as follows :—

1. Under section 32 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura a penalty of Rs. has been imposed on your petitioner by the Agricultural Income-tax Officer, Tripura. The notice of demand attached hereto was received by your petitioner on ,

*2. Your petitioner had reasonable cause for not furnishing the return of the total agricultural Income which he was required to furnish by notice given under sub-section (1) or sub-section (2) of section 24 or section 38 or for not furnishing it within the time allowed and in the manner required by such notice. Your petitioner had reasonable cause for not complying with the notice under sub-section (4) of section 24 or sub-section (2) of section 25.

Your petitioner did not conceal the particulars of his income or deliberately furnish inaccurate particulars of such income

3. For the reasons given in the grounds of appeal your petitioner prays that the order of the Agricultural Income-tax officer may be set aside.

*Delete the inappropriate words.

Grounds of Appeal.

Signed. (Appellant).

Signed. (Authorised representative, if any.)

Verification.

I, _____, the petitioner 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.

**THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA.**

FORM 10.

(See rule 13)

Form of Appeal against an order under section 45(1)

To

The Assistant Commissioner of Agricultural Income-tax
Tripura.

The _____ day of _____ 19____
The petition of _____ of
_____, post office _____, district _____,
sheweth as follows :—

1. Under sub-section (1) of section 45 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura a (further) penalty of Rs. _____ has been imposed on your petitioner. The notice of demand attached hereto was received by your petitioner on _____

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

3. The tax due in respect of the assessment for the assessment year 195—195 has already been paid.

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

Grounds of Appeal.

Signed. _____ (Appellant).

Signed. _____ (Authorised representative, if any.)

Verification.

I, _____, the petitioner, 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.

**THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA.**

FORM 11.

(See rule 13)

Form of Appeal against an order refusing to grant a refund under section 47, 48 or 51.

To

The Assistant Commissioner of Agricultural Income-tax,
Tripura.

The _____ day of _____ 19 _____

The petition of _____ of _____
, post office _____, district _____,

sheweth as follows :—

Your petitioner applied to the Agricultural Income-tax officer for a refund under section 47, 48, 51 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura, 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 your petitioner on .

For the reasons stated in the grounds of appeal, your petitioner 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 petitioner, 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.

4. Your petitioner has made a return of his total agricultural income to the Agricultural Income-tax Officer, Tripura under section 24, sub-section $\frac{(1)}{(2)(3)}$ of the Act and has complied with all the terms of the notice served on him by the Agricultural Income-tax officer under section $\frac{24(4)}{25(2)}$

5. For the reasons stated in the grounds of appeal, your petitioner prays that
he may be assessed accordingly
he may be declared not chargeable under the Act.
his total loss may be determined at

Grounds of Appeal.

Signed. (Appellant).

Signed. (Authorised representative, if any.)

Verification

I, _____, the petitioner, 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. _____

N. B. Delete the inappropriate words.

THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA.

FORM 13.
(See Rule 14.)

FORM OF REGULAR ASSESSMENT APPEAL.

In the Agricultural Income-tax Appellate Tribunal, Tripura
R. A. A. No. of 19 (to be filled in by the Office)

.....Versus.....

Appellant.

Respondent.

Assessment year, and in the case of an assess-
ment under section 38, the year in which the
income should have been assessed.

Previous year.

Commencing the
day of 19 ,
and ending the
day of 19

Agricultural income-tax officer making the
original order.

Total income assessed by the Agricultural
Income-tax Officer.

Total world income assessed by the Agricul-
tural Income-tax Officer.

Amount of loss computed by the Agricultural
Income-tax Officer.

Amount of net tax determined by the Agricul-
tural Income-tax Officer.

Amount of refund, if any, granted by the
Agricultural Income-tax Officer.

Date of receipt of notice of demand.

Date of intimation of the order of refund.

Date of service of the order of the Agricultural Income-tax Officer computing loss.

Date of the order of the Assistant Commissioner determining the appeal.

Date of communication of the order of the Assistant Commissioner.

Total income as found by the Assistant Commissioner.

Total world income as found by the Assistant Commissioner.

Amount of loss as found by the Assistant Commissioner.

Postal address on which the appellant undertakes to receive notices.

Postal address on which notices should be issued to the respondent.

Relief claimed in appeal.

Grounds of Appeal.

Signed. (Appellant).

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 to-day, the _____ day of _____

Signed.

N. B.—(1) Strike out unnecessary columns.

(2) The appeal must be accompanied by a certified copy of the order appealed from and a copy of the grounds of appeal to the Tribunal.

(3) The appeal must be accompanied by a fee of Rs 25/- in court-fee stamp.

THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA

FORM 14.

(See rule 14.)

Form of section 32 penalty Appeal.

In the Agricultural Income-tax Appellate Tribunal, Tripura
32 P. A. No. of 19 (to be filled in by office)

..... Versus.....

Appellant.

Respondent.

Assessment year, and in the case of an assess-
ment under section 38, the year in which the
income should have been assessed.

Officer making the original order.

Date of receipt of notice of demand.

Amount of the penalty.

Reasons for imposing the penalty.

Date of the order of the Assistant Commi-
ssioner determining the appeal.

Whether the original order was confirmed or
cancelled or varied on appeal, and if varied
in what respect.

If the appeal is by the assessee, the date on
which the appellate order of the Assistant
Commissioner was communicated to the
assessee.

Postal address on which the appellant under-
takes to receive notices.

Postal address on which notices should be
issued to the respondent.

Relief claimed in appeal.

Grounds of Appeal.

Signed, (Appellant).

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 to-day, the day of 19 , at

Signed.

N. B.—(1) Strike out unnecessary columns.

(2) The appeal must be accompanied by a certified copy of the order appealed from and a copy of the grounds of appeal to the Tribunal.

(3) The appeal must be accompanied by a fee of Rs. 25 in court fee-stamp.

THE BENGAL AGRICULTURAL INCOME-TAX ACT, 1944 AS EXTENDED TO TRIPURA.

FORM 15.

(See rule 14).

FORM OF SECTION 45 (1) PENALTY APPEAL.

In the Agricultural Income-tax Appellate Tribunal, Tripura.

45 (1) P. A. No. of 19 (to be filled in by the Office)

.....versus.....

Appellant.

Respondent.

Assessment year, and in the case of an assessment under section 38, the year in which the income should have been assessed.

Agricultural Income-tax Officer making the original order.

Amount of tax determined.

Amount of tax in arrears.

Period during which the default continued.

Amount of the penalty.

Date of receipt of notice of demand.

Date of the order of the Assistant Commissioner determining the appeal.

Whether the original order was confirmed or cancelled or varied on appeal, and if varied in what respect.

If the appeal is by the assessee, the date on which the appellate order was communicated to the assessee.

Date of filing appeal in the Tribunal.

Postal address on which the appellant undertakes to receive notices.

Postal address on which notices should be issued to the respondent.

Relief claimed in appeal

Grounds of Appeal.

Signed.

(Appellant.)

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 to-day, the _____ day of _____ 19____, at _____

Signed.

N. B.—(1) Strike out unnecessary columns.

(2) The appeal must be accompanied by a certified copy of the order appealed from and a copy of the grounds of appeal to the Tribunal.

(3) The appeal must be accompanied by a fee of Rs. 25 in court-fee stamp.

THE BENGAL AGRICULTURAL INCOME-TAX
ACT, 1944 AS EXTENDED TO TRIPURA.

FORM 16.

(See rule 14).

FORM OF SECTIONS 47, 48 AND 51 REFUND APPEAL.

In the Agricultural Income-tax Appellate Tribunal, Tripura.

R. A. No. of 19 /to be filled in by office).

.....versus.....

Appellant.

Respondent.

Agricultural Income-tax officer making the original order.

Date of intimation of the original order.

Amount of refund claimed, if ascertainable.

Amount ordered to be refunded.

Date of the order of the Assistant Commissioner determining the appeal.

Whether the original order was confirmed or cancelled or varied on appeal, and if varied in what respect.

If the appeal is by the assessee, the date on which the appellate order of the Assistant Commissioner was communicated to the assessee.

Postal address on which the appellant undertakes to receive notices.

Postal address on which notices should be issued to the respondent.

Relief claimed in appeal.

Grounds of Appeal.

Signed.	(Appellant)
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 to-day, the _____ day of _____ 19____, at _____

Signed, _____

N. B. (1) Strike out unnecessary columns.

(2) The appeal must be accompanied by a certified copy of the order appealed from and a copy of the grounds of appeal to the Tribunal.

(3) The appeal must be accompanied by a fee of Rs. 25 in court-fee stamp.

**THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA.**

FORM 17.

(See rule 14).

Form of section 30 assessment after partition appeal.

In the Agricultural Income-tax appellate Tribunal, Tripura.

30/A. P. A. No. _____ of 19____ (to be filled in by the office)

..... Versus.....

Appellant.

Respondent.

Agricultural Income-tax officer making the original order.

Date of intimation of the refusal to pass an order under sub-section (1) of section 30.

Date of order of the Assistant Commissioner determining the Appeal.

Whether the original order was confirmed on appeal or cancelled and the Agricultural Income-tax officer directed to make an assessment in the manner laid down in sub-section (2) of section 30.

If the appeal is by the assessee, the date on which the appellate order of the Assistant Commissioner was communicated to the assessee.

Postal address on which the appellant undertakes to receive notices.

Postal address on which notices should be issued to the respondent.

Relief claimed in appeal.

Grounds of Appeal.

Signed, (Appellant.)

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 to-day, the _____ day of _____ 19____, at _____

- N. B. (1) Strike out unnecessary columns.
(2) The appeal must be accompanied by a certified copy of the order appealed from and a copy of the grounds of appeal to the Tribunal.
(3) The appeal must be accompanied by a fee of Rs. 25 in court-fee stamp.

5. (Here state any other fact that may in the circumstances be considered necessary.)

6. That on the findings of fact recorded by the Tribunal, the following question of law arises :—

(Here formulate concisely the question of law.)

That on the findings of fact to which the Tribunal should have come as detailed in paragraph 4 of this application, the following question of law arises :—

(Here formulate concisely the question of law.)

7. That the applicant therefore prays that as required by section 63 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura a statement of the case be drawn up and referred to the Court of the Judicial Commissioner, Tripura.

Signed. (Applicant).

Signed. (Authorised representative, if any).

N B. The application must be accompanied by a fee of Rs. 50 in court-fee stamp.

*(Here state in serial and appropriate order the relevant findings of fact arrived at by the Tribunal.)

THE BENGAL AGRICULTURAL INCOME-TAX
ACT, 1944 AS EXTENDED TO TRIPURA.

FORM 19.

(See rule 18 (1).)

Application for refund under section 47.

I, _____, of _____,
residing at _____, in _____, do
hereby state that my total agricultural income computed in
accordance with the provisions of the Bengal Agricultural
Income-tax Act, 1944 as extended to Tripura during the year

the companies under section 23 of the Bengal Agricultural income-tax Act, 1944 as extended to Tripura are appended. The average rate of Tripura Agricultural Income-tax applicable to an amount equivalent to my said total world income was _____ pies in the rupee. The agricultural income received by me as shareholder/partner/member of * _____ on which the tax is deemed to have been paid on my behalf under section 17 of the said Act during the same year amounted to Rs. _____ and the rate of Tripura Agricultural Income-tax applicable to the total agricultural income of the said * _____ chargeable to tax under the said Act during the same year was _____ pies in the rupee.

I, therefore, pray for a refund of Rs. _____ calculated at _____ pies (the difference of these two rates) on Rs. _____ (the aforesaid amount of agricultural income in respect of which the tax is deemed to have been paid on my behalf under section 17 of the said Act).

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 to-day, the _____ day of _____ 19 _____, at _____

Signed.

Sworn before me :
Signature
Designation
Place
Date.



Note I—In the case of a person not resident in India, the above declaration shall be sworn (a) before a Justice of the Peace, a Notary

Public, a Commissioner of Oaths, if the applicant resides in any part of His Majesty's Dominions outside India (b) before a Magistrate or other official of the State or a Political Officer, if the resides in a State in India, and (c) before an Indian consul or other officer of his status, if he resides elsewhere.

Note 2—An application for refund shall be made as follows :—

(a) If the applicant ordinarily resides in Tripura to the Agricultural Income-tax Officer of the area in which the applicant is chargeable directly to the tax or if he is not chargeable directly to such tax, to the Agricultural Income-tax Officer of the area in which he ordinarily resides

(b) If the applicant ordinarily resides outside Tripura to the Agricultural Income-tax Officer empowered by the Tripura Government to deal with non-resident refund cases at headquarters.

*State here name of the company, firm, or association of individual.

THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA.

FORM 21.

(See rule 18 (2).

Form of statement of total world income for persons claiming
refund under section 48 (2),

Agricultural Income-tax year 195—195 .

Name of applicant for refund

Address.

Statement of total world income during the previous year
ending on

Sources of Income.

Amount of Income

Rs.

1. Agricultural income included in dividends
received from such companies as have paid or will
pay Tripura Agricultural Income-tax.

Sources of Income	Amount of Income Rs.
2. The remaining portion of the above dividends...	
3. Dividends from other companies.	
4. Share in income of firms :—	
(a) Tripura Agricultural Income...	
(b) Other income...	
5. Share income from Hindu undivided Family :—	
(a) Tripura agricultural income...	
(b) Other income...	
6. Share in income of other associations of individuals :—	
(a) Tripura Agricultural Income...	
(b) Other income...	
7. Other agricultural income derived from lands situated in Tripura...	
8. Other income (both agricultural and non-agricultural) derived from sources in India.	
9. Other income (both agricultural and non-agricultural) derived from sources outside India.	

TOTAL WORLD INCOME

Details showing how income under each of the above heads is computed are appended.

I declare that to the best of my knowledge and belief the information given above and in the appendices is correct and complete, and that the total world income relates to the year ended on _____ and that no other income, profits or gains

were derived by me directly or indirectly in any part of the world. Verified to-day, the _____ day of _____ 195____, at _____

*Signature.

†Status.

Note 1—All income, profits and gains shall be computed in accordance with the law of taxation, if any, in force in the place where such income, profits or gains are assessed to tax or if assessed in more than one country, then of the place in which they are actually receivable by the assessee, and a certified copy of the assessment or a certificate from the authorities making the assessment or such other evidence as the applicant can obtain from the authorities responsible for the taxation shall be appended to this application in support of the computation. If no assessment is made in any province, State or country, the unassessed agricultural income shall be computed as if such income were derived from lands in Tripura and the unassessed income, profits and gains derived from non-agricultural sources shall be computed as if such income, profits and gains were derived from sources in India.

Note 2—The sums exempted under the provisions of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura and the rules made thereunder, but to be included in the total world income are sums representing a share in a Hindu undivided family, company, firm or other association of individuals which have already been assessed to agricultural income-tax under the said Act.

*The signatory should satisfy himself that the return is correct and complete in every respect before signing the verification and the alternatives which are not required should be scored out.

†Please state here whether the applicant for refund is an individual, Hindu undivided family, company, firm or other association of individuals or the Ruler of a former Indian State.

THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA.

FORM 22.

(See rule 26).

Register of Appeals.

(To be maintained by the Appellate Tribunal).

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to
M.
M.
is

Appeal case No.	Name of the Appellant.	Name of the Respondent.	Date of receipt.	Range and district.	General Index No.	Nature of the case.	Date of hearing.	orders	
								U-Unsuccessful R-Tax reduced E-Tax enhanced.	Remarks.
1	2	3	4	5	6	7	8	9	10

THE BENGAL AGRICULTURAL INCOME-TAX ACT,
1944 AS EXTENDED TO TRIPURA.

FORM 23.

(See rule 37.)

Notice of the day fixed for the hearing of an appeal under
section 36.

In the Agricultural Income-tax Appellate Tribunal, Tripura.

Appeal No. of 19

.....Appellant,

Versus

.....Respondent,

To

.....Appellant.

.....Respondent.

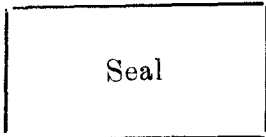
Whereas an appeal against the order of the Assistant
Commissioner, Agricultural Income-tax Tripura, in appeal
No. of 195 has been preferred by you (name

of the applicant) and registered in this Tribunal, this is to give you notice that the said appeal will be heard on the day of 195 at 11 a. m. by this Tribunal either in person or by an authorised representative instructed and able to answer all material questions relating to the said appeal or accompanied by some person able to answer such questions.

If no appearance is made on your behalf on the said day and at the said time the appeal will be heard and decided in your absence.

Given under my hand and the seal of the Appellate Tribunal, this day of 195 .

President,
Appellate Tribunal.



THE BENGAL AGRICULTURAL INCOME-TAX ACT, 1944
AS EXTENDED TO TRIPURA.

FORM NO. 24.

NOTICE UNDER SECTION 24 (4)

G. I. No. AGRICULTURAL INCOME-TAX OFFICE,
TRIPURA AGARTALA

Dated, the 195 .

To

.....

.....

Whereas in connection with the assessment for the year 195 —5 , you have made a return under Section 24 (1) a notice dated has been served on you on under Section 24 (2) of the Bengal Agricultural

(73)

Income-tax Act, 1944 as extended to Tripura, I hereby require you under Section 24 (4) of the said Act to produce or cause to be produced at my Office at Agartala on _____ at A. M.
P. M.

the accounts and/or documents specified overleaf

Note:—Failure to comply with any of the terms of this notice will render you liable to a penalty under Section 32 of the Act. prosecution under section 53 (b)

Agricultural Income-tax Officer,
Tripura, Agartala.

Particulars of Accounts and/or documents.

THE BENGAL AGRICULTURAL INCOME-TAX ACT, 1944
AS EXTENDED TO TRIPURA.

FORM No. 25.

NOTICE UNDER SECTION 25 (2)

No.....Dated, the.....195 .

To

.....
.....
There are certain points in connection with the return submitted by you under Section 24 of the Bengal Agricultural Income-tax Act, 1944 as extended to Tripura for the year ending.....in regard to which I should like some further information. I should be obliged therefore if you could attend my Office at Agartala on.....

at.....either in person or by a representative duly authorised in writing in this behalf, or there produce or cause there to be produced at the said time any documents, accounts and other evidence on which your return has been based.

Note :—Failure on the part of an assessee to comply with any of the terms of the notice under Section 25 (2) entails an assessment to the best of the Agricultural Income-tax Officer's judgment and may further entail a penalty under Section 32 of the Act.

AGRICULTURAL INCOME-TAX OFFICER,
TRIPURA, AGARTALA

AGARTALA, 10/11/54

4401