

Vijay Sharma

Civil Writ Jurisdiction Case No. 27 of 2016

FORUM

Patna High Court

ORDER DATE

08 Nov 2016

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

It is pointed out that the agricultural income is not subject to income tax but is used for rate purposes only. There is no direct correlation between the agricultural income and the amount of income tax liability. It is also pointed out that to verify the genuineness of agricultural income reported by the taxpayers for the assessment year 2007-08 to assessment year 2015-16, a letter has been issued by the Directorate of Income tax (Systems), New Delhi on 10.03.2016 to the field authorities. As many as 2746 cases where agricultural income of Rs. one crore was reported by the taxpayers were identified, whereas 2516 unique cases were subjected to verification from the field authorities. The other details have been given in respect of data quality cleansing technique to estimate the reasonable agricultural income reported by the taxpayers for the relevant years. We have heard learned counsel for the parties and find that no direction can be issued as sought in the present petition. The individual taxpayers have declared agricultural income. Such agricultural income is subjected to assessment by the relevant Income Tax Authorities. As and when the same is found to be of doubtful nature, we have no doubt that the authorities will take proper steps so as to avoid the masking of unaccounted money as agricultural income. Since the assesseees are spread all over the country and in lakhs, we find that the matter is better left to the individual action of the Income Tax Officers how to proceed and assess the assesseees disclosing agricultural income. No further directions are called for. Accordingly, writ petition stands dismissed. Anjani/P.Kumar (Hemant Gupta, ACJ)

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