APPENDIX 5

Agricultural Income Tax

ASSAM

In the case of every individual firm and associations of persons other than companies:

(i) On the first Rs. 1,500 of total income .. Nil

(ii) " next Rs. 3,600 " 4 paise in the rupee

(iii) " " Rs. 2,600 " 8 " "

(iv) " " Rs. 2,600 " 12 " "

(v) " " Rs. 2,600 " 15 " "

(vi) " " Rs. 2,600 " 19 " "

(vii) " " Rs. 5,000 " 27 " "

(viii) " " Rs. 30,000 " 37 " "

(ix) " " Rs. 50,000 " 45 " "

(x) " " Rs. 1,00,000 " 55 " "

(xi) On the balance of the total income 55 " "

In the case of every company:

(i) The total income of which does not exceed Rs.1,00,000 — on the whole of total income 45 paise in the rupee
(ii) The total income of which exceeds Rs.1,00,000
but does not exceed Rs.2,00,000 — on the whole of the total income 57 paise in the rupee

(iii) The total income of which exceeds Rs.2,00,000
— on the whole of the total income 60 " "

WEST BENGAL

In the case of every individual, Hindu undivided family (other than a Hindu undivided family consisting of brothers only), or a ruler of part B State:

(i) On the first Rs.1,500 of total agricultural income .. Nil
(ii) On the next Rs.3,500 " 5 " 5 paise in the rupee
(iii) " " Rs.5,000 " 8 " "
(iv) " " Rs.5,000 " 12 " "
(v) " " Rs.5,000 " 19 " "
(vi) On the balance of the agricultural income 25 " "

In the case of every Hindu undivided family which consists of brothers only:

(i) If the share of a brother is Rs.3,000 or less .. 2 paise in the rupee
(ii) " exceeds Rs.3,000 .. The average rate applicable if he were assessed as an individual.

In the case of every other tea company, firm or other association of persons:

On the whole of the total agricultural income .. 40 paise in the rupee.
MADRAS (TAMIL NADU)

(i) On the first Rs.3,600 of the total agricultural income .. Nil
(ii) On the next Rs.1,400 .. 3 Paise in the rupee
(iii) " Rs.5,000 .. 15 "
(iv) " Rs.5,000 .. 20 "
(v) " Rs.5,000 .. 25 "
(vi) " Rs.5,000 .. 30 "
(vii) On the balance of the total agricultural income .. 45 "

In the case of every company the tax shall be charged at the maximum rate of the total agricultural income.

MYSORE

(i) On the first Rs.1,500 of the total agricultural income .. Nil
(ii) On the next Rs.3,500 .. 3 Paise in the rupee
(iii) " Rs.5,000 .. 6 "
(iv) " Rs.5,000 .. 9 "
(v) " Rs.5,000 .. 12 "
(vi) " Rs.5,000 .. 15 "
(vii) " Rs.10,000 .. 18 "
(viii) " Rs.15,000 .. 21 "
(ix) " Rs.50,000 .. 25 "
(x) On the balance of the total agricultural income .. 40 "
In the case of every company, agricultural income tax shall be charged at the maximum rate of the whole of the agricultural income.

In addition, an agricultural super-tax is levied at the following rates:

**Kerala**

(i) On the first Rs.25,000 of the total agricultural income ... Nil
(ii) On the next Rs.25,000 " 9 paise in the rupee
(iii) " Rs.25,000 " 12 "
(iv) " Rs.25,000 " 15 "
(v) On the balance of the total agricultural income 20 "

In addition, there is an agricultural super-tax, the rates of which are as follows:

(i) On the first Rs.25,000 of the total agricultural income ... Nil
(ii) On the next Rs.25,000 " 9 paise in the rupee
(iii) " Rs.25,000 " 12 "
(iv) " Rs.25,000 " 15 "
(v) On the balance of the total agricultural income 20 "

In the case of every company, agricultural income tax shall be charged at the maximum rate of the whole of the agricultural income.
For persons other than companies:

(i) On the first Rs.25,000 of the total agricultural income . . . Nil

(ii) On the next Rs.15,000 " 12 paisa in the rupee

(iii) " Rs.15,000 " 16 "

(iv) " Rs.15,000 " 22 "

(v) " Rs.15,000 " 28 "

(vi) On the balance of the total agricultural income 34 "

For companies:

(i) Upto first Rs.1,00,000 of total agricultural income 12 paisa in the rupee

(ii) On the next Rs.2,00,000 " 19 "

(iii) " Rs.7,00,000 " 25 "

(iv) On the balance of the total agricultural income 31 "