

SINDH ORDINANCE NO. VI OF 1996
THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT)
ORDINANCE, 1996.

[14th December, 1996]

An Ordinance further to amend the Sindh Agricultural Income Tax Act, 1994.

WHEREAS it is expedient to amend the Sindh Agricultural Income Tax Act, 1994, in the manner herein-after appearing; **Preamble**

AND WHEREAS the Provincial Assembly is not in session and the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 128 of the Constitution of the Islamic Republic of Pakistan, the Governor of Sindh is pleased to make and promulgate the following Ordinance:---

1. (1) This Ordinance may be called the Sindh Agricultural Income Tax (Amendment) Ordinance, 1996. **Short title and commencement.**

(2) It shall be deemed to have taken effect on and from Kharif, 1996.

2. In the Sindh Agricultural Income Tax Act, 1994, herein-after referred to as the said Act, in section 2, in section 2, in sub-section (1)---

[Amend-ment of section 2 of Sindh Act, XXII of 1994.](#)

(i) After clause (b), the following shall be added :---

“(bb) “cropped area” means any area of land which was sown atleast once during the tax year and includes orchard, planted forest and nursery;

(bbb) “decaration” mean the declaration of total cropped area in the prescribed form, setting forth such particulars and accompanied by such statements, certificates and other documents, and verified in such manner as may be prescribed;”;

SINDH ORDINANCE NO. VI OF 1996
THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT)
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[14th December, 1996]

- (ii) in clause (i), the full stop at the end shall be replaced by a semi-colon and thereafter the following shall be added:---

[Amendment of section 3 of Sindh Act XXII of 1994.](#)

“(j) “tax year” means agricultural year as defined in the Sindh Land Revenue Act, 1967.”.

3. In the said Act, for section 3, the following shall be substituted:---

Levy of
tax

(1) No tax shall be charged from an owner whose total land holding in the Province of Sindh is less than twelve and a half acres.

(2) The tax shall be charged once in each tax year on the cropped areas at the following rates:---

A. BARRAGE AREA.

- (i) 12 ½ acres but not exceeding 25 acres. Rs. 100 per acre per annum
- (ii) exceeding 25 acres but not exceeding 50 acres Rs. 125 per acre per annum
- (iii) exceeding 50 acres Rs. 250 per acre per annum

B. NON-BARRAGE AREA.

- (i) 12 ½ acres but not exceeding 25 acre Rs. 50 per acre per annum
- (ii) exceeding 25 acre but not exceeding 50 acre Rs. 65 per acre per annum
- (iii) exceeding 50 acre Rs. 125 per acre per annum

C. BARANI AREA/WAHI CHAHI

- (i) 12 ½ acres but not exceeding 25 acres Rs. 25 per acre per annum

SINDH ORDINANCE NO. VI OF 1996
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[14th December, 1996]

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| (ii) exceeding 25 acres but not exceeding 50 acres | Rs. 35 per acre per annum |
| (iii) exceeding 50 acres | Rs. 60 per acre per annum |

D. MATURE CARGENS/ORCHARDS

(Mango, Banna, Dates
Guava and Citrus) Rs. 300 per acre per annum

[Amend-ment of section 6-A of Sindh Act, XXII of 1994.](#)

EXPLANATION:---

If an owner cultivates on the same land two or more crops during a tax year he will be assessed in respect of the crop, which is cultivated on major portion of the land.”.

4. In the said act, or section 6-A, the following shall be substituted:---

“6-A Penalty for failure to furnish declaration.	Where any owner has, without reasonable cause, failed to furnish, within the time allowed for the purpose, any declaration under section 5, the Collector may impose upon such owner a penalty not exceeding one hundred rupees for every day during which the default continues.
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6-B Penalty for non-compliance with notice etc.	Where any owner has, without reasonable cause, failed to comply with any notice issued under section 6, the Collector may impose on him a penalty not exceeding the amount of tax chargeable on the total cultivated land.
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6-C Penalty for concealment of cropped hearing etc.	Where in the course of any proceedings under this Act, the collector, the appellate or the revisional authority is satisfied that any owner has, either in the said proceedings or in any earlier proceedings relating to an assessment in respect of the same tax, year, concealed his cropper area or furnished inaccurate particulars of such area or his land, he or it may impose upon such owner a
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SINDH ORDINANCE NO. VI OF 1996
THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT)
ORDINANCE, 1996.

[14th December, 1996]

penalty not exceeding two and a half times but in no case less than the amount of tax which has been evaded.

6-D
Imposition of
penalty after
notice of
hearing, etc.

No penalty under this Act shall be imposed on any owner:---

- (a) By the Collector, except with the prior approval in writing of the Commissioner; and
- (b) Unless such owner has been given a reasonable opportunity of being heard; and the imposition of such penalty shall be with-out prejudice to any other liability incurred by such owner under this Act.".