

EXTRAORDINARY

Registered No. M 324



# The Sindh Government Gazette

Published by Authority

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 KARACHI WEDNESDAY MAY 17, 2000.
 

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## PART-I

GOVERNMENT OF SINDH

LAW DEPARTMENT

NOTIFICATION

Karachi, the 17th May, 2000.

No. S.LEGIS:1(2)/2000.—The following Ordinance made by the Governor of Sindh is hereby published for general information:

THE SINDH AGRICULTURAL INCOME TAX (AMENDMENT)  
ORDINANCE, 2000.

SINDH ORDINANCE NO. II OF 2000.

AN  
ORDINANCE

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 hereinafter appearing;

Preamble

AND WHEREAS the Provincial Assembly stands suspended in pursuance of the Proclamation of the fourteenth day of October, 1999, and the Provisional Constitution Order No I of 1999.

AND WHEREAS the Governor of Sindh is satisfied that circumstances exist which render it necessary to take immediate action,

NOW, THEREFORE, in pursuance of the aforesaid Proclamation and the Provisional Constitution Order read with Provisional Constitution (Amendment) Order No 9 of 1999, instructions of the Chief Executive and in exercise of all powers enabling him in that behalf, 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, 2000.

Short title and commencement.

(2) It shall come into force at once.

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

Amendment of section 2 of Sindh Act XXII of 1994.

(i) after clause (b), the following shall be inserted :-

(bb) "cropped area" means any area of land which is sown during a tax year including matured orchards, gardens, banana, horticultural stems and betel leaf but excluding forests and nurseries;

(bbb) "declaration" means 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.

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

"(j) "tax year" means agricultural year as defined in the Act.

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

Amendment of section 3 of Sindh Act XXII of 1994.

"3. "Levy of tax" (1) No tax shall be charged from an owner having a total holding of twelve acres or less in the irrigated areas and twenty four acres or less in the un-irrigated areas:

Provided that nothing in this sub-section shall apply to orchards, gardens, banana and betel leaf

(2) Save as provided in sub-section (1), the tax shall be charged on cropped area basis during Kharif and Rabi respectively from every land owner, at the following rates:

#### A - IRRIGATED AREA

COTTON	Rs. 175 per acre
SUGAR CANE	Rs. 200 per acre
WHEAT/RICE	Rs. 100 per acre
FODDER	Rs. 100/- per acre
VEGETABLE	Rs. 200/- per acre
MATURED GARDENS, ORCHARDS, BANANA AND BETEL LEAF	Rs. 700/- per acre
ALL OTHER CROPS	Rs. 100/- per acre

#### B - UN-IRRIGATED AREA

COTTON	Rs. 90 per acre
SUGAR CANE	Rs. 100 per acre
WHEAT/RICE	Rs. 50 per acre
FODDER	Rs. 50/- per acre
VEGETABLE	Rs. 100/- per acre
MATURED GARDENS, ORCHARD, BANANA AND BETEL LEAF	Rs. 350 per acre
ALL OTHER CROPS	Rs. 50/- per acre

Explanation - If an owner cultivates on the same land more than one crop during the same cropping season he will be assessed on the basis of the

crop the assessment of which is the highest

Amendment of section 6-A  
of Sindh Act XXII of 1994 4

In the said Act, for section 6-A, the following shall be substituted

Penalty for failure to furnish  
declaration

“6-A 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

Penalty for non-compliance  
with notice

6-B 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

Penalty for concealment of  
cropped area

6-C 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 concealed his cropped area or furnished inaccurate particulars of such area of his land, he or it may impose upon such owner, a penalty not exceeding two and a half times, but in no case less than the amount of tax which has been evaded

Imposition of penalty after  
notice of hearing

6-D (1) No penalty under this Act shall be imposed on any owner unless he has been given a reasonable opportunity of being heard

(2) The imposition of such penalty shall be without prejudice to any other liability incurred by such owner

Dated 17<sup>th</sup> May 2000

AIR MARSHAL AZIM DAUDPOTA  
GOVERNOR OF SINDH

SAYED GHULAM NABI SHAH  
Secretary to Government of Sindh  
Law Department

KARACHI: PRINTED AT THE SINDH GOVERNMENT PRESS

(1250)-17-5-2000-OPF5ET