

# THE SINDH GOVERNMENT GAZETTE

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GOVERNMENT OF SINDH

REVENUE DEPARTMENT

## NOTIFICATION

Hyderabad 14<sup>th</sup> September, 2001.

No.DD(E&I)/2001/385/- In exercise of powers conferred by section 18 of the Sindh Land Tax and Agricultural Income Tax Ordinance 2000, the Government of Sindh are pleased to make the following rules:-

1. (1) These rules may be called Sindh Land Tax and Agricultural Income Tax Rules, 2001. **Short title and commencement.**
- (2) They shall come into force at once.
2. (1) In these rules, unless there is anything repugnant in the subject or context **Definitions.**
  - (a) "Deputy District Officer" means the Deputy District Officer (Land Revenue and Estate) of the taluka;
  - (b) "form" means a form appended to these rules;
  - (c) "income year" in relation to any assessment year means the financial year next preceding assessment year;
  - (d) "Ordinance" means the Sindh Land Tax and Agricultural Income Tax Ordinance, 2000;
  - (e) "return" means a return of total agricultural income in form 'A';
  - (f) "section" means section of the Ordinance;
- (2) All other terms and expressions used but not defined in these rules shall have the same meanings as are respectively assigned to them in the Ordinance or in the Sindh Land Revenue Act, 1967,
3. The land tax shall be charged and levied at the deh level and shall be assessed for the Kharif and Rabi of the assessment year separately in accordance with the provisions laid down in the Sindh Land Revenue Act, 1967 on the dates so fixed by the Board of Revenue Sindh; **Assessment of Land Tax**

Provided that no land tax shall be assessed and charged from the owner on the land cultivated in Rabi if the same land was cultivated and taxed during Kharif;

4. (1) The land tax shall be paid in cash, by money order, cheque, demand draft, pay order or through Treasury Challan;

**Mode of collection  
Of land Tax and  
Maintenance of  
Accounts**

(2) It shall be collected in accordance with the provisions of the Sindh Land Revenue Act, 1967;

5. The land tax in respect of an income year assessed under the Ordinance and these rules shall be taken into account while working out the agricultural income tax payable by the owner under these rules in respect of the same income year;

**Payment of land Tax  
under the Ordinance to  
be taken into account  
while working out  
Agricultural Income Tax  
payable under these  
rules.**

6. Every owner who is required under the Ordinance and these rules to furnish a return of total agricultural income shall pay, by means of a challan, into the relevant head of account of the Government, on or before the date on which he is so required to furnish such return, the balance amount of tax due from him under the Ordinance after adjustment of the land Tax as provided in rule 5;

**Payment of tax with  
return of total  
agricultural income.**

7. (1) Every owner shall furnish a return of total agricultural income in respect of an income year, in Form "A" on or before the thirtieth day of September of the income year;

**Return of total  
agricultural income.**

(2) The date for the delivery of the return may on sufficient cause being shown be extended for a total period not exceeding fifteen days;

(3) Where total agricultural income of an owner in respect of income year pertains to his cultivated lands situated in one taluka, return under sub-rule (1) shall be furnished to the Deputy District Officer;

(4) Where the total agricultural income of an owner in respect of income year pertains to more than one taluka, the owner shall indicate in his return under sub-rule (1) his choice regarding name of the Deputy District Officer within whose jurisdiction a part of cultivated land of the owner during income year was situated for assessment and collection of tax and submission of the return;

Provided that such choice shall not be different from the one given by the owner in respect of the same income year under these rules;

Provided further that where no such choice is given by the owner, the tax shall be assessed and collected by the Deputy District Officer within whose jurisdiction the owner held major portion of cultivated land during the relevant income year.

(5) The owner shall deliver personally or through an authorised agent, the return under sub-rule (1) in the office of the Deputy District Officer who shall issue acknowledgement/receipt in Form 'B'.

(6) The owner shall also send by post a copy of the return to every other Deputy District Officer of the taluka within whose jurisdiction the owner held part of cultivated land during the relevant income year.

(7) The return shall, on the date of receipt be entered in Register Form 'C'.

8. The Deputy District Officer concerned may, at any time, by notice in writing, require any owner who in his opinion, is chargeable to tax or is required to file return of total agricultural income under rule-7 for any income year, to furnish a return of total agricultural income for such year within fifteen days from the date of service of such notice or such longer to shorter period as may be specified in the notice or as the Deputy District Officer concerned may allow.

**Notice for furnishing return of total agricultural income.**

Provided that no such notice shall be issued after the expiration of two years from the end of the assessment year in which the total agricultural income was first assessable.

9. If any owner has not furnished a return under the Ordinance and these rules or having furnished a return, discovers any omission or wrong statement therein, he may, without prejudice to any liability incurred by him under any provision of the Ordinance furnish a return or a revised return, as the case may be, at any time before the assessment is made.

**Revised return of total agricultural income.**

10. (1) Where the return furnished by the owner under rule-7 qualifies for acceptance in accordance with scheme of self assessment made by the Board of Revenue, with the approval of Government, for that year or under any instructions or orders issued thereunder, Deputy District Officer shall assess, by an order in writing, the total agricultural income of the owner on the basis of such return determine the tax payable on the basis of such assessment.

**Self Assessment**

Explanation: For the removal of doubt it is declared that a return of total agricultural income furnished under rule-7 does not include a return of total agricultural income furnished under rule-9.

(2) Notwithstanding anything contained in sub-rule (1), the Board of Revenue or a District Officer (Land Revenue and Estate) if he is so authorized by the Board of Revenue in this behalf, may in accordance with a scheme referred to in sub-rule (1), select out of the returns referred to in that sub-rule any cases or classes of cases or owners or classes of owners howsoever determined, for assessment under rule 13 and the Deputy District Officer shall proceed to make the assessment under that rule or, if the circumstances so warrant, under rule 14 accordingly.

11. If the Deputy District Officer is satisfied without requiring the presence of owner or the production by him of any evidence that a return furnished under rule-7 is correct and complete, he shall, by an order in writing assess the total agricultural income of the owner and determine the tax payable on the basis of such return.

**Assessment on the basis of return**

12. The Deputy District Officer may serve upon on any owner who has furnished a return of total agricultural income for any income year, or upon whom a notice has been served to furnish such return, a notice requiring him, on a date specified therein, to attend at the Deputy District Officer or to produce or to cause to be produced any evidence in which such owner may rely in support of the return, if furnished, and such accounts, documents or evidence (including accounts or documents relating to any period prior to or subsequent to the said income year) as the Deputy District Officer may require;

**Notice for production of books of accounts, etc.**

Provided that the Deputy District Officer shall not require the production of any document relating to a period more than two years prior to the income year.

13. The Deputy District Officer after considering the evidence on record (including evidence, if any produced under rule-12) and such other evidence as the Deputy District Officer may require on specific points, shall, by an order in writing assess the total agricultural income of the owner and determine the tax payable by him on the basis of such assessment.

**Assessment on production of accounts, evidence, etc.**

Provided that where the owner of produces books of account as evidence in support of the return, Deputy District Officer shall, before disagreeing with such accounts, give a notice to the owner of defects in the accounts and provide an opportunity to the owner to explain his point of view about such defects and record such explanation and the basis of computation of total agricultural income of the owner in the assessment order.

14. Where any owner fails to furnish a return required to be furnished by him under rule-7, or fails to comply with any of the terms of a notice issued under rule-13, the Deputy District Officer may, by an order in writing assess the total agricultural income of the owner to the best of his judgment and determine the amount of tax payable by him.

**Best judgment assessment.**

15. (1) No assessment under rule 11 and 13 or rule 14 shall be made after the expiration of two years from the end of the assessment year in which the total agricultural income was first assessable.

**Limitation for assessment.**

(2) Notwithstanding anything containing in sub-rule (1), where a return has been filed after the end of the financial year in which the last date of filing such return specified in rule 7 falls, no assessment under rule 11, rule 13 or rule 14 shall be made after the expiration of two years from the end of the financial year in which the said return is filed.

(3) Notwithstanding anything contained sub-rule (1), where for any income year, an owner has failed to furnish return of total agriculture income, no assessment under rule 13 or rule 14 shall be made after expiration of two years from the end of the financial year in which notice under rule 8 was served.

16. (1) If, in any year, for any reason:

(a) any agricultural income chargeable as tax under the Ordinance has escaped assessment; or

**Additional assessment**

(b) the total agricultural income of an owner has been under assessed, or assessed on too low rate, or has been the subject of excessive relief or refund under the Ordinance or these rules the Deputy District Officer may, at any time, subject to the provisions of sub-rules (1) and (2), issue a notice to the owner containing all or any of the requirements of a notice under rule 8 and may proceed to assess or determine, by an order in writing, the total Agriculture Income or an owner of the tax payable by him, as the case may be, and all provisions of the Ordinance and these rules shall, so far as may be apply accordingly:

Provided that the tax shall be charged at the rate applicable to the assessment year for which the assessment is made.

(2) No proceedings under sub-rule (1) shall be initiated unless reliable information has come into the possession of the Deputy District Officer.

(3) No order under sub-rule (1) shall be made after the expiry of two years from the end of the assessment year in which the total agricultural income of the said income year was first assessable.

17. (1) Where an owner dies, his legal representative shall be liable to pay tax which the deceased would have been liable to pay if he had not died, in the like manner and to the same extent as the deceased.

**Liability in the case  
of deceased owner**

(2) For the purpose of making an assessment of the agricultural income of the deceased and recovery of tax-

- (a) any proceeding taken against the deceased before his death shall be deemed to have been taken against the legal representative from the stage at which it stood on the date of the death of deceased; and
  - (b) any proceeding which could have been taken against the deceased if he had survived may be taken against the legal representative;
- and all the provisions of the Ordinance and these rules shall, so far as may be, apply accordingly.

(3) The legal representative of the deceased shall, for the purpose of the Ordinance and these rules, be deemed to be an owner.

Explanation: For the purposes of these rules, “legal representative” includes an executor, administrator and any person administering the estate of a deceased person.

18. (1) Every agent shall, in respect of the agricultural income for which he is, or is declared to be, or is treated as, an agent, be deemed to be an owner for the purposes of these rules and shall be subject to the same obligations and liabilities as if he were the owner, and shall be liable to assessment in his own name in respect of that income.

**Liability of agent  
representing owner**

(2) Every agent who pays any tax under the Ordinance and these rules shall be entitled to recover the tax so paid from the person on whose behalf it is paid, or to retain an equivalent amount out of any moneys due or belonging to the said person which may be in his possession or come into his possession at any time.

(3) Nothing in this rule shall prevent either the direct assessment of the person on whose behalf or for whose benefit, any such income is receivable, or the recovery from such person of the tax payable in respect of such income.

Explanation: For the purposes of this rule, “agent” includes:-

- (i) in respect of the income of minor, lunatic or idiot the guardian or manager who is entitled to

receive, or is in receipt of, such income on behalf of such minor, lunatic or idiot person, such Court of Wards, the Administrator General, official Trustee, of any receiver or manager and

- (ii) in respect of income which a trustee, appointed under a trust declared by a duly executed instrument in writing without testamentary or otherwise including any Wakf deed which valid under Mussalman Wakf validating Act 1913 receives or is entitled to receive on behalf, or for benefit of any person, such trustee or trustees.

19. Where any tax is payable in consequence of any assessment or other order under these rules, the Deputy District Officer shall serve upon the owner or any other person liable to pay such tax on behalf of the owner, a notice of demand (assessment) in Form "D", and, if warranted, notice of demand (penalty) in Form, "D-1", specifying the sum payable; and thereupon the sum so specified shall be paid to the credit of Government within the time specified in the said notice.

**Payment of tax on demand**

20. The amount of tax and penalty which is not paid within the due date specified in the demand notice under rule 19 shall be recoverable as arrears of land revenue.

**Collection of tax as arrears of land revenue**

21. Government may, in area declared calamity affected, exempt or remit the whole tax or part thereof in respect of an assessment year where corresponding suspension or remission of other Government taxes in respect of agricultural land has been given.

**Suspension and remission of tax**

22. (1) Where any owner satisfies the Deputy District Officer that the amount of tax paid by him under the Ordinance and these rules for any income year exceeds the amount with which he was properly chargeable under the Ordinance and these rules for that income year, he shall be entitled to refund of the amount so paid in excess.

**Refund of tax**

(2) An application for refund of tax shall be made by the owner in Form "E" within two years of the end of the assessment year to which it relates.

(3) Where an application for refund is made under sub-rule (2), the Deputy District Officer (Land Revenue and Estate) of the Taluka shall determine, by an order in writing, the amount of refund on being satisfied that such amount is due to the applicant, and, where he is not so satisfied, he may, by an order in writing, reject the application.

(3) The Deputy District Officer may, before making an order under sub-rule (3), call for such particulars, documents and evidence as he may require.

(4) Where as a result of an order passed in appeal, review or revision under the Ordinance, refund of any amount becomes due to the owner, the Deputy District Officer shall refund the amount to the owner irrespective of whether he has or has not made any claim in that behalf.

(5) Where refund of any amount become due to an owner, the Deputy District Officer, shall order refund in accordance with the provisions of the Sindh Treasury Rules and refund shall be paid through voucher on T.O. Form No.15 (CAC Form No.17) under intimation to

the Executive District Officer (Finance).

23. (1) The accounts of demand and recovery of tax under these rules shall be maintained by the Deputy District Officer in register Form "F" to be maintained for each Taluka.

**Maintenance of  
accounts**

(2) Where as a result of decision on appeal or review or revision, the initial assessment of tax is altered such alteration shall be incorporated in register in Form "F" and copies of the relevant decision shall be placed on the file of the owner.

**SECRETARY TO GOVERNMENT OF SINDH  
REVENUE DEPARTMENT**

FORM 'A'  
[(See rule 7 (1))]

FORM OF RETURN OF TOTAL AGRICULTURAL INCOME UNDER THE SINDH LAND  
TAX AND AGRICULTURAL INCOME TAX ORDINANCE 2000 (SINDH) ORDINANCE  
NO.XII OF 2000)

**Assessment year** \_\_\_\_\_

1. Name (in block letters) \_\_\_\_\_
2. Father's/Husband Name \_\_\_\_\_
3. National Identity Card No.  
(attach photo copy) \_\_\_\_\_
4. National Tax No. (if assessee  
under the Federal Income Tax  
Ordinance 1979) \_\_\_\_\_
5. Permanent Residential Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Postal Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PART-I**

**STATEMENT OF TOTAL AGRICULTURAL INCOME DURING THE INCOME  
YEAR ENDED ON \_\_\_\_\_.**

1. Total income from rent derived from land which is situated in the Sindh and is used for agricultural purposes and other income derived from such land by agriculture or performance 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 or the sale of produce raised or received in respect of such land Rs. \_\_\_\_\_
2. Less cost of cultivation and agricultural operations. Rs. \_\_\_\_\_
3. Total Agricultural Income for the purpose of tax (amount at No.1 minus amount No.2). Rs. \_\_\_\_\_

**COMPUTATION OF TAX**

1. Total Agricultural Income for the purpose of Tax (as per column No.3 of part 1) Rs.\_\_\_\_\_
2. Less basic exemption. Rs.80,000/-
3. Taxable Agricultural Income (amount at S.No.1 minus amount at S.No.2). Rs.\_\_\_\_\_
4. Agricultural Income Tax payable (in respect of amount at S.No.3) Rs.\_\_\_\_\_
5. Amount of land based tax assessed on the basis of area which was actually cropped during the same income year. Rs.\_\_\_\_\_
6. In case of tax on agricultural income at S.No.4 being more than the tax at S.No.5, balance agricultural income tax payable with return under rule 6, after adjusting the amount of tax at S.No.5 already paid, if any, (attach photo copy of the relevant receipted challan). Rs.\_\_\_\_\_
7. Agricultural Income Tax paid with return (attach photo copy of receipted challan) Rs.\_\_\_\_\_
8. Choice of assessee regarding Deputy District Officer (Land Revenue and Estate) who should assess the agricultural income tax.

**VERIFICATION**

I solemnly affirm that to the best of my knowledge and belief, the information given in this return and annexures thereto is accurate and complete in all respects.

Signature/Thumb Impression

Name (in block  
letters \_\_\_\_\_

Dated: \_\_\_\_\_

**FORM "B"**

**(See Rule 7 (3))**

ACKNOWLEDGEMENT RECEIPT  
(Counterfoil)

ASSESSMENT YEAR \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

National Identity Card

No. \_\_\_\_\_

National Tax No. \_\_\_\_\_

Date of filing return \_\_\_\_\_ in  
Form 'A'

Signature of person receiving the  
return

Name \_\_\_\_\_

ACKNOWLEDGEMENT RECEIPT  
(Foil)

ASSESSMENT YEAR \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

National Identity Card

No. \_\_\_\_\_

National Tax No. \_\_\_\_\_

Date of filing return \_\_\_\_\_ in Form  
'A'

Signature of person receiving  
the return

Name \_\_\_\_\_

Seal of Deputy District Officer  
(Land Revenue Estate)

**FORM "C"**

**(See Rule 7 (5))**

REGISTER OF RETURNS IN FORM 'A' IN RESPECT OF ASSESSMENT  
YEAR \_\_\_\_\_ RECEIVED.

Office of Deputy District Officer  
(Land Revenue and Estate)

Sr. No.	Date of receipt of return	Name, parentage and address of owner/assesse who filed the return	Total agricultural income shown in the return		Remarks
			Including allowance and deductions permissible	Computed after deducting allowances and deductions permissible	
1	2	3	4	5	6
			Rs.	Rs.	

**FORM "D"**

**(See Rule 19)**

**NOTICE OF DEMAND UNDER RULE 19 OF THE SINDH AGRICULTURAL  
INCOME TAX RULES 2001**

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(ASSESSMENT)

No. \_\_\_\_\_  
Office of the Deputy District Officer  
(Land Revenue and Estate)  
Dated \_\_\_\_\_  
Assessment Year \_\_\_\_\_

To,

\_\_\_\_\_  
\_\_\_\_\_

1. This is to give you notice that the sum of Rs. \_\_\_\_\_ (Rupees  
\_\_\_\_\_) as specified on the reverse has been determined  
to be payable by/refundable to you for the assessment year \_\_\_\_\_

2. You are requested to pay the amount on or before \_\_\_\_\_ to the Treasury  
Officer/Sub-Treasury Officer/National Bank of Pakistan/State Bank of Pakistan at \_\_\_\_\_  
\_\_\_\_\_ when you will be granted a receipt. A challan is enclosed for the  
Purpose.

1. Failure to pay the said amount by the date specified above will entail a penalty  
Under section 10 of the Sindh Agricultural Income Tax Ordinance 2000.

4. If you intend to appeal against the assessment, you may file appeal under  
sections 161 and 162 of the Sindh Land Revenue Act 1967 (XVII of 1967) to the Executive  
District Officer (Revenue) \_\_\_\_\_ within sixty days from the date of the order  
appealed against.

Deputy District Officer  
(Land Revenue and Estate)

**FORM "D-1"**

**(See Rule 19)**

**NOTICE OF DEMAND UNDER RULE 19 OF THE SINDH LAND TAX AND  
AGRICULTURAL INCOME TAX RULES 2001**

**(PENALTY)**

No. \_\_\_\_\_  
Office of the Deputy District Officer  
(Land Revenue and Estate)  
Dated \_\_\_\_\_  
Assessment year \_\_\_\_\_

To,

\_\_\_\_\_  
\_\_\_\_\_

1. Whereas you have not paid the sum of Rs. \_\_\_\_\_ as required  
In the previous notice of demand served on \_\_\_\_\_ a penalty of Rs. \_\_\_\_\_  
(rupees \_\_\_\_\_) has been imposed on you under section 10 of  
Sindh Agricultural Income Tax Ordinance 2000.
2. You are required to pay the amount on or before \_\_\_\_\_ to the Treasury  
Officer/Sub-Treasury Officer/National Bank of Pakistan/State Bank of Pakistan at \_\_\_\_\_  
when you will be granted a receipt a challan is enclosed for the purpose.
3. If you fail to pay the total amount of arrears and this penalty by the date specified  
In para 2 above, you will be treated as defaulter and dealt with accordingly.
4. If you intend to appeal against the penalty, you may file appeal under sections 161  
and 162 of the Sindh Land Revenue Act 1967 (XVII of 1967) to the Executive District  
Officer (Revenue) \_\_\_\_\_ within sixty days from the date of the order appeal against.

Deputy District Officer  
(Land Revenue and Estate)

**FORM 'E'**

**(See Rule 22 (2))**

**APPLICATION FOR REFUND OF TAX UNDER THE SINDH LAND TAX AND AGRICULTURAL INCOME TAX RULES 2001**

To,

The Deputy District Officer,  
(Land Revenue and Estate)

\_\_\_\_\_

I, \_\_\_\_\_ son/daughter/wife  
of \_\_\_\_\_ hereby declare-

- (a) That my total agricultural income computed in accordance with the provision of the Sindh land and Agricultural Income Tax Rules 2000, during the year ended on \_\_\_\_\_ being on \_\_\_\_\_ amounting to Rs. \_\_\_\_\_.
- (b) That the total tax chargeable in respect of such total agricultural income is Rs. \_\_\_\_\_
- (c) That the total land based tax chargeable from me for the income year mentioned at (a) above under the Sindh Land and Agricultural Income Tax Rules 2000 is Rs. \_\_\_\_\_
- (d) That the total amount of tax paid by me for the income which is more than the tax at (b) above and also (c) above, and photo copy of relevant receipted challan is enclosed.

I therefore request that a refund of Rs. \_\_\_\_\_ may be allowed to me.

Signature

Name \_\_\_\_\_

N.I.C. No. \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

**VERIFICATION**

I hereby declare that whatever is stated in this application is correct.

Dated \_\_\_\_\_

Signature

- Notes:
1. The application should be accompanied by a statement of total cultivated land and also by a return of total agricultural income, if the same have already been filed.
  2. The application should be made to the Deputy District Officer (Land Revenue and Estate) who assessed/collected the tax.
  3. The application may be presented in person or through an authorised agent or may be sent by post.

FORM 'F'

(See Rule 23)

**AGRICULTURAL INCOME TAX DEMAND AND RECOVERY REGISTER**

Taluka \_\_\_\_\_ District \_\_\_\_\_ Assessment Year \_\_\_\_\_

Sr. No.	Name parentage, and address of owner/ assessee	Amount of tax payable				Recoveries		Remission or refund allowed		Balance recoverable	Remarks
		Balance of tax and penalty, if any from last year	Tax demand for the assessment year	Penalty imposed if any	Total	Date with receipt No.	Amount	Date of order	Amount remitted or refunded		
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	

SECRETARY TO GOVERNMENT OF SINDH  
REVENUE DEPARTMENT