

THE KERALA AGRICULTURAL INCOME TAX RULES, 1991

S.R.O. No. 467/91. - In exercise of the powers conferred by section 98 of the Kerala Agricultural Income tax Act, 1991 (Act 15 of 1991) and in supersession of the Agricultural Income Tax Rules, 1951 the Government of Kerala hereby make the following rules, namely: -

CHAPTER I

PRELIMINARY

1. Short title and commencement:-(1) These rules may be called the Kerala Agricultural Income Tax Rules, 1991.

(2) It shall come into force on the 1st day of April 1991.

2. Definitions:-(1) In these rules, unless the context otherwise requires-

(a) 'Act' means the Kerala Agricultural Income Tax Act, 1991 (Act 15 of 1991);

(b) "Chapter", "Schedule" and "Section" mean respectively the Chapter and the Section and the Schedule to the Act;

(c) "Government Treasury" means a District Treasury, Sub-Treasury or Additional Sub-Treasury of the State Government;

(d) "State Representative" means any Officer appointed or deputed to be a State Representative to receive on behalf of the "State" all notices and orders issued by the Kerala Agricultural Income Tax Appellate Tribunal and generally to appear, act, plead and file any petition before the Tribunal.

(2) All references to 'Forms' in these rules shall be construed as reference to the forms set out in appendix hereto.

3. Replantation allowance. -(1) Replantation allowance limited to actual expenses incurred during the previous year and not exceeding the percentage of the agricultural income for the crops shown below will be allowed in every year: -

Rubber	-	2.5
Coconut	-	1.5
Arecanut	-	2.5
Pepper	-	1.0
Coffee	-	7.5
Other perennial crops other than cardamom -		1.5

(2) Where the person has no expenses for replantation during the previous year deduction not exceeding the percentage shown in sub-rule (1) will be allowed if the amount is deposited in the Treasury in the account of such person and subject to the further condition that the amount so deposited shall be fully utilised in the year of withdrawal either for replantation or for new plantation of any crops the income of which is liable to tax under the Act.

(3) In respect of cardamom actual expenses for replantation incurred during the previous year but not exceeding that required for replantation of 8.33% of the total area replanted by the person with such crop and subject to further ceiling of the expenses as fixed by the Spices Board from time to time, will be allowed in any year, when the area replanted in any year is more than the percentage mentioned above, the replantation expenses incurred in excess shall be permitted to be carried forward to the next two years to be adjusted against the replantation allowances admissible for these years as if the replantation were effected during these years.

4. Omitted.

5. Omitted.

6. The Agricultural Income Tax Officer may determine the deduction admissible under sub-clause (iii) of clause (0) of section 5 after taking into account the nature of crop raised and the extent of cultivation of the assessee.

7. (1) Payment of gratuity to any fund in accordance with Explanation II to Section 5 shall mean any fund notified by the Government in this behalf.

(2) Subscription to this fund in any year shall not exceed the gratuity payable to the employees in accordance with the provisions of the Payment of Gratuity Act, 1972 (Central Act 39 of 1972) for the year.

8. Depreciation provided in Section 7 of the Act shall be allowed in each year at the rate shown in the table below in respect of the assets mentioned therein. The deduction for depreciation is admissible only when it is claimed in the form prescribed in Appendix I and filed along with return.

TABLE

Serial Number	Details of assets	Depreciation allowable on the written down value
1	2	3
1.	Buildings: (i) General Rate (ii) Factory buildings (excluding offices, godowns, officers and employees quarters, roads, bridges and other items specifically included in this schedule) (iii) Purely temporary erection such as wooden structure, thatched sheds and huts	5% 10% 100%
2.	Pucca Wells and Water Installations	5%
3.	Tube Wells	10%
4.	Tanks for irrigation purposes	5%
5.	Irrigation channels and check dams Pucca	10%
6.	Irrigation wells-Pucca	5%
7.	Barbecuos-pucca including washing channels	5%
8.	Tanks for coffee curing	5%
9.	Smoke Houses	10%
	Machinery and plant <i>A. Electrical Machinery (All N. E. S. A):</i>	
10.	(a) Batteries (b) Other electrical machinery including electrical generators and motors (c) Switch-gear and instrument transformers and other stationery plant and wiring and fittings of electrical light and fan installation (d) Underground cable and wires as well as overhead cables and wires	20% 20% 20% 20%
	<i>B. Spraying Machinery:</i>	
11.	(i) Hose-Pipes, hand sprayer (ii) Power Sprayers	33.33% 15%
	<i>C. Other Machinery & Plant:</i>	
12.	Motor car,	20%
13.	Motor cycles and Jeeps Cycles	20%
14.	Lorries	20%

15.	Tractors	20%
16.	Power Tillers	25%
17.	Implements and trailers with water carriers	10%
18.	Oil Engine	10%
19.	Weighing machines and Machinery	5%
20.	Workshop tools	7%
21.	Factory made cart with rubber tyre wheels	10%
22.	Country Carts	10%
23.	Bullock-drawn wooden and leather implements and coir mats	25%
24.	Bullock-drawn iron implements	10%
25.	Steam Engine	5%
26.	General machinery implements, plants and other assets not provided specifically in items (1) to (25)	10%
27.	Small estate tools and aluminum dishes	100%
28.	Energy Saving Devices:	
	Pump sets and generators running on solar energy	30%
	<i>Fencing Material:</i>	
29.	Fencing of barbed Wire or plain wire or of other substantial material	10%
	<i>Furniture:</i>	
30.	Furniture	10%
31.	Fittings	6%

9. In the case of buildings newly erected or new machinery or new plant installed after 31st day of March, 1990 a further sum equivalent to ten per cent out of the value of such buildings, machinery or plant shall be given deduction in respect of the year in which erection or installation is made and put to use. When the building or machinery is not put to use in the year of erection, the deduction shall be allowed in the year in which it is first put to use.

10. Investment allowance as provided in sub-section (5) of section 7, is admissible to machineries or plant notified by the Government in this behalf and subject to such conditions as Government may specify in such Notifications.

11. The deduction or rebate provided in section 9 is not admissible when tax is paid in accordance with the provisions of section 13.

12. Where agricultural income is derived from lands situated partly, within the State and partly without the State and the income attributable to the land situated within the State cannot be determined, but where the value of the produce grown within or without the State can be separately determined from the accounts maintained by the assessee, such income shall be computed in proportion to the value of the respective quantity of produce raised

within the State. In other cases, such income shall be computed in proportion to the respective cultivated area of the crops lying within the State.

13. Carry forward of loss in accordance with section 12 is admissible in any year when return is filed for all the years on the due date or within such time as may be allowed by the Agricultural Income Tax Officer along with audited statement of accounts and a statement in Form 17.

14. The claim of exemption of replanted area under section 13 shall be supported by a copy of the certificate issued by the Rubber Board or Spices Board in respect of Rubber or Cardamom, as the case may be, and the Agricultural Income Tax Officer may accept such certificate while calculating the replanted area. For other crops the Agricultural Income Tax Officer may accept the claim if it is found correct and if it is found incorrect or incomplete he may determine after necessary enquiries.

15. (1) The option for compounding as provided in sub-section (1) of section 13 for the year 1990-91 or for any year after 1990-91 shall be in Form 1 A and shall be sent to the Agricultural Income Tax Officer so as to reach him on or before the 1st day of July of every succeeding year along with return in Form No.1 and thereafter option may be renewed once in every three years on or before the 1st day of July. If it is not so renewed by an application, it shall be presumed that the assessee had elected to continue the assessment under section 13.

(2) The Agricultural Income Tax Officer shall on receipt of the application under rule 14 if he finds that the particulars furnished therein are correct and complete and the assessee is eligible for the method of assessment under section 13 shall issue a notice of assessment and demand in Form No. 15 within one month from the date of filing of return in Form No.1.

16. If the return filed is incomplete or incorrect the Agricultural Income Tax Officer may issue a notice in Form No 8 to adduce further evidence if any, and after affording an opportunity to the assessee, shall by order, determine the compounding tax payable by the assessee The order of determination shall be communicated to the assessee along with a notice of demand in Form No. 18.

17. Charitable Trusts and Institutions: -Any trust or institution created for charitable or religious purposes may file an application under sub-section (10) of section 16 to the Deputy Commissioner having

Jurisdiction over the area in which any of its properties are situated within six months from the date of commencement of the Act or from the date of creation of the Trust or institution, whichever is later.

18. The application shall be in Form No. 11 and shall be accompanied which a copy of the instrument creating the trust or the byelaw of the institution. The Deputy Commissioner on receipt of the application may conduct such enquiry as he deems fit and if the particular furnished in the application are correct and complete and the trust or institution is eligible for registration in accordance with the provisions of the Act and not one created to evade or reduce the tax payable under the Act, grant registration to the trust or institution.

19. If the application is found to be incomplete or incorrect or if the trust or institution is created for evading or reducing the tax liability or other wise not in conformity with the provisions of the Act he may after affording a reasonable opportunity of being heard, reject the application for registration.

20. The orders registering or rejecting the application for registration shall be communicated to the applicant to the Commissioner and to the Agricultural Income Tax Officer concerned.

21. Every charitable trust or institution which opts to pay tax in accordance with the provisions of section 13 shall follow the procedure prescribed under rules 14, 15 and 16.

22. Any charitable trust or institution which does not opt for the method of assessment under section 13 shall file return in Form No.3 on or before 31st October every year along with an audited income and expenditure account and a balance sheet, showing the details of agricultural income expended for charitable purposes in the State, balance if any and the details of deposits of such balance in the form prescribed in Appendix II.

23. On receipt of the return and statements, the Agricultural Income Tax Officer may follow the procedure contained in Chapter VII of the Act and after verification of the statements, accounts, bills, vouchers and other relevant materials if he is satisfied that the agricultural income was utilised for charitable or religious purposes in the State and is eligible for exemption under section 16 shall grant exemption on that part of the agricultural income utilised for charitable or religious purposes in the State.

24. The trusts or institution which has not applied seventy five percent or more of the agricultural income for charitable or religious purposes in the previous year, in accordance with the provisions section 16, shall pay the tax due on the agricultural income which falls short of seventy five percent of the agricultural income unless such amount is deposited in the manner provided In clause (b) of sub-section (3) of section 16.

25. Any trust or institution, which has applied any portion of the agricultural income for religious or charitable purposes and claims exemption on such agricultural income in accordance with the provisions of section 16 shall not be eligible to follow the method of assessment under section 13.

26. Where the agricultural income set apart or accumulated and invested as specified in clause (b) of sub-section (3) of section 16 cannot be applied to charitable purposes may give notice of its intention to the Agricultural Income Tax Officer to utilize the Agricultural Income for other charitable purposes in the State in conformity with the objects of the trust Such notice; for any year shall be filed before the Agricultural Income Tax Officer along with the return for the year.

27. The Agricultural Income Tax Officer may on receipt of the notice and after such enquires as he may deem fit, if he is satisfied that the request is reasonable and is in conformity with the objects of the trust or institution and the provisions of section 16, may grant the request. If the request is not in conformity with the provisions of the Act, he may reject the request after, affording a reasonable opportunity of being heard.

28. The amount so set apart and deposited in accordance with the provisions of sub-section (3) of section 16 shall be applied for the purpose for permission is granted by the Agricultural Income Tax Officer within ten years from the previous year in which such agricultural income was derived and it produce evidence and records to that effect to the Agricultural Income Tax Officer in the year in which it was so applied.

29. If the Agricultural Income Tax Officer on verification of the records and accounts is satisfied that the claim is in order, he may pass an order allowing the claim. If the claim is found to be inadmissible or if proper records are not produced, the Agricultural Income Tax Officer, after affording an opportunity to the assessee shall assess the agricultural income in accordance with the provisions of the Act.

30. Any claim for relief from double taxation under section 15 of the Act shall be made in Form No. 35.

31. Every application for the issue of a Commission under clause (d) of sub-section (1) of section 27 shall be filed to the authority, before whom any proceedings is pending, and shall be supported by an affidavit setting forth the grounds upon which such application is made, a location plan of the properties and shall state the particulars to be ascertained by the Commission.

32. Where an application for the issue of the Commissioner is received by the appropriate authority such authority may if it deems it necessary issue a commission to an officer of the Agricultural Department. Rubber Board, or Spices Board, not below the rank of an Assistant Director of Agriculture directing him to make such inspection and report thereon to the appropriate authority the results of such inspection.

33. Where a commission under these rules is issued by an appropriate authority other than the Tribunal it may order, before issuing the commission such sum not exceeding Rs 300 and when the amount exceeds Rs.300 the sanction of the Board of Revenue, shall be obtained prior to the issue of the Commission, as it thinks reasonable for the expenses of the commission to be remitted into the Treasury by the applicant and where the distance to be traveled each way exceeds eight kilometer from the office of the appropriate authority a mileage allowance at the rate of traveling allowance admissible to the officer appointed as Commission as per the rules applicable to an officer under the Government may also be remitted by the applicant. The amount thus deposited shall be reimbursed to the Commission after receipt of the final report.

34. The order appointing the commission shall be communicated to the applicant or appellant, the Agricultural Income Tax Officer and the Deputy Commissioner concerned.

35. Any commission appointed under these rules may, inspect the holdings of the applicant or appellant, after due notice to him and to the, Agricultural Income Tax Officer concerned.

36. When the report is submitted together with evidences, the appropriate authority shall serve on the parties concerned, a copy of the report and, shall specify, the time for filing objections, if any, by them.

37. The appropriate authority, when objection is filed from either party may examine the commission personally and allow an opportunity to the party who has raised objection to cross-examine the commission.

38. When the appropriate authority on exemption of the Commission or if the report of the commission is incorrect or incomplete or otherwise not satisfied as with the report of the Commission, it may direct such further enquiry to be made as it may think fit.

39. The commission appointed under these rules by any appropriate authority shall have the power to inspect the property belonging to the applicant or appellant, situated in any part of the State.

40. When an assessee files an application for attested copy of the documents or books of accounts impounded or seized under the provisions of the Act, shall be given a copy of the same on production of copying sheets in case photo copies are to be supplied the applicant shall remit the cost fixed by Government for it.

41. The application for disclosure of information to the Commissioner of Agricultural Income Tax shall be in the form No. 34.

42. The audit report specified in section 34 shall be filed in Form No. 38.

43. The notice specified in clause (a) sub-section (1) of section 28 shall be in the Form No.8.

44. The authorisation specified in section 28 shall be in Form No. 36.

45. The application to the Agricultural Income Tax Officer under sub-section (3) of section 26 shall be in Form No. 39.

46. The summons shall be In Form No. 37.

47. Power of survey, maintenance of accounts etc., Maintenance and preservation of accounts: - Every person other than a person who opts the method of assessment under section 13 shall keep and maintain the following books of accounts of his agricultural income and expenses,-

(i) a daily cash book;

(ii) a journal;

(iii) a ledger;

(iv) crop register or production register, with the details of crop received per day/per worker/each plucking/each season with the details of yielding trees/plants from which the yield received;

(v) Wages register:

(vi) Muster roll/Check roll;

(vii) Purchase bills, sale bills or voucher for all expenses and receipts.

48. The accounts maintained by the assessee together with bills, vouchers etc shall be preserved for a period of five years after the relevant assessment year to which they relate and shall be kept at the declared place.

49. The assessing authority or any other authority as specified in section 30 may inspect the agricultural holdings of an assessee on application from the assessee or on his own motion. The application for inspection shall be in Form No.12 and the notice for inspection shall be in form No. 13. The inspecting Officer shall prepare an inspection report in Form No. 14 and give duplicate copy of the same to the assessee or to any person accompanying the authority and shall also forward triplicate copy of the same to the immediate superior officer forthwith, quadruplicate shall be retained in the Plot Inspection Report book and the original copy shall be attached to the relevant assessment file forthwith.

50. Any assessee, his representative or employee, on demand by any Agricultural Income Tax authority coming under section 24 or a commission appointed under clause (d) sub-section (1) of section 27 shall accompany the authority or commissioner and locate the properties for inspection.

51. The return specified in section 35 shall be in Form No.2 and shall be filed before the Agricultural Income Tax Officer on or before 1st July of every assessment year. Every person who has to get his accounts audited as per section 34 shall file the return on or before 31st October of the assessment year along with the audit report in Form No. 38. Every company shall file the return on or before 31st December of the assessment year in Form No.2 along with audited income and expenditure account and balance sheet in Form No. 38.

The notice specified in sub-section (4) of Section 35 shall be in the Form No.8.

52. The Agricultural Income Tax Officer may issue a notice under sub-section (2) of section 35 in Form No.7 to any person, who in the opinion of the Agricultural Income Tax Officer is assessable to Tax under the Act. The person who received the notice shall file the return in Form No. 2 within 30 days from the date of service of the notice.

53. The application for extension of time shall be in Form No.4.

54. The application requesting to allot a permanent account number under sub-section (1) of section 36 shall be filed in Form No.5 and shall be filed along with the first return to the Agricultural Income Tax Officer.

55. The Agricultural Income Tax Officer may by order assign a permanent account number to every person who in his opinion is an assessee under to the Act.

56. The application specified in sub-section (4) of section 36 for withdrawal of the Permanent Account Number shall be in Form No.6.

57. The advance tax under section 37 shall be paid along with a statement in Form No.3. Advance tax shall be remitted to the Government Treasury or to the Agricultural Income Tax Officer concerned or by cheque or demand draft. When payment is made by cheque or demand draft it shall be drawn on a bank or branches of a bank situated at the head quarters of the Agricultural Income Tax Officer and shall be acceptable by him or the Treasury concerned.

58.The penalty specified in sub-section (5) of section 37 shall be demanded In Form No. 18.

59. Interest under sub-section (4) of section 37 shall accrue automatically and shall be demanded in Form No. 18.

60. The application to the Commissioner to reduce or waive the penalty under sub-section (5) of section 37 shall be in Form No. 22.

61. The notice specified under sub-section (1) of section 38 shall be in Form No.8.

62. The notice referred to in sub-section (3) of section 39 shall be in Form No. 8. The Assessment Order referred in sub-sections (1), (3) and (4) of section 39 shall be in Form No. 16.

63. Before completing an assessment under sub-section (3) or sub-section (4) of section 39, the Agricultural Income Tax Officer shall issue a notice, intimating the proposal of completing the assessment to the best of his judgment allowing time of not less than seven days to file objections or to produce evidences.

64. The notice specified in sub-section (1) of section 41 shall be in Form No. 10.

65. The procedure prescribed for the assessment under section 14 or 41 shall be that under section 39 and the notice specified in Section 14 shall be In Form No.9.

66. The declaration specified in sub-section (1) of section 43 shall be filed in Form No. 40. The declaration shall be filed duplicate. On receipt of the declaration in Form No. 40, the appellate authority may send the duplicate copy to the Agricultural Income Tax Officer, calling forthwith a detailed report in the matter. The Agricultural Income Tax Officer shall in turn send his report to the appellate authority within fifteen days from the date of receipt of the intimation. The Agricultural Income Tax Officer shall have the right to be heard in the matter.

67. Demand notice for any amount due under the Act shall be in Form No. 18.

68. The notice specified in sub-section (2) of section 56 shall be in Form No.7. The procedure for assessment under section 39 shall apply to the proceedings under section 56. The Agricultural Income Tax Officer shall fix the date for the production of accounts, evidence and finalise the assessment on consideration of the fact of departure from the State.

69. The requisition to the District Collector shall be in Form No. 20 and the certificate issued under section 64 shall be in Form No. 19.

70. The requisition for other modes of recovery shall be in Form No. 21.

71. The claim of refund under the Act shall be in Form No. 23. It shall be presented before the Agricultural Income Tax Officer in person or by registered post.

72. The refund order shall be issued in Form No 24 receipt shall be in Form No. 25.

73. Wherein consequence of an appellate or revisional order, or other proceedings under the Act any amount is refundable, the Agricultural Income Tax Officer shall issue the order carrying out the decision of the appellate or revisional authority, order of refund of tax or other sum if any paid in excess within six weeks from the date of receipt of the appellate or revisional order:

74. Where on appeal or revision is referred against the order of an appellate or revisional authority by an officer authorised in this behalf or declaration under section 43 is admitted, the Agricultural Income Tax Officer may withhold the refund after obtaining permission for it from the next superior authority.

75. The constitution of the Appellate Tribunal and appointment, qualification and conditions of the service of the Chairman and other members of the Tribunal shall be as provided in section 4 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963) and Rules 4 to 4D of the Kerala General Sales Tax Rules, 1963 and shall apply accordingly.

75A. The composition and procedure of the settlement commission - The composition of the settlement commission shall be the same as that of the settlement commission constituted under Rule 4E of the Kerala General Sale Tax Rules, 1964 and shall follow the same procedure as provided in rule 4E, 41A & 41AA of the said Rules.

76. Appeals and Revisions: -(a) Any person aggrieved by the order of the Agricultural Income Tax Officer may file an appeal before the Appellate Assistant Commissioner.

(b) Any assessee aggrieved by any order passed by the Inspecting Assistant Commissioner may appeal to the Deputy Commissioner.

77. Every such appeal shall be in Form 26 and shall be verified in the manner specified therein and shall be accompanied by a treasury receipt in support of having paid a fee of rupees two hundred.

78. The appeal shall be in duplicate and shall be accompanied by the original or by a certified copy of the order appealed against and the original of the demand notice along with the proof of payment of admitted tax.

79. The appeal may be presented to the Appellate Authority in person or by post within thirty days of the receipt of the order appealed against and when it is sent by registered post it shall be sufficient if it is given to the post office before the time limit.

80. When the appeal is presented after the time limit mentioned above it shall be accompanied by a petition for condonation of the delay, caused along with an affidavit and other documents in support of the grounds presented for the condonation of delay.

81. The intimation regarding the defective appeals to the appellant shall be in Form No. 27.

82. The Appellate Assistant Commissioner or the Deputy Commissioner after hearing the appellant and the Agricultural Income Tax Officer or the Inspecting Assistant Commissioner as the case may be, may pass orders on the petition.

83. The appeal presented after the due date for its presentation shall be deemed to have been admitted, only when the delay on its presentation is condoned by the Appellate Assistant Commissioner or Deputy Commissioner.

84. The orders on appeal shall be communicated to the appellant and the Agricultural Income Tax Officer or the Inspecting Assistant Commissioner within sixty days of the date of final hearing of the appeal.

85. Appeal to the Appellate Tribunal: -Every appeal under section 74 to the Appellate Tribunal shall be in Form No. 28 and shall be verified in the manner specified therein.

86. The appeal shall be in quadruplicate and shall be accompanied by the original copy of the order appealed against, with three copies of it and four copies of the order of the Agricultural Income Tax Officer or Inspecting Assistant Commissioner as the case may be **11** and in the case of appeal against any order referred to in sub-section (2A) of section 72, it shall be accompanied by the original of the demand notice.

87. The memorandum of Cross Objection shall be in Form No. 29 and shall be verified in the manner specified therein.

88. (1) Every application for review under clause (a) of sub-section (10) of section 74 shall be in Form No. 30.

(2) The application or review shall be in quadruplicate and shall be accompanied by four copies of the order of the Appellate Tribunal.

89. Every appeal or application filed by a person other than an officer referred to in these rules shall be accompanied by a Treasury receipt in support of having paid a fee of rupees five hundred.

90. After the final hearing of the appeal, cross objection for review, the Appellate Tribunal shall notify a date, which shall not be later than thirty days from the date of such final hearing, for the pronouncement of the order in such appeal, cross objection or review and on such notified date the Appellate Tribunal shall pronounce the order. The order shall be communicated to the Appellate and the respondents within sixty days of the pronouncement of such orders.

90A. Filing of application for settlement of cases - (1) An application for settlement of case under sub-section (1) of section 74B shall be made in quintuplicate in Form No. 30A and shall be verified in the manner specified therein.

(2) The application referred to in sub-rule (1), the verification appended thereto the annexure to the said application and the statement and documents accompanying the annexure shall be signed by the person specified in sub-section (3) of section 35 of the Act.

(3) Every application under sub-rule (1) shall be accompanied by a fee of five hundred rupees only.

90B. (1) The settlement commission may, while called for a report from the Deputy Commissioner under Sub-section (4) of section 74B forward a copy of the application filed in Form No. 32A (other than the Annexure and the statements and other documents accompanying such annexure).

(2) Where an order under sub-section (4) of section 74B, allowing the application to be proceeded with is made by the settlement commission, the information contained in the annexure to the application in form 32A and in the statement and other document

accompanying such Annexure shall be sent to the Deputy Commissioner along with a copy of the said order.

91. Revision before the Commissioner:-(1) Every revision under section 77 to the Commissioner shall be in Form No. 31 presented in duplicate and shall be verified in the manner specified therein.

(2) The revision shall be accompanied by the original copy of the order against which the revision is filed along with a copy of it and treasury receipt in support of having paid a fee of rupees five hundred.

91A. Payment of fee on interlocutory application. - (1) Fees at the rate mentioned in section 78A shall be paid on the following interlocutory applications.

(a) application for staying the collection of any tax or other amount which is disputed in appeal, revision or other proceedings, as the case may be.

(b) application for advancing the hearing of any appeal, revision or other proceedings, as the case may be.

(c) application for condonation of any delay in the filing of any appeal, revision or application, as the case may be.

(2) The interlocutory application mentioned in sub-rule (1) shall be in Form No. 31A in case where no form has been separately prescribed.

92. Revision before the High Court: -Every revision petition under section 78 shall be in Form No. 32 and shall be verified in the manner specified therein.

93. In the case of a revision preferred by any person other than an officer empowered by the Government, it shall be accompanied by a chalan receipt in Support having paid the fee of two hundred rupees.

94. The security as specified in sub-section (6) of section 78 shall be a Bank Guarantee of any Scheduled bank. National Savings Certificate or a bond in Form No. 33.

95. Payment of Travelling Allowance and batta: -A person other than the assessee or his agent or representative appearing before an assessing authority or before an appellate or revisional authority in response to a notice or summons issued by such authority to give

evidence in an enquiry under the Act or under these rules shall be paid travelling allowance and batta at such rates as may be applicable to him as per the rules of Government from time to time.

96. Production of Authorisation: -The authorisation specified in sub-section (2) of section 90 of the Act shall be in Form No.41. Such authorisation shall bear court fee stamp worth Rs.25 (rupees twenty five only).

97. Procedure in case of death of appellant or revision petitioner pending proceedings:-(1) If any person, who having filed an appeal or a revision petition before the authority specified in section 72 or 77 dies before the conclusion of the final hearing of the appeal or revision, the appellate Or revisional authority, as the case may be, shall adjourn further proceedings to enable impleading of the legal representatives of the deceased. If the application for the impleading is not made within ninety days of the date of death

(2) The application for impleading may be made either by the party interested in getting final orders passed on the proceedings or by any legal representative of the deceased even though not so interested.

98. The proceedings referred to in rule 97 shall not abate by reason of, the death of any party between the conclusion of the final hearing, and the passing of the order, but the order may in such case be passed notwithstanding the death of the party and shall have the same force and effect as if it had been passed before the death took place.

99. If a question arises any such proceeding as to whether a person is or is not the legal representative of a deceased party the appellate or revisional authority, as the case may be, may determine the question summarily after taking such evidence as it deems necessary or direct the person asserting to be the legal representative, to produce an order of a competent court to establish this assertion and adjourn the proceedings for the purpose.

100. Where a pending proceedings referred in rule 97 abates, no fresh proceedings shall be started on the same cause of action.

101. (1) Any person bound to apply for impleading as legal representative of a deceased party in any proceedings referred to in rule 97 may apply, within sixty days from the date of abatement for an order to set aside the abatement and if it is proved that he was prevented by sufficient cause from continuing the proceedings, the

appellate or revisional authority, as the case may be, may set aside the abatement.

(2) The provisions of section 5 of the Limitation Act, 1963 shall apply to an application made under sub-rule (1).

102. If during the pendency of any proceedings referred to in Rule 97 before the appellate or revisional authority the property from which the Agricultural Income derived devolves upon some other person either wholly Or in part, the appellate or revisional authority may, on application of such assignee or other person, add him as a party to the proceedings.

103. If a party to a proceeding referred to in rule 97 becomes insolvent and his estate becomes vested in a receiver the latter may, at the instance of the assessing authority, be made, by leave of the appellate or revisional authority a party to the proceedings.
