


KPA CHIKMAGALUR	
Reg. No.	56
Date	8/06/17
Seen by	



GOVERNMENT OF KARNATAKA
(Commercial Taxes Department)

R.P.A)

T-670/1718
No.KAIT/CR-01/2016-17

Office of the
Commissioner of Commercial Taxes,
(Karnataka), "Vanijya Therige Karyalaya",
Gandhinagara, Bengaluru-560 009,
Dated: 16-05-2017

To

M/s. The Karnataka Planters' Association,
Spencer Road,
Post Box No:18,
Chikmagalur-577 101

Sir,

Sub: Clarification under Karnataka Agricultural Income Tax Act 1957 with regard to applicability of tax for the previous year 2015-16-reg.

- Ref: 1) Your letters dated: 10-05-2016, 07-02-107, 13-02-2017 & 20-03-2017.
2) Letter No: FD 3 CAX 2016 date. 27-01-2017 of the Under Secretary of Govt. Finance Dept., (CT-1)
3) Letter No: FD 3 CAX 2016, dated. 17-03-2017 of the Under Secretary of Govt. Finance Dept., (CT-1)

With reference to the above subject and letters, you have sought clarification regarding applicability of Karnataka Agricultural Income Tax Act 1957 for the income relating to the Financial Year 2015-16.

In this regard this is to inform that, vide letter under reference (2) above, the Government has clarified as follows;

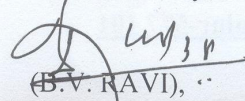
"The repeal of the Karnataka Agricultural Income Tax Act, 1957 will have effect from 1st April 2016. In other words, 1957 Act will have no effect for the Financial Year 2016-17 i.e., the Assessment year 2017-18. In relation to the agricultural income of the year 2015-16 for which the assessment will be done in 2016-17, the repealed 1957 Act will apply. Needless to state that the repeal of 1957 Act is subject to the Proviso to Sub-Section (1) of Section 2 of the Amendment Act and also subject to the provisions contained in Sub-Sections(2) and (3) of the Amendment Act".

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Therefore, the Karnataka Agricultural Income Tax Act 1957 will have no effect for the Financial Year 2016-17 i.e., Assessment Year 2017-18. In relation to the Agricultural income of the year 2015-16 for which assessment will be done in 2016-17, the repealed Act will apply.

(O.N. approved by CCT)

Yours faithfully,


(B.V. RAVI),

Addl. Commissioner of Commercial Taxes,
(Policy & Law), Bengaluru.

**Addl. Commissioner of Commercial Taxes,
(Policy & Law), Bengaluru**