IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No. 27 of 2016

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Vijay Sharma son of Sri Shyam Nandan Prasad Sharma Resident of 107 E. S.K. Puri, Patna - 800001, Police Station - S.K. Puri, District - Patna.

.... Petitioner/s

Versus

1. Union of India through the Principal Chief Commissioner of Income Tax CCA, Bihar, C.R. Building, Birchand Patel Path, Patna.
2. Chaiman, CBDT, North Block, New Delhi.
3. Member Investigation, CBDT, North Block, New Delhi.
4. Principal Chief Commissioner of Income Tax, C.R. Building, Bir Chand Patel Path, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Vinod Kanth, Sr. Advocate with Mr. Prakash Sahay, Advocate
For the Respondent/s	:	Mrs. Archana Sinha with Mr. Alok Kumar, Advocates

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)
Date: 08-11-2016

The petitioner, a retired member of the Indian Revenue Service, has invoked the public interest writ jurisdiction of this Court making a grievance that the provisions of exemption of agricultural income is being used to hide non-agricultural income under the guise of agricultural income. For such assertion, learned counsel for the petitioner relies upon the information given under the Right to

Information Act sought by the petitioner for the last 10 assessment years i.e., assessment year 2004-05 to assessment year 2013-14. The assertion of the petitioner is that in two assessment years i.e., 2010-11 and 2011-12, the agricultural income disclosed by the income tax assessees is very high, almost unbelievable i.e., in one year is Rs. 20 crore crores and another Rs.7 crore crores which exceeds the Gross Domestic Product of the country.

In a counter affidavit dated 18th April, 2016, it is *inter alia* asserted that abnormally high values of agricultural income appearing in the information provided could be due to inadvertent data entry error. It is pointed out that the agricultural income is not subject to income tax but is used for rate purposes only. There is no direct correlation between the agricultural income and the amount of income tax liability. It is also pointed out that to verify the genuineness of agricultural income reported by the taxpayers for the assessment year 2007-08 to assessment year 2015-16, a letter has been issued by the Directorate of Income tax (Systems), New Delhi on 10.03.2016 to the field authorities. As many as 2746 cases where agricultural income of Rs. one crore was reported by the taxpayers were identified, whereas 2516 unique cases were subjected to verification from the field authorities. The other details have been given in respect of data quality cleansing technique to estimate the reasonable agricultural income reported by the taxpayers for the relevant years.

We have heard learned counsel for the parties and find that no direction can be issued as sought in the present petition. The individual taxpayers have declared agricultural income. Such agricultural income is subjected to assessment by the relevant Income Tax Authorities. As and when the same is found to be of doubtful nature, we have no doubt that the authorities will take proper steps so as to avoid the masking of unaccounted money as agricultural income. Since the assessees are spread all over the country and in lakhs, we find that the matter is better left to the individual action of the Income Tax Officers how to proceed and assess the asseesses disclosing agricultural income. No further directions are called for.

Accordingly, writ petition stands dismissed.

(Hemant Gupta, ACJ)

(Ahsanuddin Amanullah, J)

Anjani/P.Kumar

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	17.11.2016
Transmission Date	