

**Fifteenth Kerala Legislative Assembly**  
**Bill No. 84**

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**THE KERALA AGRICULTURAL INCOME TAX (REPEAL)**  
**BILL, 2021**

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[Translation in English of “2021-ലെ കേരള കാർഷികാദായ നികുതി (റദ്ദാക്കൽ) ബിൽ” published under the authority of the Governor.]

**THE KERALA AGRICULTURAL INCOME TAX  
(REPEAL) BILL, 2021**

**A**

**BILL**

*to repeal the Kerala Agricultural Income Tax Act, 1991.*

*Preamble.*—WHEREAS, it is expedient to repeal the Kerala Agricultural Income Tax Act, 1991 (15 of 1991);

BE it enacted in the Seventy-second Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Agricultural Income Tax (Repeal) Act, 2021.

(2) It shall come into force at once.

2. *Repeal and Saving.*—(1) The Kerala Agricultural Income Tax Act, 1991 (15 of 1991) (hereinafter referred to as the repealed Act) is hereby repealed:

Provided that such repeal shall not,—

(a) affect anything done or any offence committed, or any fine or penalty incurred or any proceedings initiated before the commencement of this Act; or

(b) revive anything not in force or existing at the time at which the repeal takes effect; or

(c) affect the previous operation of the repealed Act or anything duly done or suffered thereunder; or

(d) affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or

(e) affect any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act; or

(f) affect any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, fines, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

(2) Notwithstanding such repeal,—

(a) any application, appeal or revision preferred and pending before any authority or officer appointed under the repealed Act, on the date of commencement of this Act, shall be heard and disposed of by such authority as if this Act had not been passed;

(b) any appeal preferred and pending before the appellate authority appointed under the repealed Act, on the date of commencement of this Act, shall be heard and disposed of by such appellate authority as if this Act had not been passed;

(c) Nothing contained in sub-section (1) shall affect the right to continue and complete the proceedings pending as on the commencement of this Act, with regard to the assessment of tax, including the tax omitted to be assessed on the agricultural income, imposition of tax, collection of tax, levy as per the repealed Act and the liability to pay the amount due from any person, and any right to get the refund of the amount, under the repealed Act.

## STATEMENT OF OBJECTS AND REASONS

The Government have decided to completely exempt agricultural income tax based on the report of Justice N. Krishnan Nair Commission, appointed as per the Government Order No. 188/2015/Labour dated 27-11-2015 to conduct detailed study and submit a report on various problems that exist in the plantation sector in the State of Kerala. For implementing the recommendation to completely abolish agricultural income tax, the Government have decided to repeal the Kerala Agricultural Income Tax Act, 1991 (15 of 1991). The Government have also decided to bring in a legislation for the said purpose.

The Bill is intended to achieve the above object.

## FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

**K. N. BALAGOPAL.**