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## Verification of Agriculture Income of more than ₹ 1 Crore (<http://taxguru.in/income-tax/verification-agriculture-income-1-crore.html>)

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**LETTER F.NO.DGIT(S)/DIT(S)-3/AST/PIL MATTER/AGRICULTURAL INCOME/97/2015-16**

**DATED 10-3-2016**

Kindly refer to subject matter.

2. It has been noticed that several assesses have declared income from agriculture of more than ₹ 1 Crore in the income tax return filed for earlier years especially from AYs. 2011-12 to 2013-14.

3. In this regard, there is a PIL matter pending before Hon'ble Patna High Court wherein concerns have been raised that a few assesses may be engaged in routing their unaccounted/illegal money in the garb of agricultural income thereby not only claiming exemptions on such income but also engaged in the money laundering activities.

4. Since agricultural income is only used for rate purposes, it was noticed that in a few such high value cases, taxpayers may have inadvertently made data entry errors while filling up the fields for agricultural income.

5. Therefore, it is requested that the assessing officers may be directed to



- (i) Verify whether the taxpayer may have made a data entry error while filling up the return.

(ii) Wherever scrutiny assessment is completed, AO may provide feedback based on assessment records.

(iii) In cases where proceedings u/s 143(3) are pending, assessing officers may be informed to thoroughly verify the claims.

6. The list of cases having agriculture income more than ₹ 1 Crore alongwith jurisdictional details is placed at itaxnet at the following path :

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You are requested to kindly send a status report in this regard after verification as mentioned above. This feedback may be urgently provided to this Directorate before March 20<sup>th</sup>, 2016 so that we can report the correct figures of claims of agricultural income to the Hon'ble Patna High Court.

7. This issues with the approval of Pr. DGIT(S).

RCC wise list of cases

RCC Code	RCC Name	AY 2007-08	AY 2008-09	AY 2009-10	AY 2010-11	AY 2011-12	AY 2012-13	AY 2013-14	AY 2014-15	AY 2015-16
AGR	Agra					1	2	2	3	2
AHM	Ahmedabad	1	2	2	2	2	4	7	4	5
ALD	Allahabad		4		3			2	1	2
AMR	Amritsar		4	3	2	2	3	8	1	3
BBN	Bhubaneshwar	1	4	5	1	1	4	1		
BLR	Bengaluru	17	26	26	16	31	51	48	59	47
BOM	Mumbai	19	18	21	17	22	35	29	32	19
BPL	Bhopal	6	7	5	8	2	5	9	6	6
BRD	Baroda	1		2	1	3	3	2	1	2
CAL	Kolkata	20	25	24	24	32	30	38	32	14
CHN	Kochi	7	12	10	6	7	10	17	22	18
CMB	Coimbatore	7	14	16	11	13	11	15	13	6

DEL	Delhi	28	34	24	32	32	31	35	33	26
HYD	Hyderabad	19	21	20	11	17	18	21	17	18
JBP	Jabalpur	1	3	3	2	3	4	6	7	5
JDH	Jodhpur	1	2	3	3	5	4	1	1	1
JLD	Jalandhar	9	13	6	16	5	5	9	13	12
JPR	Jaipur	1	3	6	1	1	3	6	7	1
KLP	Kolhapur	2	1	3	6	11	7	7	5	3
KNP	Kanpur					1			1	2
LKN	Lucknow			2	1	4	5	2	4	1
MDS	Chennai	13	22	17	16	11	25	26	34	17
MRI	Madurai	1	3	5	4	6	5	4	4	6
MRT	Merrut	1	3	3	1	4	5	8	6	8
NGP	Nagpur	1		3	1		1	1	1	2
NSK	Nasik		4	4	2	5	6	9	7	2
PNE	Pune	5	8	16	15	33	27	30	28	30
PTL	Patiala		4	12	9	12	9	10	8	10
PTN	Patna		4	3	10	7	2	5	4	
RKT	Rajkot		3	2	3	2	2	2		2
RTK	Rohtak	6	5	5	8	11	5	18	16	9
SHL	Shillong	5		2	4	3	3	2	1	2
SRT	Surat	1	1	4	2	2	2	1	1	4
TVD	Thiruvananthapuram	6	10	11	14	24	29	23	20	20
VPN	Vishakhapatnam	1	2	2	1	3	2		2	2
<b>Grand Total</b>		<b>180</b>	<b>262</b>	<b>270</b>	<b>253</b>	<b>318</b>	<b>358</b>	<b>404</b>	<b>394</b>	<b>307</b>



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