

**PROVISIONAL ANSWER KEY**

Paper: 030 - Agricultural Income Tax Act and Rules  
Date of Test 24-03-2023

- Question1:-"Agricultural Income Tax Officer" means a person empowered as agricultural Income tax Officer in the KAIT Act 1991 under :  
A:-Section 5  
B:-Section 24  
C:-Section 25  
D:-Section 3  
Correct Answer:- Option-B
- Question2:-All agricultural income mentioned in section 4 and computed in accordance with the provisions of the KAIT Act 1991 is called :  
A:-Total Annual Income  
B:-Gross Agricultural Income  
C:-Total Agricultural Income  
D:-Non of the above  
Correct Answer:- Option-C
- Question3:-"Previous year" defined in KAIT Act 1991 means :  
A:-Any of the previous financial years  
B:-Financial year immediately preceding the assessment year  
C:-Financial year immediately preceding the current financial year  
D:-All of the above  
Correct Answer:- Option-B
- Question4:-Assessment of agricultural income under the KAIT Act 1991 is done under :  
A:-Section 37 of the AIT Act 1991  
B:-Section 38 of the AIT Act 1991  
C:-Section 39 of the AIT Act 1991  
D:-Section 40 of the AIT Act 1991  
Correct Answer:- Option-C
- Question5:-Computation of Agricultural income in the KAIT Act 1991 is as per :  
A:-Section 55  
B:-Section 15  
C:-Section 35  
D:-Section 5  
Correct Answer:- Option-D
- Question6:-Section 9 of the KAIT Act 1991 deals with :  
A:-Charge of agricultural income tax  
B:-Computation of Agricultural income  
C:-Rebate and Deduction allowed  
D:-Refunds  
Correct Answer:- Option-C
- Question7:-Application for allotting Permanent Account Number under the KAIT Act 1991 shall be filed in :  
A:-Form No : 4  
B:-Form No : 5  
C:-Form No : 6  
D:-Form No : 7  
Correct Answer:- Option-B
- Question8:-Audit of accounts of the assess is compulsory in the case of persons who hold landed properties :  
A:-Extending to more than sixty hectares  
B:-Extending to more than ten hectares  
C:-Extending to more than Twenty five Hectares  
D:-Extending to more than Thirty three hectares  
Correct Answer:- Option-A
- Question9:-Permission once granted for composition under the KAIT Act 1991 shall continue in force  
A:-For a period of five years  
B:-For a period of one financial year  
C:-For a period of two years  
D:-For a period of three years  
Correct Answer:- Option-D
- Question10:-The option for compounding as provided in section 13 of the KAIT Act 1991 shall be in  
A:-Form II  
B:-Form VI  
C:-Form III  
D:-Form 1 A  
Correct Answer:- Option-D
- Question11:-The time limit for filing the appeal against orders passed by the AITO is  
A:-10 Days from the date of service of the order  
B:-25 Days from the date of service of the order  
C:-30 Days from the date of service of the order  
D:-60 Days from the date of service of the order  
Correct Answer:- Option-C
- Question12:-Any amount specified in the demand notice shall be paid  
A:-Within 15 days from the date of the order for such payment  
B:-Within 30 days from the date of the order for such payment  
C:-Within 45 days from the date of the order for such payment  
D:-Within 60 days from the date of the order for such payment  
Correct Answer:- Option-B
- Question13:-Accounts maintained by the assessee shall be preserved  
A:-For a period of 10 years after the relevant assessment year  
B:-For a period of 8 years after the relevant assessment year  
C:-For a period of 6 years after the relevant assessment year  
D:-For a period of 5 years after the relevant assessment year  
Correct Answer:- Option-D
- Question14:-The time limit prescribed for completing the assessment is  
A:-Within a period of 2 years from the date of filing the return

- B:-Within a period of 3 years from the date of filing the return
- C:-Within a period of 4 years from the date of filing the return
- D:-Within a period of 5 years from the date of filing the return

Correct Answer:- Option-A

Question15:-Any charitable trust which does not opt for the method of assessment under section 13 shall file return in

- A:-Form No. 13
- B:-Form No. 4
- C:-Form No. 14
- D:-Form No. 3

Correct Answer:- Option-D

Question16:-Time limit prescribed for filing revision before the High court of Kerala

- A:-90 days
- B:-60 days
- C:-45 days
- D:-30 days

Correct Answer:- Option-A

Question17:-The authorised person who need not file authorization to attend before the agricultural income tax authority or the appellate tribunal is

- A:-Accountant
- B:-Sales Tax practitioner
- C:-Legal practitioner
- D:-Income Tax practitioner

Correct Answer:- Option-C

Question18:-Advance tax under section 37 of the KAIT Act 1991 shall be paid along with statement in

- A:-Form No : 3
- B:-Form No : 6
- C:-Form No : 8
- D:-Form No : 10

Correct Answer:- Option-A

Question19:-Permissible deduction under the KAIT Act 1991 is dealt with

- A:-Section 4
- B:-Section 7
- C:-Section 8
- D:-Section 5

Correct Answer:- Option-D

Question20:-Demands under AIT Act is intimated to the assessee as per

- A:-Section 45
- B:-Section 44
- C:-Section 35
- D:-Section 34

Correct Answer:- Option-A

Question21:-Power of suo-motu revision under section 75 of the KAIT Act 1991 is vested with

- A:-AITO
- B:-Deputy commissioner
- C:-The Government
- D:-Commissioner

Correct Answer:- Option-B

Question22:-Maximum re-plantation allowance limited to actual expenses incurred during the previous year for rubber is

- A:-1%
- B:-2%
- C:-2.5%
- D:-3.5%

Correct Answer:- Option-C

Question23:-Any claim for relief from double taxation is provided under

- A:-Section 25
- B:-Section 35
- C:-Section 15
- D:-None of the above

Correct Answer:- Option-C

Question24:-Appeal memorandum is to be prepared in

- A:-Form No. 26
- B:-Form No. 22
- C:-Form No. 24
- D:-Form No. 23

Correct Answer:- Option-A

Question25:-Maximum extend of land upon which compounded rate of tax under section 13 of the KAIT Act 1991 is

- A:-50 Hectors
- B:-100 Hectors
- C:-10 Hectors
- D:-500 Hectors

Correct Answer:- Option-D

Question26:-Time prescribed for filing objections against notice for best judgement assessment is

- A:-10 Days
- B:-15 Days
- C:-7 Days
- D:-30 Days

Correct Answer:- Option-C

Question27:-Rule 92 of the KAIT Rules 1991 deals with revision before

- A:-Commissioner
- B:-Deputy commissioner
- C:-High Court
- D:-Government

Correct Answer:- Option-C

Question28:-The Authority who can reduce/waive interest under section 37(4) of the KAIT Act 1991 is

- A:-The Government of Kerala

- B:-The commissioner
- C:-The AITO
- D:-The Deputy commissioner

Correct Answer:- Option-B

Question29:-Agricultural income utilized for charitable or religious purpose will be exempted as per

- A:-Section 16 of the KAIT Act 1991
- B:-Section 12 of the KAIT Act 1991
- C:-Section 13 of the KAIT Act 1991
- D:-Section 15 of the KAIT Act 1991

Correct Answer:- Option-A

Question30:-Carrying forward of loss under AIT Act 1991 is dealt with

- A:-Section 13
- B:-Section 23
- C:-Section 12
- D:-Section 22

Correct Answer:- Option-C

Question31:-Loss under the KAIT Act 1991 cannot be carried forward for more than

- A:-3 years
- B:-4 years
- C:-5 years
- D:-8 years

Correct Answer:- Option-D

Question32:-Which among the following is the notice to be issued, if incomplete or incorrect returns are filed?

- A:-From 9
- B:-From 8
- C:-From 10
- D:-From 11

Correct Answer:- Option-C

Question33:-The summons under the KAIT rule 1991 shall be in

- A:-Form No. 40
- B:-Form No. 39
- C:-Form No. 38
- D:-Form No. 37

Correct Answer:- Option-D

Question34:-The application for disclosure of information to the commissioner of Agricultural income tax shall be in

- A:-Form No. 34
- B:-Form No. 36
- C:-Form No. 40
- D:-Form No. 41

Correct Answer:- Option-A

Question35:-Refund of Agricultural income tax is dealt under

- A:-Section 67 of the AIT Act 1991
- B:-Section 68 of the AIT Act 1991
- C:-Section 56 of the AIT Act 1991
- D:-Section 57 of the AIT Act 1991

Correct Answer:- Option-B

Question36:-Chairman of appellate tribunal shall be a judicial person not below the rank of

- A:-Sub judge
- B:-High Court Judge
- C:-District Judge
- D:-2nd class magistrate

Correct Answer:- Option-C

Question37:-The penalty specified in sub-section (5) of section 37 shall be demanded in

- A:-Form No. 15
- B:-Form No. 16
- C:-Form No. 17
- D:-Form No. 18

Correct Answer:- Option-D

Question38:-The security as specified in sub-section (6) of section 78 shall be

- A:-Bank Guarantee of any scheduled bank
- B:-National savings certificate
- C:-Bond in form No. 33
- D:-All of the above

Correct Answer:- Option-D

Question39:-Agricultural Income Tax payable by an assessee is

- A:-First charge on the property
- B:-Second charge on the property
- C:-Third charge on the property
- D:-All of the above

Correct Answer:- Option-A

Question40:-Certificate issued under section 64 of the KAIT Act 1991 to collector is

- A:-Form No. 30
- B:-Form No. 13
- C:-Form No. 19
- D:-Form No. 20

Correct Answer:- Option-C

Question41:-Due date for filing the option under section 13 of the KAIT Act 1991 is

- A:-1st day of April every succeeding year
- B:-30th day of may every succeeding year
- C:-30th day of September every succeeding year
- D:-1st day of July of every succeeding year

Correct Answer:- Option-D

Question42:-Plot inspection report under the KAIT Act 1991 and Rules shall be in

- A:-Form No. 13

- B:-Form No. 14
- C:-Form No. 15
- D:-Form No. 16

Correct Answer:- Option-B

Question43:-Section 30 of the KAIT Act 1991 deals with

- A:-Power of conduct survey
- B:-Power to call for accounts
- C:-Disclosure of Information
- D:-Power to call for information

Correct Answer:- Option-A

Question44:-Time limit for rectifying an error apparent on the face of record as per the provisions of the KAIT Act 1991 is

- A:-Within 3 year from the date of order
- B:-Within 4 year from the date of order
- C:-Within 6 year from the date of order
- D:-Within 10 year from the date of order

Correct Answer:- Option-B

Question45:-The Kerala agricultural income tax rules came into force with effect from

- A:-31.03.1991
- B:-01.04.1991
- C:-01.01.1991
- D:-01.09.1990

Correct Answer:- Option-B

Question46:-Fee for filing interlocutory application before the commissioner or appellate tribunal the provisions of the KAIT Act 1991 is

- A:-Rs.1,000
- B:-Rs.500
- C:-Rs.250
- D:-Rs.100

Correct Answer:- Option-C

Question47:-Application for registration under KAIT Act 1991 by any trust or institution created for charitable or religious purposes may file within a period of

- A:-1 month from the date of creation of the trust or institution
- B:-1 year from the date of creation of the trust or institution
- C:-3 month from the date of creation of the trust or institution
- D:-6 months from the date of creation of the trust or institution

Correct Answer:- Option-D

Question48:-Appointing authority of settlement commission under the KAIT Act 1991 is

- A:-The Kerala High Court
- B:-The Government
- C:-The Commissioner
- D:-None of the above

Correct Answer:- Option-B

Question49:-Liability to pay advance tax by a person arises

- A:-Before the end of September of the previous year
- B:-Before the end of March of the previous year
- C:-Before the end of February of the previous year
- D:-Before the end of January of the previous year

Correct Answer:- Option-C

Question50:-Provision of self assessment and payment of advance tax under the KAIT Act 1991 is dealt with

- A:-Section 25
- B:-Section 35
- C:-Section 27
- D:-Section 37

Correct Answer:- Option-D

Question51:-The term "Assessee" has been defined in

- A:-Section 2(9) of KAIT Act 1991
- B:-Section 2(7) of KAIT Act 1991
- C:-Section 2(8) of KAIT Act 1991
- D:-Section 2(6) of KAIT Act 1991

Correct Answer:- Option-B

Question52:-When an assessee is in default in making payment of tax, he shall pay an amount by way of penalty under

- A:-Section 63 of the KAIT Act 1991
- B:-Section 36 of the KAIT Act 1991
- C:-Section 37 of the KAIT Act 1991
- D:-Section 79 of the KAIT Act 1991

Correct Answer:- Option-A

Question53:-Which of the following provision under KAIT Act 1991, the AITO make the assessment to the best of his knowledge?

- A:-Subsection (4) of section 39
- B:-Subsection (3) of section 39
- C:-Subsection (4) of section 35
- D:-Subsection (3) of section 35

Correct Answer:- Option-A

Question54:-Settlement commission shall pass an order of settlement with in a period of

- A:-90 days from the date of allowing the application
- B:-190 days from the date of allowing the application
- C:-180 days from the date of allowing the application
- D:-80 days from the date of allowing the application

Correct Answer:- Option-C

Question55:-The revision petition preferred to the high court under the KAIT Act 1991 Act shall be heard by a bench of

- A:-Not less than 2 Judges
- B:-Not less than 3 Judges
- C:-Not less than 4 Judges
- D:-Not less than 5 Judges

Correct Answer:- Option-A

Question56:-What is the punishment prescribed for causing any obstructions to the KAIT authorities in exercise of their powers under section 28 of the KAIT Act 1991?

- A:-Rigorous imprisonment which may extent to 12 months or with fine
- B:-Simple imprisonment which may extent to 12 months or with fine
- C:-Rigorous imprisonment which may extent to 6 months or with fine
- D:-Simple imprisonment which may extent to 6 months or with fine

Correct Answer:- Option-D

Question57:-Punishment for failure to furnish return under the KAIT Act is provided in

- A:-Section 76
- B:-Section 86
- C:-Section 81
- D:-Section 82

Correct Answer:- Option-C

Question58:-Assessment of agricultural income when title to the property is disputed is dealt with

- A:-Section 55 of the KAIT Act 1991
- B:-Section 45 of the KAIT Act 1991
- C:-Section 35 of the KAIT Act 1991
- D:-Section 25 of the KAIT Act 1991

Correct Answer:- Option-A

Question59:-An audit report prescribed in KAIT Act 1991 shall be filed in

- A:-Form No. 35
- B:-Form No. 38
- C:-Form No. 36
- D:-Form No. 39

Correct Answer:- Option-B

Question60:-Depreciation allowable under section 7 of the KAIT Act 1991 on energy saving device is

- A:-13%
- B:-30%
- C:-40%
- D:-14%

Correct Answer:- Option-B

Question61:-Depreciation allowable under section 7 of the KAIT Act 1991 on buildings which are purely temporary erection such as wooden structure, thatched sheds and huts is

- A:-10%
- B:-20%
- C:-30%
- D:-100%

Correct Answer:- Option-D

Question62:-The application to the commissioner to reduce or waive the penalty under section 37 (5) of the KAIT Act 1991 shall be in

- A:-Form No. 21
- B:-Form No. 22
- C:-Form No. 23
- D:-Form No. 24

Correct Answer:- Option-B

Question63:-The agricultural income tax officer shall not retain impounded books of accounts for a period exceeding

- A:-60 days
- B:-90 days
- C:-180 days
- D:-210 days

Correct Answer:- Option-C

Question64:-Person by whom any tax or any other sum of money is payable under the KAIT Act 1991 is called

- A:-Tax payer
- B:-Tax collector
- C:-Tax deductor
- D:-Assessee

Correct Answer:- Option-D

Question65:-The period of twelve months commencing on the 1st day of April every year is

- A:-Assessment year
- B:-Previous year
- C:-Fiscal
- D:-Business period

Correct Answer:- Option-A

Question66:-Refund in special cases in claimed as per :

- A:-Section 69 of the KAIT Act 1991
- B:-Section 70 of the KAIT Act 1991
- C:-Section 71 of the KAIT Act 1991
- D:-Section 80 of the KAIT Act 1991

Correct Answer:- Option-A

Question67:-Agricultural Income Tax shall be charged for each

- A:-Calendar Year
- B:-Financial year
- C:-Assessment Year
- D:-All of the above

Correct Answer:- Option-C

Question68:-The extend of Land on which Agricultural Income Tax is not payable by an individual is :

- A:-Five hectares
- B:-Nine hectares
- C:-Ten hectares
- D:-Fifteen hectares

Correct Answer:- Option-A

Question69:-Any agricultural income derived by cultivation of paddy is

- A:-Taxable income
- B:-Non taxable income
- C:-Occasionally Taxable
- D:-Partially Taxable

Correct Answer:- Option-B

Question70:-Among the following which is deemed to be an agricultural income received in the previous year :

- A:-Received from cultivation of Paddy
- B:-Received from the Indian Coffee Board
- C:-Received from cultivation of sugarcane
- D:-All of the above

Correct Answer:- Option-B

Question71:-The intimation regarding the defective appeals to the appellant shall be in :

- A:-Form No. 24
- B:-Form No. 25
- C:-Form No. 26
- D:-Form No. 27

Correct Answer:- Option-D

Question72:-While computing Agricultural Income, any rent paid in the previous year in respect of the land from which the agricultural income is derived shall be :

- A:-Deducted
- B:-Added
- C:-Conditionally added
- D:-Conditionally omitted

Correct Answer:- Option-A

Question73:-While computing Agricultural Income any sum by way of interest, salary, bonus, commission or remuneration paid by the firm to any of its partners shall :

- A:-Be deducted
- B:-Not be deducted
- C:-Be deducted conditionally
- D:-None of the above

Correct Answer:- Option-B

Question74:-Those person who has permitted to pay tax in accordance with the provisions of section 13 of the KAIT Act 1991 shall be exempted from payment of :

- A:-Building Tax
- B:-Property Tax
- C:-Plantation tax
- D:-Income tax

Correct Answer:- Option-C

Question75:-Composition in respect of escaped extent of land is dealt with the provisions of :

- A:-Section 41
- B:-Section 31
- C:-Section 40
- D:-Section 30

Correct Answer:- Option-A

Question76:-Among the following, which includes in "charitable purposes"?

- A:-Relief of the poor
- B:-Education
- C:-Medical relief
- D:-All of the above

Correct Answer:- Option-D

Question77:-Any proceeding under KAIT Act 1991 before an Agricultural Income Tax Authority shall deemed to be

- A:-Judicial proceeding
- B:-Non Judicial Proceeding
- C:-Administrative Proceeding
- D:-All of the above

Correct Answer:- Option-A

Question78:-Maintenance of books of accounts by every person liable to pay tax under KAIT Act 1991, except in section 13, is dealt with :

- A:-Section 36
- B:-Section 33
- C:-Section 56
- D:-Section 60

Correct Answer:- Option-B

Question79:-In the case of a company or local authority, the return under section 35 of the KAIT Act 1991 shall be signed and verified by :

- A:-Any of the Partners
- B:-The principal officer
- C:-Any partner thereof not being a minor
- D:-Any member of the association

Correct Answer:- Option-B

Question80:-When any tax is payable in consequence of any order passed under KAIT Act 1991 shall pay simple interest at the rate of :

- A:-Nine percent per annum
- B:-Ten percent per annum
- C:-Twelve percent per annum
- D:-Eighteen percent per annum

Correct Answer:- Option-C

Question81:-In order to settle the arrears under KAIT Act 1991, the extend of Amnesty scheme introduced in 2020 in dealt with :

- A:-Section 37 C of the KAIT Act 1991
- B:-Section 37 B of the KAIT Act 1991
- C:-Section 38 of the KAIT Act 1991
- D:-Section 39 of the KAIT Act 1991

Correct Answer:- Option-A

Question82:-Under the "Amnesty Scheme" introduced in 2020, reduction of arrears under KAIT Act 1991 shall be related to

- A:-Tax only
- B:-Interest only
- C:-Penalty only
- D:-All the above three

Correct Answer:- Option-D

Question83:-Rate of depreciation allowable on the written down value of "Country Carts"

- A:-5%
- B:-10%
- C:-15%

D:-18%

Correct Answer:- Option-B

Question84:-An assessee transferring his interest in any land in the State to another person shall give to the AITO a notice of such transfer

A:-Within Fifty days thereof

B:-Within Thirteen days thereof

C:-Within Thirty days thereof

D:-Within Fifteen days thereof

Correct Answer:- Option-D

Question85:-Any assessee aggrieved by any order passed by the AITO may appeal to

A:-The Board of Revenue

B:-The Commissioner

C:-The Government

D:-The Deputy Commissioner (Appeals)

Correct Answer:- Option-D

Question86:-What is the rate of interest to be paid to the assessee where there is no disbursal of refund within statutory time limit?

A:-Simple interest at 18 percent per annum

B:-Simple interest at 15 percent per annum

C:-Simple interest at 12 percent per annum

D:-Simple interest at 24 percent per annum

Correct Answer:- Option-B

Question87:-Any assessee aggrieved by an order imposing a penalty by an Inspecting Assistant Commissioner or an order by Deputy Commissioner (Appeals) may file an appeal before

A:-The High Court

B:-The Commissioner

C:-The Appellate Tribunal

D:-The Government

Correct Answer:- Option-C

Question88:-Suo-Motu revision of an order is not possible, if

A:-More than ten years have expired after the passing of the order

B:-More than four years have expired after the passing of the order

C:-More than five years have expired after the passing of the order

D:-More than six years have expired after the passing of the order

Correct Answer:- Option-B

Question89:-Disclosure of particulars by a Public Servant in contravention of the KAIT Act 1991 shall be punishable with

A:-Imprisonment which may extend to 6 months or with fine

B:-Imprisonment which may extend to 12 months or with fine

C:-Imprisonment which may extend to 15 months or with fine

D:-Imprisonment which may extend to 18 months or with fine

Correct Answer:- Option-A

Question90:-The authorisation required to attend before any agricultural income tax authority by an authorised representative shall be in

A:-Form No. 34

B:-Form No. 14

C:-Form No. 41

D:-Form No. 43

Correct Answer:- Option-C

Question91:-Maximum re-plantation allowance limited to actual expenses incurred during the previous year for Coffee is

A:-5.5%

B:-2.5%

C:-1.5%

D:-7.5%

Correct Answer:- Option-D

Question92:-In the KAIT Act 1991, power to make reduction in the tax rate is vested with the Government under which section?

A:-Section 17

B:-Section 35

C:-Section 44

D:-Section 48

Correct Answer:- Option-A

Question93:-Cognizance of offences under the KAIT Act 1991 shall be by the Judicial Officers not below the rank of

A:-Sessions Judge

B:-Magistrate of the Second Class

C:-Chief Judicial Magistrate

D:-Magistrate of the First Class

Correct Answer:- Option-D

Question94:-Two or more persons owning or managing property jointly, having there in equal or unequal shares either by the same or different titles or by interstate succession means

A:-Joint Tenants

B:-Coparcenary

C:-Tenants in common

D:-Licenses

Correct Answer:- Option-C

Question95:-In the KAIT Act 1991, income of a spouse is clubbed with that of an individual in cases falling under

A:-Section 18

B:-Section 20

C:-Section 22

D:-Section 32

Correct Answer:- Option-C

Question96:-The copy of inspection report Form No. 14 to be given to the assessee

A:-Original copy

B:-Duplicate copy

C:-Triplicate copy

D:-Quadruplicate copy

Correct Answer:- Option-B

Question97:-Form No.2 specified in KAIT Rules 1991 is

A:-The return specified in section 35 of the Act

B:-Form for new registration

C:-Show cause notice  
D:-Statement of Advance tax payable  
Correct Answer:- Option-A

Question98:-Transfer of appeal under the KAIT Act 1991, from one appellate authority to another one is to be done by

A:-By the District Collector  
B:-By the Deputy Commissioner, Commercial Taxes  
C:-By the High Court of Kerala  
D:-By the Board of Revenue or the Commissioner

Correct Answer:- Option-D

Question99:-Rule 8 of the Kerala Agricultural Rules 1991 deals with

A:-The deduction for admissible depreciation  
B:-Re-plantation allowances  
C:-Computation of Agricultural income  
D:-All of the above

Correct Answer:- Option-A

Question100:-While making payments against any outstanding dues, payment so made shall be apportioned first towards

A:-Principal amount  
B:-Interest  
C:-75% towards interest and 25 percent towards principal amount  
D:-Principal amount and interest equally

Correct Answer:- Option-B