

International Journal of Multidisciplinary Research in Science, Engineering and Technology

(A Monthly, Peer Reviewed, Refereed, Scholarly Indexed, Open Access Journal)



Impact Factor: 8.206

Volume 9, Issue 2, February 2026



International Journal of Multidisciplinary Research in Science, Engineering and Technology (IJMRSET)

(A Monthly, Peer Reviewed, Refereed, Scholarly Indexed, Open Access Journal)

Agricultural Income Exemption in India: Constitutional Intent vs. Contemporary Misuse

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ABSTRACT: The fact that agricultural income is not taxed by the government is something that a lot of people argue about in India. This study looks at the problem that exists between what the law was meant to do. Which was to help a big group of farmers who are really struggling. And what is happening now where rich people and companies are taking advantage of this law for their own benefit. Agricultural income is still an issue when it comes to taxes in India. The Constitution has a Seventh Schedule that says only the States can tax the money people make from farming. This was done on purpose a time ago so that small farmers do not have to deal with the complicated central tax system. Now people are taking advantage of this because there are not enough good rules to stop them from laundering money and avoiding taxes. The States have the power to tax income and this is still the case today. Agricultural income is something that the States have control over when it comes to taxes. Some rich people are finding a way to avoid paying their share of taxes. They do this by saying that the money they make from things that are not farming is actually farm income. This means they do not have to pay much tax as they should. The country loses a lot of money because of this. The tax system is supposed to be fair and make rich people pay taxes. When people say that money from other sources is farm income they can bypass this system and pay less tax. This is a problem, for the country because it needs the money to fund things. Rich people who do this are basically finding a loophole to pay tax on their non-agricultural gains, which is money they make from things that have nothing to do with farming or farm income. Through a critical analysis of judicial precedents and tax data, this paper argues that while the socio-economic rationale for protecting small-scale farmers remains valid, the blanket nature of the exemption has become a loophole for "whitening" unaccounted wealth. The research concludes that a policy shift is necessary one that distinguishes between subsistence farming and commercial agribusiness to align modern tax administration with the equitable spirit of the constitution.

KEYWORDS: Agricultural Income Tax, Constitutional Law, Tax Evasion, Fiscal Policy, Income Redistribution

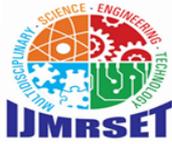
I. INTRODUCTION

1.1 Background of study

Agriculture has always played a defining role in India's economy and society. For a large part of the country's history, farming was not a business undertaken for profit but a basic means of survival. When India attained independence, the rural economy was fragile and uncertain. Farmers depended almost entirely on rainfall, cultivated small pieces of land, and lived with the constant risk of crop failure due to droughts, floods, or pests. There was little mechanisation, limited access to credit, and almost no safety net in times of loss. In such circumstances, the income earned from agriculture could not be compared with income earned from trade, industry, or salaried employment.

The people who made the Indian Constitution decided not to tax the money that farmers make from farming. They did this because they wanted to be fair to farmers not just because they wanted to make money from taxes. The Indian Constitution people thought that farming is very important for food and for people who live in areas to make a living. If they had taxed farmers, it would have been very hard for them and not a good thing to do. The Constitution shows that they were thinking about this when they made these rules. Farming and farmers were very important, to them. Under the Seventh Schedule, the power to tax agricultural income was assigned to the States, while the Union was given the authority to tax all other forms of income. In reality, most states decided not to levy agricultural income tax, reinforcing the idea that the exemption was meant to protect farmers rather than generate revenue.

The agricultural sector in India has changed a lot over time. Many farmers still do not earn money and they are in debt. They are having a time financially. Things are very different for some other people in the agricultural sector in India. They have gotten a lot better at farming because they have things like irrigation facilities and good seeds. They also use



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machines to farm. They can sell their products in India and other countries. This has made farming very profitable for people and companies in the agricultural sector in India. The agricultural sector, in India is really different now because of these changes. Plantation agriculture, agri-businesses, and large landholders often generate incomes that are comparable to, or even higher than, incomes earned in non-agricultural sectors.

The rule that says people do not have to pay tax on the money they make from farming is still, in place. This is causing a lot of worry because people are taking advantage of it to avoid paying taxes. There are cases where people say they are making money from farming when they are really making money from something else. Wealthy individuals and companies are using farms to move money and pay less tax on the money they make from other things. The agricultural income is being used to escape taxation. This is not fair. Such practices weaken the credibility of the tax system and create inequality, as salaried individuals and small taxpayers have little scope to avoid taxes in a similar manner.

This research paper seeks to critically examine the gap between the original constitutional intent behind exempting agricultural income from taxation and its present-day misuse. By analyzing legal provisions, economic realities, and policy implications, the paper aims to assess whether the existing exemption continues to serve its intended purpose or whether a more balanced and targeted approach is required in today's evolving economic landscape.

1. To Critically Examine the Divergence Between Constitutional Intent and Contemporary Application: Analyze the gap between the original purpose of the Seventh Schedule—which was to protect vulnerable, small-scale farmers—and the current reality where a blanket exemption is being exploited by wealthy individuals and agribusinesses.
2. Need for a Differentiated Agricultural Tax Structure: To analyze the need for a restructured agricultural taxation framework that protects small and marginal farmers while preventing abuse by wealthy and major agribusiness owners. Despite being constitutionally designed to protect vulnerable farmers, the agricultural income tax .The agricultural income tax exemption was intended to protect vulnerable farmers, but changing economic realities have enabled its misuse by wealthy individuals and agribusinesses. Limited research examines implementation loopholes and enforcement failures, creating a gap in assessing whether the exemption still upholds constitutional intent or promotes tax avoidance.

II. REVIEW OF LITERATURE:

(Mehul Solanki,2025)¹ Studies show that the Indian agricultural tax exemptions, which were originally intended for welfare purposes, have become a source of inequity due to abuse, losses of revenue, discriminatory treatment of taxpayers, and a lack of accountability.

(Shailinder Sekhon,2022)² Literature recognizes agriculture as constitutionally exempt, but criticizes partial integration with non-agricultural income, arguing it creates illusion, shifts burden, and violates fiscal federalism principles.

(Graeme Stewart-Wilson, Ronald Waiswa,2021)³ The paper argues agricultural income is undertaxed despite economic importance, as small farmer exemptions protect large earners, reducing revenue and equity, calling for progressive taxation.

(Pradip Kumar Das ,2024)⁴ Studies document agribusiness misuse of small-farmer tax exemptions, causing under taxation, weak compliance, and inequality, prompting calls to broaden tax bases, remove shelters, and reform exemptions.

(Naveed Trumboo, 2022)⁵ The blanket agricultural income exemption is criticized for inequality and revenue loss, with scholars proposing thresholds to protect small farmers while taxing large producers and reducing misuse.

(C. Bock, P. E. Harris, John Deery-Schmitt ,1991)⁶ Research highlights persistent problems in agricultural taxation from fragmented systems and conflicting farmer support interpretations, revealing gaps between constitutional intent and outcomes, causing under taxation, compliance.

(K.V. SRIDHAR GOLAGANI, 2024)⁷ Research examines India's agricultural income tax: constitutional basis, evolution, and impacts, noting exemption misuse by wealthy farmers reduces equity, urging progressive rates, statutes, and compliance.



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(Subhomay Saha, Chaitali Sinha, Shrabani Saha)⁸ Research highlights structural flaws in APMCs; while 2020 farm laws aimed at market development, concerns over farmer security and monopolies stress need for balanced, farmer-centric competition.

(Aarti Deveshwar, Saloni Panwar, Saloni Panwar,2024)⁹ Research finds Indian agricultural subsidies vital yet inefficient and environmentally harmful, causing soil degradation and pollution, recommending targeted delivery, monitoring, reviews, and sustainable farming alignment.

(L. Fulginiti, J. Shogren, 1992)¹⁰ The paper presents a theory-driven analysis linking political economy incentives to unequal agricultural support, contrasting taxation in poorer economies with protectionism in richer ones.

(Mahendra Dev,2021)¹¹ The paper offers a policy review of recent farm laws, evaluating income potential from market liberalization and supply-chain reforms amid price distortions and transaction costs.

(Jonathan W. Sebastian ,2023)¹² The article offers constitutional analysis of under-inclusive legislation through CAA 2019, questioning limited judicial scrutiny, advocating extension as remedy, and enriching debates on equality and legislative intent.

(S. Gupta, Sakshi Gupta ,2022)¹³ Research highlights a fiscal paradox where agricultural tax exemptions for marginal farmers are misused by wealthy individuals, enabling avoidance, weakening progressivity, and requiring reforms action.

(M., Ghaffar Chaudhry,1999)¹⁴ The author argues income taxation in Pakistan is impractical and inequitable due to inequality, poor land records, landlord resistance, weak administration, and taxes burdening farmers.

(D. Barney, Tonya K. Flesher 2008)¹⁵ Historical studies show agricultural lobbies shaped income tax laws, linking agrarian demographics to reform support, using patriotic rhetoric and political influence to protect farmers interests.

(K.Meyer ,1991)¹⁶ Legal scholarship examines agricultural liens' origins, questions modern preferential status, highlights conflict between constitutional intent and current exploitation, and argues contemporary abuse warrants reassessment review.

III. RESEARCH METHODOLOGY:

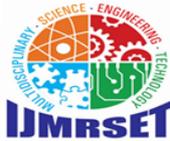
For investigating the constitutional foundation and current implementation of agricultural income exemption in India, the research paper uses a doctrinal and analytical methodology. The study is based on the analysis of statutory provisions, constitutional articles, and court's judgement interpreting the extent of agricultural income under the Income-tax Act.

In order to identify alternative policy models and best practices, a comparative legal method has also been used to evaluate how agricultural revenue is treated in a few foreign jurisdictions, like the United States and the United Kingdom. Critical appraisal and policy analysis have been supported by secondary sources such as scholarly journals, authoritative commentary, government reports, and official publications.

There is no empirical data collecting involved in this qualitative study. The approach makes it possible to critically evaluate the differences between the original constitutional purpose of the agricultural income exemption and its misuse, which makes it easier to make knowledgeable reform recommendations.

IV. LEGAL FRAMEWORKS IN INCOME TAX ACT

Section 10(1): Section 10(1) of IT Act, 1961 exempts the agricultural income which is earned in India including rent from agricultural land, income from agricultural operations, income from farm buildings and income earned from nursery etc. However, income from sale of land, income from poultry farming, dairy farming and fisheries etc. are not covered u/s 10(1) of Income tax act, 1961. Central government cannot impose tax on agricultural income. However, states may tax agricultural income.



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Conditions to be followed for Income to be Treated as Agricultural Income:

The income should be considered as agricultural income and hence exempt u/s 10(1) of income tax act, 1961 and it must satisfy the conditions in section 2(1A). The following conditions have to be followed:

- Income must be generated from land situated in India used for agricultural purposes.
- The land must be used for agricultural purpose using human skill on land
- Basic agricultural operations like tiling of land, sowing seeds should be performed on the land with help of human efforts
- Subsequent operations qualify as agricultural income only if they are directly connected to the basic operations
- The income generated must be directly linked to the agricultural activities
- The farm building generating income must be in vicinity of the agricultural land which is used as warehouse or dwelling house
- Income earned from sapling grown in nursery is also treated as agricultural income. It doesn't require mandatorily cultivation on the land

Case law 1:

- Raja Benoy Kumar Sahas Roy v. CIT (1957):

Facts:

❖ This was a case between The Commissioner of Income Tax and Raja Benoy Kumar Sahas Roy. The main legal issue of this case was forcing whether income from sale of forest qualifies as agricultural income u/s 2(1) and 4(3)(viii) of the IT Act, 1922 and therefore should be exempt or not.

❖ The respondent i.e., Raja Benoy Kumar Sahas Roy owned 6000 acres of forest land with Sal and Piyasal trees. A considerable amount income i.e., 51000 has been generated by the assess from sales of trees from this forest and Rs.17000 was spend on maintenance of the forest. The forest had a spontaneous growth and was not grown with the aid of human skill and labour and has been existing for about 150 years. However, it was proven that some amount of human labour and care have been applied for maintaining the forest.

❖ The major issue faced by this case was that the terms "agriculture" and agricultural purpose was not defined in the Indian IT Act, and therefore it is taken in the general sense.

Judgement:

❖ The high court gave judgement in favour of the respondent telling as human skill and labour was spent on growth of the forest and therefore, it is considered as agricultural income as no attempt was taken by the IT department on which portion of the income is from spontaneous growth of the forest.

❖ This case was appealed to the supreme court. The supreme court had dismissed the appeal of the IT department and agreed with the high court that the income will qualify as agricultural income

Case law 2:

- CIT v. Raja Mustafa Ali Khan:

Facts:

❖ This was a case between The Commissioner of Income Tax and Mustafa Ali Khan in the year 1948. The case has involved 4 consolidated appeals whether certain income has to be considered as agricultural income or not, and therefore whether it has to be exempt under IT Act, 1922 or not.

❖ The assessee had generated income from Sale of forest trees, Malikana Payment and Rent and interest linked to the agricultural land.

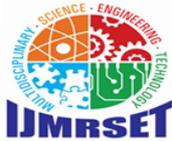
Judgement:

The judgement given by High court was as follows

❖ Income from naturally grown forest trees are not agricultural income as trees were grown naturally without any cultivation or human labour involvement.

❖ Payment of Malikana cannot be considered under agricultural income as it is not connected with the farming or cultivation. Therefore, can't be exempted.

❖ Rent or interest received from agricultural land is an agricultural income as it is received from the agricultural land used for farming. Therefore, this income can be exempt from tax payment.



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Case law 3:

- M/S Namdhari Seeds, Bangalore vs Department of Income Tax:

Facts:

- ❖ This case was held between Namdhari Seeds and Deputy Commissioner of Income tax. The assessee (Namdhari seeds) filed its income tax return claiming exemption u/s 10(1). During the assessment the Assessing Officer treated the agricultural income as business income.
- ❖ The issue was whether the entire income should be exempted under agricultural income or whether a portion of income has to be considered as business income.

Judgement:

- ❖ On 14th July 2006 the ITAT, Bangalore branch had given judgement that 90% should be exempt as agricultural income. However, 10% should be considered as business income and thus taxable.
- ❖ But the IT Department was not satisfied with this judgement and therefore they filed appeal u/s 260A of IT Act with Karnataka High Court.
- ❖ On 24th October 2011, the judgement was given by High Court that the income of Namdhari seeds cannot be considered as agricultural income and hence taxable as business income. Therefore, the judgement of High court overruled the judgement of Tribunal.

Case law 4:

- CIT vs. KE Sundara Mudaliar & Ors.:

Facts:

- ❖ This case was held between Sundara Mudaliar and Commissioner of Income tax in the year 1950. The main issue of this case was whether the income derived from casuarina plantations is agricultural income or not.
- ❖ The assessee was the owner of the land casuarina trees were grown on. The land was being cultivated on regular basis. After the trees matured it was cut and sold. Income was generated from sale of timber. The assessee claimed exemption from IT ACT as it contends as agricultural income u/s 2(1). However, IT department has rejected their claim stating sale of trees is not agricultural income. Therefore, it has to be taken as business income and taxable. This was taken to Madras High Court.

Judgement:

- ❖ The High Court gave judgement in favour of Sundara Mudaliar and stated that the income derived from the sale of casuarina trees grown on the cultivated agricultural land is considered as agricultural income, so it can be exempt from tax.
- ❖ As the tree was planted, nurtured for growth with the help of human labour therefore the income is generated from agricultural activities. The sale of the trees was the final process of the agricultural process therefore it can be considered as agricultural income. The court stated that agriculture is not only limited to food crops.

V. COMPARATIVE ANALYSIS

Table 1.1- Comparative Analysis of agricultural income exemption between India, USA and UK:

Basis	India	USA	UK
Tax treatment	Fully exempt u/s 10(1)	Taxable along with deductions	Taxable with deductions
Misuse potential	High	Low	Low to moderate
Legal framework	Income tax act, 1961	Internal Revenue Code (IRC) and IRS Regulations	HMRC Regulations
Constitutional Position	State has the power to impose tax on agricultural income	There is no constitutional restrictions	There is no constitutional restrictions
Treatment of Small Farmers	It is exempt regardless of the size of the income earned.	Taxable, but they receive deductions, credits, and income	Taxable, but can claim deduction from personal allowance



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		averaging	and reliefs
Treatment of large farmers/ person involved in agricultural business	Mostly exempt from taxation, enabling high-income tax avoidance	Fully taxable. Agricultural business is treated as commercial enterprise.	Fully taxable as business income

**Author’s creation*

From the above table we can understand that the rules and regulation of agricultural income exemption is stricter in United States and United Kingdom compared to India. Both US and UK have given reliefs and deductions to protect their farmers. Whereas in India agricultural income is being exempted regardless of the size of the farmer and the income earned by them. This approach has reduced the misuse of the exemption in USA and UK. These suggestions can be adapted by India to reduce the misuse of exemption and reduces tax avoidance.

VI. DISCUSSIONS

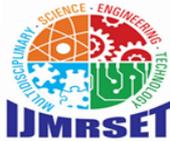
The analysis shows that there is a difference, between what the law originally intended for agricultural income exemption and how it is being used now. The law was supposed to help farmers who are struggling. Now it seems that agricultural income exemption is mostly helping a small group of rich people and big companies. Agricultural income exemption is not really doing what it was meant to do. Agricultural income exemption is supposed to protect farmers. It is not working that way. One of the most significant findings is the unequal distribution of agricultural income. Although the majority of farmers earn marginal incomes, a small segment controls substantial agricultural wealth and enjoys complete tax immunity. This undermines the principle of vertical equity, a cornerstone of modern tax systems.

The Qualitative findings show that we are losing a lot of money. This is not because of the farmers. It is because the rules are not clear. There are no rules that say people have to report what they are doing. There are no limits on how money people can make. This means that people can do things and we will not know about it. We cannot make sure people are doing the thing when we do not know what is going on. This is a problem, with the revenue loss. The revenue loss is a deal. The farmers are not the problem. The problem is the rules. The rules are bad. They let people do things and get away with it.

Qualitative findings highlight that constitutional silence on income limits has been misinterpreted as justification for perpetual blanket exemption. In reality, the Constitution intended decentralization and protection, not tax shelters for wealthy elites. Judicial interpretations, while legally sound, have inadvertently expanded the scope for avoidance due to definitional ambiguities.

The problem is that states are not very good at collecting taxes from people who make money from agriculture. This makes things worse. Politicians are more interested in getting votes than in making sure everyone pays their share of taxes. Because of this the rules that are supposed to govern taxation are not really being followed. This means that people who do not work in agriculture are shouldering a burden of taxes, which is not fair to them. The agricultural income is not being taxed properly. This is causing problems for the agricultural sector and for taxpayers, outside of the agricultural sector. A comparative analysis strengthens the assertion that reform is essential and achievable. Global examples indicate that taxing agricultural earnings can be beneficial for farmers if paired with specific relief strategies. Taxation based on thresholds, enhanced reporting, and more precise legal definitions can maintain farmer welfare while reinstating tax equity.

In discussion, it becomes evident that the real challenge is not whether to tax agriculture, but how to differentiate between subsistence farming and commercial exploitation. A reformed framework must recognize agriculture’s social importance while acknowledging economic realities. Ultimately, aligning agricultural income exemption with its constitutional purpose requires moving away from blanket protection toward nuanced, evidence-based policy design. Without reform, the exemption risks losing its moral legitimacy and becoming a symbol of systemic inequity rather than social justice.



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VII. CONCLUSION

The exemption of agricultural income from federal taxation remains one of the most contentious legacies of India's fiscal policy. Originally intended by the framers of the Constitution to protect subsistence farmers and promote agrarian growth, the provision has increasingly become a conduit for large-scale tax avoidance. By exploiting the lack of a robust verification mechanism, non-agricultural entities often reclassify "black money" as farm proceeds, undermining the integrity of the progressive tax system and widening horizontal inequity.

While the political sensitivity of taxing the farmers persists, the current absolute exemption is no longer aligned with the economic reality of high-intensity commercial farming. A recalibration—rather than a total removal—is necessary to distinguish between the vulnerable smallholder and the wealthy corporate agriculturist.

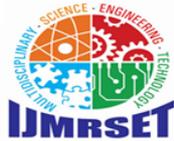
Future Research Scope

Future research in academics and policy should focus on these topics to address systemic gaps:

- Data Integration Models: Investigating the possibility of connecting Land Records (Bhu-Naksha) with Income Tax PAN data. This would help automate the validation of reported crop yields against landholding size.
- Threshold-Based Taxation: Studying the economic effects of implementing a "creamy layer" threshold, where only agricultural income above a certain limit (e.g., ₹25 lakhs) is taxed.
- Federal Legislative Reform: Looking into the legal structures needed for States to transfer their taxing power to the Union under Entry 46 of the State List. This would help create a single national agricultural tax policy.
- Case Studies on Money Laundering: Conducting empirical research into the specific financial tools used to "green-wash" corporate profits through agricultural intermediaries.

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