

FORM NO. 5

[See rule 8A(d)]

Certificate of planting/replanting tea bushes TEA BOARD

Certificate No. _____

This is to certify that _____ [name of assessee] has:

(a) planted tea bushes on land not planted at any time with tea bushes, or on land which had been previously abandoned;

(b) replanted tea bushes in replacement of tea bushes that have died or have become permanently useless, on any land already planted.

Necessary particulars are given hereunder :

** 1. Particulars of planting referred to in (a) above:*

| Sl. No. | Name of tea estate where planting is done | Whether the tea estate referred to in col.2 is situated in an area declared by the Central Board of Direct Taxes to be a "hilly area" u/s 33A(8) of the Income-tax Act; and, if so, specify the area | "Previous year" that is the accounting year of the assessee in which the land was prepared for planting | Extent of land (in hectares) on which planting is done | Date on which planting operations were commenced | Whether notice of commencement of planting operations had been given in writing to the tea board within the period specified in rule 8A(a) |
|---------|---|--|---|--|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
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** 2. Particulars of replanting referred to in (b) above*

| Sl. No. | Name of tea estate where replanting is done | Whether the tea estate referred to in col.2 is situated in an area declared by the Central Board of Direct Taxes to be a "hilly area" u/s 33A(8) of the Income-tax Act; and, if so, specify the area | "Previous year" that is the accounting year of the assessee in which the land was prepared for replanting | Extent of land (in hectares) on which replanting is done | Date on which replanting operations were commenced | Whether notice of commencement of replanting operations had been given in writing to the tea board within the period specified in rule 8A(a) | Date of replanting operations completed |
|---------|---|--|---|--|--|--|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| | | | | | | | |
| | | | | | | | |

Place
Date

(SEAL)

Secretary
Tea Board

*Delete if either (a) or (b) is not applicable.