(1986) 02 RAJ CK 0030

In the Rajasthan High Court

Case No : Income Tax Ref. No. 32 of 1982

COMMISSIONER OF INCOME TAX — APPELLANT

Vs

ADARSH GRAM TRUST. — RESPONDENT

Date of Decision : 03-02-1986

Acts Referred:
Income Tax Act, 1961 — Section 11, 260

Citation : (1987) 63 CTR 69

Hon'ble Judges : Milapchand Jain, J

Bench : Division Bench

Judgement

Milapchand Jain, J. - Heard learned counsel for the parties.

The following question of law has been referred to this Court for its opinion by the Income Tax Appellate Tribunal, Jaipur Bench, Jaipur :

"Whether on the facts and circumstances of the case, the Tribunal was right in upholding the order of the AAC of IT that the assessee trust is of charitable nature and its income is exempt under s. 11 of the IT Act, 1961 in view of the objects mentioned in the Notification No. 11 dt. 4-1-1949 ?"

2. This reference is squarely covered by the decision of this Court in D.B. Income Tax Reference No. 22 of 1974 -Addl. CIT, Rajasthan, Jaipur v. M/s. Adarsh Gram Trust, Sirohi decided on 4-12-1984. It was found in that case relying on the D.B. Civil Wealth-tax No. 53 of 1972 - CWT, Rajasthan, Jaipur v. M/s. Adarsh Gram Trust, Sirohi (1985) 45 CTR 251 (Raj) that the assessee Trust is a public charitable trust, whose income is exempt from payment of tax under s. 11(1)(a) of the IT Act, 1961. Reference was answered in the affirmative and in favour of the assessee and against the Revenue. That matter pertained to the asst. yr. 1971-72. The present reference is in respect to the assessment yr. 1976-77. As the question already stands answered by this Court and is squarely covered by the aforesaid reference.

3. We accordingly answer this Reference in the affirmative and in favour of the

assessee and against Revenue holding that the assessee-trust is the public charitable. Trust, whose income is exempt from payment of tax under s. 11(1)(a) of the IT Act, 1961.

4. The parties shall bear their own costs of this proceedings. Compliance of the order shall be made in accordance with s. 260(1) of the IT Act.