(1986) 04 PAT CK 0028

In the Patna High Court

Case No : Taxation Case No''s. 121 to 125 of 1976

Commissioner of Income Tax — APPELLANT

Vs

Dr. P.R. Chakarvarty — RESPONDENT

Date of Decision : 29-04-1986

Acts Referred:
Income Tax Act, 1961 — Section 10(3)

Citation : (1986) 55 CTR 49 : (1987) 165 ITR 345

Hon'ble Judges : S.K. Jha, J;Nazir Ahmad, J

Bench : Division Bench

Advocate : B.P. Rajgarhia and S.K. Sharan, for the Appellant; L.N. Rastogi and L.N. Khanna, for the Respondent

Judgement

As has already been indicated in Taxation Case Nos. 116 to 120 of 1976 (Commissioner of Income Tax Vs. Sarbamangala Devi and Dr. P.R. Chakravarty,), (infra) these cases relate to the assessee, Dr. P. R. Chakravarty, for the same assessment period, namely, assessment years 1967-68 to 1971-72 and the question of law which has been set out in those cases is identical. Following the decision of this court in Taxation Cases Nos. 255 to 262 of 1976 decided on March 20, 1986 (COMMISSIONER OF Income Tax Vs. 1. SARBAMANGALA DEVI. (T. C. NOS. 255 TO 258 OF 1976) 2. DR. P. R. CHAKRAVARTY. (T. C. NOS. 259 TO 262 OF 1976).,), we hold that the Tribunal was correct in law in holding that the receipts of pranamis were casual and non-recurring and exempt u/s 10(3) of the Income Tax Act, 1961. The question is thus answered in the affirmative and in favour of the assessee and against the Revenue. However, in the peculiar circumstances of the case, the parties will bear their own costs.