(2001) 02 KL CK 0059

In the High Court Of Kerala

Case No : Income Tax Ref. No''s. 180 to 192 of 1997 14 February 2001 A.Y. 1972-73, 1973-74, 1976-77 to 1979-80 and 1981-82 to 1983-84

Commissioner of Income Tax APPELLANT

Vs

K. Mahim RESPONDENT

Date of Decision : 14-02-2001

Acts Referred:

Citation : (2001) 167 CTR 213

Hon'ble Judges : S. Sankarasubban, J;Kumari A.. Lekshmikutty, J;Kumari A. Lekshmikutty, J

Bench : Full Bench

Advocate : P .K. R. Menon, for the Revenue T.M. Sreedharan and N. Unnikrishnan, for the Assessee, for the Appellant;

Judgement

S. Sankarasubban, J.

These cases relate to the different assessment years. The question of law referred is "Whether, on the facts and in the circumstances of the case, the Tribunal was justified in deleting the addition of Rs. 40,000 relating to the improvement of the Mangalore property, in the year 1972-73 and the addition of Rs. 15,000 for the assessment years 1973-74, 1976-77 to 1979-80 and 1981-82 to 1983-84 as the income from the said property ?" In a connected matter with regard to the same assessee, viz., IT Ref. Nos. 13 to 16 of 2000 (reported as K. Mahin Udma Vs. Commissioner of Income Tax, , it is found that the Appellate Tribunal had held that the property was purchased benami in the name of the assessee. The question in these cases relate to the income from this property and also the construction made in the property. In view of the fact that it has been found that the property belongs to the assessee and the construction was also made by him, the findings arrived at by the Tribunal are not correct.

Hence, we answer the question in the negative against the assessee.

