(1987) 01 DEL CK 0019

In the Delhi High Court

Case No : Wealth-tax Cases No''s. 70 to 73 of 1983

Commissioner of Wealth Tax APPELLANT

Vs

Illa Dalmia RESPONDENT

Date of Decision : 20-01-1987

Acts Referred:

Citation : (1987) 61 CTR 219 : (1987) 168 ITR 274

Hon'ble Judges : S. Ranganathan, J;H.C. Goel, J

Bench : Division Bench

Judgement

1. These applications relate to the assessment years 1976-77 to 1979-80. The question sought to referred is the same and reads as follows :

"Whether, on the facts and in the circumstances of the case, the order of the Commissioner of Wealth-tax setting aside the assessment order passed by the Wealth-tax Officer as being erroneous and prejudicial to the Revenue was justified ?"

2. Though the above question is a question of law, we direct reference of the above question only for the three assessment years 1976-77 to 1978-79. So far as the assessment year 1979-80 is concerned, the provisions of rule 1BB had come into force with effect from April 1, 1979, and were, Therefore, applicable for that year. In this view, there was no prejudice to the Revenue by the order of the Wealth-tax Officer.

3. In the result, Wealth-tax Case No. 70 of 1983 is dismissed and so far as Wealth-tax Cases Nos. 71 to 73 of 1983 are concerned, the Tribunal is directed to state a consolidated case for the three assessment years 1976-77 to 1978-79 and refer the above question for the decision of this court. Wealth-tax Cases Nos. 70 to 73 of 1983 are disposed of. No order as to costs.

