(1991) 04 P&H CK 0048

In the Punjab And Haryana At Chandigarh

Case No : Wealth-tax Reference No''s. 35 and 36 of 1981

Commissioner of Wealth-tax APPELLANT

Vs

Jagdev Inder Singh RESPONDENT

Date of Decision : 04-04-1991

Acts Referred:

Citation : (1993) 1 ILR (P&H) 71 : (1991) 192 ITR 557

Hon'ble Judges : S.S. Sodhi, J;N.K. Kapoor, J

Bench : Division Bench

Advocate : Ajay Mittal, for the Appellant; A.L. Bahal, for the Respondent

Judgement

S.S. Sodhi, J.—The question posed for our determination is :

"Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is right in law in holding that the agricultural lands of the assessee were covered by the expression ''business premises'' as defined in the Schedule, Part I, Paragraph B, Rule 1(i), of the Wealth-tax Act, 1957, and thus exempt from the charge of additional wealth-tax ?"

2. The matter raised here is clearly covered by the decisions of this court in Commissioner of Wealth-tax Vs. Hari Singh, and Commissioner of Wealth-tax Vs. Smt. Devinder Kaur, . It may be mentioned that the SLP filed against the decision in Commissioner of Wealth-tax Vs. Smt. Devinder Kaur, has also since been dismissed by the Supreme Court (see [1983] 144 ITR 12). The other judgment where a similar view has been taken is that of the High Court of Kerala in Commissioner of Wealth-tax Vs. Mrs. Sara Varghese, .

3. The reference is thus answered in the affirmative, in favour of the assessee and against the Revenue. This reference is disposed of accordingly. There will be no order as to costs.

