(1996) 12 MAD CK 0034

In the Madras High Court

Case No : Tax Case No. 1888 of 1984 (Reference No. 1371 of 1984)

Commissioner of Wealth-tax APPELLANT

Vs

L. Boriah Gowder RESPONDENT

Date of Decision : 12-12-1996

Acts Referred:
Wealth Tax Act, 1957 — Section 27(1), 3

Citation : (1998) 232 ITR 429

Hon'ble Judges : N.V. Balasubramanian, J;K.A. Thanikkachalam, J

Bench : Division Bench

Advocate : C.V. Rajan, for the Appellant;

Judgement

K.A. Thanikkachalam, J.—At the instance of the Department, the Tribunal referred the following question for the opinion of this court for

the assessment year 1976-77 u/s 27(1) of the Wealth-tax Act, 1957 :

Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in holding that the assessee''s status should be

adopted as that of a Hindu undivided family for purposes of his wealth-tax assessment ?

2. The point for consideration is whether the assessee''s status should be adopted as that of a Hindu undivided family for the purposes of his

wealth-tax assessment. The Tribunal held that the status of the assessee is that of a Hindu undivided family for the assessment year 1976-77. A

similar question came up for consideration before this court in the case of the same assessee in the assessment years 1972-73 to 1974-75, wherein

this court held that the status of the assessee is not that of a Hindu undivided family. This decision was in Commissioner of Income Tax Vs. L.

Balasubramaniam and Another, .

3. In view of the abovesaid decision, we answer the question referred to us in the negative and in favour of the Department. No costs.

