(1986) 12 AHC CK 0031

In the Allahabad High Court

Case No : Estate Duty Reference No. 250 of 1979

Controller of Estate Duty APPELLANT

Vs

Maharani Raj Lakshmi Kumari Devi RESPONDENT

Date of Decision : 01-12-1986

Acts Referred:
Estate Duty Act, 1953 — Section 62(1)

Citation : (1987) 60 CTR 71 : (1988) 172 ITR 429 : (1987) 168 ITR 389 : (1987) 31 TAXMAN 206

Hon'ble Judges : K.C. Agrawal, J;B.L. Yadav, J

Bench : Division Bench

Final Decision : Disposed Off

Judgement

K.C. Agrawal, J.—At the instance of the Revenue, the following question has been referred :

"Whether, on the facts and in the circumstances of the case and on a proper interpretation of the provisions of Section 61 of the Estate Duty Act, 1953, the Appellate Tribunal was justified in holding that an appeal lay against the order of the Assistant Controller of Estate Duty to the Appellate Controller of Estate Duty and in that view directing the Appellate Controller of Estate Duty to entertain the appeal and decide it on merits ?"

2. We are of the opinion that u/s 62(1)(b) of the Estate Duty Act, 1953, the appeal is competent. This provision confers a right of appeal on any person (including the accountable person) denying his liability to the amount of estate duty payable in respect of any property.

3. In the instant case, the accountable person denied his liability. Consequently, the appeal was maintainable and, as such, the question is answered in favour of the assessee and against the Revenue. The accountable person will be entitled to receive the costs of the reference which we fix at Rs. 300.