(1997) 01 P&H CK 0210

In the Punjab And Haryana At Chandigarh

Case No : ED Case No. 1 of 1985

CONTROLLER OF ESTATE DUTY — APPELLANT

Vs

SMT. KARNA KHANNA. — RESPONDENT

Date of Decision : 22-01-1997

Acts Referred:
Estate Duty Act, 1953 — Section 64

Citation : (1998) 146 CTR 298 : (1999) 102 TAXMAN 142

Hon'ble Judges : G. S. Singhvi, J

Bench : Division Bench

Judgement

G. S. SINGHVI, J. :

The prayer made by the petitioner for directing the Tribunal, Amritsar Bench, Amritsar, to refer the question of law framed in this petition deserves to be accepted in the light of our order passed today in Estate Duty Case No. 1 of 1983, CED vs. Smt. Nirmal Khanna, widow of late Shri Inder Mohan Khanna, 9-1, Braham Nagar, Amritsar.

2. The order passed by the Tribunal accepting the appeal filed by the accountable person as well as the order rejecting the application filed by the petitioner under s. 64(1) of the ED Act, 1953 are based on the same very grounds on which the Tribunal gave decision in favour of Smt. Nirmal Khanna. Therefore, without repeating the reasons which prevailed with this Court to direct the Tribunal to make reference of the question of law to this Court, we are of the opinion that this petition deserves to be allowed on the basis of the reasons which formed part of the order passed in Estate Duty Case No. 1 of 1983. Ordered accordingly. The Tribunal is directed to draw the statement of the case and refer the following question of law to this Court :

"Whether, on the facts and in the circumstances of the case, the Tribunal is right in holding that the inclusion of the sum of Rs. 1,65,822 being the value of the share of the deceased in the goodwill of the firm in the computation of the principal value of the estate of the deceased chargeable to estate duty is unjustified and unsustainable in law".

The Tribunal is further directed to remit the record to the case of the High Court at an early date.

