

(1991) 07 SC CK 0034

In the Supreme Court Of India

Case No : Civil Appeal No. 502 Of 1979

Controller of Estate Duty, Madras

APPELLANT

Vs

Mokammal (Smt)

RESPONDENT

Date of Decision : 24-07-1991

Acts Referred:

Citation : (1991) 191 ITR 533 : (1995) 4 SCC 557 Supp : (1995) 4 SCC 557

Hon'ble Judges : S. Ranganathan, J;M.S. Fathima Beevi, J;D. N. Ojha, J

Bench : Full Bench

Final Decision : Dismissed

Judgement

1. This appeal was listed along with Civil Appeal No. 1204 of 1979 and SLP (Civil) No. 335 of 1979 as these were all considered to raise similar issues. We have heard all the (three appeals together. But so far as this appeal For facts, see [1977] 110 ITR 581 is concerned, Sri Manchanda, appearing on behalf of the Controller of Estate Duty, fairly draws our attention to the fact that the High Court has disposed of the matter before; it on two grounds, It has, primarily accepted the Tribunal's finding that Kalyana Sundaram Pillai had taken the property right from the beginning as joint family property in his hands. In view of this finding of fact which has remained unchallenged, the further question as to whether there is any disposition when an individual throws his individual property into the hotchpotch of the family which will attract the provisions of the Estate Duty Act becomes academic. We, therefore, hold that, in view of the above finding of fact of the Tribunal accepted by the High Court, the High Court was right in coming to the conclusion that the value of the entire property in question could not be included in the free estate of the deceased. In the result, the appeal fails and is dismissed. No order as to costs.