(1991) 12 MAD CK 0040

In the Madras High Court

Case No : Tax Cases No''s. 1435 to 1440 of 1981 (References No''s. 773 to 778 of 1981)

M. Kamatchiammal APPELLANT

Vs

Commissioner of Wealth Tax RESPONDENT

Date of Decision : 16-12-1991

Acts Referred:
Wealth Tax Act, 1957 — Section 27, 27(1), 5(1)

Citation : (1992) 197 ITR 605

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

Bench : Division Bench

Advocate : C.V. Rajan, for the Respondent

Judgement

Ratnam, J.—In these tax case references u/s 27(1) of the Wealth-tax Act, 1957, at the instance of the assessee, the following common

questions of law have been referred to this court for its opinion :

(1) Whether, on the facts and in the circumstances of the case, the assessee-individual is entitled to deduction u/s 5(1)(iv)(a) in respect of the

exempted asset, namely, agricultural land, held by the firm in which the assessee is a partner, in computing the net wealth of the assessee ?

(2) Whether, on the facts and circumstances of the case, the entire coffee and tea bushes fall within the expression ''growing crops'' in section 5(1)

(viii)(a) of the Act ?

2. Though the references were received in this court as far back as September 29, 1981, and the assessee had been served in the references, till

this date the assessee had not taken steps to prosecute the references. Not even vakalat had been filed on behalf of the assessee, though 10 years

have elapsed. Indeed, it is seen from the record of the proceedings that the matter had been posted before the Deputy Registrar of this court on

three occasions and time had been granted. Despite that, the assessee had not taken any steps so far. Under these circumstances, we are

constrained to return the references unanswered.

