

(1953) 01 AHC CK 0007
In the Allahabad High Court
Case No : Miscellaneous Case No. 309 of 1949
MUSTA QUIMA BELGUM, IN RE.

Date of Decision : 06-01-1953

Acts Referred:

Income Tax Act, 1961 — Section 16(3)(a)(ii)

Citation : (1953) 23 ITR 345

Hon'ble Judges : Malik, C.J

Bench : Division Bench

Judgement

MALIK, C.J. - The question referred in this case is concluded by a decision of this Court in *Srimati Chanda Devi v. Commissioner of Income Tax, U.P.*

One Anwarul Haq was a partner in a registered firm Mohammed Hasan Noorul Haque. He died and his two minor children, Srimati Hafsa Bibi and Israrul Haq, were admitted to the benefits of the partnership. The question was whether the shares of profits of these two minor children could be added to the income of their mother Srimati Mustaquima Begum under the provision of Section 16 (3)(a) (ii) of the Indian Income Tax Act. Learned counsel has urged that *Srimati Chanda Devis* case was wrongly decided because an examination of the whole section indicates that the individual contemplated in that sub-section is one who is capable of having a wife and as a woman cannot have a wife, the sub-section cannot apply to her. This argument was considered in our previous decision and there is, therefore, no reason to say anything more.

We answer the question referred to us in the affirmative. The assessee must pay costs to the other side which we assess at Rs. 300.

Reference answered in the affirmative.