(2002) 08 MAD CK 0214

In the Madras High Court

Case No : T.C. No. 103 of 1994 27 August 2002

P.R. KUMARAPPAN APPELLANT

Vs

CWT RESPONDENT

Date of Decision : 27-08-2002

Acts Referred:

Citation : (2003) 130 TAXMAN 62

Hon'ble Judges : R. Jayasimha Babu, J;K. Raviraja Pandian, J

Bench : Full Bench

Advocate : T. Nareshkumar, for the Appellant;

Judgement

R. Jayasimha Babu, J.

This reference is at the instance of the assessee. The assessee was served with notice regarding the pendency of this reference way back in the year 1994. The assessee did not appear in person or through counsel. Another notice was sent on 9-8-2002 and served on the assessee on 16-8-2002. Even thereafter the assessee has not chosen to appear either in person or through counsel. There is no representation on his behalf.

2. The question referred to us at the assessees instance are :

"1. Whether on the facts and in the circumstances of the case, the Tribunal was right in confirming the denial of the claim of the applicant for exemption u/s 5(1)(xxxiii) of the Wealth Tax Act?

2. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that the requirement of section 5(1)(xxxiii) of the Wealth Tax Act read with section 6 of the Income Tax Act was not satisfied by the applicant?"

3. The assessment year is 1988-89. Counsel for the revenue submits that questions similar to these have already been considered and decided in the case of V.E. Periannan Vs. Commissioner of Wealth Tax, . In that case it has been held that a Hindu undivided family is not entitled to the benefit of exemption u/s 5(1)

(xxxiii) of the Income Tax Act. Both the questions referred to us are, therefore, answered against the assessee and in favour of the revenue.

