(2002) 05 DEL CK 0189

In the Delhi High Court

Case No : Civil Writ Petition No. 127 of 1980

Smt. Saraswati Devi APPELLANT

Vs

Wealth Tax Officer and Another RESPONDENT

Date of Decision : 15-05-2002

Acts Referred:

Citation : (2004) 186 CTR 196 : (2002) 125 TAXMAN 759

Hon'ble Judges : Shamik Mukherjee, J

Bench : Single Bench

Advocate : Non, for the Appellant; Sanjiv Khanna and Ajay Jha, for the Respondent

Judgement

S. Mukerjee, J.—In this writ petition while issuing rule, a detailed order was passed by the Division Bench observing that the writ petition is being admitted only so far as the asst. yrs. 1972-73 to 1974-75 are concerned since in respect of those years the assessments had been completed even before the WTO made a reference to the valuer calling upon the latter to submit his report regarding value of the properties as on the successive valuation dates. The writ petition was dismissed in relation to the subsequent years on the ground that the submissions in relation to those years related to the merits of the valuation and as such could not be agitated by way of writ petition as the same will be subject-matter of those assessment proceedings after the report is received.

2. I have gone through the provisions of Section 16A of the WT Act, 1957. In my view, it is clear from the language of the said provisions itself that the reference to the Valuation Officer has to be only for the purposes of making an assessment and same is, Therefore, not applicable where the assessment already stands concluded. This conclusion is supported by a catena of judgments including LAXMI DEVI JAIN Vs. WEALTH-TAX OFFICER AND ANOTHER., wherein Justice B.P. Jeevan Reddy speaking for the Division Bench held that reference can be made u/s 16A only where proceedings are pending and not in a case where no such proceedings are pending.

In view of the above, the writ petition is allowed to the extent that the reference made by the WTO to the Valuation Officer in relation to petitioner''s wealth-tax assessment for the period 1972-73 to 1974-75, shall stand quashed but with no order as to costs.

