

M. Sadatullah and ors. Vs. Assistant Controller of Estate Duty

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Court : Andhra Pradesh

Decided On : Sep-17-1986

Reported in : [1990]182ITR369(AP)

Judge : K. Bhaskaran, C.J. and ;A. Lakshman Rao, J.

Acts : [Estate Duty Act, 1953](#) - Sections 36 and 59

Appeal No. : Writ Petition No. 9756 of 1986

Appellant : M. Sadatullah and ors.

Respondent : Assistant Controller of Estate Duty

Advocate for Pet/Ap. : G.C. Sarma, Adv.

Judgement :

K. Bhaskaran, C.J.

1. This writ petition is for quashing the notice dated June 24, 1986, issued by the respondent, the Assistant Controller of Estate Duty B-Ward, Hyderabad, purported to have been issued under section 59 of the [Estate Duty Act, 1953](#), (34 of 1953). In its material portion, the notice reads as follows :

'Whereas I have reason to believe that property chargeable to estate duty has (a) escaped assessment, and (b) been underassessed.

You are requested to deliver to me not later than July 24, 1986, an account of all property in respect of which estate duty is payable. '

2. We are told that objections to the notice had already been filed by the petitioner before the respondent and that no orders thereafter had been passed by the respondent pursuant to the notice. The apprehension expressed by counsel for the petitioners is that the notice having been issued in spite of the provisions contained in section 36 of the [Estate Duty Act, 1953](#), the respondent might pass an assessment order which might be prejudicial to the petitioners, and it would be even without jurisdiction.

3. We have absolutely no reason to believe that the respondent would pass any order without perusing the objections filed by the petitioner or without noticing the relevant provisions of the Act, particularly section 36(3) (Sic) of the Estate Duty Act. The respondent would dispose of the matter after carefully considering the objections filed and taking due notice of the relevant provisions of law, particularly of section 36(3) (Sic) of the Estate Duty Act. The writ petition is disposed of in the above terms.

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