SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Cit Vs. K.M. Sinha and Bros.

Cit Vs. K.M. Sinha and Bros.

SooperKanoon Citation : sooperkanoon.com/492349

Court : Allahabad

Decided On : May-13-2003

Reported in : [2003]132TAXMAN90(All)

Appeal No. : IT Reference No. 233 of 1983 13 May 2003

Appellant : Cit

Respondent : K.M. Sinha and Bros.

Advocate for Pet/Ap. : A.N. Mahajan and Dhananjay Awasthi, *for the Applicant*

Judgement :
ORDER

Heard Shri A.N. Mahajan, learned counsel for the applicant; and Shri Dhananjay Awasthi, learned counsel for the revenue.

2. The following question of law has been referred to this court for opinion :

'Whether on the facts and in the circumstances of the case, the Appellate Tribunal was justified in law in upholding the order of the Commissioner (Appeals) directing the Income Tax Officer to frame separate assessments for the periods 24-1-1977 to 9-12-1977 and 10-12-1977 to 11-2-1978 ?'

3. In CIT v. Empire Estate : [1996]218ITR355(SC) , it has been held that if one of the partners dies and there is no clause in the partnership deed that if any of the

partners dies the partnership shall dissolved, two separate assessments are to be made.

4. In view of the above decision, the order of the Appellate Tribunal holding that two separate assessments be made is justified and legally correct and we answer the question referred to above in affirmative, i.e., in favour of the assessee and against the Commissioner.

5. The Reference is accordingly disposed of. As none appeared for the assessee there will be no orders as to costs.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com