

Cit Vs. Ramesh Chandra

Cit Vs. Ramesh Chandra

SooperKanoon Citation : sooperkanoon.com/492363

Court : Allahabad

Decided On : Feb-10-2003

Reported in : [2003]132TAXMAN105(All)

Appeal No. : IT Reference No. 175 of 1983 27 January 2003

Appellant : Cit

Respondent : Ramesh Chandra

Judgement :

ORDER

M. Katju, J.

This is a reference under section 256(1) of the Income Tax Act. In paragraph 5 of the statement of the case the question referred to this court for its opinion is as under :

'Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was justified in holding that the claim of partial partition was valid and was rightly accepted by the Appellate Assistant Commissioner ?'

The facts of this case are covered by the Supreme Court decision in Apoorva Shantilal Shah v. CIT : [1983]141ITR558(SC) . Following the said decision, the question is answered in favour of the assessee and against the department.

