

Cwt Vs. Sardar Singh

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Court : Allahabad

Decided On : Sep-26-2003

Reported in : [2005]142TAXMAN90(All)

Appeal No. : W.T. Ref. No. 200 of 1983 26 September 2003

Appellant : Cwt

Respondent : Sardar Singh

Judgement :

1. This is a Wealth Tax Reference under section 27(3) of the Wealth Tax Act in which the following question has been referred to us for our opinion :

'Whether on the facts and in the circumstances of the case, the Tribunal could reasonably come to the finding that no benami transaction was involved in this case ?'

2. We have perused the appellate order of the Tribunal and find no legal infirmity in the same.

3. The Tribunal has recorded a finding of fact that this is not a case of Benami transaction and the assessee has not given a proper explanation. This being a finding of fact, we cannot interfere in this reference.

4. The question referred to us is therefore, answered in the affirmative, i.e., in favour of the assessee and against the department.

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