# Cit Vs. Laxman

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**SooperKanoon Citation** : sooperkanoon.com/710670

**Court** : Delhi

**Decided On :** Aug-05-2002

**Reported in** : [2002]124TAXMAN596(Delhi)

**Appeal No.** : IT Ref. No. 68 of 1984 5 August 2002

**Appellant** : Cit

**Respondent** : Laxman

**Advocate for Pet/Ap.** : R.D. Jolly and; Ajay Jha, for the Applican

**Judgement** :
ORDER

By the Court

At the instance of the revenue, the Tribunal, Delhi Bench-B, has referred the following questions for the opinion of this court :

'1. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the provisions of section 2(14)(iii)(a) of the Income Tax Act, 1961, are not applicable to the rural area of Union Territory of Delhi ?

2. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that the capital gain arising on transfer of the agricultural land in village Nangal Dewat, Delhi, could not be charged to tax under the Income Tax

Act, 1961 ?'

2. The reference, arising out of Income Tax Appeal No. 1325 (Del) of 1979, pertains to the assessment year 1974-75. Since the questions referred for our opinion, are no longer res integra and concluded by the decisions of this court in Income Tax Reference Nos. 184-185 of 1982, dated 31-7-1997 and Income Tax Reference Nos. 478-479 of 1983 dated 28-5-2002, it is not necessary to state the facts. Dealing with the question whether the capital gains arising from the transfer of the agricultural land in village Nangal Dewat, Delhi, is chargeable to tax, it was held that the same was chargeable to tax. Following the said decisions, we answer both the questions in the negative, i.e., in favor of the revenue and against the assessed. No order as to costs.