Cit Vs. K. Mahim

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SooperKanoon Citation : sooperkanoon.com/731820

Court : Kerala

Decided On : Feb-14-2001

Reported in : (2001)167CTR(Ker)213

Appeal No. : Income Tax Ref. Nos. 180 to 192 of 1997 14 February 2001 A.Y. 1972-73, 1973-74, 1976-77 to 1979-80 &

Appellant : Cit

Respondent : K. Mahim

Advocate for Pet/Ap. : P .K. R. Menon, *for the Revenue* T.M. Sreedharan & N. Unnikrishnan, *for the Assessee*

Judgement :

S. Sankarasubban, J.

These cases relate to the different assessment years. The question of law referred is 'Whether, on the facts and in the circumstances of the case, the Tribunal was justified in deleting the addition of Rs. 40,000 relating to the improvement of the Mangalore property, in the year 1972-73 and the addition of Rs. 15,000 for the assessment years 1973-74, 1976-77 to 1979-80 and 1981-82 to 1983-84 as the income from the said property ?' In a connected matter with regard to the same assessee, viz., IT Ref. Nos. 13 to 16 of 2000 (reported as K. Mahim Udma v. CIT : [2001]249ITR71(Ker) , it is found that the Appellate Tribunal had held that the property was purchased benami in the name of the assessee. The question in these cases relate to the income from this property and also the construction made in the property. In view of the fact that it has been found that the property belongs to the assessee and the construction was also made by him, the findings arrived at by the Tribunal are not correct.

Hence, we answer the question in the negative against the assessee.