

**Cwt Vs. Paramhans Ashram Trust**

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**SooperKanoon Citation :** [sooperkanoon.com/772498](http://sooperkanoon.com/772498)

**Court :** Rajasthan

**Decided On :** Feb-26-2002

**Reported in :** [2002]124TAXMAN577(Raj)

**Appeal No. :** D.B. WT Ref. No. 17 of 1988 26 February 2002

**Appellant :** Cwt

**Respondent :** Paramhans Ashram Trust

**Advocate for Pet/Ap. :** Y.R. Singhi and Anuroop Singhi, *for the Revenue* Naresh Gupta and Mahendra Gargia, *for the Assessee*

**Judgement :**

ORDER

By the Court

On an application under section 27(1) of the Wealth Tax Act, 1957 (hereinafter referred to as 'the Act'), the Tribunal has referred the following question for the opinion of this court :

'Whether, on the facts and in the circumstances of the case, the Tribunal was justified in upholding the decision of the Appellate Assistant Commissioner that the assessee is a public charitable and religious trust and its properties are entitled to exemption under section 5(1)(i) of the Wealth Tax Act ?'

2. At the outset, the learned counsel for the assessee submits that identical issue has been considered by this court in the case of this very assessee that the assessee is a public charitable and religious trust, therefore, is entitled for exemption under section 5(1)(i) of the Act.

3. Decision of this court has been reported in CWT v. Paramhans Ashram Trust (1995) 216 ITR 580 . The view has been taken by this court in the case of this very assessee on identical question that the assessee is a public charitable and religious trust and no distinguishing facts are also brought to our notice to deviate from the view taken by this court in the case of this very assessee in the earlier assessment years. Following the view taken by this court in the case of this very assessee, we find no infirmity in the order of the Tribunal.

4. In the result, we answer the question in the affirmative, i.e., in favour of the assessee and against the revenue.

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