

Cgt Vs. A.P. Madhavan

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Court : Chennai

Decided On : Jul-10-2002

Reported in : [2002]124TAXMAN350(Mad)

Appeal No. : Tax Case No. 1075 of 1990 10 July 2002

Appellant : Cgt

Respondent : A.P. Madhavan

Advocate for Pet/Ap. : T.C.A. Ramanujam, *for the Revenue* R. Meenakshisundaram, *for the Assessee*

Judgement :

V.S. Sirpurkar, J.

The question referred to us at the instance of the revenue is as follows :

'Whether, on the facts and in the circumstances of the case, the donee from whom the gift-tax was sought to be recovered under section 29 of the Gift Tax Act, 1958, could file an appeal under section 22 of the Gift Tax Act ?'

2. Mr. R. Meenakshisundaram, the learned counsel takes notice for the respondent.

3. When the case was taken up for argument today, it was found that the assessee is no more and has expired. However, since this question is covered in favour of the assessee by a decision of this court, it would not be necessary to wait till the legal representatives are brought on record.

The question is covered by the decision in *CGT v. A. C. Mahesh* : [2001]252ITR440(Mad) where this court has considered a right in favour of the donee under section 22 of the Gift Tax Act, 1958, from whom the tax is sought to be recovered.

4. Accordingly, the question is answered in favour of the assessee and against the revenue. No costs.

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