

P.R. Kumarappan Vs. Cwt

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Court : Chennai

Decided On : Aug-27-2002

Reported in : [2003]130TAXMAN62(Mad)

Appeal No. : T.C. No. 103 of 1994 27 August 2002

Appellant : P.R. Kumarappan

Respondent : Cwt

Advocate for Pet/Ap. : T. Nareshkumar, *for the Respondent*

Judgement :

ORDER

R. Jayasimha Babu, J.

This reference is at the instance of the assessee. The assessee was served with notice regarding the pendency of this reference way back in the year 1994. The assessee did not appear in person or through counsel. Another notice was sent on 9-8-2002 and served on the assessee on 16-8-2002. Even thereafter the assessee has not chosen to appear either in person or through counsel. There is no representation on his behalf.

2. The question referred to us at the assessee's instance are :

'1. Whether on the facts and in the circumstances of the case, the Tribunal was right in confirming the denial of the claim of the applicant for exemption under section 5(1)(xxxiii) of the Wealth Tax Act?

2. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that the requirement of section 5(1)(xxxiii) of the Wealth Tax Act read with section 6 of the Income Tax Act was not satisfied by the applicant?'

3. The assessment year is 1988-89. Counsel for the revenue submits that questions similar to these have already been considered and decided in the case of VE. Periannan v. CWT : [1999]240ITR723(Mad) . In that case it has been held that a Hindu undivided family is not entitled to the benefit of exemption under section 5(1)(xxxiii) of the Income Tax Act. Both the questions referred to us are, therefore, answered against the assessee and in favour of the revenue.

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