

## **Seth Gopaldas (H.U.F.), Icchawara vs Commissioner Of Income-Tax, M.P., ... on 3 March, 1983**

**Equivalent citations: [1983]141ITR577(SC), 1983(1)SCALE195, 1984SUPP(1)SCC630, AIRONLINE 1983 SC 42**

**Bench: A.N.Sen, P.N. Bhagwati**

### **JUDGMENT**

1. Our judgment in C.A. No. 35 (NT) OF 1982 Shri Apoorva Shantilal Shah H.U.F. v. The Commissioner of Income-tax, Gujarat-I, Ahemdabad, delivered this day, concludes the question raised in this appeal. Following our judgment in the said appeal, we allow this appeal and set aside the judgment and order of the High Court. We hold that the partial partition between the parties is valid and we direct the Income-tax Officer to recognise the partial partition of joint family properties claimed by the assessee and to proceed to make the assessment on the basis thereof. There will be no order as to costs.