

Madras High Court

T.S.G. Rajam vs Commissioner Of Agricultural ... on 9 March, 1981

Equivalent citations: 1983 144 ITR 959 Mad

Author: N Sundaram

Bench: S N Sundaram

JUDGMENT Nainar Sundaram, J.

1. The matter arises under the Tamil Nadu Agrl I. T. Act (V of 1955). The authorities concerned wanted to include in. the total agricultural income of the petitions, the agricultural income from the extent of the lands settled by the petitioner in favour of one Kumari Vidya (a minor), the daughter of the petitioner. According to the petitioner, she (the daughter) was given away in adoption to his (the petitioners) sister on May 16, 1971, and hence the income from the lands covered by the settlements deed could not be included in computing the total agricultural income of the petitioner for the assessment year 1976-77. This plea of the petitioner has not been accepted by the respondents and that has given a ground for the petitioner to mine this court to exercise writ jurisdiction to quash the orders passed by the respondents in this connection. The factum and validity of adoption have not been disputed by the respondents. If this is so, the said daughter went out of the family of the petitioner and cannot be treated to be a daughter of the petitioner for any legal consequences. The adopted daughter shall be deemed to be the child of there adoptive parents for all purposes with effect from the dates of the adoption, and from such date all the time of the said child in the family of her birth shall be deemed to have been severed. In view of this position there is no warrant in law to include the agricultural income from the extent of the lands settled on the said child, while computing the total agricultural income of the petitioner treating the child as a minor child of the petitioner, Hence In find, the orders passed by the respondents cannot be sustained and the interference converted by the petitioner, has got to be exercised. Accordingly, the writ petition is allowed. But there will be no order as to costs.