

Supreme Court of India

Commissioner Of Wealth Tax, ... vs Shrenik Kasturbhai (Huf) And Ors. on 11 March, 1987

Equivalent citations: 1987 165 ITR 661 SC, 1987 Supp (1) SCC 629

Bench: A Sen, R Misra

ORDER

1. We have heard Dr. Gauri Shankar appearing for the Revenue. We are afraid, the contention that it was obligatory for the Appellate Assistant Commissioner of Wealth-tax to have given notice of hearing to the Wealth-tax Officer cannot prevail. The Wealth-tax Act, 1957, does not contain any provision like Clause (c) of Section 250(2) of the Income-tax Act, 1961. In the absence of such a provision, it is doubtful whether the Wealth-tax Officer would be entitled to a notice relying on the principle of natural justice, though nothing prevents the Wealth-tax Officer from appearing at the hearing or the Appellate Assistant Commissioner calling upon him for hearing. While we agree with the conclusion reached by the High Court, we refrain from expressing any opinion on the reasons given by it.

2. The appeal is dismissed. There shall be no order as to costs.