

Supreme Court of India

Commissioner Of Wealth-Tax, ... vs Arundhati Balkrishna Trust on 12 November, 1987

Equivalent citations: 1988 169 ITR 535 SC

Author: Pathak

Bench: Pathak, M Venkatachaliah

ORDER Pathak, C.J.

1. These appeals have been preferred by the Commissioner of Wealth-tax, Ahmedabad, against the judgment of the Gujarat High Court answering the questions of law referred to it in favour of the assessee and against the Revenue. We find it unnecessary to enter into any detailed consideration of the points raised before us because it appears that the judgment under appeal was considered by this Court earlier in CWT v. Trustees of H.E. H. Nizam's Family (Remainder Wealth) Trust and was approved by this Court when disposing of the appeal before it. It is not disputed that if the view taken by the court in the latter case is accepted, it would also dispose of the appeals before us. It has not been shown that the view taken by this Court in CWT v. Trustees of H.E H: Nizam's Family (Remainder Wealth) Trust calls for reconsideration.

2. Accordingly, we dismiss the appeals but without any order as to costs.