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Keywords : income rubber trees

Judgement

PETITIONER:THE COMMISSIONER OF AGRICULTURALINCOME-TAX Vs.RESPONDENT:THE CALVARY MOUNT ESTATES (PRIVATE)LTD.DATE OF JUDGMENT:15/12/1960BENCH:KAPUR, J.L.BENCH:KAPUR, J.L.HIDAYATULLAH, M.SHAH, J.C.CITATION: 1961 AIR 1099 1961 SCR (3) 285ACT:Agricultural Income Tax-Rubber Plantation-Expenditure onimmature trees-Whether permissible deduction-Madras Plan-tations Agricultural Income-tax Act, 1955 (Mad. V of 1955),s. 5(e).HEADNOTE:The assessee owned an Estate of 590 acres out of which 235acres were occupied by immature non-bearing rubber trees,for the maintenance and upkeep of which the respondentclaimed expenses from out of the income, which was allowedboth by the Agricultural Income Tax Tribunal and the HighCourt. The appellant came up by special leave.Held, that the provisions of s. 5(e) of the Madras Planta-tions Agricultural Income Tax Act, 1955 (Mad. V of 1955),applicable to the present case, and those of s. 5(1) of theTravancore-Cochin Agricultural Income Tax Act, 1950 (Tr.Co. XXII of 1950) being the same, the judgment in TravancoreRubber & Tea Co. Ltd. v. The Commissioner of AgriculturalIncome-tax, Kerala, in which the question of deductibilityof sums expended for purposes of forking, manuring etc. ofimmature rubber trees had been decided, will govern thiscase.Travancore Rubber & Tea Co. Ltd. v. The Commissioner ofAgricultural Income-tax, Kerala, [1961] 3 S.C.R. 279,applied.JUDGMENT:CIVIL APPELLATE JURISDICTION: Civil Appeal No, 145 of 1960.Appeal by special leave from the judgment and order datedMarch 18, 1958, of the Kerala High Court in Tax RevisionCase No. 12 of 1957.V.A. Seyid Muhamad and Sardar Bahadur, for the appellant.C.K. Daphtary, Solicitor-General of India, ThomasVellapally, S. N. Andley, J.

Summary

Inplace of "for the purpose of the plantation" in the former,the words "for the purpose of287deriving the agricultural income" are used in the latter.If anything the words of the former Act are more favourableto the respondent.In