HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

R.C.No.94 OF 1997

JUDGMENT:- (per Hon'ble Sri Justice G. Chandraiah)

The present referred case is filed by the Income Tax Department raising the questions of law relating to the assessment year 1983-84 aggrieved by the order dated 28.08.1992 of the Income Tax Appellate Tribunal in WTA No.587/Hyd/91, Hyderabad.

2. In answering the questions, the Tribunal followed its earlier order for the assessment years 1980-81 and 1981-82 in the case reported in **Wealth Tax Officer vs. Trustees of HEH the Nizam's Jewellery Trust**[1]**.** The above questions fell for consideration before this Court in R.C.No.172 of 1996 and this Court by its order dated 10.12.2013 answered the questions against the revenue and in favour of the assessee.

3. In view of the same, the appeal is disposed of answering the questions in favour of the assessee and against the revenue. No order as to costs. Miscellaneous Petitions, if any, pending in this R.C shall stand disposed of.

4. Let a copy of the judgment in R.C.No.172 of 1996 be tagged to the copy of this judgment.

G. CHANDRAIAH,J

CHALLA KODANDA RAM, J

Date:10.12.2013.

Gk.

HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

R.C.No.94 OF 1997

Date:10.12.2013.

Gk.

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[1] 35 ITD 402