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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPEAL NO.824 OF 2000

WEALTH TAX APPEAL NO.825 OF 2000

WEALTH TAX APPEAL NO.826 OF 2000

Commissioner of Wealth Tax, Mumbi City-VI ..Appellant.
V/s.
V.J. Sheth ..Respondent.

Mr.Suresh Kumar for the appellant.
Ms.Aarti Vissanji with Mr.Sudhir J. Mehta i/b. M/s. S.P.Mehta for the respondent.

CORAM : S.C.DHARMADHIKARI AND A.K. MENON, JJ.

DATED : 27TH MARCH, 2015

P.C. :-

1. All appeals including the above and on our weekly board are pending in this Court for nearly 10 years, having been admitted on the questions of law formulated in the order passed in the Wealth Tax Appeal No.824 of 2000 on 7th June, 2005. Our attention is invited to similar orders passed in Wealth Tax Appeal Nos.825/2000 and 826/2000. At the hearing of the Wealth tax appeal Ms.Vissanji, learned counsel appearing for the respondent hands over a compilation containing details of the Income Tax and Wealth Tax References and which have either been disposed off or

rejected.

2. Some of them have been rejected and disposed of by observing that the tax effect is negligible and minimal.

3. We take this compilation on record and mark the same as 'X' for identification. The revenue could not dispute the factual position emerging from the compilation of the orders of this Court. Further, it is not disputed that in Wealth Tax Appeal Nos.824/2000 and 825/200 the tax effect is approximately ₹1,77,469/- and in Wealth Tax Appeal No.826/2000 it is nil.

4. In the light of the above and finding that in the past, this Court has consistently taken a view that where the tax effect is negligible and minimal, the question of law can be kept open for being answered in an appropriate and deserving case, but by disposing of such appeals.

5. By following the identical course and by keeping the question of law open, we dispose of the above Wealth Tax Appeals. There shall be no order as to costs.

(A.K. MENON, J.) **(S.C.DHARMADHIKARI, J.)**