IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Wealth Tax Appeal No. 21 of 2002.
Date of Decision : 06.01.2015.

The Commissioner of Wealth Tax, Patiala ...Appellant

Versus

Maharaja Amarinder Singh Karta of HUF ...Respondent

AND

Wealth Tax Appeal No. 15 of 2002.
Date of Decision : 06.01.2015.

The Commissioner of Wealth Tax, Patiala ...Appellant

Versus

Sh. Amarinder Singh Karta of HUF ...Respondent

AND

Wealth Tax Appeal No. 16 of 2002.
Date of Decision : 06.01.2015.

The Commissioner of Wealth Tax, Patiala ...Appellant

Versus

Sh. Amarinder Singh Karta of HUF ...Respondent

AND

Wealth Tax Appeal No. 22 of 2002.
Date of Decision : 06.01.2015.

The Commissioner of Wealth Tax, Patiala ...Appellant

Versus

Maharaja Amarinder Singh Karta of HUF ...Respondent

AND

Wealth Tax Appeal No. 27 of 2002.
Date of Decision : 06.01.2015.

The Commissioner of Wealth Tax, Patiala ...Appellant

Versus

Maharaja Amarinder Singh Karta of HUF ...Respondent

AND

Wealth Tax Appeal No. 31 of 2002.
Date of Decision : 06.01.2015.

The Commissioner of Wealth Tax, Patiala ...Appellant

Versus

Sh. Amarinder Singh Karta of HUF ...Respondent

CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA.
HON'BLE MR. JUSTICE B.S. WALIA

Present: Ms. Savita Saxena, Advocate for the appellant.

Mr. Alok Mittal, Advocate for the respondent.

***

Rajive Bhalla, J.(Oral)

By way of this order, we shall dispose of WTA Nos. 21, 15, 16, 22, 27 and 31 of 2002 titled as 'The Commissioner of Wealth Tax, Patiala Vs. Maharaja Amarinder Singh Karta of HUF'.

The revenue is before us challenging order dated 25.05.2001 passed by the Income Tax Appellate Tribunal (here-in-after referred to as the 'Tribunal'). The substantial questions of law essentially relate to the nature of the property in the hands of Sh. Amarinder Singh, namely, whether it is HUF or individual property. Counsel for the revenue submits that the said question has been remitted to the Tribunal for adjudication in terms of order dated 23.09.2004 passed in ITR No. 5 of 1996, which is in turn based upon order dated 20.05.2004 passed in GTR No. 1 of 1983.

Counsel for the assessee while opposing the prayer for remand is not in a position to contest the correctness of the aforesaid assertions or submit anything on the contrary.

We have heard counsel for the parties, perused the questions of law and as similar questions have already been remitted to the Tribunal in ITR No. 5 of 1996 decided on 23.12.2007 based on findings in GTR No. 1 of 1983, decided on 20.05.2004 and order dated 12.12.2013 in ITR Nos. 216 and 218 of 1999, we allow the appeal, set-aside the impugned order and restore the matter to the Tribunal for adjudication afresh.

(RAJIVE BHALLA)
JUDGE

(B.S. WALIA)
JUDGE

January 06, 2015.
kanchan