IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 04-01-2023

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

AND

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

T.C.A.Nos.418 & 419 of 2022

Shri Ashok Giri ... Appellant in both appeals

-vs-

The Assistant Commissioner of Wealth Tax,
Corporate Circle 3 (2),
Chennai-600 034. ... Respondent in both appeals

T.C.A.No.418 of 2022 is filed against the order of the Income Tax Appellate Tribunal, 'C' Bench, Chennai, dated 08.03.2022, in W.T.A.No.1/CHNY/2021.

T.C.A.No.419 of 2022 is filed against the order of the Income Tax Appellate Tribunal, 'C' Bench, Chennai, dated 08.03.2022, in W.T.A.No.2/CHNY/2021.

For Appellant in both appeals : Ms.A.Nivenditha

For Respondent in both appeals : Mrs.V.Pushpa,
Junior Standing Counsel.

JUDGMENT

These Tax Case Appeals are filed, raising the following substantial question of law :

Whether on the facts and circumstances of the case, the Appellate Tribunal was right in law by not adjudicating the ground with respect to the land situated at VGP Nagar (Injambakkam Property) and thereby violating the Principles of Natural Justice ?

2. Mrs.V.Pushpa, learned Junior Standing Counsel, has taken notice for the respondent and addressed the arguments based on the material available before this Court.

3. The above question of law may not even survive in view of the fact that the Tribunal has remanded the matter back to the file of the Assessing Officer i.e., the Wealth Tax Officer, for making proper valuation in terms of Rule 20 of Schedule III of Section 7 (1) of the Wealth Tax Act. There is nothing in the order of the Tribunal, which would indicate that the above direction was confined to the property at Palavakkam and not to the property situated at VGP Nagar.

4. For the purpose of clarification, we say that the order of remand and the exercise, which the Tribunal has directed the Assessing Officer to carry out, would be with reference to both the properties at Palavakkam as well as VGP Nagar.

5. These Tax Case Appeals are disposed of accordingly. No costs. Consequently, the connected C.M.P.Nos.23194,23197 and 23204 of 2022 are closed.

Index : Yes/No (S.V.N.,J.)
(M.S.Q.,J.)
Internet : Yes/No 04-01-2023
Speaking / Non-speaking Order

dixit

To

The Assistant Commissioner of Wealth Tax,
Corporate Circle 3 (2),
Chennai-600 034.

S.VAIDYANATHAN,J.
AND
MOHAMMED SHAFFIQ,J.

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T.C.A.Nos.418 & 419/2022

04-01-2023