

Commissioner of Income-tax Vs. Rani Jagadamba Kumari Devi

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Court : Kolkata

Decided On : Jul-06-1981

Reported in : [1983]143ITR539(Cal)

Judge : Sabyasachi Mukharji and ;Sudhindra Mohan Guha, JJ.

Acts : [Income Tax Act, 1961](#) - Section 168

Appeal No. : Income-tax Reference No. 252 of 1976

Appellant : Commissioner of Income-tax

Respondent : Rani Jagadamba Kumari Devi

Judgement :

Sabyasachi Mukharji, J.

1. The question in this reference under Section 256(1) of the Income-tax Act, 1961, is as follows :

'Whether, on the facts and in the circumstances of the case and on a proper interpretation of Sections 159 and 168 of the I.T. Act, 1961, the Appellate Tribunal was justified in holding that in respect of the income which related to the period after the death of the late 'Rana' and was under the administrator appointed by the Hon'ble High Court, the assessments could only be made on the administrator and this income could not be included in the assessee's total income ?'

2. In view of the facts relevant for these assessment years, which are the assessment years 1970-71 and 1971-72, and in view of the provisions of Section 168 of the I.T. Act, 1961, wherein it is clear that an administrator appointed by this court would admittedly come within the purview of Section 168, in our opinion, the Tribunal came to the correct conclusion and the question must be answered in the affirmative and in favour of the asses-see.

3. In the facts and circumstances of this case, parties will pay and bear their own costs.