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The Commissioner of Income Tax Vs Shri Amarinder Singh

ITR No"s. 12 and 13 of 1994

Court: High Court Of Punjab And Haryana At Chandigarh

Date of Decision: Aug. 14, 2013

Hon'ble Judges: Rajive Bhalla, J; Bharat Bhushan Parsoon, J

Bench: Division Bench

Advocate: Savita Saxena, for the Appellant; Akshay Bhan, for the Respondent

Judgement

Rajive Bhalla, J.

The Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, has forwarded the following reference:--

Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in coming to the conclusion that no capital gain

was leviable on transfer of agricultural land as the cost of acquisition of the same was not capable of determination?

Counsel for the revenue states that a similar reference in ""The Commissioner of Income Tax, Patiala versus Raja Malwinder Singh, Patiala"" (ITR

Nos. 578 and 579 of 1995) has already been answered by a Full Bench on 28.1.2011. It is prayed that the reference, in hand, may be answered

in terms of the Full Bench judgment.

2. Counsel for the respondent, despite an attempt to distinguish the Full Bench judgment, is unable to urge any legal principle that would enable us

to record an opinion contrary to the Full Bench. The reference, in hand, is answered in terms of judgment in ""The Commissioner of Income Tax,

Patiala versus Raja Malwinder Singh, Patiala, (supra), decided on 28.1.2011.