

**(2013) 08 P&H CK 0833**

**High Court Of Punjab And Haryana At Chandigarh**

**Case No:** ITR No"s. 12 and 13 of 1994

The Commissioner of Income  
Tax

APPELLANT

Vs

Shri Amarinder Singh

RESPONDENT

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**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

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### **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.