

(1987) 11 KL CK 0011

High Court Of Kerala

Case No: Income-tax Reference No. 206 to 211 of 1982

COMMISSIONER OF Income Tax

APPELLANT

Vs

MANJERI KOVILAKAM INTERIM
MANAGEMENT COMMITTEE.

RESPONDENT

Date of Decision: Nov. 20, 1987

Citation: (1992) 194 ITR 486

Hon'ble Judges: T. Kochu Thommen, J; Dr. T. Kochu Thommen, J

Bench: Division Bench

Judgement

DR. T. KOCHU THOMMEN J. - The common question in respect of the assessment years 1969-70 to 1975-76 referred to us at the instance of the Revenue by the Income Tax Appellate Tribunal, Cochin Bench, is :

"Whether, on the facts and in the circumstances of the case, the assessee (the group of 33 individuals) could be assessed in the status of a Hindu undivided family for the assessment year 1969-70 ?"

This question, in the light of the decision of the Supreme Court in [Kalloomal Tapeswari Prasad \(HUF\), Kanpur Vs. Commissioner of Income Tax, Kanpur](#), , has to be answered in the affirmative, that is, in favour of the Revenue and against the assessee. We do so.

The Tribunal found that the facts of this case are similar to those in [Income Tax Officer, Assessment V Vs. Smt. N.K. Sarada Thampatty](#), , and followed the decision of this court in that case. But that case has been impliedly overruled by the Supreme Court in the decision aforesaid.

We direct the parties to bear their respective costs in these tax referred cases.

A copy of this judgment under the seal of the High Curt and the signature of the Registrar shall be forwarded to the Income Tax Appellate Tribunal, Cochin Bench.