

**(2002) 08 MAD CK 0185**

**Madras High Court**

**Case No:** T.C. No. 720 of 1992 7 August 2002

K.M.N. NAGAPPA CHETTIAR

APPELLANT

Vs

CWT

RESPONDENT

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**Date of Decision:** Aug. 7, 2002

**Citation:** (2003) 130 TAXMAN 61

**Hon'ble Judges:** V.S. Sirpurkar, J; N.V. Balasubramanian, J

**Bench:** Full Bench

**Advocate:** T.C.A. Ramanujam, for the Revenue, for the Appellant;

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### **Judgement**

@JUDGMENTTAG-ORDER

V.S. Sirpurkar, J.

The questions referred to us at the instance of the assessee are as follows :

"1. Whether, under the facts and circumstances of the case, the Tribunal was right in confirming the denial of the claim of the applicant for exemption u/s 5(1)(xxxiii) of the Wealth Tax Act?

2. Whether, under the facts and circumstances of the case, the Tribunal was right in holding that the requirements of section 5(1)(xxxiii) of the Wealth Tax Act, read with section 6 of the Income Tax Act was not satisfied by the applicant?"

2. This matter is pending since 1992. Seeing that the assessee was still not on record and there was no appearance on behalf of the assessee, we had directed the Registry to serve the assessee by registered post with acknowledgement due. Accordingly, the notice was sent and it is obvious from the acknowledgement card that the applicant was served on 11-7-2002. Still, when the matter came up today before us, it was found that the assessee has not taken any steps either to file Vakalatnama or the typeset etc., and there is no appearance on behalf of the assessee also. It is therefore obvious that the assessee is not interested in carrying on with the reference. The reference is therefore sent back without any answers.

No costs.