

Controller of Estate Duty Vs State Bank of India

Court: Bombay High Court

Date of Decision: June 15, 1990

Acts Referred: Excise Duty Act, 1953 & Section 50

Citation: (1991) 190 ITR 467

Hon'ble Judges: T.D. Sugla, J; Sujata V. Manohar, J

Bench: Division Bench

Advocate: G.S. Jetley, S.E. Dastur, for the Appellant;

Judgement

T.D. Sugla, J.

There are three questions of law referred to us for opinion which are as under :

(1) Whether, on the facts and in the circumstances of the case, the Tribunal was justified in holding that the entire probate court fee of Rs.

8,42,709.50 is deductible u/s 50 of the Estate Duty Act, 1953, from the estate duty payable and not only so much of it as is relatable to the

properties or portions thereof actually brought to tax under the provisions of the Estate Duty Act, 1953 ?

(2) Whether, on the facts and in the circumstances of the case, the Tribunal was justified in holding that relief u/s 50 of the Estate Duty Act, 1953,

has to be allowed if court fees are paid in respect of the property which is exempt from payment of estate duty u/s 33 of the Estate Duty Act, 1953

?

(3) Whether, on the facts and in the circumstances of the case, the Tribunal erred in law in allowing relief u/s 50 of the Estate Duty Act, 1953, in

respect of certain items of property which were not charged to estate duty under the provisions of the Estate Duty Act, 1953 ?

2. Counsel are agreed that the facts and rival contentions in this case and in Estate Duty Reference No. 18 of 1976 - Controller of Estate Duty Vs.

M. Charitakis and Dr. G.B. Ramasarma, which we have heard and disposed of today are identical. Following our decision in that case, we answer

the first question in the affirmative and in favour of the accountable person. The second and third questions are not answered as it is not necessary

to do so.

3. No order as to costs.