

**(1990) 06 BOM CK 0076**

**Bombay High Court**

**Case No:** Estate Duty References No"s. 26, 31 and 36 of 1976

Controller of Estate Duty

APPELLANT

Vs

Mrs. Perviz K. Irani

RESPONDENT

**Date of Decision:** June 6, 1990

**Acts Referred:**

- Income Tax Act, 1961 - Section 28

**Citation:** (1991) 188 ITR 570

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

**Bench:** Division Bench

**Advocate:** Deokinandan, for the Appellant; K.M.L. Majele, for the Respondent

**Judgement**

Mrs. Sujata Manohar, J.

The question which is referred to us is as follows :

"Whether, on the facts and in the circumstances of the case, any part of the value of the goodwill in the firm of M/s. Embroiders Mart, 39, Champa Galli, M. J. Market, Bombay-2, passed on the death of the deceased, Late Shri Hargovindas Laxmidas, u/s 5 or deemed to pass on his death u/s 7 of the Estate Duty Act, 1953, so as to be included in the principal value of his estate passing on his death?"

2. It is agreed as between the learned advocates appearing for both sides that the question referred to us is covered by a decision of the Supreme Court in the case of Controller of Estate Duty, Gujarat-I, Ahmedabad Vs. Smt. Mrudula Nareshchandra, . Accordingly, the question is answered in the affirmative and in favour of the Revenue. No order as to costs.