

## Commissioner of Wealth Tax Vs Hardy Singh Bubber

**Court:** Bombay High Court

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

**Acts Referred:** Finance Act, 1965 " Section 68

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

**Bench:** Division Bench

**Advocate:** G.S. Jetly, for the Appellant; B.V. Jhaveri, for the Respondent

### Judgement

T.D. Sugla, J.

The question of law raised in this reference under s. 27(1) of the WT Act, 1967 reads thus :

Whether, on the facts and in the circumstances of the case, the assessee is entitled to deduct the Income Tax payable by the assessee on the

income disclosed voluntarily under s. 68 of the Finance Act, 1965 from his net wealth for the asst. yrs. 1963-64 and 1964-65 ?

2. The counsel are agreed that in view of the Supreme Court decision in the case of Ahmed Ibrahim Sahigra Dhoraji Vs. Commissioner of Wealth

Tax, Gujarat, , the question must be answered in the affirmative and in favour of the assessee. The question is so answered.

3. No order as to costs.