

**(1990) 06 BOM CK 0083**

**Bombay High Court**

**Case No:** WT Ref. No. 16 of 1976

Commissioner of Wealth Tax

APPELLANT

Vs

Hardyal Singh Bubber

RESPONDENT

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**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

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### **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.