

**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 3<sup>RD</sup> DAY OF APRIL 2017**

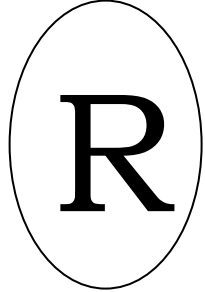
**PRESENT**

**THE HON'BLE MR. JUSTICE H.G.RAMESH**

**AND**

**THE HON'BLE MR. JUSTICE JOHN MICHAEL CUNHA**

**WEALTH TAX APPEAL NOS.4/2016 & 5-8/2016**



**BETWEEN :**

SMT. KAMAKSHI DEVI AVARU  
W/O SRI ATMANYA DEV  
AGED ABOUT 61 YEARS  
RESIDING AT NO.165  
5<sup>TH</sup> MAIN, DEFENCE COLONY  
INDIRANAGAR  
BANGALORE – 560 038

...APPELLANT

(BY SRI BALRAM R. RAO, ADVOCATE)

**AND :**

THE WEALTH TAX OFFICER  
WARD-7(2)  
BMTc BUILDING, 80 FT. ROAD  
KORAMANGALA  
BANGALORE – 560 095

...RESPONDENT

(BY SRI JEEVAN J.NEERALGI, STANDING COUNSEL)

THESE APPEALS ARE FILED UNDER SECTION 27-A OF WEALTH-TAX ACT, 1957 PRAYING TO ALLOW THE APPEALS AND SET ASIDE THE ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 20.01.2016 BEARING WTA NOS.1 TO 5 (BNG)/2013 FOR THE ASSESSMENT YEARS 1979-80 TO 1983-84.

THESE APPEALS COMING ON FOR ADMISSION, THIS DAY,  
**H.G.RAMESH J.**, DELIVERED THE FOLLOWING:

**J U D G M E N T**

**H.G.RAMESH, J. (Oral):**

**1.** These appeals are presented under Section 27-A of the Wealth-Tax Act, 1957 ('the Act' for short). The sole contention urged by learned counsel for the appellant is that the assessment orders dated 31.03.2006 relating to the assessment years 1979-80 to 1983-84 are unsustainable in law as they were passed after expiry of the period of limitation provided under Section 17-A of the Act, and hence, they are liable to be set aside, and consequently, the orders of the first appellate authority dated 28.01.2013 and that of the Income Tax Appellate Tribunal dated 20.01.2016 are also liable to be set aside.

**2.** It is not in dispute that the aforesaid assessment orders were passed pursuant to the order of this Court dated 15.07.2004 passed in Wealth Tax Appeal Nos.5 to 10 of 1999. It is relevant to refer to the following direction given by this Court in the said appeals:

"8. Accordingly, without going into the other details of the case, these appeals are disposed off. The

Assessing Authority is directed to re-frame the assessment orders for the assessment years in question as directed by the Income tax Appellate Tribunal in its order dated 26.11.1998 without being influenced by any observation made either by the First Appellate Authority or by the Tribunal, after affording an opportunity of hearing to the assessee concerned. Ordered accordingly."

**3.** The aforesaid assessment orders were passed to give effect to the order of this Court extracted above. This is done as per the mandate under sub-section (7) of Section 27-A of the Act, which reads as follows:

"(7) The Assessing Officer shall give effect to the order of the High Court on the basis of a certified copy of judgment delivered under sub-section (6)."

**4.** Sub-section (7) of Section 27-A of the Act is an independent provision and is not controlled by Section 17-A of the Act. Hence, the contention that the assessment orders were barred by limitation is devoid of merit. The appeals are accordingly dismissed.

Appeals dismissed.

**Sd/-  
JUDGE**

**Sd/-  
JUDGE**

hkh.