

NON-REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5489-90 OF 2015
[@ SPECIAL LEAVE PETITION (C) NOS. 31781-31782 OF 2013]

P.A. JOSE

Appellant(s)

VERSUS

COMMISSIONER OF WEALTH TAX, KOTTAYAM

Respondent(s)

J U D G M E N T

Delay condoned.

Leave granted.

It has been submitted by the learned counsel for the appellant that the High Court had committed an error by not framing substantial question of law as per the provisions of Section 27A(3) of The Wealth Tax Act, 1957.

The appeal under the said Section can be admitted only when a substantial question of law is involved in the appeal and according to sub-Section (4), the question of law has to be formulated by the High Court.

Upon perusal of the impugned Judgment, we find that such a question had not been framed and without framing a question of law, the appeal had been decided by the High Court.

For the aforesaid reason and looking at the facts of the case, the matter is remitted to the High Court so that a substantial question of law can be framed, if any, and the appeal can be heard again.

The impugned order is set aside and the appeals are, accordingly, disposed of as allowed with no order as to costs.

.....J.

[ANIL R. DAVE]

.....J.

[ARUN MISHRA]

.....J.

[AMITAVA ROY]

New Delhi;
July 15, 2015.

JUDGMENT