

IN THE SUPREME COURT OF INDIA
CIVIL APPELLANT JURISDICTION

CIVIL APPEAL NO. 18511 OF 2017
(Arising out of SLP(C) No. 24511 of 2013)

SURINDER KAUR ... Appellant(s)

Versus

C.I.T.BHATINA ... Respondent(s)
WITH

CIVIL APPEAL NO.18513 OF 2017 @ SLP(C) No.26350 OF 2013, CIVIL APPEAL NO. 18514 OF 2017 @ SLP(C) No.26834 OF 2013, CIVIL APPEAL NO.18512 OF 2017 @ SLP(C) No. 26211 OF 2013, CIVIL APPEAL NO.18515 OF 2017 @ SLP(C) No. 7580 OF 2014 AND CIVIL APPEAL NO. 18516 OF 2017 @ SLP(C) No. 7581 of 2015

O R D E R

Leave granted.

The present cases concern the wealth-tax payable by the assessee for the year 1994-1995. The assessee has not succeeded through out including at the High Court judgment stage for the reason that the definition of "Urban Land" which is contained in Section 2(ea), Explanation (1)(b), would include any area which is comprised within the jurisdiction of a municipality, a notified town area committee etc. Since the land of the assessee is an agricultural land being used for agricultural purposes, but was land which was comprised

within the jurisdiction of a municipality, it was held to be an "Urban land" and, therefore, becomes taxable under the Wealth-tax Act. An amendment has since been made to the Wealth Tax Act by the Amending Act 17 of 2013 w.e.f. 01.04.1993. The amendment now clarifies that urban land does not include land classified as agricultural land in the records of the Government and used for agricultural purposes. Since we are concerned with the assessment year 1994-95, the land that the assessee holds is clearly covered by this retrospective clarificatory amendment.

In the above-said circumstances, the appeals are, therefore, allowed and the judgment of the High Court is set-aside.

.....J.
(ROHINTON FALI NARIMAN)

.....J.
(SANJAY KISHAN KAUL)

New Delhi,
Dated: 13th November, 2017.

ITEM NO.1

COURT NO.12

SECTION IV-B

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 24511/2013

(Arising out of impugned final judgment and order dated 29-04-2013 in WTA No. 29/2005 passed by the High Court Of Punjab & Haryana At Chandigarh)

SURINDER KAUR

Petitioner(s)

VERSUS

C.I.T BHATINDA
(COMPLETE)

Respondent(s)

WITH

SLP(C) No. 26350/2013 (IV-B)
(COMPLETE)

SLP(C) No. 26834/2013 (IV-B)
(COMPLETE)

SLP(C) No. 26211/2013 (IV-B)
(COMPLETE)

SLP(C) No. 7580/2015 (IV-B)
(complete)

SLP(C) No. 7581/2015 (IV-B)
(complete)

Date : 13-11-2017 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN
HON'BLE MR. JUSTICE SANJAY KISHAN KAUL

For Petitioner(s) Ms. Namita Choudhary, AOR

Mr. Pankaj Jain, Sr. Adv.
Mr. Gaurav Mittal, Adv.
Mr. Deepanshu Jain, Adv.
Mr. Sachin Bhardwaj, Adv.
Ms. Divya Suri, Adv.
Mr. Gagan Gupta, AOR

For Respondent(s) Mr. K.Radhakrishnan, Sr. Adv.
Mr. Deepak Parkash, Adv.

Ms. Diksha Rai, Adv.
Mr. M.P.Gupta, Adv.
Mrs. Anil Katiyar, AOR

UPON hearing the counsel the Court made the following
O R D E R

Leave granted.

The appeals are allowed in terms of the signed order.

Pending applications, if any, shall stand disposed of.

(SHASHI SAREEN)

AR CUM PS

(Signed order is placed on the file)

(SAROJ KUMARI GAUR)

BRANCH OFFICER