

Appendix II
Details of value of trust property/income in reported High Court/Supreme Court judgements in tax cases between 1970 and 1981

	1	2	3	4
	Citation in Income Tax Reports	Value of investments in Rs.	Annual income in Rs.	Assessment year/date of gift/date of death
(1970) 76 ITR 471	Ahmed G. Ariff v CWT	N.A. [Properties in Calcutta]	N.A.	1957-58 and 1968-59
(1970) 77 ITR 180 (AP)	CWT v Nawab Fareed Nawaz Jung and others (5 trusts)	2,96,700	7,103	1957-58 and 1958-59
(1970) 77 ITR 505 (AP)	CWT v Arundhati Balakrishna (3 trusts)			
	Trust I	5,50,325	N.A.	1958-59
	Trust II	N.A.	N.A.	1958-59
	Trust III	15,70,601	N.A.	1958-59

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	1	2	3	4
(1970) 77 ITR 350 (SC)	CIT v Kokila Devi (Trust for benefit of deity)	3 houses (value not indicated)	N.A.	N.A.
(1971) 79 ITR 259 (Cal)	Chhaganlal Baid v CIT (Four trusts)	N.A.	54,000	1958-59 to 1960-61
(1971) 80 ITR 331 (All)	Chintamani Ghosh Trust v CWT	5,00,000	N.A.	1957-58 1958-59 1959-60
(1971) 82 ITR 699 (SC)	CWT Rajasthan v Her Highness Maharani Gayatri Devi of Jaipur	£3,00,000 (3½ per cent war loan)	£10,500	1959-60
(1972) 83 ITR 416 (SC)	Col. H.H. Harinder Singh v CIT	£1,80,000 (UK Government securities held in Grindlay's Bank, London)	N.A.	1957-58 to 1960-61
(1972) 84 ITR 150 (Cal)	Sri Sri Iswar Radha Govinda Jew v CIT	3,06,500	—	1951-52 to 1955-56
(1972) 84 ITR 7 (Cal)	Usha Kumar Banerjee v CED	16,51,314	—	17.4.1955
(1972) 86 ITR 153 (Guj)	CWT v Kum. Manna G. Sarabhai (4 Trusts)	N.A.	—	1958-59 assessment

(1973) 87 ITR 33 (AP)	CED v Trustees of HEH the Nizam's Family Pocket Money Trust	55,00,000	N.A.	N.A.
(1973) 88 ITR 417 (SC)	Purshottam N. Amarsey v CWT	N.A.	N.A.	N.A.
(1973) 88 ITR 47 (SC)	Gordhandas Govindram Family Charity Trust	11,00,000	N.A.	1957-58 1958-59
(1973) 90 ITR 158 (Bom)	CIT v Neville N. Wadia	N.A.	1,46,126	1959-60
(1973) 93 ITR 332 (All)	CWT v Smt. Rani Kaniz Abid	N.A.	5,500	—
	(Right to draw remuneration as Muttawalli valued at Rs. 61, 160)		(Remuneration as Muttawalli)	
(1974) 94 ITR 361 (Cal)	CIT v Trust Estate of Tarun Kumar Roy	Several houses, <i>bustees</i> & landed properties in Calcutta	N.A.	1959-60 1960-61 1961-62
(1974) 94 ITR 144 (Mad)	CED v H.N. Markandan	N.A.	N.A.	1950
(1974) 95 ITR 476 (Bom)	CGT v Dr. R.B. Kamdin	N.A.	N.A.	1957
(1974) 95 ITR 460 (Ker)	CED v John D'Souza	7,14,000	N.A.	1962
(1974) 96 ITR 50 (Bom)	CIT v Gordhandas K. Vora	Immovable properties (Details N.A.)	N.A.	1957-58 1958-59
(1974) 96 ITR 185 (Guj)	CWT v Phirozsha Pestanji (2 Trusts)	9,22,000	N.A.	1963-64

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1	2	3	4
(1974) 97 ITR 246 (SC)	CIT Hyderabad v Nawab Mir Barkat Ali Khan Bahadur	30,00,000	1,00,000 1952-53 1953-54 1954-55
(1975) 98 ITR 287 (Bom)	CIT v Arvind Prasad N. Mafatlal	500 shares of Surat Cotton Spg. & Wvg. Co. Ltd.	N.A. 1960
(1975) 98 ITR 480 (All)	CGT v Maharaja Pateshwar Prasad Singh	20,31,500	N.A. 1957
(1975) 99 ITR 162 (Bom)	H.H. Maharani Shri Vijay Kunverba of Morvi and Others v CIT	N.A.	N.A. 1956-57 1957-58
(1955) 99 ITR 477 (AP)	N. Durgaiiah v CGT	1,20,780	N.A. 1982
(1975) 100 ITR 699	M.S.M. Ratnaswami Nadar v CIT (Two settlements)	2,07,000	12,000 1956-57
(1975) 101 ITR 626	CWT v Smt. Arundhati Balkrishna Trust (Guj)	39,66,905 (shares and securities & cash)	N.A. 1960-61 1964-65
	Two more trusts of the same magnitude were involved—		
	CWT v Virmati Ramkrishna Trust	N.A.	N.A.

	CWT v Padmavati Jaykrishna Trust	N.A.	N.A.
(1975) 101 ITR 561 (Pat)	CIT v Smt. Indu Bala Sen Trust	50,000	N.A. 1961-62 1962-63
(1976) 102 ITR 356 (Guj)	Mrs. Arundhati Balkrishna v CIT (Income from Arundhati Balkrishna Trust)	N.A.	78,793
(1976) 102 ITR 232 (Guj)	CWT v Arvind Narottam	19,25,655	N.A. 1964-65
1976) 102 ITR 248 (AP)	Addl. CIT v Trustees of H.E.H. The Nizam's Second Supplementary Family Trust (Conversion of 6000 preference shares of the Hindustan Motors Ltd. into 60,000 ordinary shares of that company and the capital gains on sale of 30,000 ordinary shares for Rs. 6,04,679)	N.A.	3,04,679 1963-64
(1976) 103 ITR 56 (Bom)	CWT (Central) v Kishanlal Bubna (2 Trusts)	75,610	N.A. 1962-63
(1977) 106 ITR 667 (Bom)	Sardaben Jayantilal Mulji & Others v CWT (2 trusts in favour of two minor daughters)	1,06,774 (Shares)	N.A. 1960-61
(1977) 106 ITR 203 (Bom)	Mrs. Monie Ardeshir Baria & Mrs. Piloo F Antia, Executrices of the	9,80,873	— 13.8.1958

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1	2	3	4
estate of Ardashir D. Barie—Three separate trusts for the benefit of wife and two daughters. Amount to the credit of the trusts on 13.8.1958	N.A.	N.A.	1959-60
(1977) 107 ITR 426 (Bom) CIT v Bhagwandas S. Malvi	(500 shares of Chanddeo Sugar Mills Ltd.— value not indicated)	N.A.	1960-61
(1977) 107 ITR 45 (Bom) K.M. Sheth v CIT			
(1977) 107 ITR 661 (Mad) CGT v Thiruvankata Mudaliar	Two houses (value not indicated)	N.A.	1.3.1963
(1977) 109 ITR 798 (Bom) CWT v Somaiya Trust	62,72,000	N.A.	Not specified
(1977) 109 ITR 602 (Bom) Yogendra Prasad Mafatlal v CIT. Three trusts for three minor daughters—one with 310 shares of Mafatlal Gagalbhai and Co. (P) Ltd. and the other two with 75 shares each of the same company	N.A.	33,808	1962-63

(1977) 109 ITR 649 (Mad)	CED v Gourishankar Damani	About 70,000	N.A.	19.10.1966
(1977) 110 ITR 326 (Cal)	CIT v Sri Brojendra Nath Kundu	A house (value not indicated)	N.A.	Not specified
(1978) 112 ITR 652 (Guj)	CIT Gujarat v Smt. Kamalini Khatau (six discretionary trusts)	N.A.	18,000 (aggregate for all the six trusts)	
(1978) 112 ITR 725 (Cal)	CWT v B.N. Chowdhury (two trusts for minor children)	N.A.	N.A.	Probably 1955-56 (not clear)
(1978) 112 ITR 33 (Bom)	Keshaoji Morarji v CIT (two cross trusts)	6,95,000	N.A.	Probably 1955-56 (not clear)
(1978) 113 ITR 751 (Cal)	Khimji Keshavji Trust Estate v CWT	N.A.	N.A.	1965-66 1966-67
(1978) 113 ITR 185 (Com)	CIT v Trustees of Khimchand Amerchand Trust	7,60,000 (value of "Lamington Talkies")	N.A.	1960-61
(1978) 114 ITR 90 (Bom)	CCT v Mrs. Jer Mavis Lubinoff	18,66,457	N.A.	25.2.1958
(1978) 115 ITR 211 (Bom)	National & Grindlavs Bank Ltd. v CWT (for a constituent)	1,14,43,836 Indian assets 1,03,26,160 Foreign assets	N.A.	1957-58

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1	2	3	4	
(1978) 115 ITR 232 (Ker)	CWT v H.H. Yeshwant Rao Ghorpade (value of 1520 shares of Sandur Manganese & Iron Ore Ltd.)	1,56,271	N.A.	1965-66
(1979) 116 ITR 344	CWT v Waqf K.B. Syed Ahmed Hussain Rizvi	N.A.	N.A.	1968-69
(1979) 116 ITR 360	CED v Sultan Alam Khan	House property (value not indicated)	—	—
(1979) 116 ITR 613	CIT v Gopaldas Agarwal	N.A.	N.A.	1956-57 to 1960-61
(1979) 116 ITR 219	Official Trustee of West Bengal v CIT West Bengal	N.A.	N.A.	1964-65 to 1967-68
(1979) 117 ITR 654 (Mad)	Hussain Sait v CED	4,55,000	N.A.	—
(1979) 117 ITR 190 (Bom)	Official Trustee of Bombay v CED	20,85,649	N.A.	1958
(1979) 117 ITR 221 (All)	K.C. Srivastava v CED	2,62,503	N.A.	1962
(1979) 117 ITR 446 (Cal)	G.B. Banerjee v CIT	House property (value N.A.)	(owner occupied)	1966-67

(1979) 120 ITR 329 (Mad)	CWT v Trustees of the Estate of V.R. Chetty (Mad)	House property (value N.A.)	N.A.	1967-68
(1979) 120 ITR 837 (All)	CIT v Smt. Shakuntala Banerjee	10,00,000	N.A.	1967-68
(1979) 120 ITR 271 (Mad)	CIT v Estate of V.L. Ethiraj	N.A.	25,004 8,17,870 36,354 26,107	1962-63 1963-64 1964-65 1966-67
(1980) 121 ITR 735 (SC)	CED v Usha Kumar	1,44,000	N.A.	1955
(1980) 122 ITR 62 (Bom)	CGT v Ebrahim Hafí Usuf Botawala	House properties (value N.A.)	N.A.	1964
(1980) 122 ITR 100 (All)	Haji Abdul Hamid v CIT	Biri business (value N.A.)	N.A.	1961-62
(1980) 122 ITR 499 (Guj)	Addl. CIT v M.K. Doshi	1,55,000	N.A.	1963-64 1964-65 1966-67
(1980) 124 ITR 501 (Guj)	K.T. Doctor v CIT	5,000	22,376	1972-73 1973-64
(1980) 124 ITR 98 (Mad)	CED v S.M. Kamaluddin Fakri	8,00,000	N.A.	1964
(1980) 126 ITR 489 (Cal)	Ayesha Khatoon & Others	N.A.	N.A.	—

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1	2	3	4
(1980) 126 ITR 233 (AP)	CWT v Trustees of Nizam's Miscellaneous Trust 4,83,00,000	N.A.	1957-58 to 1972-73
(1981) 128 ITR 689	CWT v Thiruvenkata Raddiar (Ker) 3,16,428	N.A.	1973-74 to 1975-76
(1981) 128 ITR 593	CED v Nirmal Kumar Roy N.A.	N.A.	1962
(1981) 127 ITR 701	Kum. Pallavi S. Mayor v CIT (beneficiary in 18 trusts including 4 in which she was sole beneficiary) N.A.	N.A.	
(1981) 130 ITR 479	CIT v Trustees of Miss Gargiben Trust (3 trusts, the sole beneficiaries being ladies of the Mafatal family) N.A.	92,788 92,790 92,680	Income of the sole beneficiary of each of the 3 trusts in 1966-67, besides capital gains of about Rs. 26,640 each, tax liability of which was disputed

(1981) 131 ITR 151 (Bom)	CWT v Kali D. Cawasji	N.A.	N.A.	—
(1981) 137 ITR 92 (Bom)	CWT v Tanil Ramdas (3 trusts)	Rs. 3,70,000 (Face value of 370 shares of a pvt. ltd. company)	—	31-3-1960 29-3-1961 & 28-3-1962

Note : N.A.—Not available.