

REC

Request-139

Hon'ble Mr. Justice B.K.Roy

In compliance of Lordship's order dated 21.4.2000 (placed below at Flagged 'A'), the applicant has stated in his letter (Flagged 'B') that the Vehicle was in the name of his wife earlier to their marriage and after the marriage his wife transferred the Vehicle in his name in 1994 due to natural love and affection. Since it was not an income, he had not shown in the income tax return. However, he has shown this Vehicle in his property statement and he has also shown the conveyance allowance which he has got in respect of Car in the income tax return.

Submitted.

( ALOK K. SINGH )  
REGISTRAR (B.)  
02.5.2000.

Registrar (B)

From the explanation furnished by the officer the transfer of the Car in the year 1994 was naturally a gift in favour of the officer by his wife and prima facie appears to be within the purview of the Gift Tax Act and a return was liable to be filed before the Income Tax Officer.

Call for a fresh explanation from the officer in this regard.

(Justice Binod Kumar Roy)  
3.5.2000

D. R. Choudhary

3.5.2000  
Reg (CB)

S.O. Admin. AM

D. R. Choudhary

4.5.2000