

K. Iswara Warriyyar

Vs

Union of India

Civil Appeals Nos. 1339 of 1969 and 1422 of 1971

(K.S. Hegde, A.N. Grover JJ)

05.10.1971

JUDGMENT

GROVER, J. -

1. This appeal (C.A. 1339/69) from a judgment of the Kerala High Court has been brought by certificate but that has been found to be defective for want of reasons and therefore has to be revoked. However, a petition for special leave was filed and the same was granted. In that appeal (C.A. 1422/71) the main point which arises for consideration relating to the passing of Sthanam property is covered by the judgment of this Court in C.A. 1421/71 (M. K. Balakrishna Menon v. The Assistant Controller of Estate Duty-Cum-Income Tax Officer, Ernakulam) ((1971) 2 SCC 909) delivered today.

2. The only other point relates to the right which the Sthanamdar had as an ex officio "Uralan" (trustee) of the Devaswom property to live and make use of the two houses in Koduvayoor in a compound which belonged to the Devaswom section of the Sthanam. The Revenue sought to include the value of that right also in the estate of the deceased Sthanamdar for the purpose of assessment of estate duty. The valuation made by the Controller, Estate Duty, in respect of the aforesaid property came to Rs. 30,000\-. The learned Counsel for the Revenue has quite properly conceded that the right which the Sthanamdar had of staying and residing in the two houses in his capacity as an ex officio "Uralan" of the Devaswom could not be included in the valuation of the assets of the Sthanamdar for the purpose of assessment of estate duty.

3. The appeal (C.A. 1422/71) will, therefore, be allowed only to that extent that the amount of Rs. 30,000/-shall be excluded from the assets on which the estate duty will be payable. In all other respects the appeal on and it is dismissed. But there will be no order as to costs.

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