

Collector of Estate Duty, Madras

Vs

Ratna Kumari Kumbhat (Mrs)

Civil Appeal No. 138 Of 1976

(S. Ranganathan, K. Ramaswamy JJ)

31.10.1990

ORDER

This is an appeal by special leave from the judgment of the Madras High Court in an estate duty matter. The question involves the interpretation of the provisions of the Estate Duty Act, 1953. We are, however, of the opinion that the issue raised is purely of academic interest and not of any practical importance in view of the following circumstances :

The Estate Duty Act itself has been repealed w.e.f. 1985. The amount of tax or duty involved in this appeal is very negligible. The matter also relates to the estate of a person who passed away in 1962. Having regard to the facts that the provisions are not likely to come up for consideration hereafter, we do not think that this appeal under Article 136 of the Constitution need be proceeded with. We, therefore, dismiss this appeal. We, however, express no opinion on the questions which have been raised before, and decided by the High Court. The appeal is dismissed accordingly. There is no order as to costs.

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