

# **SUPREME COURT OF INDIA**

Income-Tax Officer

Vs.

A.M.S. Salimaricar

(B J Reddy and K Paripoornan JJ.)

30.10.1996

## **ORDER**

1. These appeals are preferred by the Revenue against the judgment of the Madras High Court (see [1973] 90 ITR 116), declaring Sub-section (3) of section 140A of the Income-tax Act, 1961, as void on the ground that it is violative of Article 19(1)(f) of the Constitution of India. The said judgment has been disagreed to by almost all the High Courts in the country including the Andhra Pradesh High Court in Kashiram v. ITO [1977] 107 ITR 825, the Karnataka High Court in K. Sampangirama Raju v. Fifth ITO [1988] 173 ITR 609, the Bombay High Court in CIT v. J. Pitambardas and Co. [1995] 216 ITR 172 and the Kerala High Court in Mary Isac v. IAC [1987] 163 ITR 341. We agree with the reasoning given by the Andhra Pradesh, Karnataka, Bombay and the Kerala High Courts and disagree with the reasoning and conclusions arrived at in the judgment under appeal. Since the provision has been repealed long ago, we do not think it necessary to say more on the subject except to say that these appeals are allowed and the judgment of the High Court is set aside. No costs.