

# SUPREME COURT OF INDIA

Commissioner of Income Tax, Vidarbha, Nagpur

Vs.

Kalawati

(S.P. Bharucha, M.B. Shah and S. V. Patil JJ.)

12.05.2000

## ORDER

1. Leave granted.
2. The notice on the Special Leave Petition stated that the matter might be disposed of at this stage in the light of the judgment of this Court delivered on 1st October, 1999 in Union of India v. S. Muthyam Reddy (Civil Appeal No. 762 of 1997) .
3. The respondent has been served but has not put in an appearance.
4. The judgment aforesaid being applicable and in favour of the appellant, the civil appeal is allowed and the judgment and order under appeal is set aside.
5. The question that the appellant sought reference of, namely, "whether in the facts and in the circumstances of the case, the learned ITAT was correct in holding that the profits arising out of sale of agricultural land could not be subjected to income tax", shall now be referred by the Tribunal to the High Court to be decided in the light of the judgment in S. Muthyam Reddy's case.
6. No order as to costs.