IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPEAL NO.598 of 2012
WITH
WEALTH TAX APPEAL NO.599 OF 2012
WITH
WEALTH TAX APPEAL NO.678 OF 2012

Fugro Survey (India)Pvt.Ltd .. Appellant
Vs.
Assistant Commissioner of Wealth Tax
10(3), Mumbai & Anr .. Respondents

Mr. K. Gopal, Mr.Jitendra Singh and Neha Paranjape for the Appellant.

Mr.Arvind Pinto with Mr.A.K.Saxena for the Respondent.

CORAM : S.C.DHARMADHIKARI &
G.S.KULKARNI, JJ.

DATED : 4th April, 2014.

P.C. :

1 Heard both sides.

2 Perused the orders passed by the Tribunal.

3 These Appeals raise substantial questions of law. They are admitted on the following substantial questions of law.

(i) Whether the Appellate Tribunal is justified in holding that the commercial asset falls within the scope of Section 2(ea) to attract wealth tax on the same?

(ii) Whether the Appellate Tribunal is justified in confirming the action of the Respondent no.1 and Ld.Commissioner of Wealth Tax (Appeals) in treating the part of the asset is exigible to wealth tax when the same does not fall within the scope of provisions of section 2(ea) of the Act?

4 Respondents waives service.

5 To be heard along with Wealth Tax Appeal No.600/12 and 601/12.

(G.S.KULKARNI, J.) **(S.C.DHARMADHIKARI, J.)**