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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal Nos.2175-94 of 1999@@
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M.P. Sanathkumar Etc.Etc. ...Appellant (s)

Versus~

Dy. Commnr. of AIT (Law), KeralaRespondent (s)

With Civil Appeal Nos.2195/1999 and 6845/1999.@@
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We have heard learned counsel for the appellants and perused the judgment of the Full Bench of the High Court in Indira Devi vs. Dy. Commnr. AIT and ST (1998 (1) Kerala Law@ Times 634), which was followed in the orders under challenge. We are of the view that, on a plain interpretation of Section 4 of the Kerala Joint Hindu Family System (Abolition) Act, 1975, no other view can be taken. All that this section envisages is an imaginary partition and holding by those entitled to shares on such partition of such shares as full owners thereof. Those who are not co-parceners do not get any shares as a result of this section.
The civil appeals are dismissed.
No order as to costs.

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.....J.
(S.P. Bharucha)@@
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.....J.
(N.Santosh Hegde)@@
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.....J.
(Y.K. Sabharwal)@@
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New Delhi,
March 01 2001.