(/ IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3559 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI-VIII ... APPELLANT(s)

Versus

M/S. SAE REFIELD OFFICE MONTHLY PAID ... RESPONDENT(s)
EMPLOYEES WELFARE TRUST

WITH

CIVIL APPEAL NO. 3585 OF 2007

COMMISSIONER OF INCOME-TAX, NEW DELHI ... APPELLANT(s)

Versus

M/S. SAE DEORY WORKS M.P.E.W. TRUST ... RESPONDENT(s)

WITH

CIVIL APPEAL NO. 3598 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI-VIII ... APPELLANT(s)

Versus

M/S. SAE REFIELD OFFICE M.P.E.W. TRUST ... RESPONDENT(s)

WITH

CIVIL APPEAL NO. 3583 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI ... APPELLANT(s)

Versus

M/S. SAE REFIELD OFFICE MONTHLY PAID ... RESPONDENT(s)
EMPLOYEES WELFARE TRUST

WITH

CIVIL APPEAL NO. 3584 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI ... APPELLANT(s)

Versus

M/S. SAE REFIELD OFFICE M.P.E.W. TRUST ... RESPONDENT(s)

WITH

CIVIL APPEAL NOS. 3595-3596 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI-VIII ... APPELLANT(s)

Versus

M/S. SAE SR. OFFICERS WELFARE TRUST ... RESPONDENT(s)

WITH

CIVIL APPEAL NO. 3597 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI-VIII ... APPELLANT(s)

Versus

M/S. SAE EXECUTIVE WELFARE TRUST ... RESPONDENT(s)

WITH
CIVIL APPEAL NO. 3573 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI ... APPELLANT(s)

Versus

M/S. SAE FIELD OFFICE MONTHLY PAID ... RESPONDENT(s)
EMPLOYEES WELFARE TRUST

WITH
CIVIL APPEAL NO. 3576 OF 2007

COMMISSIONER OF INCOME-TAX, DELHI-VIII ... APPELLANT(s)

Versus

M/S. SAE REFIELD OFFICE MONTHLY PAID ... RESPONDENT(s)
EMPLOYEES WELFARE TRUST

O R D E R

We have heard Mr. Arijit Prasad, learned counsel for the revenue and Mr. S. Ganesh, learned senior counsel for the assessee.

2. Having regard to the amendment in Section 164(1) of the Income-Tax Act, 1961 (for short "1961 Act") by Finance (No. 2) Act, 1980 which has done away with the deeming provision whereby a trust under Section 164(1) of the 1961 Act could be assessed as though it was association of persons, the view taken by the High Court in the impugned order cannot be said to suffer from any legal flaw. The view that has been taken in the impugned

order is in line with the decisions of High Courts of Calcutta, Gujarat and Madras in "Commissioner of Income Tax vs. Shri Krishna Bandar Trust"1, Commissioner of Income Tax vs. Deepak Family Trust No. 1 and others2 and Commissioner of Income Tax vs. Venu Suresh Sanjay Trust and others3 respectively.

3. Civil Appeals are, accordingly, dismissed with no order as to costs.

.......................CJI.
(R.M. LODHA)

........................J.
(KURIAN JOSEPH)

NEW DELHI;
SEPTEMBER 10, 2014

........................J.
(ROHINTON FALI NARIMAN)

1 (1993) 201 ITR 989 (Cal)
2 (1995) 211 ITR 575 (Guj)
3 (1996) 221 ITR 649 (Mad)

ITEM NO.107 COURT NO.1 SECTION IIIA

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 3559/2007

COMMNR. OF INCOME-TAX, DELHI- VIII Appellant(s)

VERSUS

M/S. SAE REFIELD OFFICE MONTHLY PAID EMPLOYEES WELFARE TRUST
Respondent(s)

(with office report)
WITH
C.A. No. 3585/2007, C.A. No. 3598/2007
(With Office Report), C.A. No. 3583/2007
(With Office Report), C.A. No. 3584/2007
(With Office Report), C.A. No. 3595-3596/2007
C.A. No. 3597/2007,
(With Office Report)
C.A. No. 3573/2007,
(With Office Report)
C.A. No. 3576/2007,
(With Office Report)

Date : 10/09/2014 These appeals were called on for hearing today.

CORAM :
HON’BLE THE CHIEF JUSTICE
HON’BLE MR. JUSTICE KURIAN JOSEPH
HON’BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Arijit Prasad, Adv.
Mr. S.W.A. Qadri, Adv.

Ms. Sadhna Sandhu, Adv.for
Mr. B. V. Balaram Das,Adv.

For Respondent(s) Mr. S. Ganesh, Sr. Adv.
Mr. M. K. Garg,Adv.
Ms. Shakumbri Singh, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Civil Appeals are dismissed in terms of signed order. No costs.

(PARDEEP KUMAR) (RENU DIWAN)
AR-cum-PS COURT MASTER

[SIGNED ORDER IS PLACED ON THE FILE]