

Before S. S. Sodhi & N. K. Kapoor, JJ.

COMMISSIONER OF WEALTH-TAX, AMRITSAR,—Appellant.

versus

SHRI JAGDEV INDER SINGH, AMRITSAR,—Respondent.

Wealth-tax Reference No. 29 & 30 of 1981.

2nd May, 1991.

Wealth-tax Act, 1957—Explanation to paragraph A(c) of Part I of Schedule—Whether agricultural lands are covered by the expression “business premises” and, thus, exempt from additional wealth-tax.

Held, that the matter raised is covered by the judgment of this Court in Commissioner of Wealth Tax, Patiala v. Hari Singh (1980) 123 I.T.R. 558, which was later also followed by the High Court of Kerala in Commissioner of Wealth Tax v. Mrs. Sara Varghese (1988) 170 I.T.R. 436. This reference is consequently hereby answered in affirmative in favour of the assessee and against revenue.

(Paras 2 & 3)

Wealth Tax Reference U/s 256(1) for the assessment years 1970-71 and 1971-72, arising out of order passed by The Income Tax Appellate Tribunal, Amritsar, dated the 23rd July, 1981. The following question of law has been referred to the Hon'ble Punjab and Haryana High Court, Chandigarh, for their opinion.

“Whether, the Appellate Tribunal is right in law in holding that the assessee’s agricultural lands were covered by the expression ‘business premises’ as defined in Explanation to Paragraph A(c) of Part I of Schedule of the Wealth-tax Act, 1957 and thus exempt from additional wealth-tax”.

Ajay Kumar Mittal Advocate, for the Appellant.

ORDER

S. S. Sodhi, J.

(1) The question raised in this reference reads as under :—

“Whether, the Appellate Tribunal is right in law in holding that the assessee’s agricultural lands were covered by the expression “business premises” as defined in Explanation to Paragraph A(c) of Part I of Schedule of the Wealth-tax Act, 1957 and thus exempt from additional wealth-tax.”

(2) The matter raised is covered by the judgment of this Court in *Commissioner of Wealth Tax, Patiala v. Hari Singh*, (1) which was later also followed by the High Court of Kerala in *Commissioner of Wealth Tax v. Mrs. Sara Varghese*, (2).

(3) This reference is consequently hereby answered in affirmative in favour of the assessee and against revenue.

(4) There will, however, be no order as to costs.

R.N.R.

Before : G. C. Mital A.C.J. & H. S. Bedi, J.

THE PUNJAB STATE FACULTY OF AYURVEDIC AND UNANI
SYSTEMS OF MEDICINES, CHANDIGARH,—Appellant.
versus
SURINDER MOUDGIL AND OTHERS,—Respondents.

Letters Patent Appeal No. 754 of 1987.

6th May, 1991.

Ayurvedic and Unani Medicines Act, 1963—S. 17—Petitioners admitted to six year consolidated B.A.M.S. Course under 1973 rules—Rule amended in 1986 imposing restrictions on number of chances to be availed of by candidate for completing the Course—Restriction imposed to four consecutive chances within a period of two years—Petitioners challenging the amended regulation on the ground that it could not be given retrospective operation—Unless legislation specifically so directs, the regulation cannot be retrospective in operation—View given by learned Single Judge upheld—Equity—Candidate joining a certain course on known terms and conditions—It would be highly unjust to change examination rules midstream.

Held, that legislation unless specifically so directed cannot be made retrospective in operation. This principle of law has been laid down in a Full Bench decision of this Court reported as *The Panjab University, Chandigarh v. Subhash Chander and another* 1976 P.L.R. 920. The stand of the respondent, therefore that the amendment made in the examination rules would be retrospective and relate to any student who was studying in the University at the time when the amendment came into force, is untenable.

(Paras 7 & 8)

(1) (1980)123 I.T.R. 558.

(2) (1988)170 I.T.R. 436.