

Hindu Law

1. Though a widow cannot be a coparcener, she has coparcenary interests and she is also a member of the coparcenary by virtue of the rights conferred by the Hindu Women's Rights to Property Act, 1937.
(CED vs. Alladi Kuppuswamy (1977) 108 ITR 439 (SC))
2. There is no distinction between property obtained by a member of HUF on a partition and the property that belongs to a member as a sole surviving coparcener by right of survivorship.
(Narendranath vs. CWT (1969) 74 ITR 190 (sc))
3. A unilateral declaration of a Hindu coparcener, whereby he throws his self-acquired property into the common stock of the joint family property, does not amount to a transfer and, therefore, such an act does not constitute a gift.
(Goli Eswariah vs. CGT (1970) 76 ITR 675 (SC))
4. The Supreme Court held that the wife and daughters inheriting the property of a male Hindu do not form an HUF and that they could not also form such family by agreement among themselves by throwing their respective inherited shares in the hotchpot.
[CIT vs. Sandhya Rani Dutta (2001) 166 CTR (SC) 208 : (2001) 248 ITR 201 (SC)]
5. The gift of property of an HUF to the members of the family is not void but voidable.
[CIT vs. Bharat Prasad Anshu Kumar (2001) 249 ITR 755 (Del)]
6. Even the fact that the wife had given up her right to maintenance does not mean that she is no longer a member of the family of her husband.
[CWT vs. M.A.R. Rajkumar (1997) 143 CTR (AP) 1 : (1997) 226 ITR 804 (AP)]
7. The amount spent by a Hindu father on his daughter's marriage is treated as maintenance (and not a gift) under the Hindu Adoptions and Maintenance Act, 1956.
[CGT vs. B.S. Apparao (2001) 165 CTR (AP) 11 : (2001) 248 ITR 103 (AP)]
8. A sole surviving coparcener can constitute an HUF.
[Gowli Buddanna vs. CIT (1966) 60 ITR 293 (SC)]
9. The separate property of the father inherited upon intestacy by the son is to be treated as the son's separate property and not as the property of his joint family.
[CWT vs. Chander Sen (1986) 58 CTR (SC) 119 : (1986) 161 ITR 370 (SC)]

10. If on partition of the family, separate shares are allotted to the karta, his wife and children, the existence of the HUF comes to an end and the share of the erstwhile Karta becomes his separate property.

[CIT vs. Radhe Shyam Agrawal (1998) 146 CTR (Pat) 300 : (1998) 230 ITR 21 (Pat)]

11. A joint Hindu family, as such, cannot be a partner in a firm. However, it may enter into a partnership through its Karta.

[Kaniram Hazarimull vs. CIT (1955) 27 ITR 297 (Cal)]

12. A female member, as a member of a joint family, can become a partner in a firm as the representative of her family.

[CIT vs. Banaik Industries (1979) 119 ITR 182 Pat]

13. Unequal partition amongst coparceners in an HUF does not amount to a gift.

[CGT vs. N.S. Getti Chettiar 1971 CTR (SC) 349 : (1971) 82 ITR 599 (SC)]

14. In the reunion of an HUF, all assets originally partitioned need not be pooled back.

[Paramanand Bajaj vs. CIT (1982) 28 CTR (kar) 290 : (1982) 135 ITR 673 (kar)]

15. The scope of the theory of blending in Hindu law was discussed in detail.

[Pushpa Devi vs. CIT 1977 CTR (SC) 348 : (1977) 109 ITR 730 (SC)]

16. Gift deed executed by the assessee in favour of her daughter to secure her future after marriage was not due to any legal obligation enjoined upon the assessee by virtue of s. 20 of the Hindu Adoptions and Maintenance Act, but for other considerations. Therefore, the gift being voluntary within the meaning of s. 2(xii) of the Gift Tax Act, 1964, was liable to tax.

[CIT vs. B. Indira Devi (1998) 150 CTR (Ker) 298 : (1999) 238 ITR 846 (Ker)]

17. Meaning of “coparcenary”. “HUF” and “survivorship” discussed.

[Smt. Sathyaprana Manjunatha Gowda vs. CED (1997) 227 ITR 1 (SC)]

18. Income from shares held by the members of HUF cannot be termed as the income of HUF.

[CIT vs. Shakuntala (1961) 43 ITR 352 (SC)]

19. Divided member marrying a Christian under Special Marriage Act, 1956 – HUF way of living practised by divided member and son- continue to be HUF – Meaning of word “Hindu” discussed.

[CWT vs. Late R. Sridharan 1976 CTR (SC) 377 : (1976) 104 ITR 436 (SC)]