

Section - 20, Gift-Tax Act, 1958

Assessment after partition of a Hindu undivided family.

20. (1) Where, at the time of making an assessment, it is brought to the notice of the [Assessing Officer] that a partition has taken place among the members of a Hindu undivided family, and the [Assessing Officer], after enquiry, is satisfied that the joint family property has been partitioned among the various members or groups of members in definite portions, he shall record an order to that effect and he shall make assessments [on the value of the taxable gifts] made by the family as such as if no partition had taken place and each member or group of members shall be liable jointly and severally for the tax assessed on the value of the taxable gifts made by the joint family as such.

(2) Where the [Assessing Officer] is not so satisfied, he may, by order, declare that such family shall be deemed for the purposes of this Act to continue to be a Hindu undivided family.