

Commissioner of Agricultural Income-tax, Bengal v. Sri Keshab Chandra Mandal

Civil Appeal No. LXXXVIII (88) of 1949

[1950] SCR 435 | 1950-05-09

Historical agricultural-income-tax return signature: personal authentication, agency and the 4:1 majority/dissent.

Bengal Agricultural Income-tax Act 1944, sections 24,57,63 | Bengal Agricultural Income-tax Rules 1944, rule 11 and Form 5

Five-judge bench; 4:1 majority | Saiyid Fazl Ali J. | M. Patanjali Sastri J. | Mehr Chand Mahajan J. | B.K. Mukherjea J. | S.R. Das J.

Historical statutory scope

Historical state agricultural-income-tax rules, not a ruling directly construing current central Income-tax verification provisions. Majority did not determine fairness of the immediate assessment without further signature opportunity. No later-treatment/current-law clearance.

01 FACTS OF THE CASE

An illiterate agricultural-income-tax assessee's replacement return was signed in his name by his son, without the cross mark used on other documents. The officer refused to rely on the returns and assessed income; the Tribunal accepted the return and referred whether it was properly signed. The Calcutta High Court answered yes. The Commissioner appealed; the assessee was unrepresented.

Source: [Primary report: SCR 436-439 / PDF 2-5](#)

02 DISCUSSION BY THE HON'BLE COURT

The four-judge majority held that the Act, rules and Form 5 displaced the ordinary agency principle: an individual's declaration had to be personally signed, including his own mark. Provisions expressly allowing representation or document production did not authorise an agent's signature on the return. On the majority's reading of the record there was no physical contact with the signature. Mahajan J. dissented on that factual premise and the reference's scope: the framed question assumed signature by the assessee using his son's pen, and absence of contact had not been established. He agreed personal physical contact mattered but would not decide the wider agency issue on this reference.

Source: [Primary report: Majority SCR 439-450 / PDF 5-16; dissent SCR 450-452 / PDF 16-18](#)

03 JUDICIAL DECISION

By 4:1 majority, the Commissioner's appeal was allowed and the referred question answered negatively. No costs were ordered against the assessee; the Commissioner bore his own costs throughout. The majority expressly did not decide the propriety of assessing without a further opportunity to put a mark on the return.

Source: [Primary report: SCR 439 and 450-452 / PDF 5,16-18](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue on validity of the return under the historical Bengal regime; Mahajan J. would have dismissed the appeal.

Source: [Primary report: SCR 450-452 / PDF 16-18](#)

05 AKHB REVIEW POINT

Separate statutory signing requirements from general authority to act or appear, and establish how an illiterate signatory actually authenticated the document. Preserve the 4:1 split and factual disagreement; the dissent's sympathetic procedural observations are not the majority holding. This decision does not establish current electronic verification or authorised-signatory requirements.

Source: [Primary report: SCR 442-446,450-452 / PDF 8-12,16-18](#)

SOURCE & VERIFICATION

[Supreme Court Reports primary scan — public eSCR mirror](#)

Complete 18 page standalone report; headnote PDF 1 separated from judicial opinions PDF 2-18.

[Open cited source rendition](#)

STATUTORY SCOPE

Historical state agricultural-income-tax rules, not a ruling directly construing current central Income-tax verification provisions.

LATER TREATMENT

Source checked 2026-10-18. Historical judgment; later treatment and current-law applicability have not been comprehensively checked.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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