

Ramjilal v Income-tax Officer, Mohindargarh

Petition No. 135 of 1950

[1951] SCR 127 | 1951-01-12

Whether saving pending proceedings under the former laws infringed Article 14, and whether the allegation that tax lacked authority of law could be pursued under Article 32 as an infringement of the then Article 31(1).

Constitution of India, Articles 14, 31(1) as then in force, 32 and 265 | PEPSU General Provisions (Administration) Ordinance XVI of 2005, section 3

5-judge bench | Harilal Kania CJI | Saiyid Fazl Ali J. | Patanjali Sastri J. | B. K. Mukherjea J. | S. R. Das J.

Scope and outcome limits

Separate an equality challenge from a statutory-authority challenge and identify the appropriate remedy. This is a historical constitutional ruling under the then Article 31(1); it does not validate retrospective taxation on the merits or establish immunity of tax action from judicial review. No present-day Article 300A or writ-remedy clearance is asserted.

01 FACTS OF THE CASE

Following the integration of the covenanting States into PEPSU, Patiala's income-tax law was extended to the Union while proceedings already pending in the former States remained governed by their existing laws. The petitioner, carrying on business in territory formerly in Nabha, challenged income-tax assessment through Article 32. He relied on lower rates applicable to pending assessments in Kapurthala and objected to taxation of income accruing before the extension.

Source: [Primary report: SCR 129-134](#)

02 DISCUSSION BY THE HON'BLE COURT

Preserving pending proceedings under existing laws was a reasonable classification arising from the circumstances of integration. Nabha had no corresponding income-tax law or pending assessment proceedings, so the asserted comparison did not establish unequal treatment. The Court distinguished the constitutional protection against unauthorised taxation under Article 265 from the then Article 31(1). Article 265 was outside Part III and its alleged infringement alone could not sustain this Article 32 petition. The Court expressly declined to determine the statutory construction and retrospective-taxation arguments, leaving appropriate other proceedings open.

Source: [Primary report: SCR 134-137](#)

03 JUDICIAL DECISION

The petition was dismissed with costs because infringement of Article 14 or the then Article 31(1) was not established. The legality of the allegedly retrospective assessment was not decided.

Source: [Primary report: SCR 137](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue on dismissal of the constitutional petition; assessment legality left undecided.

Source: [Primary report: SCR 137](#)

05 AKHB REVIEW POINT

Separate an equality challenge from a statutory-authority challenge and identify the appropriate remedy. This is a historical constitutional ruling under the then Article 31(1); it does not validate retrospective taxation on the merits or establish immunity of tax action from judicial review. No present-day Article 300A or writ-remedy clearance is asserted.

Source: [Primary report: SCR 136-137](#)

SOURCE & VERIFICATION

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

All 11 PDF pages, SCR 127-137. Filename starts 128, but second PDF page is printed SCR 128 and first is the opening page of the report. No adjacent judgment text.

[Open cited source rendition](#)

STATUTORY SCOPE

Historical statutory and constitutional text only; current statutory equivalence and subsequent treatment are not cleared.

LATER TREATMENT

Source checked 2026-10-18. Subsequent 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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