

Commissioner of Income-tax, Madras v Mtt. Ar. S. Ar. Arunachalam Chettiar

Civil Appeals Nos. 10 and 10-A of 1952

[1953] SCR 463 | 1952-12-22

Indian Income-tax Act, 1922, sections 23, 27, 30, 31, 33(4), 66(1), 66(2), 66-A

Indian Income-tax Act, 1922, sections 23, 27, 30, 31, 33(4), 66(1), 66(2), 66-A | Constitution, Article 136

3-judge bench | Mehr Chand Mahajan J. | S. R. Das J. (author) | N. H. Bhagwati J.

Scope and outcome limits

No present-law clearance. The Court did not decide whether the High Court was precluded by its earlier direction to state a case.

01 FACTS OF THE CASE

After the Tribunal allowed two deductions, the Income-tax Officer recomputed foreign income and included Rs. 13,541 as earlier untaxed remittances. The first appellate authority refused to admit an appeal. On a miscellaneous application the Tribunal directed correction using supposed inherent powers. Revenue sought references challenging that action.

Source: [Primary report: SCR 465-469](#)

02 DISCUSSION BY THE HON'BLE COURT

Could a reference under section 66 arise from this miscellaneous order, although it was not an appellate order under section 33(4)? Reference jurisdiction depended on an order under section 33(4) and a question of law arising from it. The miscellaneous order was not such an order. The officer's function was to implement the prior appellate directions, not reopen the assessment. The statutory appeal chain required by sections 30, 31 and 33 was absent on the facts. The Court granted Article 136 leave and did not decide statutory appealability under section 66-A.

Source: [Primary report: SCR 470-472; SCR 470-475](#)

03 JUDICIAL DECISION

Revenue's consolidated appeals were dismissed with costs; the references were incompetent.

Source: [Primary report: SCR 475](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue's consolidated appeals were dismissed with costs; the references were incompetent.

Source: [Primary report: SCR 475](#)

05 AKHB REVIEW POINT

Identify the statutory character of the challenged order before selecting an appeal or reference route. This historical jurisdiction ruling is not a present-day determination of rectification or appeal rights, or general approval of inherent Tribunal powers.

Source: [Primary report: SCR 471-475](#)

SOURCE & VERIFICATION

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

PDF 1-13 / SCR 463-475. Opening SCR 463 is the end of an Anglo-French Textile judgment; target starts at its own caption. Opinion SCR 465-475.

[Open cited source rendition](#)

STATUTORY SCOPE

Historical statutory text and assessment period only. Present statutory equivalence and later judicial 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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General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.