

D. R. Madhavakrishnaiah v Income-tax Officer, Bangalore

Civil Appeals Nos. 209 and 210 of 1953

[1954] SCR 537 | 1953-12-16

Finance Act, 1950, section 13 proviso

Finance Act, 1950, section 13 proviso | Constitution, Articles 245 and 277

5-judge bench | Patanjali Sastri CJI (author) | Mehr Chand Mahajan J. | S. R. Das J. | Ghulam Hasan J. | Jagannadhas J.

Historical statutory scope

No current-law clearance.

01 FACTS OF THE CASE

The assessee challenged a centrally appointed officer's jurisdiction to assess earlier Mysore income under the saved Mysore tax law.

Source: [Primary report: SCR 538-539](#)

02 DISCUSSION BY THE HON'BLE COURT

Could Parliament substitute Indian income-tax authorities for State authorities for pre-Constitution periods, despite Article 277? The retrospective legislative-power objection was governed by the accompanying Madan Gopal Kabra decision. Article 277 preserved lawful taxes and their purposes but did not require the same assessing personnel or machinery. Parliament could provide the substituted machinery in section 13.

Source: [Primary report: SCR 539-540; SCR 539-541](#)

03 JUDICIAL DECISION

Both appeals were dismissed with costs; the officer had jurisdiction.

Source: [Primary report: SCR 541](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue. Both appeals were dismissed with costs; the officer had jurisdiction.

Source: [Primary report: SCR 541](#)

05 AKHB REVIEW POINT

Distinguish preservation of substantive tax liability from continuity of administrative machinery. This is a historical integration and savings ruling, not blanket validation of every retrospective tax measure.

Source: [Primary report: SCR 540-541](#)

SOURCE & VERIFICATION

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

Five pages / SCR 537-541; last page starts Madan Gopal Kabra, a separate judgment.

[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 2026-10-19. 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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