Messrs Pratapmal Luxmichand v. Commissioner of Income-tax, Madhya Pradesh

Civil Appeal 199 of 1955

[1956] SCR 91 | 1956-02-08

Historical interpretation: Indian Income-tax Act 1922, section 26A

Indian Income-tax Act 1922, section 26A | Income-tax Rules 1922, rule 2(c)

3-judge bench | S. R. Das C.J. | N. H. Bhagwati | T. L. Venkatarama Ayyar

Historical statutory scope and source qualifications

Historical 1922 Act registration procedure; current statutory treatment not checked. Unsigned partnership-deed validity was expressly unnecessary to decide.

01 FACTS OF THE CASE

A seven-partner firm applied for registration with only six signatures because Gokulchand was detained. The appellate authority directed registration after obtaining his signature, although the Tribunal found no fully signed application had been presented to that authority.

Source: Primary report: SCR 92–94

02 DISCUSSION BY THE HON'BLE COURT

The statutory rules required all adult partners to sign personally. On the binding statement of case, the appellate authority could permit a proper application to the Income-tax Officer before disposal of assessment; it could not order registration conditional on later obtaining the missing signature.

Source: Primary report: SCR 95–99

03 JUDICIAL DECISION

The negative answer to the reference was affirmed and the appeal dismissed with costs.

Source: Primary report: SCR 99

04 OUTCOME / IN WHOSE FAVOUR

Revenue succeeded; the conditional registration direction was invalid.

Source: Primary report: SCR 98–99

05 AKHB REVIEW POINT

Check the actual registration application and factual record, not merely subsequent signing of the deed. The Court did not decide the general proposition whether every partner must sign the partnership instrument. The ruling concerns the historical rule and framed reference.

Source: Primary report: SCR 96–99

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SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

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STATUTORY SCOPE

Historical legislation expressly identified in this note. This is not a decision under the Income-tax Act, 1961 or the Income-tax Act, 2025. Verify enacted wording, commencement, transition and subsequent judicial treatment independently before modern reliance.

LATER TREATMENT

Source checked 2026-10-23. Subsequent treatment and present-law applicability have not been comprehensively checked.

AI DISCLOSURE

This AKHB research note uses AI assistance and a preserved full-primary review, with refreshed exact original-byte verification. Independent human review is not represented.

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