Dulichand Lakshminarayan v. Commissioner of Income-tax, Nagpur

Civil Appeal 195 of 1955

[1956] SCR 154 | 1956-02-17

Historical interpretation: Indian Income-tax Act 1922, sections 2(6B) and 26A

Indian Income-tax Act 1922, sections 2(6B) and 26A | Indian Partnership Act 1932, section 4 | Income-tax Rules 1922, rule 2

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

Historical statutory scope and source qualifications

Historical section 26A procedure; current statutory/entity treatment not checked.

01 FACTS OF THE CASE

A deed purported to combine three firms, a Hindu family business and an individual in equal shares. Only the five representatives signed the registration application.

Source: Primary report: SCR 156–159

02 DISCUSSION BY THE HON'BLE COURT

The deed made the constituent firms themselves partners, not merely their signatories. A firm lacked separate legal personality for entering a partnership under section 4. Even assuming all underlying individuals had joined, individual shares were not specified and each adult partner had not signed personally.

Source: Primary report: SCR 160–165

03 JUDICIAL DECISION

The High Court negative answer was upheld and appeal dismissed with costs.

Source: Primary report: SCR 165

04 OUTCOME / IN WHOSE FAVOUR

Revenue succeeded; registration under section 26A was refused.

Source: Primary report: SCR 164–165

05 AKHB REVIEW POINT

Read the deed to identify contracting persons and individual shares and verify required signatures. Recognition as a tax assessment unit is distinct from legal personality for partnership formation. Do not extend this historical ruling to differently constituted statutory entities without separate analysis.

Source: Primary report: SCR 160–165

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SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 12-page Supreme Court Reports scan. Any adjoining report fragments remain in the unchanged original and are excluded from this analysis.

Open cited source rendition

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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