Messrs Mela Ram & Sons v. Commissioner of Income-tax, Punjab

Civil Appeal 17 of 1954

[1956] SCR 166 | 1956-02-21

Historical interpretation: Indian Income-tax Act 1922, sections 30, 31, 33 and 66

Indian Income-tax Act 1922, sections 30, 31, 33 and 66

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

Historical statutory scope and source qualifications

No substantive assessment relief or condonation ordered by this judgment. Current appellate provisions and later treatment require separate verification.

01 FACTS OF THE CASE

Assessment appeals were filed 19 and 7 days late. The appellate authority refused condonation and dismissed them; the Tribunal treated the orders as unappealable under section 33 and the High Court agreed.

Source: Primary report: SCR 167–169

02 DISCUSSION BY THE HON'BLE COURT

A time-barred appeal remains an appeal. Dismissal after refusal to condone is an appellate disposal under section 31, effectively confirming assessment, and is appealable under section 33 whether before or after formal admission. Refusal of condonation itself arises under section 30(2), but this does not remove the appeal character of the dismissal.

Source: Primary report: SCR 172–181

03 JUDICIAL DECISION

Reference answered affirmatively; appeal allowed, lower court order set aside, and appellant awarded costs here and below.

Source: Primary report: SCR 181

04 OUTCOME / IN WHOSE FAVOUR

Assessee succeeded on availability of Tribunal appeal; the Court did not condone delay or adjudicate assessment merits.

Source: Primary report: SCR 180–181

05 AKHB REVIEW POINT

Distinguish the substantive right of appeal from limitation and the remedy against dismissal. Preserve both the dismissal order and reasons for condonation challenge. This is the historical statutory holding, not an automatic entitlement to condonation or merits relief.

Source: Primary report: SCR 173–181

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 16-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.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. AKHB REVIEW POINT is editorial analysis, not the Court’s holding.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.