# Commissioner of Income-tax, Madhya Pradesh and Bhopal v. Sodra Devi; Damayanti Sahni connected appeal

Civil Appeals 322 and 25 of 1955

[1958] SCR 1 | 1957-05-17

## Historical interpretation: Indian Income-tax Act 1922, section 16(3)(a)(ii)

Indian Income-tax Act 1922, section 16(3)(a)(ii) | Indian Income-tax (Amendment) Act 1937

3-judge bench | N. H. Bhagwati | S. K. Das | J. L. Kapur

### Historical statutory scope and source qualifications

Two-to-one majority; S. K. Das J. dissented. Historical clubbing text; current statutory provisions and subsequent treatment not verified. No present-law clearance.

### 01 FACTS OF THE CASE

Two mothers were partners in firms to whose benefits their minor sons were admitted. The references concerned whether the minors' profit shares had to be aggregated with the mothers' income under the then section 16(3)(a)(ii).

Source: Primary report: SCR 3–5

### 02 DISCUSSION BY THE HON'BLE COURT

Bhagwati and Kapur JJ. found contextual ambiguity in individual and construed the provision, with legislative history, as confined to a male assessee. S. K. Das J. dissented: ordinary meaning covered both sexes and distributive reading preserved that meaning; the report recommendations were not wholly enacted.

Source: Primary report: Majority SCR 6–21; dissent SCR 21–36

### 03 JUDICIAL DECISION

By majority, Revenue appeal 322 dismissed with costs and assessee appeal 25 allowed with costs; reference question answered negatively.

Source: Primary report: SCR 21, 37

### 04 OUTCOME / IN WHOSE FAVOUR

Both mothers succeeded against aggregation under the historical provision.

Source: Primary report: SCR 37


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### 05 AKHB REVIEW POINT

Do not turn this into a present-day exemption for a mother or minor's income. It construed the wording of the 1922 Act as amended in 1937. The dissent and ordinary wider meaning of individual elsewhere in the Act must be distinguished from the narrow majority holding.

Source: Primary report: SCR 6, 18–21, 24–36

## SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 37-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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