Maharaj Kumar Kamal Singh v. Commissioner of Income-tax, Bihar and Orissa

Civil Appeal No. 297 of 1956

[1959] Supp. 1 SCR 10 | 1958-10-01

Historical interpretation: Indian Income-tax Act, 1922: section 34(1)(b), as amended in 1948

Indian Income-tax Act, 1922: section 34(1)(b), as amended in 1948

3-judge bench | T. L. Venkatarama Aiyar | P. B. Gajendragadkar | A. K. Sarkar

Historical statutory scope and source qualifications

No ruling authorising reopening on a mere change of opinion. The applicable text was section 34(1)(b) after the 1948 amendment. Historical legislation; current treatment has not been independently cleared.

01 FACTS OF THE CASE

Interest on agricultural rent arrears had been excluded from assessment following the then binding Patna High Court ruling. After the Privy Council reversed that ruling in another case, the Income-tax Officer reopened the assessment and brought the interest to tax.

Source: Primary report: SCR Supp. (1) 12–15

02 DISCUSSION BY THE HON'BLE COURT

Information under section 34(1)(b) included authoritative information about the law, not only facts. Income could escape assessment even though disclosed and deliberately exempted under a legal view later displaced. Cases concerning unfinished assessment proceedings did not establish immunity for an erroneous completed assessment.

Source: Primary report: SCR Supp. (1) 15–26

03 JUDICIAL DECISION

The Privy Council decision constituted information supporting the belief that assessable income had escaped assessment.

Source: Primary report: SCR Supp. (1) 27

04 OUTCOME / IN WHOSE FAVOUR

Assessee appeal dismissed with costs; the High Court’s answer sustaining reassessment was upheld.

Source: Primary report: SCR Supp. (1) 27

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05 AKHB REVIEW POINT

Distinguish a later authoritative judicial decision from a mere change of the officer's opinion. The Court expressly left the latter question undecided.

Source: Primary report: SCR Supp. (1) 27

SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 18-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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