Commissioner of Income-tax, Bihar and Orissa v. Sri Ramakrishna Deo

Civil Appeal No. 426 of 1957

[1959] Supp. 1 SCR 176 | 1958-10-14

Historical interpretation: Indian Income-tax Act, 1922: sections 2(1), 4(3)(viii), 66(1)

Indian Income-tax Act, 1922: sections 2(1), 4(3)(viii), 66(1)

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

Historical statutory scope and source qualifications

The ratio concerns forests found to be spontaneously grown; it does not deny agricultural status to proved plantation income. Historical legislation; current treatment has not been independently cleared.

01 FACTS OF THE CASE

A zamindar claimed exemption for receipts from forest produce. After further inquiry, the Tribunal found no material plantation by the estate and held the relevant trees to be of spontaneous growth. The High Court nevertheless treated substantial maintenance and regeneration operations as agriculture.

Source: Primary report: SCR Supp. (1) 177–181

02 DISCUSSION BY THE HON'BLE COURT

The taxpayer claiming exemption bore the burden of proving it. Subsequent maintenance operations could not supply the missing basic agricultural operations. The Tribunal’s factual finding bound the reference court; destruction of older forests and growth from remaining stumps did not prove planting. High maintenance expenditure alone did not establish agricultural income.

Source: Primary report: SCR Supp. (1) 181–188

03 JUDICIAL DECISION

The forest receipts were not exempt agricultural income on the facts found.

Source: Primary report: SCR Supp. (1) 184–189

04 OUTCOME / IN WHOSE FAVOUR

Revenue appeal allowed, the High Court order set aside and reference answered affirmatively, with costs in both courts.

Source: Primary report: SCR Supp. (1) 189

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05 AKHB REVIEW POINT

Keep evidence of basic operations and identify the produce actually yielding the receipts. Maintenance budgets cannot substitute for proof of cultivation or planting, and an earlier decision must be read with its distinct factual findings.

Source: Primary report: SCR Supp. (1) 187–188

SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 14-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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