# Commissioner of Income-tax, Delhi v. S. Teja Singh

Civil Appeal No. 122 of 1957

[1959] Supp. 1 SCR 394 | 1958-11-05

## Historical interpretation: Income-tax Act 1922 sections 18A(3), 18A(9)(b), 22 and 28

Income-tax Act 1922 sections 18A(3), 18A(9)(b), 22 and 28

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

**Historical statutory scope and source qualifications**

Historical legislation; current treatment has not been independently cleared.

### 01 FACTS OF THE CASE

A previously unassessed taxpayer filed voluntary returns but omitted the advance-tax estimate required by section 18A(3). The Tribunal and High Court held that penalty could not be imposed without a section 22 return notice.

Source: Primary report: SCR 395–398

### 02 DISCUSSION BY THE HON'BLE COURT

Section 18A(9)(b) deemed failure to send the estimate a failure to furnish a return. Giving that fiction its necessary consequences included the notice and default needed for section 28 to operate. Requiring an actual return notice for an advance estimate would defeat the provision.

Source: Primary report: SCR 399–403

### 03 JUDICIAL DECISION

Income-tax authorities were competent to impose penalty under section 28 read with section 18A(9)(b) for failure to comply with section 18A(3).

Source: Primary report: SCR 403

### 04 OUTCOME / IN WHOSE FAVOUR

The Revenue’s appeal was allowed, the High Court order set aside and the reference answered affirmatively, with costs here and below.

Source: Primary report: SCR 403–404

### 05 AKHB REVIEW POINT

The decision concerns the historical statutory fiction and competence to impose penalty; it does not remove the statutory reasonable-cause qualification or authorize dispensing with notices generally.

Source: Primary report: SCR 396–401


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## SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

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## 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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