Rai Bahadur Seth Teomal v. Commissioner of Income-tax and Commissioner of Excess Profits Tax

Civil Appeals Nos. 384 and 385 of 1957

[1959] Supp. (2) SCR 301 | 1959-03-02

Historical interpretation: Indian Income-tax Act, 1922: sections 5(2), 5(7A), 64(3), 64(5), 30, 33, 66

Indian Income-tax Act, 1922: sections 5(2), 5(7A), 64(3), 64(5), 30, 33, 66

3-judge bench | B. P. Sinha | J. L. Kapur | M. Hidayatullah

Historical statutory scope and source qualifications

Historical statutory provisions; subsequent treatment and current-law applicability have not been verified.

01 FACTS OF THE CASE

A railway contractor HUF originally assessed at Rangpur had its case assigned by the Central Board to the Commissioner (Central), Calcutta. Following Calcutta assessments, the assessee challenged transfer and place of assessment in appeals. The record did not support the alleged earlier protest to the assessing officer.

Source: Primary report: SCR 303–309

02 DISCUSSION BY THE HON'BLE COURT

Sections 5(2) and 5(7A) operated in different, complementary spheres: allocation to Commissioners was not confined to officer-to-officer transfer powers. Section 64(5) displaced the ordinary local-place provisions for the centrally assigned case. Place objections were dealt with by the statutory administrative machinery, not the assessment appeals under sections 30 and 33.

Source: Primary report: SCR 309–315

03 JUDICIAL DECISION

The assignment under section 5(2) and Calcutta assessment were valid. A place-of-assessment question was not one arising from the Tribunal order for reference. The Court did not decide the preliminary objection based on failure to appeal the High Court refusal of reference, because the substantive appeals failed.

Source: Primary report: SCR 307, 310–315

04 OUTCOME / IN WHOSE FAVOUR

Both appeals were dismissed with one set of costs.

Source: Primary report: SCR 315

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

05 AKHB REVIEW POINT

Identify the exact historical allocation power and preserve a timely objection through the prescribed mechanism. This holding about place of assessment must not be enlarged into a proposition that every jurisdictional defect is unappealable under modern legislation.

Source: Primary report: SCR 308–315

SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 15-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.