Maharana Mills (Private) Ltd. v. Income-tax Officer, Porbandar

Civil Appeal No. 39 of 1959

[1959] Supp. 2 SCR 547 | 1959-04-14

Historical interpretation: Income-tax Act 1922 sections 10(2)(vi), 10(5), 35 and 63

Income-tax Act 1922 sections 10(2)(vi), 10(5), 35 and 63

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

Historical statutory scope and source qualifications

Historical legislation; current treatment has not been independently cleared.

01 FACTS OF THE CASE

On the company's rectification application concerning depreciation, the Income-tax Officer recomputed written-down values and reduced allowable and carried-forward depreciation. The company challenged absence of written notice and the officer's rectification jurisdiction.

Source: Primary report: SCR 549–553

02 DISCUSSION BY THE HON'BLE COURT

The record comprised the assessment proceedings and supporting evidence, not merely the assessment order. Earlier calculations could be examined to correct an apparent foundational or arithmetical error. Written-down values were not eternally binding in later years.

Source: Primary report: SCR 557–560

03 JUDICIAL DECISION

Section 35 could support correction of apparent mistakes found through record examination, though not errors discoverable only by argument. The taxpayer had actual notice, discussions and reasonable opportunity; moreover the specified assessment-enhancement/refund-reduction contingencies were not present here.

Source: Primary report: SCR 554–555, 560–562

04 OUTCOME / IN WHOSE FAVOUR

The company's appeal was dismissed with costs.

Source: Primary report: SCR 562

05 AKHB REVIEW POINT

The Court expressly declined to decide the validity of the 1953 explanation to the Part B States depreciation order. Its notice ruling assumes actual reasonable opportunity and does not authorize unannounced adverse rectification.

Source: Primary report: SCR 555, 557

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SOURCE & VERIFICATION

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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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