Commissioner of Income-tax, Bombay v. Ranchhoddas Karsondas

Civil Appeal No. 281 of 1955

[1960] (1) SCR 114 | 1959-05-08

Historical interpretation: Indian Income-tax Act, 1922: sections 22(1), 22(3), 34(1), 34(3), 28(1)(c)

Indian Income-tax Act, 1922: sections 22(1), 22(3), 34(1), 34(3), 28(1)(c)

3-judge bench | S. R. Das, C.J. | N. H. Bhagwati | 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

The assessee voluntarily returned Rs.1,935 on 5 January 1950, with a footnote explaining Rs.59,026 credited to his wife. The officer ignored it, issued a section 34 notice, and assessed on 26 February 1951, beyond the ordinary four-year period.

Source: Primary report: SCR 115–118

02 DISCUSSION BY THE HON'BLE COURT

A return below the taxable limit was still a valid return under the historical section 22 framework. A pending voluntary return could not be ignored to invoke escaped-assessment machinery and the associated extension. Administrative inconvenience could not override limitation.

Source: Primary report: SCR 119–125

03 JUDICIAL DECISION

The section 34 notice and consequent assessment were invalid. The Court did not adjudicate whether the wife's credits were actually the husband's income; a new concealment-based extended limitation argument was refused because not taken below.

Source: Primary report: SCR 118, 124–125

04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal was dismissed with costs.

Source: Primary report: SCR 125

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05 AKHB REVIEW POINT

Separate validity and pendency of a return from the merits of additions. This decision concerns the 1922 Act's then-existing voluntary-return and limitation rules; its statement about filing before assessment is not a current-law filing deadline.

Source: Primary report: SCR 120, 124–125

SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 12-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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