New Jehangir Vakil Mills Ltd. v. Commissioner of Income-tax, Bombay North, Kutch and Saurashtra

Civil Appeal No. 50 of 1957

[1960] 1 SCR 249 | 1959-05-12

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

Indian Income-tax Act, 1922, sections 4(1)(a), 66(1), 66(2), 66(4)

3-judge bench | S. R. Das | 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

Non-resident Bhavnagar mill disputed taxable receipt of cheques later cashed in British India. Tribunal accepted receipt at Bhavnagar. High Court called for supplementary inquiry into a different, previously unraised postal-agency theory; special leave was limited to its power to do so.

Source: Primary report: SCR 250–258

02 DISCUSSION BY THE HON'BLE COURT

Section 66 reference jurisdiction is advisory, confined to questions arising from Tribunal order. Supplementation could complete statement with existing record facts but could not open a new evidentiary inquiry or let a party build a case never advanced. Reframing to express actual disputed issue differs from introducing a distinct question.

Source: Primary report: SCR 259–269

03 JUDICIAL DECISION

High Court lacked jurisdiction in these circumstances to demand findings on express or implied postal request never previously contested.

Source: Primary report: SCR 269–270

04 OUTCOME / IN WHOSE FAVOUR

Appeal allowed; remanded to High Court to decide actual reference on statement already submitted; Revenue pays costs throughout. Supreme Court did not finally decide the tax reference.

Source: Primary report: SCR 270

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05 AKHB REVIEW POINT

A procedural holding about this historical reference and unraised postal theory; distinguish Jagdish Mills where implied request was litigated. Later treatment of section 66 jurisprudence requires separate checking.

Source: Primary report: SCR 258, 261–262, 269–270

SOURCE & VERIFICATION

Supreme Court Reports primary scan — public eSCR mirror

Complete 22-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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