

Ranjit Singh v. Commissioner of Income-tax, U.P. and Others

Writ Petition No. 85 of 1959

[1962] 1 SCR 966 | 1961-04-14

A concluded pre-Constitution tax settlement remained recoverable after 26 January 1950; the uniform recovery mechanism did not violate Article 14.

Constitution of India: Articles 14 and 32 | Taxation on Income (Investigation Commission) Act, 1947: sections 8 and 8-A | Indian Income-tax Act, 1922: sections 29, 44 and 46

5-judge bench; unanimous judgment delivered by S. K. Das, J. | S. K. Das, J. | J. L. Kapur, J. | M. Hidayatullah, J. | J. C. Shah, J. | T. L. Venkatarama Aiyar, J.

Assessment years: Undisclosed income up to 31 March 1947; individual assessment years not specified

Historical statutory setting

Historical 1947 investigation-settlement scheme and pre-Constitution chronology; not a current settlement or recovery-procedure clearance.

Source and scope caution

Articles 31 and 19(1)(g) were mentioned in the petition, but the argument before the Court proceeded under Article 14.

Additional scope caution

The alleged post-Constitution service date was rejected on the record; the conclusion depends on completed pre-Constitution proceedings and a non-discriminatory recovery mechanism.

No current-law clearance

Later judicial treatment and current statutory applicability have not been comprehensively checked; no current-law or citator clearance is represented.

01 FACTS OF THE CASE

After an Investigation Commission report, Ranjit Singh and family accepted Rs.6,61,917 tax on undisclosed income and offered instalments with acceleration on default. Government accepted the settlement on 21 November 1949 and a demand followed on 2 December 1949. Default led to attachment of family properties. The petitioner sought to stop recovery, arguing that post-Constitution enforcement discriminated against him compared with ordinary Government debtors (SCR pp.967-971; PDF pp.2-6).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court found the settlement, government order and service of demand completed before 26 January 1950, rejecting the unsupported claim of service only in April 1950. Article 14 could not retrospectively invalidate those completed steps. Unlike section 8, section 8-A(2) enforced an accepted settlement without a fresh assessment. The liability remained escaped income-tax, not an ordinary contractual debt; the uniform recovery rules for similarly situated tax-settlement debtors were reasonably related to collection. Earlier invalidation cases concerned discriminatory investigation or settlement after the Constitution and were distinguished (SCR pp.971-977; PDF pp.6-12).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The petition under Article 32 was dismissed with costs. No mandamus restraining the demand or recovery was granted (SCR p.977; PDF p.12).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue on the constitutional challenge to continued recovery of this completed pre-Constitution settlement; the Court did not revalidate discriminatory post-Constitution investigations or settlements generally (SCR pp.976-977; PDF pp.11-12).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: distinguish the date and legal nature of investigation, settlement, demand/service and later recovery. Preserve documentary proof of service and separate the validity of the underlying liability from an independent challenge to enforcement. A statutory tax settlement does not become an ordinary contractual debt merely because instalments were agreed; this historical result requires fresh statutory and later-treatment review before present reliance.

Source: [Primary judgment: review point](#)

SOURCE & VERIFICATION

[Supreme Court Reports scan - public eSCR mirror](#)

Full 12-page SCR asset read in page-preserving text and visually inspected; complete judgment and headnote span SCR 966-977.

[Open cited source rendition](#)

Catalogue source 1962_1_966_977: SHA-256

bf6eb7eb58d11e81076624a868a3f932701c81745a55001e89395d7c44fb932f, 12 pages, read and visually inspected in full.

The published original preserves the exact catalogue bytes and verified hash.

The source verifies identity, bench, provisions, opinion structure and operative order.

No exact source-hash, asset-ID, SCR-citation, docket or same-judgment publication match was found.

STATUTORY SCOPE

Historical 1947 investigation-settlement scheme and pre-Constitution chronology; not a current settlement or recovery-procedure clearance.

LATER TREATMENT

Source checked 2026-10-11. Later judicial treatment and current statutory applicability have not been comprehensively checked; no current-law or citator clearance is represented.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from the identified primary report and has not been represented as independently human-reviewed.

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