

Charu Chandra Kundu v. Gurupada Ghosh

Civil Appeal No. 206 of 1959

[1962] 2 SCR 833 | 1961-05-05

Historical income-tax confidentiality: whether an assessee could waive section 54 and compel departmental production of a third party statement recorded in the assessee's assessment.

Indian Income-tax Act, 1922: section 54 | Indian Evidence Act, 1872: section 65 discussed but not decided

3-judge bench; unanimous judgment delivered by J. C. Shah, J. | S. K. Das, J. | M. Hidayatullah, J. | J. C. Shah, J.

Assessment years: 1949-50

Repealed confidentiality provision

The holding is tied to section 54 of the 1922 Act and is not current-law clearance.

Compelled departmental production only

The appeal concerned a summons requiring a public servant to produce an assessment record, not every form of voluntary production by an assessee.

Certified-copy admissibility reserved

The Court expressly did not decide whether a certified copy could otherwise be admissible under the Evidence Act.

Underlying civil debt remained outside the appeal

The Court decided the production issue; it did not determine the merits of the loan-repayment dispute.

01 FACTS OF THE CASE

Gurupada Ghosh sued Charu Chandra Kundu for the balance of a Rs.30,000 loan. Kundu pleaded repayment and sought a summons requiring the Commissioner of Income-tax to produce a statement allegedly made by Ghosh during Kundu's assessment for 1949-50. The Commissioner objected under section 54. Kundu argued that the bar covered only an assessee's own evidence and, alternatively, that he could waive the protection. The trial court and Calcutta High Court rejected compulsory production (SCR pp.833-836; PDF pp.1-4).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 54 comprehensively treated statements, returns, accounts, documents, evidence and assessment records as confidential, barred courts from requiring public servants to produce them or testify about them, and penalised unauthorised disclosure. The alleged statement did not fall within the statutory exceptions. The Court held that the bar was absolute and contained no express or implied waiver exception. Authorities about admissibility of certified copies did not answer whether a court could compel departmental production of the original record, and their correctness was left open (SCR pp.836-838; PDF pp.4-6).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court upheld the refusal to compel production of the departmental record and dismissed the appeal (SCR p.838; PDF p.6).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

The respondent succeeded on the historical confidentiality issue. No assessment, tax liability or final civil-debt merits were determined (SCR pp.837-838; PDF pp.5-6).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: separate compelled disclosure by tax officials from voluntary use of an assessee-held copy. Charu Chandra establishes an absolute historical bar for the former under section 54, while expressly reserving certified-copy admissibility. Any present dispute requires the current statutory and evidentiary regime to be checked afresh (based on SCR pp.836-838; PDF pp.4-6).

Source: [Primary judgment: reviewPoint](#)

SOURCE & VERIFICATION

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Exact source bytes, SHA-256 and six-page count match catalogue asset 1962_2_833_838; every page was read and visually inspected.

The source verifies Civil Appeal No. 206 of 1959, the stated bench, issue, reasoning and operative result.

No exact source-hash, asset-ID, SCR-citation, docket or same-judgment match was found in the published corpus or reviewed release archive.

STATUTORY SCOPE

The ruling construes the confidentiality and court-production bar in section 54 of the repealed Indian Income-tax Act, 1922. It does not state the current disclosure, evidence or confidentiality rule under later enactments.

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.

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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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