

Commissioner of Income-tax, Kerala and Coimbatore v. Puthiya Ponmanichintakam Wakf, Manager P. P. Ayesha Bi Bi

Civil Appeal No. 397 of 1960

[1962] 3 SCR 137 | 1961-08-14

Wakf representative assessment: ascertainable beneficiaries did not make their discretionary maintenance shares determinate.

Indian Income-tax Act, 1922: section 41(1) and its first proviso | Mussalman Wakf Validating Act, 1913: sections 3 and 4

3-judge bench; unanimous judgment delivered by K. Subba Rao, J. | P. B. Gajendragadkar, J. | K. Subba Rao, J. | M. Hidayatullah, J.

Assessment years: 1955-56

Historical statutory setting

Historical section 41 of the repealed 1922 Act and the 1913 validating statute; no current trust, wakf, rate or later-treatment clearance.

Source and scope caution

The report gives the wakf deed date as 20 December 1915 on SCR p.139 but 20 December 1950 on SCR p.142; this internal discrepancy is preserved without inventing a correction.

Additional scope caution

The parties agreed the first, non-specific-receipt limb did not apply; the decision concerned indeterminate beneficiary shares.

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

A family wakf directed its manager to maintain descendants, pay property expenses, conduct religious and charitable activities and reinvest any surplus. For assessment year 1955-56 the officer applied the maximum rate because beneficiary shares were indeterminate; the Tribunal and High Court instead accepted individual-rate treatment (SCR pp.139-142; PDF pp.3-6).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

The deed gave no express or necessarily implied individual income shares: reasonable maintenance remained subject to the mutawalli's discretion, so identifiable family members did not possess equal shares. Section 41 expressly treated a mutawalli as a trustee for representative taxation; ideal vesting in the Almighty did not displace receipt on behalf of human beneficiaries. That alternative argument also had not been raised before the High Court (SCR pp.140-145; PDF pp.4-9).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

Revenue's appeal was allowed with costs; the High Court order was set aside, the reference question answered affirmatively and the officer's maximum-rate assessment upheld (SCR p.145; PDF p.9).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue under the indeterminate-shares limb of the first proviso to section 41(1). This was a construction of the particular deed, not a holding that every family wakf attracts the maximum rate (SCR pp.141-145; PDF pp.5-9).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: distinguish an ascertainable class of beneficiaries from ascertainable income entitlements. Examine the deed's distribution rights, maintenance discretion, charitable allocations and surplus powers, and identify the statute's representative-assessment rule before assuming equal shares.

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

SOURCE & VERIFICATION

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

Full 9-page primary SCR asset read in page-preserving text and visually inspected. The preceding Chandrakant Pradhan report fragment on PDF p.1 was excluded.

[Open cited source rendition](#)

Catalogue source 1962_3_137_145: SHA-256

5e12d43223723b817cec7ff1c2412289643f63ff3178df1230cc3f39053f3c05, 9 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 section 41 of the repealed 1922 Act and the 1913 validating statute; no current trust, wakf, rate or later-treatment 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.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the original judgment, the governing historical statute and subsequent judicial treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding, and no current-law clearance is claimed.