

# First Additional Income-tax Officer, Mysore v. H.N.S. Iyengar

Civil Appeal No. 60 of 1961

[1962] Supp 1 SCR 1 | 1961-10-05

## Historical reassessment limitation: whether the eight-year period ran from the assessment year or the accounting year.

Indian Income-tax Act, 1922: sections 22(1) and 34(1)(a) | Indian Finance Act, 1948

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

Assessment years: 1949-50

### Historical statutory setting

The limitation ruling applies section 34 of the repealed 1922 Act and the 1948 Finance Act; current reassessment law was not examined.

### Fact and procedural limits

Apply the holding only within the facts, statutory text and procedural posture described in the primary report.

### 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 November 1956 notice sought a return for income assessable for the year ending 31 March 1949. The assessee argued that eight years ran from the end of the accounting year; the Mysore High Court accepted that view and quashed the proceeding (SCR pp.1-3; PDF pp.1-3).

Source: [Primary judgment: facts](#)

## 02 DISCUSSION BY THE HON'BLE COURT

A return under section 22 is for an assessment year although it reports previous-year income. Different income heads may use different previous years, making the assessment year the coherent limitation anchor. The phrase “for any year” in section 34(1)(a) therefore referred to the assessment year (SCR pp.4-7; PDF pp.4-7).

Source: [Primary judgment: discussion](#)

## 03 JUDICIAL DECISION

The Court set aside the High Court's order, restored the proceeding and awarded Revenue costs in both courts (SCR p.7; PDF p.7).

Source: [Primary judgment: decision](#)

## 04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue: the reassessment notice was not barred on the accounting-year theory (SCR pp.6-7; PDF pp.6-7).

Source: [Primary judgment: outcome](#)

## 05 AKHB REVIEW POINT

AKHB analysis: determine the statute's chosen limitation unit before counting time. This historical assessment-year interpretation cannot replace the notice-specific clocks, transition rules and extensions in current reassessment law (based on SCR pp.5-7; PDF pp.5-7).

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

## SOURCE & VERIFICATION

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

Full 7-page SCR source asset read in page-preserving text and visually inspected; adjacent-report boundaries were checked.

### [Open cited source rendition](#)

Exact source bytes, SHA-256 and seven-page count match catalogue asset S\_1962\_1\_1\_7; every page was read and visually inspected.

The source verifies the stated case identity, bench, statutory issue and operative order.

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

## STATUTORY SCOPE

The limitation ruling applies section 34 of the repealed 1922 Act and the 1948 Finance Act; current reassessment law was not examined.

**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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