

Additional Income-tax Officer, Salem v. E. Alfred

Civil Appeal No. 282 of 1960

[1962] Supp. 1 SCR 143 | 1961-10-20

Legal representative: the statutory assessee fiction extended to payment default and the historical section 46(1) penalty.

Indian Income-tax Act, 1922: sections 2(2) (pre-1953 definition), 22(2), 23, 24B(1)-(3), 29, 30, 45 and 46(1) | Constitution of India: Article 226

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

Assessment years: 1946-47

Historical statutory setting

Historical 1922 Act section 24B(2) and pre-1953 assessee definition; no current successor-liability or penalty clearance.

Source and scope caution

The Court expressly confined its ruling to section 24B(2) and did not determine the position under section 24B(3).

Additional scope caution

The underlying tax liability under section 24B(1) was limited to the estate capable of meeting it; this note does not assert unlimited personal liability for heirs.

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

Ebenezer died intestate before the end of his accounting year, leaving his son E. Alfred and eight daughters. Alfred was assessed as legal representative under section 24B(2), following a section 22(2) notice. Payment defaults after demand produced penalties of Rs.250 and Rs.10,000. The Madras High Court quashed both on the view that the assessee fiction ended at assessment (SCR pp.144-146; PDF pp.2-4).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 24B(1) limited the deceased taxpayer's tax liability to the available estate. Under section 24B(2), however, the representative was himself deemed an assessee: assessment encompassed computation and levy, and the fiction continued through demand and payment default. Sections 29, 45 and 46(1) consequently applied; the representative was not merely an unspecified other person under section 29. The Court expressly reserved the position under section 24B(3) (SCR pp.146-150; PDF pp.4-8).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

Revenue's appeal was allowed with costs in the Supreme Court and High Court. The Court held that penalty could be imposed on Alfred as the assessee in default (SCR p.150; PDF p.8).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue on the availability of section 46(1) penalty for the representative's own payment default following a section 24B(2) assessment (SCR pp.149-150; PDF pp.7-8).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: distinguish the deceased person's estate-limited tax obligation from procedural duties and default consequences attaching to a representative treated as an assessee. Identify the applicable subsection, valid notices and the representative's own default; do not convert this narrow historical holding into universal personal liability for every heir.

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

SOURCE & VERIFICATION

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

Full 8-page SCR asset read in page-preserving text and visually inspected; headnote distinguished from the signed judgment beginning on PDF p.2.

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Catalogue source S_1962_1_143_150: SHA-256

886ae6d44849a44ac8ba214b13badcbaca9a9eeea100352e0d12bf76503b5708, 8 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 1922 Act section 24B(2) and pre-1953 assessee definition; no current successor-liability or penalty 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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