

State of Uttar Pradesh v. Dr. Vijay Anand Maharaj

Civil Appeal No. 25 of 1961

[1963] 1 SCR 1 | 1962-03-26

Agricultural income-tax: statutory review after validation does not compel reopening of an Article 226 judgment

U.P. Agricultural Income-tax Act (Act III of 1949) and U.P. Act XIV of 1956: sections 2, 10 and 11 of the amending Act | Constitution of India: Articles 226 and 245 | Allahabad Letters Patent: clause 10; Rules of Court: Chapter VIII, rule 5 | Code of Civil Procedure: Order XLVII (alternative plea not entertained)

Reporter caption lists five judges; leading judgment delivered by K. Subba Rao, J.; J. R. Mudholkar, J. separately concurred in dismissal while reserving the Letters Patent issue. See source qualification below. | B. P. Sinha, CJI | K. Subba Rao, J. | N. Rajagopala Ayyangar, J. | J. R. Mudholkar, J. | T. L. Venkatarama Aiyar, J. (listed in reporter caption)

Specific statutory review clause; not a blanket rule against validation

The Court construed section 11 of the 1956 U.P. legislation and protected Article 226 discretion. It did not hold that all retrospective tax validation or all review of writ judgments is impermissible.

Separate concurrence on appealability

Mudholkar J. concurred in dismissal but expressly gave no opinion on whether the single Judge's refusal was appealable under the Letters Patent. The appealability reasoning should not be attributed to him.

Reporter discrepancies preserved

The caption lists five judges, whereas the delivery statement names Sinha C.J., Subba Rao and Ayyangar for the leading judgment and identifies Mudholkar's separate opinion. The report also inconsistently prints the earlier writ-order year: its factual chronology gives 22 November 1955, while other passages print 1958 or 1956. The Supreme Court decision date and docket are clear; those historical reporter inconsistencies have not been externally resolved.

Source boundary

Page 20 of the original PDF begins a separate case after this judgment and concurrence conclude. That neighbouring case is not part of this note.

01 FACTS OF THE CASE

The respondent owned zamindari and agricultural properties in Uttar Pradesh. The Additional Collector of Banaras assessed his agricultural income for 1359 fasli. On the respondent's Article 226 petition, the Allahabad High Court quashed that assessment because the Additional Collector lacked jurisdiction. The State allowed the order to become final. A 1956 Ordinance, subsequently replaced by U.P. Act XIV of 1956, retrospectively addressed the assessing authority's competence and provided a statutory route for reviewing certain orders that had set assessments aside. The State sought review under that route. The single Judge held that the provision did not extend to an Article 226 order. The Division Bench rejected the State's special appeal both because it considered the refusal non-appealable and because it agreed on the provision's scope. The State then appealed to the Supreme Court. The report's internal inconsistencies in the earlier writ-order year are identified separately rather than treated as verified chronology.

Source: [Judicial factual and procedural account / PDF pp. 3-5](#)

02 DISCUSSION BY THE HON'BLE COURT

The leading judgment first addressed appealability. Even without resolving the competing general definitions of judgment under the Letters Patent, the single Judge had finally denied the State's asserted substantive statutory right to review. That refusal qualified as a judgment on the narrower definition. The State nevertheless failed on construction of section 11. Its reference to proceedings under the principal Act did not include independent constitutional proceedings under Article 226. Those proceedings exercised extraordinary original jurisdiction and were not an appellate or revisional continuation of the assessment. Recasting the provision as covering proceedings to set aside an assessment made under the Act would rewrite its language. A second consideration reinforced that reading: section 11 imposed a mandatory direction to review, whereas Article 226 vested constitutional discretion in the High Court. Extending that mandate to Article 226 orders would bring the provision into constitutional conflict. Replacing shall with may, or deleting the mandatory component, would defeat the statutory scheme rather than interpret it. Finally, the State could not at that late stage convert its statutory-review application into an Order XLVII application; that course would raise unresolved limitation, jurisdiction and review-ground questions.

Source: [Appealability and statutory text / PDF pp. 9-12](#); [Article 226, construction and alternative review plea / PDF pp. 13-19](#)

03 JUDICIAL DECISION

Section 11 did not give the State a right to reopen the High Court's Article 226 order through the statutory procedure invoked. The leading judgment corrected the Division Bench on Letters Patent appealability but upheld its substantive rejection of review. Mudholkar J. agreed that the appeal should be dismissed for the reasons given, while expressly reserving his opinion on Letters Patent maintainability. The Court did not decide whether Order XLVII or section 151 CPC could support review of an Article 226 order, whether retrospective amendment could constitute an error apparent or sufficient cause, or the related limitation and appealability questions; it refused the belated conversion of the application.

Source: [Construction, express reservations and concurrence / PDF pp. 18-20](#)

04 OUTCOME / IN WHOSE FAVOUR

The State's appeal was dismissed with costs. The High Court's refusal to reopen its earlier order through the invoked statutory-review mechanism stood. The Court did not make a fresh agricultural-income assessment, determine a refund amount, or extinguish liability under every other legally available route. The State's success on the leading judgment's appealability reasoning did not translate into substantive review relief.

Source: [Dismissal, costs and separate concurrence / PDF p. 20](#)

05 AKHB REVIEW POINT

AKHB analysis: separate three questions before relying on a validating amendment: whether it changes the underlying assessment law, whether a final judicial order can be reopened, and which procedural route permits that reopening. An enabling assessment amendment does not itself establish that a particular review clause reaches a constitutional writ judgment. Read the clause's description of proceedings and distinguish the High Court's statutory, appellate and Article 226 capacities. Preserve the result's nuance: an appeal may be maintainable yet fail on the substantive right asserted. Do not use this judgment to claim that the Supreme Court resolved the CPC-review questions it expressly left open, or that all modern retrospective tax legislation is invalid. Verify the applicable enactment, finality of the order, procedural deadlines and subsequent authorities before advising on a present dispute.

Source: [Primary reasoning and limits / PDF pp. 12-20](#)

SOURCE & VERIFICATION

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

All 20 report pages read. Reporter headnotes occupy SCR/PDF pages 1-2; judicial reasons begin on page 3. The target judgment and separate concurrence end in the upper portion of page 20. The remainder begins Thakur Mohd. Ismail v. Thakur Sabir Ali and is excluded from this note.

[Open cited source rendition](#)

The 20-page downloaded source matches the catalogue SHA-256. All pages were fully read in four bounded, non-truncated extracts. The caption and judicial opening were also visually inspected.

The caption and judicial opening both establish 26 March 1962. The jurisdiction block gives Civil Appeal No. 25 of 1961. No published title, docket, asset or hash match was found in the case corpus and reviewed archives.

The statute is called 1949 in the headnote and 1948 in the quoted statutory text; the printed identifying Act number is III of 1949. This note does not silently reconcile the nomenclature discrepancy.

The source's p.3 delivery statement does not individually name T.L. Venkatarama Aiyar as a member of the leading opinion, although the caption and headnote include him. The note therefore attributes reasoning to the leading judgment without inventing a definitive vote count.

The general propositions about Article 226 arise in the interpretation of this particular agricultural-tax review mechanism. Later treatment and current procedural law are not certified.

STATUTORY SCOPE

Historical U.P. agricultural income-tax and validating legislation, not a determination under the central Income-tax Acts. The decision construes the particular statutory review clause; it does not invalidate every retrospective tax-validation law or determine the current availability of constitutional review.

LATER TREATMENT

Source checked 2026-10-12. Historical primary-source analysis only. Subsequent judicial treatment, later validating legislation and present review procedure have not been comprehensively checked. The unresolved CPC questions identified by the Court must not be presented as answered by this decision.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from identified primary sources; independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent judicial treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.