

Commissioner of Income-tax, Madras v. Janabha Muhammad Hussain Nachiar Ammal

Civil Appeal No. 509 of 1958

[1964] 1 SCR 137 | 1962-12-12

Retrospective validation of a section 34 reassessment notice for assessment year 1942-43 after the earlier limitation period had expired

Indian Income-tax Act, 1922: section 34 | Indian Income-tax (Amendment) Act, 1953: section 31

Five-judge bench; A. K. Sarkar, M. Hidayatullah and Raghubar Dayal, JJ. formed the majority; S. K. Das and J. L. Kapur, JJ. dissented. | S. K. Das, J. | J. L. Kapur, J. | A. K. Sarkar, J. | M. Hidayatullah, J. | Raghubar Dayal, J.

Historical ruling; verify current law

The ruling concerns retrospective validation under the 1953 Amendment Act and contains a two-judge dissent. It is not a general current-law rule that every expired reassessment limitation can be revived.

01 FACTS OF THE CASE

For assessment year 1942-43 no return had been filed and income of Rs.9,180 escaped assessment. The officer issued a notice on 25 July 1949 under section 34 as amended in 1948. The assessee argued that limitation under the pre-amendment law had already expired and could not be revived; the High Court accepted that view.

Source: [Primary judgment: facts and procedural setting](#)

02 DISCUSSION BY THE HON'BLE COURT

The majority read section 31 of the 1953 Amendment Act as expressly applying amended section 34 to assessments for years ending before 1 April 1948 where proceedings began after 8 September 1948. It did not condition validation on the earlier limitation still being open. The dissent viewed the expired right as incapable of revival absent clearer language.

Source: [Primary judgment: reasoning](#)

03 JUDICIAL DECISION

The majority held the 1949 notice and resulting assessment valid under amended section 34 as retrospectively applied and validated by section 31.

Source: [Primary judgment: holdings](#)

04 OUTCOME / IN WHOSE FAVOUR

Appeal allowed by majority and the High Court order set aside. Under the parties' agreement, the Revenue paid the assessee's costs of the appeal.

Source: [Primary judgment: operative disposition](#)

05 AKHB REVIEW POINT

AKHB analysis: revival of an expired reassessment period depends on the transition or validating enactment's actual text. Record the expiry date, amendment commencement, validation language and any majority/dissent split rather than treating retrospectivity as presumed.

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

SOURCE & VERIFICATION

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

Complete 12-page SCR report read in page-preserving text and every page image inspected, from the reported opening page through the operative disposition.

[Open cited source rendition](#)

Exact catalogue SHA-256 and 12-page count verified; every page was read and visually inspected.

STATUTORY SCOPE

Historical statutory provisions are described as they appeared in the report. Verify the current enactment, amendments and later judicial treatment before reliance.

LATER TREATMENT

Source checked 2026-10-12. No comprehensive later-treatment or present-law clearance is represented. The note reports the historical statutory text and result in this primary report only.

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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