

P. V. Godbole v. Jagannath Fakirchand

Civil Appeal No. 585 of 1960

[1964] 1 SCR 130 | 1962-12-12

Limitation and constitutional validity of the second proviso to section 34(3) for reassessment of a non-party

Income-tax Act, 1922: section 34(1) and second proviso to section 34(3) | Income-tax (Amendment) Act, 1953: sections 18 and 31 | Constitution of India: article 14

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

Assessment years: 1944-45, 1945-46, 1946-47

Split decision under repealed Act

The result was 3:2, with distinct majority grounds and a dissent. The case applies the 1922 Act and 1953/1959 amendments, not today's reassessment code.

01 FACTS OF THE CASE

Following directions in another assessee's appeal, the Income-tax Officer issued a section 34(1) notice on 18 February 1957 for assessment years 1944-45 through 1946-47. The respondent, who had not been a party to that proceeding, obtained a writ on the basis that reassessment was already barred (SCR pp.130-132; PDF pp.1-3).

Source: [Primary judgment: facts and limitation issue](#)

02 DISCUSSION BY THE HON'BLE COURT

S. K. Das and J. L. Kapur, JJ. held that the 1953 second proviso did not revive a power already time-barred; A. K. Sarkar, J. treated the proviso as offending Article 14. M. Hidayatullah and Raghubar Dayal, JJ. would have upheld the notice under the amendment provisions (SCR pp.131-136; PDF pp.2-7).

Source: [Primary judgment: majority and dissent](#)

03 JUDICIAL DECISION

By the 3:2 majority, the reassessment proceedings were not saved and the Revenue appeal was dismissed with costs.

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

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee under the historical section 34 regime.

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: identify both the date limitation expired and the exact saving provision relied upon. For split authorities, preserve each majority route and the dissent instead of presenting a single undifferentiated rationale.

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

SOURCE & VERIFICATION

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

Complete seven-page SCR report read in page-preserving text and every page image inspected.

[Open cited source rendition](#)

Exact catalogue SHA-256 and seven-page count verified; all pages were read and visually inspected.

Identity, bench, statutory issue, reasoning and operative result were checked against the complete report.

STATUTORY SCOPE

The decision concerns the repealed 1922 Act and amendment provisions. The majority grounds drew on companion decisions; no current reassessment limitation rule is stated.

LATER TREATMENT

Source checked 2026-10-12. No comprehensive current-law or later-treatment 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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General legal and tax research only; not legal or tax advice. Verify the complete judgment, governing statutory version 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.