

# Commissioner of Income-tax v. Sardar Lakhmir Singh

Civil Appeal Nos. 214 and 215 of 1958

[1964] 1 SCR 148 | 1962-12-12

## Whether individual assessments made after four years were saved by the amended second proviso to section 34(3) or the 1953 validating provision

Indian Income-tax Act, 1922: sections 31 and 34(3) | Indian Income-tax (Amendment) Act, 1953: sections 18 and 31 | Constitution of India: Article 14

Five-judge bench with multiple opinions | S. K. Das, J. | J. L. Kapur, J. | A. K. Sarkar, J. | M. Hidayatullah, J. | Raghubar Dayal, J.

### Historical ruling; verify current law

This judgment applies historical legislation and facts. Do not treat this note as a current-law or citator-status certificate.

### 01 FACTS OF THE CASE

After an HUF assessment was set aside with directions to assess father and son individually, the Officer made individual assessments on 27 November 1953, beyond the ordinary four-year period. Revenue relied on the amended proviso and the 1953 validating section.

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

### 02 DISCUSSION BY THE HON'BLE COURT

The majority applied the contemporaneous Prashar reasoning: the amended proviso did not revive an already time-barred assessment power. Das and Kapur JJ also declined to decide a validating-section argument outside the referred question; Sarkar J considered the proviso discriminatory as to affected non-assesseees. Hidayatullah and Raghubar Dayal JJ dissented.

Source: [Primary judgment: reasoning](#)

### 03 JUDICIAL DECISION

The individual assessments were barred by section 34(3) and were not sustained on the grounds advanced within the reference.

Source: [Primary judgment: holdings](#)

### 04 OUTCOME / IN WHOSE FAVOUR

Revenue appeals dismissed in accordance with the majority.

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

**05 AKHB REVIEW POINT**

AKHB analysis: identify the exact assessment deadline, amendment commencement and scope of the referred question. Preserve the fractured reasoning rather than presenting a single unanimous rationale.

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

**SOURCE & VERIFICATION**

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

Complete 15-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 15-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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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.