

Philip John Plasket Thomas v. Commissioner of Income-tax, Calcutta

Civil Appeal Nos. 352-355 of 1962

[1964] 2 SCR 480 | 1963-03-22

Whether income from shares transferred to a woman before marriage could be clubbed as assets transferred by a husband to his wife

Indian Income-tax Act, 1922: sections 16(3)(a)(iii), 16(3)(b) and 16(1)(c)

Three-judge bench; judgment delivered by S. K. Das, J. | S. K. Das, J. | A. K. Sarkar, J. | M. Hidayatullah, 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

The assessee transferred 750 shares to his fiancée on 10 December 1947; the company registered them on 15 December and the marriage occurred on 18 December. Authorities clubbed her share income with his.

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

02 DISCUSSION BY THE HON'BLE COURT

The Court began with the ordinary statutory meaning of husband and wife. The transfer operated immediately, either for the promise to marry or as a gift subject to the subsequent condition of marriage. Prospective spouses were not within section 16(3)(a)(iii).

Source: [Primary judgment: reasoning](#)

03 JUDICIAL DECISION

Because the parties were not husband and wife on the effective transfer date, income from the shares could not be included under section 16(3)(a)(iii).

Source: [Primary judgment: holdings](#)

04 OUTCOME / IN WHOSE FAVOUR

Appeals allowed; reference answered for the assessee with costs in the Supreme Court and High Court.

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

05 AKHB REVIEW POINT

AKHB analysis: fix the legal transfer date before applying a relationship-based clubbing rule. Do not substitute the later marriage date for the completed transfer without a statutory basis.

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

SOURCE & VERIFICATION**Supreme Court Reports scan - public eSCR mirror**

Complete 16-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 16-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.