

Lalji Haridas v. State of Maharashtra and Another

Criminal Appeal No. 141 of 1962

[1964] 6 SCR 700 | 1964-02-07

False evidence in an income-tax proceeding: by a 3:2 majority, proceedings deemed judicial under section 37(4) were treated as proceedings in a court for the complaint bar in section 195(1)(b) of the 1898 Criminal Procedure Code.

Indian Income Tax Act, 1922: section 37(1)-(4) | Code of Criminal Procedure, 1898: sections 4(h), 4(m), 190 and 195(1)(b), 195(2) | Indian Penal Code, 1860: sections 193, 196 and 228 | Constitution of India: Article 134(1)(c)

5-judge Constitution Bench (3:2 majority) | P. B. Gajendragadkar, C.J. | A. K. Sarkar, J. | K. N. Wanchoo, J. | K. C. Das Gupta, J. | N. Rajagopala Ayyangar, J.

Assessment years: 1949-50, 1950-51

Three-to-two decision

Gajendragadkar C.J., Wanchoo and Rajagopala Ayyangar JJ. formed the majority; Sarkar and Das Gupta JJ. dissented.

No finding of perjury

The appeal concerned competence of a private complaint. The truth or falsity of respondent No. 2's evidence and criminal guilt were not adjudicated.

Limited majority route

The majority found it unnecessary to decide generally whether an Income-tax Officer was a court or a Revenue Court; it relied on the statutory deeming of the particular proceeding.

Dissent preserved

The dissent considered the Income-tax Officer an executive, quasi-judicial authority and found no express deeming as a court for section 195. That view did not control the order.

01 FACTS OF THE CASE

During Lalji Haridas's assessments for 1949-50 and 1950-51, respondent No. 2 gave evidence on oath before the Income-tax Officer on 4 December 1958, denying a named son and business. Lalji alleged those statements were knowingly false and caused him to be heavily taxed, and on 24 November 1959 filed a private section 193 IPC complaint. The Presidency Magistrate rejected the accused's objection that only the Income-tax Officer could complain under section 195(1)(b) CrPC. The Bombay High Court reversed and dismissed the complaint; Lalji appealed on a certificate (SCR pp.702-704; PDF pp.3-5).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

The majority treated section 37(4) as making the proceeding judicial for sections 193 and 228 IPC. Although 'judicial proceeding' and 'proceeding in any court' are not invariably identical, it read the linked provisions together: the higher penalty attached to false evidence in the deemed judicial proceeding should carry section 195(1)(b)'s corresponding safeguard, and allowing a private complaint for an insult or interruption punishable under section 228 would create a serious anomaly. It therefore upheld the complaint bar without deciding that an Income-tax Officer was generally a court or Revenue Court (SCR pp.704-713; PDF pp.5-14). The dissent reasoned that the officer remained part of the executive despite quasi-judicial duties and civil-court powers. Parliament had elsewhere expressly deemed authorities to be courts when intended; section 37(4) deemed only the proceeding judicial for specified IPC sections. On that reading, section 195 did not bar the private complaint and the appeal should have been allowed (SCR pp.713-726; PDF pp.14-27).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

By the majority opinion, the Court dismissed the appeal and left the High Court's dismissal of the private complaint intact. The final order records dismissal in accordance with the majority (SCR pp.713 and 726; PDF pp.14 and 27).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of respondent No. 2 on the threshold complaint requirement. No cognizance could be taken on Lalji's private complaint because the required complaint from the Income-tax Officer had not been filed; no merits acquittal or income-tax determination was made (SCR pp.711-713; PDF pp.12-14).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: before initiating an offence proceeding arising from evidence before a tax authority, identify the exact deeming clause, specified offence, competent complainant and governing criminal-procedure version. Distinguish a bar on cognizance from an adjudication of guilt, and record any split opinion. Lalji Haridas is a historical statutory-construction decision, not a current prosecution protocol (based on SCR pp.704-713 and 713-726; PDF pp.5-14 and 14-27).

Source: [Primary judgment: reviewPoint](#)

SOURCE & VERIFICATION

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

Full 27-page SCR report read and checked. The editorial headnote was distinguished from the judgment text and operative order.

[Open cited source rendition](#)

Exact source bytes, SHA-256 and 27-page count match catalogue asset 1964_6_700_726; the full extracted report and operative pages were reviewed.

The source verifies Criminal Appeal No. 141 of 1962, the stated bench, issues, reasoning and operative result.

No published AKHB note or archived reviewed record with this source hash, case identity and operative decision was found.

STATUTORY SCOPE

The majority construed section 37(4) of the Indian Income Tax Act, 1922 with section 195(1)(b) of the Code of Criminal Procedure, 1898. Later income-tax and criminal-procedure enactments require their own text and amendments to be examined; this note gives no present prosecution or complaint clearance.

LATER TREATMENT

Source checked 2026-10-10. Later judicial treatment and current statutory applicability have not been comprehensively checked; no current-law or citator clearance is represented.

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