

Kunwar Trivikram Narain Singh v. State of Uttar Pradesh and Others

Civil Appeal No. 799 of 1963

[1965] 1 SCR 336 | 1964-09-25

Agricultural income-tax: statutory review restored assessment proceedings after retrospective jurisdiction amendment.

U.P. Agricultural Income-tax Act, 1948 (U.P. Act 3 of 1949) | U.P. Agricultural Income-tax (Amendment) Act, 1956: sections 2 and 11

3-judge bench | K. Subba Rao, J. | J. C. Shah, J. | S. M. Sikri, J.

Assessment years: 1952-53

Restoration under a specific review provision

The decision does not generally authorize revival of time-barred assessments. It treats the timely original proceedings as restored through the express statutory review mechanism. Chargeability of malikhana was not decided.

01 FACTS OF THE CASE

The Additional Collector assessed the appellant for 1952-53. The proceedings were set aside because the governing Act did not then authorize that officer. The 1956 amendment retrospectively included the Additional Collector within the relevant definition and provided review of orders made solely for want of jurisdiction. Following review, the earlier proceedings were restored and a fresh assessment was made. The appellant unsuccessfully challenged the assessment in the High Court and appealed.

Source: [SCR p. 337 and pp. 338-339 / PDF pp. 2-4](#)

02 DISCUSSION BY THE HON'BLE COURT

Reading sections 2 and 11 together, the Court held that a review application made within the statutory period restored the previous proceedings and the parties' former position. The retrospective definition meant that those proceedings were deemed initiated before a competent authority. They had commenced in time and were treated as pending throughout; the fresh assessment arose within them. Authorities concerning revival of an already barred remedy were therefore inapposite. Constitutionality of the amending Act was not challenged.

Source: [SCR pp. 338-339 / PDF pp. 3-4](#)

03 JUDICIAL DECISION

The Supreme Court upheld the High Court's result and dismissed the appeal with costs. It declined to entertain the separate argument that malikhana could not be assessed because that point had not been raised before the High Court.

Source: [SCR pp. 337 and 339 / PDF pp. 2 and 4](#)

04 OUTCOME / IN WHOSE FAVOUR

The State succeeded on the limitation/jurisdiction challenge addressed. The Court did not decide the substantive taxability of malikhana.

Source: [SCR pp. 337-339 / PDF pp. 2-4](#)

05 AKHB REVIEW POINT

AKHB analysis: distinguish restoration of existing proceedings under an express review provision from commencement of a new proceeding after expiry of limitation. Verify the original initiation date, the defect for which the first order was set aside, the amending provision and compliance with its review window. Preserve substantive chargeability grounds before the appropriate forum rather than assuming they can first be introduced in the Supreme Court.

Source: [AKHB analysis based on SCR pp. 337-339 / PDF pp. 2-4](#)

SOURCE & VERIFICATION

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

All four SCR pages read; substantive judgment at SCR pp. 337-339.

[Open cited source rendition](#)

Full original source PDF read; exact downloaded bytes match the source catalogue SHA-256.

The headnote uses Assistant Collector while the judgment and reproduced statutory definition use Additional Collector; this note follows the judgment.

The factual narrative describes the review application inconsistently. The holding depends on timely statutory review; this note does not infer the applicant's identity.

STATUTORY SCOPE

This is a State agricultural income-tax decision under the specified Uttar Pradesh legislation. It is not an interpretation of the central Income-tax Act's reassessment time limits.

LATER TREATMENT

Source checked 2026-10-10. The complete identified judgment/order has been checked. Later proceedings, statutory amendments and comprehensive subsequent judicial treatment have not been verified; this note does not represent current citator clearance.

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