

Administrator-General of West Bengal v. Commissioner of Income Tax, Calcutta

Civil Appeals Nos. 168 and 169 of 1964

[1965] 1 SCR 650 | 1964-10-06

Estate administration and representative assessment: before residue was ascertained, the Administrator-General received estate income in his own administrative capacity, not on behalf of residuary legatees.

Indian Income Tax Act, 1922: section 41

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

Assessment years: 1950-51, 1951-52

Administrator named in section was insufficient

The additional requirement—receipt on behalf of identified persons—was not met.

Residue not yet ascertained

The sons had a right to proper administration, not ownership of particular estate income at that stage.

01 FACTS OF THE CASE

Raja P. N. Tagore's will directed payment of legacies during administration and left the residue to five sons. The High Court later appointed the Administrator-General de bonis non. For two assessment years he claimed that section 41 required assessment on behalf of the sons in their determinate shares rather than assessment of him as an individual.

Source: [Case identity, facts and procedural history](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court held that express reference to an Administrator-General in section 41 did not remove the need to prove that income was received on behalf of another person. Until administration ended and the net residue was ascertained, residuary legatees had no property in a specific investment or its income. The administrator received and applied income as part of the mixed estate fund, in the same position as an executor, rather than as trustee for the sons.

Source: [Court's reasoning and statutory analysis](#)

03 JUDICIAL DECISION

The Court held section 41 inapplicable, answered the referred questions against the Administrator-General and dismissed both appeals with costs.

Source: [Holding and operative order](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue. The Administrator-General was assessable in his own administrative capacity, not separately for the sons' alleged shares.

Source: [Operative result](#)

05 AKHB REVIEW POINT

AKHB analysis: in estate assessments, establish whether administration is complete, whether residue and beneficiary shares are ascertained, and in what legal capacity income is received. A statutory list of representative persons does not replace the "on behalf of" condition.

Source: [Primary reasoning underlying the AKHB analysis](#)

SOURCE & VERIFICATION

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

Full 10-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 10-page count match catalogue asset 1965_1_650_659; the full extracted report and operative pages were reviewed.

The source verifies Civil Appeals Nos. 168 and 169 of 1964, 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 decision concerns section 41 of the 1922 Act and an unadministered estate. Current representative-assessee provisions and succession law must be considered separately.

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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