

T. S. Srinivasan v. Commissioner of Income-tax, Madras

Civil Appeal No. 853 of 1964

[1966] 2 SCR 755 | 1965-11-29

HUF assessment status: a conceived but unborn son did not bring an assessable Hindu undivided family into existence under section 3 of the 1922 Act.

Indian Income-tax Act, 1922: sections 3, 4, 22 and 66(1)

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

Assessment years: 1953-54

Historical HUF assessment rule

The decision addresses when an HUF existed as an assessable entity under the 1922 Act. It does not deny property protections that Hindu law may afford a child in the womb or establish current HUF law.

01 FACTS OF THE CASE

Following a partial partition of a larger HUF, T. S. Srinivasan received 25 company shares as a nucleus and acquired properties, shares and deposits. His first son, Venugopal, was born on 11 December 1952 and had been conceived around March 1952. For AY 1953-54, covering 1 April 1952 to 31 March 1953, Srinivasan asked that all income except salary be assessed to an HUF on the basis that the family arose on conception. The Income-tax Officer instead recognised an HUF only from the child's birth. The appellate authorities and Madras High Court upheld assessment of the pre-birth income to Srinivasan as an individual.

Source: [Partition nucleus, conception, birth and assessment dispute: SCR pp.756-757 / PDF pp.2-3](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted that Hindu law could in some settings treat a child in the womb like an existing son, but the doctrine was not universal and principally protected property rights. Extending it to create an assessable HUF before birth did not fit the 1922 Act. Sections 3, 4 and 22 contemplated identifiable persons and returns based on members existing at the end of the previous year; an uncertain future birth would produce anomalies. Tax was a liability, and the legislature could not be taken to have imposed it on unborn persons. The assessee's alternative year-end-status argument had not been raised below. In any event, a family existing after birth did not retrospectively turn income already accrued to or received by the individual into HUF income, because subsequent application of income did not alter its original accrual.

Source: [Limited Hindu-law doctrine and incompatibility with tax scheme: SCR pp.758-759 / PDF pp.4-5; No tax liability before birth and no retrospective HUF income: SCR p.760 / PDF p.6](#)

03 JUDICIAL DECISION

The Court agreed with the High Court that income other than salary accruing to or received by Srinivasan before 11 December 1952 was validly assessed to him as an individual. It dismissed the appeal with costs.

Source: [Pre-birth income and operative dismissal: SCR p.760 / PDF p.6](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue. The child was recognised for HUF assessment status only from actual birth, and the earlier income remained the individual's income; the judgment did not disturb property-law rights that a conceived child might otherwise possess.

Source: [Scope of doctrine and Revenue outcome: SCR pp.758-760 / PDF pp.4-6](#)

05 AKHB REVIEW POINT

AKHB analysis: determine the taxable person's status at the time income accrues or is received; do not assume that a later family event retrospectively changes the recipient or source. Keep property-law protections distinct from tax-entity recognition, and verify all later statutory and personal-law developments before using this historical HUF ruling in present advice.

Source: [AKHB analysis source: entity-status and accrual reasoning at SCR pp.758-760 / PDF pp.4-6](#)

SOURCE & VERIFICATION

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

Full six-page SCR source file read. The editorial headnote on PDF p.1 was distinguished from the unnumbered judicial text beginning on PDF p.2; the complete reasons and dismissal order through PDF p.6 were reviewed.

Open cited source rendition

Exact source bytes, SHA-256 and six-page count match catalogue asset 1966_2_755_760; all six pages were read and visually checked.

The report verifies Civil Appeal No. 853 of 1964, decision on 29 November 1965, the three-member bench and AY 1953-54.

No matching published title, citation, case number, date or source hash was found in content/supreme-court-cases.json or prior reviewed releases.

STATUTORY SCOPE

The judgment applies section 3 and the return machinery of the repealed Indian Income-tax Act, 1922 alongside a limited doctrine of historical Hindu law. It does not determine current HUF status, succession, coparcenary rights or assessment consequences under later law.

LATER TREATMENT

Source checked 2026-10-10. Later judicial treatment, changes in Hindu family law and present income-tax treatment have not been comprehensively checked; no current citator or statutory clearance is represented.

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