

Commissioner of Income-tax, West Bengal, Calcutta & Another v. Anil Kumar Roy Chowdhury & Another

Civil Appeal No. 205 of 1966

[1967] 3 SCR 322 | 1967-03-30

Historical departmental-appeal competence and reference jurisdiction: the Commissioner held the appeal right, the directed Income-tax Officer performed a ministerial filing function, and an officer with current jurisdiction over the assessee could file even though another officer made the assessment.

Indian Income-tax Act, 1922: sections 5(5), 5(7)(a), 33(2), 64(1), 64(2), 64(4) and 66

3-judge bench; unanimous judgment delivered by S. M. Sikri, J. | J. C. Shah, J. | S. M. Sikri, J. | V. Ramaswami, J.

Assessment years: 1947-48

The Commissioner held the appeal right

The directed Income-tax Officer performed the ministerial act of filing. The Court nevertheless rejected the proposition that literally any Income-tax Officer could be chosen: the officer had to be concerned with the assessee or matter.

Jurisdiction could overlap

The officer who made the assessment might remain concerned with the appeal, but was not necessarily the only concerned officer. The assessee's new-residence officer had jurisdiction under section 64 and could be directed to file.

The High Court could not find new facts in the reference

The Supreme Court ignored facts the High Court gathered from original records but which were absent from the statement of case. If more facts were necessary, the proper course was to call for a supplementary statement.

No agricultural-income merits holding

The underlying first appellate order treated Rs.1,41,851 forest income from East Pakistan as agricultural income. The Supreme Court decided only who properly filed the Department's Tribunal appeal; it did not affirm or reverse the exemption on merits.

Printed enactment-year anomaly preserved

The headnote prints 'Indian Income Tax Act, 1922 (11 of 1962)', although the judgment, section scheme and repeated references concern the 1922 Act. The note identifies the governing 1922 Act without treating the isolated parenthetical as a separate enactment.

01 FACTS OF THE CASE

For assessment year 1947-48, Income-tax Officer District I(2) assessed a Hindu undivided family's Rs.1,41,851 forest income from East Pakistan as non-agricultural. The first appellate authority held it exempt. By then the assessee had moved in 1954 from Beadon Row to Ballygunge Circular Road, within District VI. Acting on the Commissioner's direction, the District VI officer filed Revenue's Tribunal appeal. The Tribunal rejected the assessee's objection that only the original assessing officer could file. On reference, the Calcutta High Court inspected original records, found facts absent from the statement of case about supervisory Commissioners and lack of transfer, and held the appeal incompetent (SCR pp.323-325; PDF pp.2-4).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

The High Court exceeded section 66 jurisdiction by finding new facts outside the statement of case; it should have requested a supplementary statement if necessary. Ignoring those additions, section 33(2) made the Commissioner, not the Income-tax Officer, the person with the appeal right. A directed officer performed a ministerial filing function, but 'the Income-tax Officer' meant one having concern with the assessee or matter rather than any officer whatsoever (SCR pp.325-326; PDF pp.4-5). Because the assessee had changed residence, District VI had jurisdiction under section 64 by the time of filing and was concerned with the appeal. The original assessing officer could also remain concerned, but not exclusively; tax officers could have concurrent jurisdiction, and a transfer could remove the former officer's concern. The Court therefore accepted the District VI filing while rejecting the broader Punjab view that any officer could file (SCR pp.326-328; PDF pp.5-7).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court set aside the Calcutta High Court, answered affirmatively that the Tribunal appeal was filed by a proper person, and allowed Revenue's appeal with no order as to costs (SCR p.328; PDF p.7).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue/the Department on the procedural question. District VI's officer could file the directed Tribunal appeal; the agricultural-income dispute itself remained for the appellate process and was not decided by this judgment (SCR pp.327-328; PDF pp.6-7).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: distinguish ownership of an appellate right from the official who performs its filing. Verify the authorizing order, the filing officer's statutory connection to the taxpayer or matter, any transfer order and the jurisdiction position on the filing date. In reference proceedings, keep factual findings within the stated case and seek a supplementary statement rather than supplementing the record judicially. Modern jurisdiction and electronic/faceless authorization require separate statutory and systems checks (based on SCR pp.325-328; PDF pp.4-7).

Source: [Primary judgment: reviewPoint](#)

SOURCE & VERIFICATION**[Supreme Court Reports scan - public eSCR mirror](#)**

Full 7-page SCR report read and checked. The editorial headnote and adjacent-report boundary text were distinguished from the judicial opinion and operative order.

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Exact source bytes, SHA-256 and 7-page count match catalogue asset 1967_3_322_328; every page was reviewed.

The source verifies Civil Appeal No. 205 of 1966, the stated bench, issues, reasoning and operative result.

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

STATUTORY SCOPE

The ruling concerns departmental appeal authorization, territorial assessment jurisdiction and reference powers under the repealed Indian Income-tax Act, 1922. It does not determine present authorization, jurisdiction, transfer, faceless proceedings, appellate filing or remand procedure under the Income-tax Act, 1961. No current-law or comprehensive later-treatment clearance was undertaken.

LATER TREATMENT

Source checked 2026-10-11. Later judicial treatment and current statutory applicability have not been comprehensively checked; no current-law or citator clearance is represented.

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 original judgment, the governing historical statutes 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.