

G. Ekambarappa & Others v. Excess Profits Tax Officer, Bellary

Civil Appeal No. 185 of 1966

[1967] 3 SCR 864 | 1967-05-02

Historical tax survival after territorial repeal: escaped excess-profits liability for Bellary preserved by the General Clauses Act.

Excess Profits Tax Act, 1940: section 15 | General Clauses Act, 1897: section 6(c) | Adaptation of Laws (No. 3) Order, 1956

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

Assessment years: Chargeable accounting period 30 October 1943 to 30 October 1944

Historical statutory setting

The case applies the repealed Excess Profits Tax Act and historical State-reorganisation adaptations; current repeal-saving and reassessment law was not examined.

Fact and procedural limits

Apply the holding only within the facts, statutory text and procedural posture described in the primary report.

No current-law clearance

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

01 FACTS OF THE CASE

Bellary moved from Madras to Mysore and later fell within an area excluded from the Excess Profits Tax Act by a 1956 adaptation. A 1960 section 15 notice sought escaped profits of a dissolved 1934 partnership for a 1943-44 chargeable period (SCR pp.864-866; PDF pp.1-3).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Making the Act inapplicable to Bellary operated as a partial repeal, attracting section 6. Tax liability arose no later than the end of the chargeable accounting period; assessment only quantified it. That accrued liability and the remedy to enforce it survived repeal, so the escaped-profits notice remained valid (SCR pp.866-870; PDF pp.3-7).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court affirmed the Mysore High Court and dismissed the taxpayers' appeal with costs (SCR p.870; PDF p.7).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue: proceedings for the pre-repeal escaped profits could continue (SCR pp.867-870; PDF pp.4-7).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: in a repeal or territorial transition, separate creation of liability from later quantification and recovery, then read the saving clause. Modern transition statutes may alter the result and must be checked directly (based on SCR pp.866-870; PDF pp.3-7).

Source: [Primary judgment: review point](#)

SOURCE & VERIFICATION

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

Full 7-page SCR source asset read in page-preserving text and visually inspected; adjacent-report boundaries were checked.

[Open cited source rendition](#)

Exact source bytes, SHA-256 and seven-page count match catalogue asset 1967_3_864_870; every page was read and visually inspected.

The source verifies the stated case identity, bench, statutory issue and operative order.

No exact source-hash, asset-ID, SCR-citation, docket or same-judgment match was found in the published corpus or reviewed archive.

STATUTORY SCOPE

The case applies the repealed Excess Profits Tax Act and historical State-reorganisation adaptations; current repeal-saving and reassessment law was not examined.

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 statute 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.