

State of Assam & Another v. Deva Prasad Barua & Another

Civil Appeals Nos. 808 and 809 of 1967

[1969] 1 SCR 698 | 1968-08-14

Historical agricultural income tax: whether a voluntary return filed after the general-notice period could be assessed in the ordinary proceeding without applying escaped-income limitation.

Assam Agricultural Income Tax Act, 1939: sections 19(1), 19(3), 20(1), 30 and 33

2-judge bench; unanimous judgment delivered by A. N. Grover, J. | V. Ramaswami, J. | A. N. Grover, J.

Assessment years: 1955-56, 1957-58

Historical State enactment

The decision applies the 1939 Assam agricultural income-tax statute and analogous 1922 Act authorities.

Voluntary return was decisive

The result depended on an admitted general notice and returns filed before assessment.

Escaped-income limitation not engaged

The Court did not extend section 30 limitation; it held that section 30 never applied on these facts.

01 FACTS OF THE CASE

After general notices under section 19(1), the respondents filed delayed voluntary agricultural-income returns. The officer assessed them under section 20(1). The High Court treated the income as escaped and held the assessments barred by section 30's three-year period, also questioning service of individual notices (SCR pp.698-701; PDF pp.1-4).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 19(3) expressly permitted a person who missed the stated period to furnish a return at any time before assessment and deemed that return timely. Following Ranchhoddas Karsondas and Raman Chettiar on the parallel 1922 Act provisions, the Court held that the officer had to act on the voluntary return and could not ignore it in favour of escaped-income machinery. The words 'at any time' were not confined to the assessment year (SCR pp.701-703; PDF pp.4-6).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court held section 30 inapplicable, allowed the State's appeals, dismissed the writ petitions and awarded one set of costs (SCR p.703; PDF p.6).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue: the ordinary assessments based on the voluntary returns survived; this was not a ruling that escaped-income limitation could be ignored (SCR pp.701-703; PDF pp.4-6).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: identify the procedural source of jurisdiction before applying reassessment limitation. A valid voluntary return pending before the officer may keep the matter in ordinary assessment rather than escaped-income procedure, but present statutes and filing cut-offs require separate verification (based on SCR pp.701-703; PDF pp.4-6).

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

SOURCE & VERIFICATION

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

Full 6-page SCR source asset read in page-preserving text and visually inspected.

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Exact source bytes, SHA-256 and six-page count match catalogue asset 1969_1_698_703; every page was read and visually inspected.

The source verifies the stated appeals, bench, statutory issue and operative dismissal of the writ petitions.

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 ruling construes the Assam Agricultural Income Tax Act, 1939 and relies on analogous provisions of the repealed Indian Income-tax Act, 1922; it is not current-law clearance.

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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