

The Premier Automobiles Ltd. v. S. N. Shrivastava and Another

Writ Petition No. 67 of 1965

[1969] 2 SCR 353 | 1968-10-10

Advance-tax liability of an agent treated as representative assessee for a non-resident principal

Income-tax Act, 1961: sections 160, 161, 163, 207, 208, 209, 210 and 212 | Constitution of India: article 14

Five-judge bench; judgment delivered by J. C. Shah, J. | J. C. Shah, J. | V. Ramaswami, J. | G. K. Mitter, J. | K. S. Hegde, J. | A. N. Grover, J.

Assessment years: 1964-65, 1965-66

Historical statutory text

The advance-tax and representative-assessee provisions discussed are the 1965 versions; this note does not state the current mechanics.

01 FACTS OF THE CASE

After Premier Automobiles was treated under section 163 as agent of a United Kingdom company, the Income-tax Officer demanded advance tax for financial year 1964-65. The company challenged liability and argued that imposing advance tax on an agent of a non-resident violated Article 14 (SCR pp.353-355; PDF pp.1-3).

Source: [Primary judgment: facts and issues](#)

02 DISCUSSION BY THE HON'BLE COURT

Sections 160 and 161 made a representative assessee subject to the same duties and liabilities as if the represented income were the representative's own. Sections 207-212 applied without an implied exemption, and advance-tax liability did not depend on completion of the previous year. The asserted comparator for Article 14 rested on a mistaken assumption about other assessees (SCR pp.355-359; PDF pp.3-7).

Source: [Primary judgment: representative-assessee reasoning](#)

03 JUDICIAL DECISION

The Court rejected both grounds, upheld the advance-tax demand in principle and dismissed the writ petition with costs.

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue; the company's challenge as agent of the non-resident failed.

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: once representative status is validly imposed, map each charging, computation and payment duty through the representative-assessment provisions instead of assuming that advance-tax obligations are excluded.

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

SOURCE & VERIFICATION

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

Complete seven-page SCR report read in page-preserving text and every page image inspected.

[Open cited source rendition](#)

Exact catalogue SHA-256 and seven-page count verified; all pages were read and visually inspected.

Identity, bench, statutory issue, reasoning and operative result were checked against the complete report.

STATUTORY SCOPE

The ruling addresses the Income-tax Act as it stood in 1965, including then-operative advance-tax provisions. Verify amendments and later treatment before present application.

LATER TREATMENT

Source checked 2026-10-12. No comprehensive current-law or later-treatment 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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