

Raja Yuvraj Dutt Singh v. Deputy Commissioner, Kheri and others

Civil Appeal Nos. 743 and 744 of 1968

[1971] 1 SCR 530 | 1970-05-05

U.P. agricultural income-tax recovery limitation: proceedings commenced when the assessing authority requested the Collector to recover the dues, not only when attachment or another land-revenue process issued.

U.P. Agricultural Income-tax Act, 1949: sections 30 and 32 | Income-tax Act, 1922: section 46(2) and 46(7), compared

3-judge bench | J. C. Shah, J. | K. S. Hegde, J. | A. N. Grover, J.

Assessment years: 1360 Fasli (1 July 1952-30 June 1953), 1361 Fasli (1 July 1953-30 June 1954), 1362 Fasli (1 July 1954-30 June 1955), 1363 Fasli (1 July 1955-30 June 1956)

Mixed, year-specific limitation outcome

Recovery was timely for three Fasli years but time-barred for 1363 Fasli. The judgment does not support an all-years result without comparing the due date and initiating request for each demand.

01 FACTS OF THE CASE

The assessee faced U.P. agricultural income-tax and penalty demands for 1360-1363 Fasli. Attachment orders issued on 10 March 1962. A single judge quashed recovery as late; a Division Bench admitted additional departmental evidence and held recovery timely for 1360-1362 Fasli but barred for 1363 Fasli. For 1360 and 1361 Fasli, assessing-authority directions to the Tehsildar dated between 9 October and 2 December 1960 fell within one year after the last instalment due on 28 June 1960. For 1362 Fasli, original directions were missing, but the High Court inferred a timely July or August 1960 order from demand-and-collection registers. For 1363 Fasli, the last instalment was due on 19 September 1958 and the relevant order was made only in October 1959. The assessee and Department cross-appealed.

Source: [Assessment periods, recovery record and year-specific dates: SCR pp.531-534](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 32 authorised the Collector, on the assessing authority's motion, to recover tax and penalty as land-revenue arrears and barred commencement after one year from the last instalment date. The Court held that commencement occurred when the assessing authority made the recovery request, rather than only when the Tehsildar attached property. It treated section 32 and the compared provisions of section 46 of the 1922 Act as in pari materia for this point. The Court declined to disturb the High Court's factual finding from the registers that a timely 1362 Fasli order existed, despite unsatisfactory departmental production of the originals. The October 1959 direction for 1363 Fasli was outside its one-year period.

Source: [Commencement rule and application by assessment year: SCR pp.532-534](#)

03 JUDICIAL DECISION

Both cross-appeals were dismissed. Recovery stood for 1360, 1361 and 1362 Fasli, while recovery of tax and penalty for 1363 Fasli remained time-barred. Because the Department's evidence for 1362 Fasli was unsatisfactory, the Court made no costs order in the assessee's appeal; the assessee received costs in the Department's appeal.

Source: [Year-specific holdings and cross-appeal disposal: SCR pp.533-534](#)

04 OUTCOME / IN WHOSE FAVOUR

Mixed outcome. Revenue prevailed for 1360-1362 Fasli; the assessee prevailed for 1363 Fasli. No fresh recovery computation was made, and the Court did not excuse weak record production for other cases merely because the High Court's finding was left undisturbed here.

Source: [Mixed relief and evidentiary qualification: SCR pp.533-534](#)

05 AKHB REVIEW POINT

AKHB analysis: build a demand-by-demand limitation schedule showing service, each instalment due date, the assessing authority's signed recovery request, Collector or Tehsildar receipt and later enforcement steps. Treat the initiating request separately from attachment. Preserve original dispatch and demand-register evidence; the Court's reluctance to reopen a particular High Court finding is not a substitute for proving commencement in another file. Verify the governing recovery provision and later amendments before relying on this historical rule.

Source: [AKHB analysis based on the commencement and proof issues](#)

SOURCE & VERIFICATION

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

Full 5-page SCR report read. Editorial headnote on PDF page 1 was separated from the unnumbered judicial text at SCR pp.531-534 / PDF pp.2-5.

Open cited source rendition

Exact bytes, SHA-256 and 5-page count match catalogue asset 1971_1_530_534. All pages were read and rendered; the editorial headnote was excluded from the Court's reasoning.

The report verifies the 5 May 1970 date, three-judge bench and Civil Appeal Nos. 743 and 744 of 1968. The catalogue's retrospective 1970INSC126 identifier is not printed and is not adopted as a verified neutral citation.

The source gives Fasli assessment periods and their Gregorian ranges. Those source-specific labels are retained instead of substituting modern assessment-year conventions.

The report contains no numbered judicial paragraphs; physical PDF and SCR page references are used.

STATUTORY SCOPE

Historical U.P. Agricultural Income-tax Act recovery-limitation decision. The source identifies Act III of 1949 and compares section 32 with section 46 of the 1922 central Act. No current recovery procedure, limitation period or later treatment is certified.

LATER TREATMENT

Source checked 2026-10-10. Comprehensive subsequent treatment, later statutory changes and current-law applicability have not been checked. No citator or current-law clearance is represented.

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AI-assisted research. The AKHB Review Point is editorial analysis, not part of the Court's judgment.

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