

Tulsiram Sanganaria & Anr. v. Shrimati Anni Rai & Ors.

Civil Appeal Nos. 1001-1003 of 1965

[1971] 3 SCR 310 | 1971-01-01

Income-tax confidentiality: assessment orders produced by assessee or representative-in-interest admissible in civil proceedings.

Income-tax Act, 1922: section 54

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

Assessment years: Not specified; civil evidence dispute

Assessee-produced copies; wider issue reserved

The ruling does not authorize compelled departmental disclosure or unrestricted third-party access to tax records. It addresses assessment orders produced by the assessee or representative-in-interest.

01 FACTS OF THE CASE

Civil suits on promissory notes raised whether contesting defendants were partners of the firm on whose behalf the notes were executed. Assessment orders were relied upon as evidence. They were produced by the assessee's son, not by requiring an Income-tax Department official to disclose them. The sole issue argued in the Supreme Court was their admissibility in light of section 54 of the 1922 Act.

Source: [SCR pp. 310-311](#) / [PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court distinguished the statutory bar against production and disclosure by public servants from an assessee's own production of an assessment-order copy. It approved the authorities permitting production by the assessee or representative-in-interest. It expressly found it unnecessary to decide the larger question of documents produced by third parties. Charu Chandra Kundu concerned an application to compel departmental production of a recorded statement, so its prohibition was not displaced by an assessee's waiver and did not decide the present category.

Source: [SCR pp. 311-313](#) / [PDF pp. 2-4](#)

03 JUDICIAL DECISION

The appeals were dismissed with costs and one hearing fee. The challenge to admissibility of the assessment orders produced through the assessee's representative-in-interest failed.

Source: [SCR p. 313 / PDF p. 4](#)

04 OUTCOME / IN WHOSE FAVOUR

The respondents succeeded in the civil appeals on the evidentiary issue. No assessment, tax demand or deduction was determined.

Source: [SCR pp. 312-313 / PDF pp. 3-4](#)

05 AKHB REVIEW POINT

AKHB analysis: identify who supplied the document and whether the request seeks compelled departmental disclosure or voluntary production of an assessee-held copy. This distinction is central to the historical holding. Do not extrapolate it into unlimited third-party access, waiver of all confidentiality duties or admissibility under every present statutory regime. Verify applicable disclosure and evidence provisions for the current proceeding.

Source: [AKHB analysis based on SCR pp. 311-313 / PDF pp. 2-4](#)

SOURCE & VERIFICATION

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

Complete four-page SCR judgment read, including the express reservation regarding documents produced by third parties.

[Open cited source rendition](#)

Full original source PDF read; exact downloaded bytes match the source catalogue SHA-256.

The SCR heading and official historical citation list give 1 January 1971; some secondary databases give 7 January 1971. The date here follows the primary SCR and official list; no secondary neutral citation is adopted.

STATUTORY SCOPE

The statutory interpretation is of section 54 of the Income-tax Act, 1922. The present disclosure, confidentiality and evidence regimes require separate examination; no automatic transfer to the 1961 or 2025 Acts is made.

LATER TREATMENT

Source checked 2026-10-10. The complete identified judgment/order has been checked. Later proceedings, statutory amendments and comprehensive subsequent judicial treatment have not been verified; this note does not represent current citator clearance.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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