

Inspecting Assistant Commissioner of Agricultural Income-tax and Sales Tax, Kozhikode v. Poomulli Manakkal Parameswaran Namboodripad

Civil Appeals Nos. 62 and 63 of 1969

[1972] 1 SCR 298 | 1971-08-18

Agricultural income tax: machinery provision could not recreate a divided, non-existing HUF.

Travancore-Cochin Agricultural Income-tax Act, 1950: sections 2, 3, 18, 29 and 35 | Kerala Act 12 of 1964

2-judge bench; unanimous judgment delivered by K. S. Hegde, J. | K. S. Hegde, J. | A. N. Grover, J.

Assessment years: 1961-62 and connected years

Historical statutory setting

The ruling concerns a historical state agricultural-income-tax machinery provision; it is not a current section 171 rule.

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

The respondent's HUF validly partitioned in March 1958. Earlier HUF assessments and section 35 attempts were quashed, the Department promised individual assessment, and divided members' individual assessments became final. A retrospective amendment then prompted another HUF notice (SCR pp.298-306; PDF pp.1-9).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 29 was machinery, not charge, and applied only if a family had been assessed as an HUF or an existing family was being assessed as such for the first time. Neither gateway existed: prior attempts had been set aside, divided status had been acted upon, and machinery could not rejoin members or resurrect a family that no longer existed in the previous year (SCR pp.305-309; PDF pp.8-12).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court dismissed both Department appeals with costs, leaving the notices quashed (SCR p.309; PDF p.12).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee; the Court left open a broader scenario involving a family existing during all or part of a previous year but dividing before assessment (SCR pp.308-309; PDF pp.11-12).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: establish the gateway facts before invoking a deeming or machinery provision. A continuation fiction operating within defined gateways cannot itself recreate an assessable unit that had ceased to exist (based on SCR pp.307-309; PDF pp.10-12).

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

SOURCE & VERIFICATION

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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 ruling concerns a historical state agricultural-income-tax machinery provision; it is not a current section 171 rule.

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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