

Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kozhikode v. V. K. Ramunni Panikkar, Receiver of Zamorin Estate

Civil Appeal No. 1397 of 1969

[1972] 1 SCR 934 | 1971-10-05

Historical agricultural income-tax recovery: liability for a deceased sthanamdar's arrears after statutory devolution of sthanam property.

Kerala Agricultural Income-tax Act, 1950: section 24(1) | Hindu Succession Act, 1956: section 7(3)

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

Assessment years: Period 1 November 1956 to 31 March 1958

Sthanam-specific succession

The result depended on section 7(3)'s statutory fiction and the historic incidents of a sthanam.

No statutory property charge

The Court stressed that agricultural income-tax arrears did not create a charge on the devolved property.

Legal-representative assessment absent

The deceased's personal heirs had not been made parties; the purported successor sthanamdar could not represent them.

01 FACTS OF THE CASE

The Zamorin owed agricultural income tax on sthanam income and died in 1958. Authorities assessed a person who took possession as supposed successor sthanamdar, then pursued later senior family members and ultimately property held by court-appointed receivers. The High Court held only the deceased's personal heirs could answer for tax to the extent of inherited assets (SCR pp.934-937; PDF pp.1-4).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 7(3) deemed a per-capita division immediately before death. Tarwad members took as co-owners, not heirs; only the deceased's deemed share passed to personal heirs. The deceased alone owned the earlier sthanam income. Because the tax statute created no charge on property, section 24(1) confined post-death liability to legal representatives and inherited estate. The alleged successor was not such a representative and could not bind 692 co-owners (SCR pp.937-939; PDF pp.4-6).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court held the successor-sthani assessment invalid and dismissed Revenue's appeal with costs (SCR p.939; PDF p.6).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the receivers/respondents: devolved sthanam property and non-heir co-owners could not be pursued through the invalid assessment (SCR pp.938-939; PDF pp.5-6).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: recovery after death requires separate checks for the assessed person, legal-representative procedure, inherited-asset limit and any express statutory charge. Do not treat possession or family seniority as representation authority (based on SCR pp.937-939; 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 1972_1_934_939; every page was read and visually inspected.

The source verifies the appeal, devolution facts, recovery rule and dismissal.

No exact source-hash, asset-ID, SCR-citation, docket or same-judgment match was found.

STATUTORY SCOPE

The ruling combines historical sthanam succession law with the 1950 Kerala agricultural income-tax recovery provision; it is not current estate or tax-recovery 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.

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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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