

Col. H. H. Sir Harinder Singh v. Commissioner of Income-tax, Punjab, Haryana, Jammu and Kashmir and Himachal Pradesh

Civil Appeals Nos. 1488-1491 of 1969

[1972] 2 SCR 1 | 1971-10-15

Historical clubbing and house-property relief: minor's trust share included, but both occupied residences qualified.

Indian Income-tax Act, 1922: sections 9(2) and 16(3)(b)

3-judge bench; unanimous judgment delivered by C. A. Vaidialingam, J. | C. A. Vaidialingam, J. | P. Jaganmohan Reddy, J. | K. K. Mathew, J.

Assessment years: 1957-58 to 1960-61

Historical statutory setting

Both holdings concern materially different provisions of the repealed 1922 Act; current clubbing and self-occupied-property rules require fresh review.

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 assessee settled U.K. securities on a bank trust, from which his minor daughter received annual sums that Revenue clubbed with his income. He also claimed the residential reduction for two separately located New Delhi houses found to be occupied as his residences (SCR pp.3-6; PDF pp.3-6).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 16(3)(b) covered transfer to any person for a minor's benefit and did not require direct transfer or ultimate corpus vesting; only the minor's accrued or received beneficial share was includible. The second proviso's express one-house limit showed the first proviso was not inherently limited to one house (SCR pp.9-15; PDF pp.9-15).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The trust-income question was answered for Revenue and the second-house question for the assessee. The High Court judgment was modified, the appeals partly allowed and each side bore its own costs (SCR p.15; PDF p.15).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

Mixed final result. This judgment is distinct from the separately published personal-immunity case at [1972] 2 SCR 16 (SCR p.15; PDF p.15).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: for clubbing, separate corpus transfer, trustee identity, annual entitlement and actual accrual or receipt. For house relief, prove qualifying occupation property by property under the year-specific text (based on SCR pp.11-15; PDF pp.11-15).

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

SOURCE & VERIFICATION

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

Full 15-page SCR source asset read in page-preserving text and visually inspected; adjacent-report boundaries were checked.

[Open cited source rendition](#)

Exact source bytes, SHA-256 and 15-page count match catalogue asset 1972_2_1_15; every page was read and visually inspected.

The source verifies the stated 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

Both holdings concern materially different provisions of the repealed 1922 Act; current clubbing and self-occupied-property rules require fresh review.

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.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the original judgment, the governing historical statute and subsequent judicial treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding, and no current-law clearance is claimed.