

Col. His Highness Raja Sir Harinder Singh Brar Bans Bahadur v. Commissioner of Income-tax, Punjab & Ors.

Civil Appeals Nos. 34 and 35 of 1969 — Supreme Court appeal or expressly printed appeal group decided in this judgment and connected proceedings (full list below)

[1972] 2 SCR 16 | 1971-10-15

The former Faridkot ruler had no general sovereign immunity from tax on his personal income arising in British India.

1922 Act: 23 | 1922 Act: 34 | 1922 Act: 60 | 1922 Act: 66(1)

3 Judges | C. A. Vaidialingam | P. Jaganmohan Reddy | K. K. Mathew

Scope of this decision

Historical princely-ruler personal-income case; not a modern foreign-sovereign or treaty-immunity ruling.

01 FACTS OF THE CASE

The ruler of Faridkot was liable under the Indian Income-tax Act, 1922, on the personal income in issue; his former position supplied no general immunity. The assessments concerned 1946-47 and 1947-48, with accounting periods corresponding to Vikram years 2002 and 2003. Dividends, interest and capital gains earned in British India had not been brought to tax, prompting proceedings under section 34 read with section 23. The Tribunal members divided on immunity, and its President decided for the assessee. On the Revenue's reference, the Punjab and Haryana High Court answered against him, relying on the Supreme Court's Nizam decision.

Source: [SCR17-19: assessments, Tribunal split and reference.](#)

02 DISCUSSION BY THE HON'BLE COURT

Jaganmohan Reddy J distinguished a sovereign head's international position from that of an Indian princely ruler subject to British paramountcy. The latter did not possess the international personality on which the claimed immunity depended. English decisions about personal immunity from suits did not determine Indian tax liability: domestic legislation and particular exemptions governed the local position. The reference was broad enough to examine the asserted sovereign status despite concessions or assumptions made at earlier assessment stages. The Court also rejected the attempt to distinguish the Nizam authority solely because its assessments fell after the Constitution. That decision had expressly examined whether the ruler previously possessed international personality. A specific exemption for income from Central Government securities under section 60 supported the absence of an all-source exemption. The Court did not need to decide the general international-law immunity of a recognised foreign sovereign's private property.

Source: [SCR20-26: status, domestic law and Nizam authority.](#)

03 JUDICIAL DECISION

The High Court's answer was affirmed. The present ruling concerned the Faridkot ruler's personal British-India income and the immunity question referred. Although the procedural narrative recorded a section 34 time-bar objection, this judgment supplied no independent determination of that objection's computation or requirements.

Source: [SCR26-27: limited issue and reference answer upheld.](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee's two appeals dismissed with costs, one set. The claimed general sovereign exemption from the disputed personal-income assessments failed.

Source: [SCR27B-C: dismissal one costs set.](#)

05 AKHB REVIEW POINT

Match an exemption to its statutory source, taxpayer status, income and period. The decision is useful against an unsupported all-income immunity claim, but its colonial constitutional setting is essential. It does not resolve current treaty privileges, diplomatic exemptions or state-property questions; those require their own instruments and applicable law.

Source: [SCR21,24-26: immunity source and undecided foreign-sovereign question.](#)

APPEAL AND PROCEEDING NUMBERS

Civil Appeals Nos. 34 and 35 of 1969 — Supreme Court appeal or expressly printed appeal group decided in this judgment / Income-tax Reference No. 40 of 1964 — Originating High Court appeal/reference docket; not an additional Supreme Court appeal

SOURCE & VERIFICATION

Original reported Supreme Court judgment

12-page retained public-mirror SCR report. The complete report was read as text and page images. The acquisition URL is preserved provenance; current endpoint availability and authentication as a signed original are not newly verified. All 12 primary text/image pages SCR16-27 including headnote, printed Barar title (running headers Barar), date/coram SC34-35/1969 and Punjab/Haryana ITR40/1964. Cited Andhra case35/1959 is not present SC docket. Full judgment; personal income immunity only, not general foreign sovereign immunity or free-standing reopening-limitation holding. p19 Nizam date26-10-1950 differs discussion26January1950; p25 footnote[1959]ITR666 versus59ITR666 elsewhere preserved. Dismissal costs one set.

Open cited source rendition

Caption spells Barar; running headers use Barar. The printed caption controls.

SCR 19 uses 26-10-1950 in recounting the Nizam High Court case; later discussion uses 26 January 1950. SCR 25 footnote prints[1959]ITR 666 while other passages give 59 ITR 666. No harmonisation asserted.

STATUTORY SCOPE

Indian Income-tax Act, 1922; 23, 34, 60, 66(1)

Full 4, displayed 2025, and 5, displayed 2026, make charge and income scope subject to the Act and distinguish residence, receipt and accrual. They are structural comparisons only; exemptions, treaties and foreign-sovereign status have not been comprehensively reviewed.

Full 4-5 in the FA 2026 text retain statutory charge/scope while using tax-year terminology. No modern exemption, treaty immunity or successor rule for princely status is inferred from these general provisions.

The operative historical law remains the basis of the holding. Section 1(3) commences the 2025 Act on 1 April 2026, subject to contrary provision; selected 536 savings preserve earlier operations, liabilities and proceedings. Only exact stated versions/bounds were read, not all savings, amendments, rules or applicable facts. No automatic precedent carryover.

LATER TREATMENT

Source checked 2026-10-08. No specific later judicial treatment is adopted here; comprehensive subsequent history remains unverified.

Comprehensive subsequent history and present-law applicability are not certified.

No claim that later treatment is absent. Authorities discussed inside the primary judgment are source-field content, not later-use evidence.

IDENTIFIED SOURCE LINKS

1961 section 4(1)-(2), including proviso

displayed 2025 identity/version 38-58; complete 69-72 Fresh personal bounded reading of retained official web-tool text. Capture hashes identify the saved rendition, not raw official HTML/PDF bytes. No source-image or whole-Act/current-applicability certification.

Income-tax Act, 1961: section 5

Official HTML displayed 2026 Complete 5(1)-(2), proviso and both Explanations; HTML 38-73. Fresh personal bounded reading of retained official web-tool text. Capture hashes identify the saved rendition, not raw official HTML/PDF bytes. No source-image or whole-Act/current-applicability certification.

Income-tax Act, 2025: sections 4-5

As amended by Finance Act 2026 Complete 4(1)-(5) and 5(1)-(4), lines 1046-1082, physical 26-27. Fresh personal bounded reading of retained official web-tool text. Capture hashes identify the saved rendition, not raw official HTML/PDF bytes. No source-image or whole-Act/current-applicability certification.

Income-tax Act, 2025: bounded commencement and savings

As amended by Finance Act 2026 1(1)-(3), lines 0-13; 536(1),(2) opening and(a)-(e), lines 24385-24408 including FA 2026 amendment footnote; 536(3)-(4), lines 24597-24601. Not whole 536. Fresh personal bounded reading of retained official web-tool text. Capture hashes identify the saved rendition, not raw official HTML/PDF bytes. No source-image or whole-Act/current-applicability certification.

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