

Raja Jagdish Pratap Sahi v. State of Uttar Pradesh

Civil Appeal No. 1192 of 1970

[1973] 3 SCR 528 | 1973-02-13

U.P. agricultural income-tax recovery: expiry of the section 32 summary-recovery period did not bar the State's civil suit because the statute did not make that mode exclusive and the assessed demand created a debt.

U.P. Agricultural Income-tax Act, 1948: sections 30 and 32 | Income-tax Act, 1922: section 46(2) and 46(7), compared | Income-tax Act, 1961: section 232, compared

3-judge bench | K. S. Hegde, J. | P. Jaganmohan Reddy, J. | H. R. Khanna, J.

Assessment years: 1359 Fasli

Historical non-exclusive recovery holding

The result depends on the Court's finding that section 32 did not expressly or impliedly make summary recovery exclusive. A different statute may bar alternative remedies or impose a separate limitation.

01 FACTS OF THE CASE

For 1359 Fasli, the assessee was assessed to agricultural income-tax of Rs.53,097.25 payable in four instalments. The first was recovered with penalty and the second was later paid. Summary recovery of the third and fourth instalments became barred under section 32(2). Uttar Pradesh then sued for Rs.26,548.62. The trial court held that section 32 supplied the exclusive remedy and dismissed the suit; the Allahabad High Court reversed and decreed the State's claim. The assessee appealed by certificate.

Source: [Assessment, instalments and civil-suit history: SCR pp.528-529](#)

02 DISCUSSION BY THE HON'BLE COURT

Once assessment quantified the liability, a demand was served and payment default occurred after the specified date, a debt arose in the State's favour. Section 32 authorised a summary land-revenue mode but did not expressly or by necessary implication exclude a civil suit or another general-law recovery route. The Court treated the later clarification in section 232 of the 1961 Act, and the 1953 explanation added to section 46(7) of the 1922 Act, as confirming rather than creating the non-exhaustive character of recovery modes. It followed consistent High Court authority rejecting the argument that tax-recovery machinery alone displaced the State's ordinary debt remedies. The Court expressly declined to decide hypothetical procedures involving funds in court or a receiver.

Source: [Debt creation and non-exclusive recovery reasoning: SCR pp.530-532](#)

03 JUDICIAL DECISION

The Court affirmed the High Court's decree, held the State's suit maintainable and dismissed the assessee's appeal with costs. Expiry of section 32's summary-recovery window did not extinguish the debt or bar another available general-law remedy on the statute as construed.

Source: [Non-exclusivity holding and dismissal: SCR pp.531-532](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the State/Revenue. The civil decree for the two unpaid instalments stood. The judgment did not hold that alternative proceedings are always available; its premise was that this particular statute contained no exclusive-mode prohibition.

Source: [Qualified extent of Revenue's success: SCR pp.531-532](#)

05 AKHB REVIEW POINT

AKHB analysis: when a statutory recovery period expires, separately test whether it limits only the summary mechanism, extinguishes the underlying liability, or bars every remedy. Review exclusivity language, civil-suit limitation, demand service, finality and any later recovery enactment before proceeding. Do not treat the Court's observations about other possible routes as holdings; it expressly left those procedures open.

Source: [AKHB analysis based on debt creation, exclusivity and reserved questions](#)

SOURCE & VERIFICATION

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

Full 5-page SCR report read. Editorial headnote on PDF page 1 was separated from the unnumbered judicial text at SCR pp.528-532 / PDF pp.1-5.

[Open cited source rendition](#)

Exact bytes, SHA-256 and 5-page count match catalogue asset 1973_3_528_532. All pages were read and rendered; the editorial headnote was excluded from the Court's reasoning.

The report verifies the 13 February 1973 date, three-judge bench and Civil Appeal No. 1192 of 1970. The catalogue's retrospective 1973INSC30 identifier is not printed and is not adopted as a verified neutral citation.

The first extracted line appears as SCR 628, but the running citation, catalogue range and succeeding pages establish the report beginning at SCR 528. The note uses the verified report range and does not rely on the OCR digit.

The report contains no numbered judicial paragraphs; physical PDF and SCR page references are used.

STATUTORY SCOPE

Historical U.P. Agricultural Income-tax Act, 1948 recovery decision. The report compares section 32 with recovery provisions of the 1922 and 1961 central Income-tax Acts. No present civil-remedy, limitation, Crown-priority or current recovery procedure is certified.

LATER TREATMENT

Source checked 2026-10-10. Comprehensive subsequent treatment, later statutory changes and current-law applicability have not been checked. No citator or current-law clearance is represented.

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