

Pooran Mal etc. v. Director of Inspection (Investigation) of Income-tax, Mayur Bhavan, New Delhi & Others

Writ Petition No. 446 of 1971 / Writ Petition No. 86 of 1972 / Civil Appeal No. 1319 of 1968 / Civil Appeal No. 1320 of 1968

[1974] 2 SCR 704 | 1973-12-14

Whether the then section 132 search/retention scheme and rules infringed Articles 14, 19(1)(f), 19(1)(g) or 31; whether assumed illegality of a search required prohibition of the use of relevant material in tax proceedings; and whether the two original petitions established illegality in their particular authorisations or searches.

132(1)(a), (b), (c) (then authorisation conditions) | 132(4) (examination on oath) | 132(5) (then 90-day summary retention enquiry) | 132(6)-(14) and Explanations (then safeguards and remedies) | 132A (then application, return and interest on retained assets) | 116-120 and 135 (then Director of Inspection functions) | 147 (regular reassessment comparison only)

Five-judge Constitution Bench | A.N. Ray, C.J. | D.G. Palekar, J. | Y.V. Chandrachud, J. | A. Alagiriswami, J. | P.N. Bhagwati, J.

Assessment years: See the source-scope notes; no year inferred.

Historical search law; distinct appeal and petition holdings; later privacy and safeguards qualification

This 14 December 1973 five-judge decision applies historical section 132, the former asset-disposal section 132A and then rules 112/112A. Both appeals failed on evidence-use prohibition assuming illegality; both original petitions separately failed on their search records, all with costs. Admissibility did not validate an unlawful search, override an express or necessarily implied prohibition, or cure absent pre-search grounds. Baldev Singh limits an overbroad NDPS reading; Puttaswamy supersedes the quoted M.P. Sharma no-privacy premise, without the checked passages declaring Pooran Mal wholly overruled. The former retention scheme and section numbering later changed. Tax estimates and silver ownership were not finally adjudicated. Do not merge the separate 20 September 1974 fresh-order case. Original PDF unchanged; source anomalies remain disclosed. Only bounded checks are certified; comprehensive later treatment, current law and 2025 mapping are not verified.

01 FACTS OF THE CASE

Four proceedings were heard together: two Article 32 writ petitions and two appeals from the Delhi High Court. The constitutional challenge principally concerned section 132(1), section 132(5) and rule 112A. Account books and documents had been seized in all four matters; the opening account also refers to cash, jewellery and valuables in the writ petitions. The separate factual account of WP 86 records the petitioner's assertion that no concealed cash, bullion or jewellery was found. This note preserves that distinction rather than treating the opening generalisation as a final finding for every proceeding (physical pages 3 and 25/SCR 706 E-H and 728 D-F).

In Civil Appeals 1319 and 1320 of 1968, the seized books and documents had already been returned before the High Court disposed of WPs 798-D and 800-D of 1966. What remained was a request to prohibit the tax authorities from using information gathered from them. The High Court assumed illegality for that issue without deciding whether the searches were in fact unlawful. The Supreme Court likewise did not adjudicate the alleged search illegality in those two appeals (physical pages 18-19/SCR 721 F-722 D).

In WP 446/1971, Pooran Mal, a partner in several firms, challenged the October 1971 searches at his Delhi residence, business premises and banks, with a Bombay search also recorded. He alleged oppressive conduct, interruption of a festival, failure to show authorisation, inappropriate witnesses, excessive duration and seizure of family property. The Department denied material allegations. The source records jewellery valued at Rs.37,043, about Rs.61,000 cash at the business premises and 114 silver bars, 84 at one bank and 30 at another, valued at nearly Rs.18 lakhs. Pooran Mal asserted that the silver belonged to a Bombay firm; the Department treated it as his undisclosed assets. These competing ownership assertions were not a final assessment or title adjudication. A 12 January 1972 section 132(5) order provisionally retained assets against an estimated liability of nearly Rs.42 lakhs, subject expressly to regular assessment/reassessment (physical pages 22-24/SCR 725 H-727 F).

In WP 86/1972, businessman Ganeriwala challenged the 8 October 1971 residential and business searches. He relied on completed assessments, alleged oppressive conduct and hostile witnesses, and complained that two cash books had been removed without inventory entries. The Department denied those allegations, described a recently constructed godown of approximately 6,700 square feet whose expenditure was not reflected in the books or returns, and explained why the cash books were inspected but not seized. The Court evaluated the competing affidavits and the recorded pre-authorisation grounds (physical pages 25-27/SCR 728 C-730 C).

Source: See the proposition-specific paragraph and PDF-page references below.

02 DISCUSSION BY THE HON'BLE COURT

Constitutional validity depended on the regulated search scheme, not an unrestricted power to raid. The Court accepted prevention of tax evasion as a legitimate reason for the interference with the then property and business freedoms, but said implementation required safeguards against improper exercise. It identified senior authorising officers, information-based reasonable belief satisfying one of section 132(1)(a)-(c), recorded reasons under then rule 112(2), designated search officers, limited statutory purposes, Criminal Procedure Code safeguards so far as applicable, decent conduct, inventories, safe custody, copying access, time-limited retention, hearing and review machinery (physical pages 10-14/SCR 713 B-717 C). The then section 132(5) enquiry had to be completed within 90 days, with prior Commissioner approval, and required return of excess assets. It was provisional security for tax dues, not confiscation or a substitute for regular assessment; payment arrangements could permit release, and then section 132A addressed application, return and interest (physical pages 6-11 and 16-17/SCR 709-714 and 719 E-720 B).

The Director of Inspection was not incapable of reasonable belief merely because the assessee dealt directly with the assessing officer: his statutory functions permitted access to investigations and relevant information. Section 132(1)(b) could operate before a futile summons was issued where reliable information supported the belief that documents would not be produced. The Court's illustration of concealed financial deals was an explanation of the statutory power, not a finding that every apparently compliant assessee would conceal documents (physical pages 14-16/SCR 717 E-719 E).

The Article 14 challenge also failed. The same regular assessment/reassessment procedure remained applicable; differences in whether assets could usefully be found and secured did not create an impermissibly different assessment class. The retention enquiry dealt with the practical need to determine what could be kept and what must be returned. Lesser pleaded constitutional points were not pressed; the Court rejected the challenge under Articles 14, 19 and 31 without giving a separate developed Article 31 analysis (physical pages 17-18/SCR 720 B-721 E).

Admissibility and search legality were distinct questions. In the two appeals, illegality was assumed only for deciding whether a writ could prevent use of the information. The Court rejected an exclusionary rule founded merely on the supposed spirit of the Constitution. After discussing Indian and English authorities, it formulated the qualification: relevant evidence obtained through an illegal search was not excluded unless the Constitution or another law expressly or necessarily impliedly prohibited its use. The seized material remained usable subject to law before the income-tax authorities; no prohibition could issue merely because of the assumed irregularity. This did not retrospectively validate the searches or abolish statutory safeguards. The passage quotes M.P. Sharma's then no-fundamental-right-to-privacy reasoning; that premise requires the later constitutional caution below (physical pages 18-22/SCR 721 F-725 F).

For WP 446, the Court found the allegations of mala fides, oppression and excess insufficient,

02 DISCUSSION BY THE HON'BLE COURT

declined to accept the asserted history of cooperation, and inspected the Director's grounds recorded before authorisation. It found an adequate basis for the required belief. Critically, discovery of undisclosed property could not justify an authorisation if grounds for reasonable belief had not existed beforehand; finding the anticipated assets could only support the reliability of information actually possessed. The provisional retention conclusion remained subject to regular assessment (physical pages 23-25/SCR 726-728 C).

For WP 86, the Court rejected the witness and unlisted-cash-book complaints on the record and regarded the delayed cash-book objection as an afterthought. In a voluminous general document examination some error of relevance could be an irregularity rather than illegality, while unnecessary examination beyond a specifically limited object could conceivably make a search excessive. Neither a 16-hour duration by itself nor previously completed assessments disproved the necessary reasonable belief. After inspecting the pre-authorisation grounds concerning the godown, the Court upheld the search. These fact-specific conclusions do not license arbitrary document seizure or prove the final amount or ownership of undisclosed income (physical pages 25-27/SCR 728 C-730 C).

Source: See the proposition-specific paragraph and PDF-page references below.

03 JUDICIAL DECISION

Civil Appeals 1319 and 1320 of 1968 were dismissed with costs: the refusal of prohibition stood, without an adjudication of the assumed search illegality in those appeals. WP 446/1971 and WP 86/1972 were also dismissed with costs after their individual searches and authorisations were found not shown to be illegal. The final operative sentence dismisses all four proceedings with costs. There was no remand, final tax computation or final ownership determination of the silver (physical page 22/SCR 725 E-F; physical pages 25 and 27/SCR 728 C and 730 C).

Source: See the proposition-specific paragraph and PDF-page references below.

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue/respondent authorities in all four proceedings

Two civil appeals and two original writ petitions dismissed with costs

Constitutional challenge rejected; appeals resolve prohibition of evidence use on assumed illegality; original petitions separately reject factual/statutory search challenges

No universal approval of illegal searches or exclusion of later constitutional safeguards; no final assessment of tax or silver ownership.

Source: See the proposition-specific paragraph and PDF-page references below.

05 AKHB REVIEW POINT

Keep four questions separate: validity of the statutory scheme, existence of pre-search jurisdictional grounds, conduct of the actual search, and permissible use of the evidence obtained. Finding concealed assets does not cure an authorisation that lacked the required grounds when issued. Likewise, tolerance of a relevance error in a voluminous search does not replace the statutory conditions or permit a fishing exercise.

Bounded later treatment matters. Bhupendra Ratilal Thakkar (5 December 1975) applies Pooran Mal to the principal constitutional objections on counsel's concession while separately deciding release rules 112B/112C (physical pages 2-3/SCR 892 H-893 E). The Constitution Bench in *State of Punjab v. Baldev Singh* (21 July 1999) distinguishes the tax-proceeding ruling: Pooran Mal does not make contraband obtained in breach of NDPS section 50 sufficient by itself to prove unlawful possession. The nature of the safeguard, proceeding and proposed use matters (physical pages 38-43 and 46-49/SCR 1014-1019 and 1022-1025).

Spacewood Furnishers (13 May 2015) expressly applies Pooran Mal and Seth Brothers while requiring antecedent information, honest belief, recorded reasons and judicial scrutiny of relevance rather than sufficiency. Recording reasons is distinct from communicating them at the warrant stage (physical pages 5-10 and 16/SCR 811-816 and 822, paragraphs 5-9 and 22). Laljibhai Kanjibhai Mandalia (13 July 2022) quotes that treatment and restates the limited review, also addressing the 2017 nondisclosure explanation (physical pages 23-26 and 31-33/SCR 254-257 and 262-264, paragraphs 20-25 and 32-34). These are bounded later applications, not blanket approval of every search.

Privacy requires a prominent qualification. Puttaswamy's nine-judge common order of 24 August 2017 overrules M.P. Sharma's proposition that the Constitution does not protect privacy and recognises privacy under Article 21 and Part III (official PDF physical pages 544-547, common order paragraph 2). The Chandrachud opinion for four judges explains legality, legitimate state aim, proportionality and a fair, just and reasonable procedure (physical pages 260-266, particularly 264, conclusion 3(H)). Accordingly, the no-privacy premise quoted by Pooran Mal cannot be repeated as present constitutional law. This is not a verified holding that Pooran Mal has been wholly overruled, and these passages do not decide every evidence-exclusion question.

Historical versions also matter. The government-hosted 2011 compilation records omission of section 132(5), (11) and (12) from 1 June 2002 (physical pages 670-671 and 673), and renumbering of the old asset-disposal section 132A as 132B alongside insertion of a new requisition section 132A from 1 October 1975 (physical pages 674-676, footnotes 84 and 98). The later 120-day/15% text in that compilation is not the 90-day/9% text reproduced in this judgment. These checks establish limited historical changes, not a complete amendment chain. Comprehensive later treatment, present-law applicability and 2025 mapping remain not verified.

05 AKHB REVIEW POINT

Source: See the proposition-specific paragraph and PDF-page references below.

DETAILED DISPOSITION AND CONNECTED GROUPS

Proceeding outcomes

1.

Case number: Civil Appeal No. 1319 of 1968

Outcome: Dismissed with costs; no prohibition of use subject to law; actual search legality not adjudicated

2.

Case number: Civil Appeal No. 1320 of 1968

Outcome: Dismissed with costs; no prohibition of use subject to law; actual search legality not adjudicated

3.

Case number: Writ Petition No. 446 of 1971

Outcome: Dismissed with costs; Pooran Mal search challenge failed on the record and pre-authorisation grounds

4.

Case number: Writ Petition No. 86 of 1972

Outcome: Dismissed with costs; Ganeriwala search challenge failed on the record and pre-authorisation grounds

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Date, group caption and five judges

Source url: [Open cited source](#)

Pdf pages: 1

Paragraphs: SCR 704 heading

Source role: reported metadata

2.

Topic: Complete four-proceeding docket, High Court origin and author

Source url: [Open cited source](#)

Pdf pages: 3

Paragraphs: SCR 706 A-H

Source role: reported metadata and judicial text

3.

Topic: Historical statutory text and rule 112A

Source url: [Open cited source](#)

Pdf pages: 4; 5; 6; 7; 8; 9; 10

Paragraphs: SCR 707 C-713 B

Source role: judicial text

4.

Topic: Safeguards and constitutional property/business challenge

Source url: [Open cited source](#)

Pdf pages: 10; 11; 12; 13; 14

Paragraphs: SCR 713 B-717 C

Source role: judicial text

5.

Topic: Director authority and anticipation under 132(1)(b)

Source url: [Open cited source](#)

Pdf pages: 14; 15; 16

Paragraphs: SCR 717 E-719 E

Source role: judicial text

6.

Topic: Provisional retention, no confiscation and Article 14

Source url: [Open cited source](#)

Pdf pages: 16; 17; 18

Paragraphs: SCR 719 E-721 E

Source role: judicial text

7.

Topic: Appeals, returned documents, assumed illegality and evidence principle

Source url: [Open cited source](#)

Pdf pages: 18; 19; 20; 21; 22

Paragraphs: SCR 721 F-725 F

Source role: judicial text

8.

Topic: Pooran Mal allegations, provisional assets/tax and factual rejection

Source url: [Open cited source](#)

Pdf pages: 22; 23; 24; 25

Paragraphs: SCR 725 H-728 C

Source role: judicial text

9.

Topic: Discovery cannot cure absent pre-authorisation grounds

Source url: [Open cited source](#)

Pdf pages: 25

Paragraphs: SCR 728 A-C

Source role: judicial text

10.

Topic: Ganeriwala allegations, relevance errors, grounds and dismissal

Source url: [Open cited source](#)

Pdf pages: 25; 26; 27

Paragraphs: SCR 728 C-730 C

Source role: judicial text

11.

Topic: All four dispositions and costs

Source url: [Open cited source](#)

Pdf pages: 27

Paragraphs: SCR 730 C

Source role: judicial text

12.

Topic: applied on principal constitutional challenge; separate release-rule question

Source url: [Open cited source](#)

Pdf pages: 2; 3

Paragraphs: SCR 892 H-893 E

Source role: bounded later primary treatment

13.

Topic: contextual distinction and limitation of overbroad admissibility reading

Source url: [Open cited source](#)

Pdf pages: 38; 39; 40; 41; 42; 43; 46; 47; 48; 49

Paragraphs: SCR 1014-1019;1022-1025, especially final conclusions 7-10

Source role: bounded later primary treatment

14.

Topic: expressly followed on search authorisation and qualified judicial review

Source url: [Open cited source](#)

Pdf pages: 5; 6; 7; 8; 9; 10; 16; 18

Paragraphs: SCR 811-816,822 and 824; paragraphs 5-9,22,26-27

Source role: bounded later primary treatment

15.

Topic: reiterated through Spacewood with subsequent statutory setting

Source url: [Open cited source](#)

Pdf pages: 23; 24; 25; 26; 31; 32; 33

Paragraphs: SCR 254-257 and 262-264; paragraphs 20-25,32-34

Source role: bounded later primary treatment

16.

Topic: later constitutional change to the quoted M.P. Sharma premise, not direct whole-case overruling

Source url: [Open cited source](#)

Pdf pages: 260; 261; 262; 263; 264; 265; 266; 544; 545; 546; 547

Paragraphs: Chandrachud opinion conclusions 1-6 at printed/physical260-266; common order at physical544-547, especially order paragraph 2

Source role: bounded later primary treatment

17.

Topic: Historical retention omission and 132A/132B distinction

Source url: [Open cited source](#)

Pdf pages: 670; 671; 673; 674; 675; 676

Paragraphs: Printed1.629-1.630 and 1.632-1.635; footnotes 64,77,79,84,98

Source role: bounded official statutory compilation

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

Actual merits review of the 1961 search scheme. The Court reproduces the scheme following the 1965 substitution, including former section 132(5), the old asset-disposal section 132A and the 1898 Criminal Procedure Code. It does not decide modern search-assessment provisions, the later requisition version of 132A, or the Income-tax Act, 2025.

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

D.G. Palekar, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961, section 132 and then section 132A; Income-tax Rules, 1962, rules 112 and 112A, in the historical versions reproduced and applied

SPECIFIED LATER DECISION AND LIMITS OF THE CHECK

1.

Asset id: 1976_2_891_893

Title: BHUPENDRA RATILA THAKKAR AND ANR. versus COMMISSIONER OF INCOME TAX, GUJARAT & ORS

Decision date: 1975-12-05

Classification: applied on principal constitutional challenge; separate release-rule question

Source url: [Open cited source](#)

Pdf pages: 2; 3

Pinpoint: SCR 892 H-893 E

Holding limit: The Court identifies the 14 December 1973 ruling and counsel concedes the challenge to sections 132/132A and rules 112/112A. The Court separately rejects the Article 14 challenge to rules 112B/112C and dismisses the petition without costs. It does not finally decide the disputed stock-in-trade assertions.

Bounded check: verified only within explicit read bounds

2.

Asset id: 1999_3_977_1025

Title: THE STATE OF PUNJAB versus BALDEV SINGH

Decision date: 1999-07-21

Classification: contextual distinction and limitation of overbroad admissibility reading

Source url: [Open cited source](#)

Pdf pages: 38; 39; 40; 41; 42; 43; 46; 47; 48; 49

Pinpoint: SCR 1014-1019;1022-1025, especially final conclusions 7-10

Holding limit: The Constitution Bench refuses to read Pooran Mal as permitting an illicit article recovered from a person in breach of NDPS section 50 to establish unlawful possession by itself. It approves Ali Mustaffa's distinction and rejects the broader reading in Pirthi Chand/Jasbir Singh. Other material may be usable in independent proceedings. This is a statute/context-specific limitation, not a wholesale overruling of Pooran Mal.

Bounded check: verified only within explicit read bounds

3.

Asset id: 2015_6_807_824

Title: DIRECTOR GENERAL OF INCOME TAX (INVESTIGATION) PUNE & ORS. versus M/S. SPACEWOOD FURNISHERS PVT. LTD. & ORS.

Decision date: 2015-05-13

Classification: expressly followed on search authorisation and qualified judicial review

Source url: [Open cited source](#)

Pdf pages: 5; 6; 7; 8; 9; 10; 16; 18

Pinpoint: SCR 811-816,822 and 824; paragraphs 5-9,22,26-27

Holding limit: The Court treats Pooran Mal and Seth Brothers as governing the authorisation/review parameters. Information must precede belief; reasons remain recorded despite the 1975 rule change; relevance, bona fides and statutory conditions are reviewable, not sufficiency/adequacy. It separates reasons-recording from communication at the warrant stage and allows the Revenue appeal. The continued-force statement is the 2015 Court's statement, not a 2026 clearance.

Bounded check: verified only within explicit read bounds

4.

Asset id: 2022_15_232_264

Title: PRINCIPAL DIRECTOR OF INCOME TAX (INVESTIGATION) & ORS. versus LALJIBHAI KANJIBHAI MANDALIA

Decision date: 2022-07-13

Classification: reiterated through Spacewood with subsequent statutory setting

Source url: [Open cited source](#)

Pdf pages: 23; 24; 25; 26; 31; 32; 33

Pinpoint: SCR 254-257 and 262-264; paragraphs 20-25,32-34

Holding limit: The Court quotes Spacewood's reliance on Pooran Mal and restates limited review of honest, relevant, pre-existing information and statutory conditions, distinct from appellate reconsideration of sufficiency. Paragraph 33(ix) addresses the Finance Act 2017 nondisclosure explanation. The Revenue appeal succeeds on its record. The bounded read does not establish a whole modern search-law account.

Bounded check: verified only within explicit read bounds

5.

Asset id: sci-2012-35071-judgment-2017-08-24

Title: Justice K.S. Puttaswamy (Retd.) and Another v. Union of India and Others

Decision date: 2017-08-24

Classification: later constitutional change to the quoted M.P. Sharma premise, not direct whole-case overruling

Source url: [Open cited source](#)

Pdf pages: 260; 261; 262; 263; 264; 265; 266; 544; 545; 546; 547

Pinpoint: Chandrachud opinion conclusions 1-6 at printed/physical 260-266; common order at physical 544-547, especially order paragraph 2

Holding limit: The nine-judge common order recognises constitutional privacy and overrules M.P. Sharma to the extent of its contrary proposition. The four-judge Chandrachud conclusion describes legality, legitimate aim and proportionality and fair, just, reasonable procedure. This supersedes the no-privacy premise quoted in Pooran Mal; these bounded passages do not pronounce Pooran Mal wholly overruled or settle exclusion of every illegally obtained item of evidence.

Bounded check: verified only within explicit read bounds

OTHER STATUTORY PROVISIONS AND THEIR SEPARATE SCOPE

Income-tax Rules, 1962, rules 112 and 112A (historical); Constitution, Articles 14, 19(1)(f), 19(1)(g), 31, 32 and 226; Article 20(3) in the evidence discussion; Code of Criminal Procedure, 1898, search safeguards, incorporated so far as may be by section 132(13); Indian Evidence Act, section 5 (the scan prints the year 1871; historical reference not a present evidence-law certification); Indian Income-tax Act, 1922, section 37(2) and predecessor summons/notice provisions (background)

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(reported judgment\)](#)

Identified source rendition: 27 PDF pages; SHA-256 e857036c9a3f8d2e12493ad0409d2e2f4570c866979eb235e4b05552f1d7d8e0. Original bytes preserved. Reporter headnote on physical pages 1-2/SCR 704-705 and page 3/SCR 706 A. Full four-case docket/counsel precedes Palekar judgment beginning page 3/SCR 706 E; judgment ends page 27/SCR 730 C with dismissal of two petitions and two appeals with costs. No neighbouring judgment.

[Open cited source rendition](#)

full primary text read: True; all primary page images reviewed: True; source integrity verified: True; actual statutory scope verified: True; later treatment comprehensive: not_verified; current law status: not_verified; statutory mapping 2025: not_verified

1974 is the report year; the judicial date is 14 December 1973. Catalogue citation 1973INSC241 is not independently printed or authenticated in this SCR rendition.

14 December 1973 is the decision date; 1974 is the SCR report year.; The catalogue identifies only WP 446/1971; the full judgment covers two petitions and two appeals. Palekar is the author despite the starred Ray entry in the catalogue.; The two appeals assume illegality to decide evidence-use prohibition; only the two original petitions independently determine the particular search challenges.; The 114 silver bars and ownership dispute overlap background later quoted in the separate 20 September 1974 Pooran Mal & Sons judgment, but its fresh-order limitation/waiver question and outcome must not be imported here.; Then section 132A concerns application/disposal/return of assets; the then section 132(5) period is 90 days and the Code reproduced is the 1898 Code.; The physical scan prints 1966 for the introduction of 1922 section 37(2) (page 4/SCR 707), rule 12 in a conclusion otherwise consistently discussing rule 112 (page 14/SCR 717), Evidence Act 1871 (page 19/SCR 722), and section 132(1) in the rule 112A heading although the surrounding text concerns the section 132(5) enquiry (page 9/SCR 712). These are source anomalies, not verified amendment dates or new statutory propositions.; The scan describes the Madras statute as 1969 while citing the earlier reported Jhaver judgment (page 12/SCR 715); no historical enactment chronology is inferred from that inconsistent line.; Both counsel listings for the appeals say respondents on page 3/SCR 706; counsel labels cannot identify unnamed appellants.; WP 446 ownership and tax estimates are disputed/provisional; WP 86 allegations and the Department's responses must not be converted into final assessment findings.; The M.P. Sharma no-privacy premise quoted on physical page 20/SCR 723 is superseded by Puttaswamy's privacy ruling. That does not establish wholesale overruling of Pooran Mal or a universal exclusion remedy. Baldev Singh also forbids an overbroad cross-statute use of the admissibility discussion.

No single common assessment year is adjudicated. For WP 446 the text records pending AY 1967-68 and non-filing for 1968-69 and later years, and a prima facie tax estimate described as from 1969 onwards. For WP 86 the petitioner alleged completed income-tax assessments through 1970-71 and wealth-tax through 1969-70. These are context, not final assessment findings.

The two appeals arise from the Delhi High Court judgment/order dated 22 March 1968 in Writ Petitions Nos. 798-D and 800-D of 1966. The source supplies a group caption, names Pooran Mal for WP 446/1971 and Ganeriwala for WP 86/1972, but does not supply separate appellant names for the two appeals. Do not infer them from counsel listings, which label both appeal groups as respondents.

STATUTORY SCOPE

No 2025 crosswalk or current-law clearance. Historical section 132A in this judgment concerns application and return of retained assets; its numbering must not be equated to later requisition provisions. The available 2025 Act was not read for a case-specific mapping.

LATER TREATMENT

Source checked 2026-10-05. not_verified. The five explicitly bounded primary checks establish: Bhupendra Thakkar's application on constitutional objections; Baldev Singh's statutory/contextual distinction; Spacewood's express qualified application; Laljibhai's restatement through Spacewood in its later statutory setting; and Puttaswamy's supersession of the quoted no-privacy premise. None is a comprehensive citator or present-law certificate. No wholesale Pooran Mal overruling or automatic 2025 migration is asserted.

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 27](#)

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