

C. Krishna Prasad v. C.I.T., Bangalore

Civil Appeal No.1553 (N) of 1970

[1975] 2 SCR 709 | 1974-11-12

Whether an unmarried Hindu male, who receives property on partition and has no other member in the alleged family during the relevant period, can be assessed as a Hindu undivided family rather than an individual.

2(31) | 4 | 256(1)

Two-judge bench | H.R. Khanna, J. | A.C. Gupta, J.

Assessment years: 1964-65

Actual 1961 Act scope and single-person limit

Despite the headnote's 1922 label, the judicial body applies Income-tax Act, 1961 sections 2(31), 4 and 256(1) to AY 1964-65; 1922 section 25-A appears only in the partition history. The holding concerns one person with no other family member, not a family with one male and female members. Dismissal was with costs. The cited adoption pedigree is not this assessee's history. Historical personal-law formulations must not be presented as current gender, succession or adoption law. Surjit Lal is related historical doctrine, not direct subsequent treatment. The bounded 2025 definition/charge check does not certify continued applicability or a complete mapping. Original PDF unchanged. Comprehensive later treatment, current law and 2025 mapping remain not verified.

01 FACTS OF THE CASE

C. Krishna Prasad, his father Krishnaswami Naidu and his brother C. Krishna Kumar formed a Hindu undivided family until their partition on 30 October 1958. The assessee received house properties and vacant sites. The Department recognised the partition under section 25-A of the 1922 Act with effect from 1 November 1958 (physical page 2/SCR 710 F).

The assessee was unmarried at partition and throughout the relevant year ended 31 March 1964. He had been assessed individually through AY 1963-64 and filed the AY 1964-65 return as an individual, but sought HUF status during assessment. The Income-tax Officer rejected that claim, and the Appellate Assistant Commissioner and Tribunal affirmed. On his section 256(1) reference, the Mysore High Court answered that individual assessment was correct; this certificate appeal challenged its judgment of 10 September 1969 in I.T.R.C. No.7 of 1968 (physical pages 2-3/SCR 710 C-711 A).

The decisive factual limit was the absence of any other family member, including a female member entitled to maintenance from the property or capable of adopting a son to a deceased coparcener. The dispute was not whether a family with one male and other female members could constitute an HUF (physical pages 3-4/SCR 711 B-712 G).

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

02 DISCUSSION BY THE HON'BLE COURT

Section 4 charges the income of a person, and section 2(31) separately includes an individual and a Hindu undivided family. The Court held that family requires a plurality of persons: an individual alone cannot be assessed as an HUF merely because his property originated in a family partition. Gowli Buddanna had left the single-member question open; this appeal directly answered it (physical page 3/SCR 711 B-G).

The Court carefully distinguished a Hindu joint family from the narrower coparcenary. It rejected any requirement of two male members. Discussing Arunachalam Chettiar, Gowli Buddanna and Veerappa Chettiar, it recognised that a joint family may include one male and widows, or may continue with widows alone while joint property remains undivided. The requirement being applied was two or more family members, not two male coparceners (physical pages 3-4/SCR 711 H-712 D). These are the judgment's historical Hindu-law formulations, not a restatement of present succession or coparcenary legislation.

Under the personal-law rules then discussed, the partition share was ancestral as regards male issue, but the assessee was presently its absolute owner and could deal with it as he wished. The Court declined to assume a future adoption, birth or other addition to the family. Tax status had to follow the facts existing in the relevant case, not an event that might never happen. This factual approach did not decide the status of a later, actually enlarged family (physical pages 4-5/SCR 712 D-713 B).

Anant Bhikappa Patil v. Shankar Ramchandra Patil did not establish the contrary. That Privy Council dispute concerned a widow's adoption after the sole surviving coparcener's death. The Supreme Court explained that it neither decided the income-tax single-person question nor supported the proposed inference that the widow alone constituted the family during the intervening period. On the relation-back doctrine applied in that older adoption setting, the adopted son was treated as existing from the adoptive father's death. The pedigree and dates at SCR 713-714 belong to that cited case, not to Krishna Prasad (physical pages 5-6/SCR 713 B-714 G).

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

03 JUDICIAL DECISION

The Supreme Court dismissed the assessee's appeal with costs. The High Court's affirmative answer to the referred question remained in place: the assessee was correctly assessed as an individual for AY 1964-65. No remand or later-year status determination was ordered (physical page 6/SCR 714 H).

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

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue

Assessee's appeal dismissed with costs; individual assessment for AY 1964-65 sustained

Final determination of the referred single-person HUF-status question

One individual with no other family member during the relevant period. No rule requiring two male members, and no determination of status after an actual later change in family composition.

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

05 AKHB REVIEW POINT

Start by identifying the family members who actually existed in the relevant period. Receipt of ancestral property on partition and capacity to become a parent or adoptive parent cannot by themselves supply the absent second member. Keep three questions separate: whether an HUF exists, whether a coparcenary exists, and whether the particular property or income belongs to that HUF.

Related historical check: *Surjit Lal Chhabda v. C.I.T.*, decided 6 October 1975, [1976] 2 SCR 164, concerned AY 1957-58 under the 1922 Act. It recognised a family comprising a man, wife and unmarried daughter, but separately examined whether income from his self-acquired property thrown into the family hotchpot was assessable as his individual income. Its distinction between pre-existing joint-family property and property first introduced into a family reinforces the need to analyse composition and property character separately (physical pages 8-10 and 17-20/SCR 171-173, 180-183). It does not directly cite *Krishna Prasad*; this is related doctrine, not certified subsequent treatment.

Bounded 2025 text check: the official compilation labelled as amended by Finance Act, 2026 separately includes individual and HUF in section 2(77) and charges every person's total income through section 4 (physical pages 18-19 and 26-27). This does not establish that every historical personal-law proposition, the section 256 reference procedure, or this judgment's application carries over unchanged. Current personal-law rights and later judicial treatment require separate verification.

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

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Caption, actual decision date and bench

Source url: [Open cited source](#)

Pdf pages: 1

Paragraphs: SCR 709 heading

Source role: reported metadata

2.

Topic: Actual 1961 enactment, reference, AY and partition facts

Source url: [Open cited source](#)

Pdf pages: 2; 3

Paragraphs: SCR 710 C-711 B

Source role: judicial text

3.

Topic: Individual versus HUF and no two-male requirement

Source url: [Open cited source](#)

Pdf pages: 3; 4

Paragraphs: SCR 711 D-712 D

Source role: judicial text

4.

Topic: Existing facts and limits of future possibilities

Source url: [Open cited source](#)

Pdf pages: 4; 5

Paragraphs: SCR 712 D-713 B

Source role: judicial text

5.

Topic: Privy Council adoption authority distinguished

Source url: [Open cited source](#)

Pdf pages: 5; 6

Paragraphs: SCR 713 B-714 G

Source role: judicial text discussing authority

6.

Topic: Dismissal with costs

Source url: [Open cited source](#)

Pdf pages: 6

Paragraphs: SCR 714 H

Source role: judicial text

7.

Topic: Related historical family and property distinction; no direct citation

Source url: [Open cited source](#)

Pdf pages: 8; 9; 10; 17; 18; 19; 20

Paragraphs: SCR 171-173 and 180-183

Source role: later related judgment

8.

Topic: 2025 person definition and charge, bounded snapshot only

Source url: [Open cited source](#)

Pdf pages: 18; 19; 26; 27

Paragraphs: Sections 2(77) and 4

Source role: bounded official statutory pdf

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

The opening judicial paragraph expressly defines the Act as the Income-tax Act, 1961. Sections 2(31) and 4 are applied to decide individual versus HUF status for AY 1964-65; section 256(1) is the reference route. The headnote's 1922 labels do not identify the controlling enactment.

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

H.R. Khanna, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961: person, charge and reference; historical Hindu joint-family principles

OTHER STATUTORY PROVISIONS AND THEIR SEPARATE SCOPE

Indian Income-tax Act, 1922: section 25-A, only the historical departmental recognition of the 1958 partition

SOURCE & VERIFICATION

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

Identified source rendition: 6 PDF pages; SHA-256

773a8451a41b1610016d4baf8e27f9c9f0f8c40a5530677ac63cbb87e883e573. Original bytes preserved. Reporter headnote physical pages 1-2/SCR 709-710 C; appellate metadata physical page 2/SCR 710 C-D; Khanna, J.'s judicial body starts physical page 2/SCR 710 D and ends physical page 6/SCR 714 H with dismissal with costs. The pedigree at physical page 5 belongs to a discussed Privy Council authority, not this assessee. 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

Judgment delivered on 12 November 1974; 1975 is the report year. The catalogue's neutral-style identifier 1974INSC240 is not used as a separately authenticated neutral citation.

The headnote at SCR 709 labels the statute 1922 and again attributes section 4 to that Act; the judicial opening at SCR 710 D expressly says Income-tax Act, 1961. The controlling provisions are 1961 sections 2(31), 4 and 256(1).; The 1922 section 25-A order concerns historical recognition of partition only. It is not the enactment under which AY 1964-65 status was decided.; The source says partition occurred on 30 October 1958 but recognition took effect on 1 November 1958. Both dates are retained.; A sole family member is not the same as a sole male member or sole surviving coparcener with other family members. The judgment expressly rejects the need for two males.; The pedigree and adoption chronology at SCR 713-714 are facts of Anant Bhikappa Patil, a discussed authority. They must not be imported into this assessee's facts.; The historical statements concerning male issue, female membership and adoption relation-back are not certified as present personal law. Surjit Lal is related doctrine under the 1922 Act, not a direct citation of this decision.

Only AY 1964-65 is the subject of the referred question. Earlier individual assessments through AY 1963-64 and the accounting year ended 31 March 1964 are factual context.

STATUTORY SCOPE

Only explicitly identified bounded statutory text has been checked. No automatic 1961-to-2025 mapping or certification of present law.

LATER TREATMENT

Source checked 2026-10-05. not_verified. The full Surjit Lal Chhabda source was checked only as related historical doctrine, with no direct Krishna Prasad citation found. No comprehensive subsequent-treatment, statutory-amendment, Hindu succession/adoption or current-law audit is certified. The bounded 2025 definition/charge check is separately registered and is not a verified case-to-2025 mapping.

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 6](#)

SHA-256: 773a8451a41b1610016d4baf8e27f9c9f0f8c40a5530677ac63cbb87e883e573

[later related judgment not direct citation - PDF pages: 20](#)

SHA-256: abcd47dbffd307e59747f8b77330a85342448cbc6e97976e009655148c72f9e

[official statutory pdf bounded - PDF pages: 686](#)

SHA-256: d54a0ed6a91673d1a4fbcef9b5e472c3efe441139fae38f85a5a0c5b2cfc998b

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