

Commissioner of Agricultural Income-tax, Trivandrum v. Smt. Lucy Kochuvareed

Civil Appeals Nos. 793 and 794 of 1971

[1976] Supp SCR 657 | 1976-05-07

Agricultural income tax: distinction between revisable underassessment and escaped assessment.

Kerala Agricultural Income-tax Act, 1950: sections 34, 35, 36 and 60

2-judge bench; unanimous judgment delivered by A. C. Gupta, J. | A. C. Gupta, J. | Jaswant Singh, J.

Assessment years: 1959-60, 1960-61

Historical statutory setting

The ruling applies the historical Kerala Agricultural Income-tax Act, 1950; it does not state current reassessment or revision law.

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 fully disclosed rubber-plantation income and claimed immature-area upkeep. The officer considered the claim and allowed deductions. The Commissioner later found the quantum irrational and remanded under section 34 (SCR pp.657-659; PDF pp.1-3).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

An item omitted from assessment may be escaped income, but every underassessment is not escaped assessment. Here the officer applied his mind to a disclosed deduction and may merely have erred in amount; section 34 revision therefore remained available (SCR pp.659-663; PDF pp.3-7).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court answered the jurisdiction question affirmatively, allowed the appeals and made no costs order (SCR p.663; PDF p.7).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue: the Commissioner's revisional remand was valid; the merits of each expense remained for fresh examination (SCR pp.662-663; PDF pp.6-7).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: classify whether a disclosed item was actually considered but wrongly allowed, or never assessed at all, before selecting revision or reassessment. Current statutes may draw the boundary differently (based on SCR pp.662-663; PDF pp.6-7).

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

SOURCE & VERIFICATION

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

Full 7-page SCR source asset read in page-preserving text and visually inspected; adjacent-report boundaries were checked.

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Exact source bytes, SHA-256 and 7-page count match catalogue asset S_1976_1_657_663; every page was read and visually inspected.

The source verifies the stated case 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

The ruling applies the historical Kerala Agricultural Income-tax Act, 1950; it does not state current reassessment or revision law.

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.

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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.