

Income-tax Officer, Lucknow v. M/s S. B. Singhar Singh & Sons & Another

Civil Appeal No. 1539 of 1971

[1977] 1 SCR 214 | 1976-08-17

Historical excess-profits-tax procedure: Article 226 intervention over an allegedly undecided Tribunal ground.

Constitution of India: Article 226 | Income-tax Act, 1922: sections 35 and 66 | Excess Profits Tax Act, 1940: section 6

3-judge bench; unanimous judgment delivered by R. S. Sarkaria, J. | H. R. Khanna, J. | R. S. Sarkaria, J. | Jaswant Singh, J.

Assessment years: Chargeable accounting periods ending 31 March 1945 and 31 March 1946

Historical statutory setting

The decision concerns repealed excess-profits-tax and 1922 Act procedures; it is not current-law clearance.

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 sought adjustment of standard profits for capital variation but supplied no complete computation. Years after the Tribunal disposed of the appeals, it alleged that the ground had been argued and left undecided, then obtained a High Court mandamus (SCR pp.214-218; PDF pp.1-5).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

The contemporaneous omissions, delay and absence of counsel confirmation strongly indicated that the ground had not been pressed. Whether omission resulted from abandonment or a rectifiable Tribunal lapse belonged to the statutory authorities; extraordinary jurisdiction was not a substitute on disputed facts (SCR pp.218-220; PDF pp.5-7).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court allowed Revenue's appeal, dismissed the writ petition and awarded costs, without deciding the Tribunal's review power (SCR p.220; PDF p.7).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue on writ maintainability and discretion; the underlying standard-profit adjustment was not adjudicated (SCR pp.219-220; PDF pp.6-7).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: preserve proof that every appellate ground was actually argued and use timely statutory rectification or reference remedies. This judgment does not make every tax writ unavailable and does not resolve current procedural limits (based on SCR pp.219-220; 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.

[Open cited source rendition](#)

Exact source bytes, SHA-256 and 7-page count match catalogue asset 1977_1_214_220; 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 decision concerns repealed excess-profits-tax and 1922 Act procedures; it is not current-law clearance.

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.