

Sashi Prasad Barooah v. Agricultural Income-tax Officer, Shillong, Assam and Others

Civil Appeals Nos. 245-251 of 1972

[1977] 2 SCR 645 | 1977-01-19

Agricultural income tax: HUF continuity after partition until a statutory apportionment order.

Assam Agricultural Income-tax Act, 1939: sections 2(m), 3, 6, 19, 20, 30 and 50 | Assam Agricultural Income-tax Rules, 1939: rule 23 | Income-tax Act, 1961: section 171(1) discussed

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

Assessment years: 1946-47 to 1951-52, 1955-56

Historical statutory setting

The ruling applies historical Assam agricultural-income-tax law; it does not state current HUF assessment procedure.

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 appellant karta asserted that a Dayabhaga HUF owning tea estates had partitioned in 1945 and that certain estates became his individual property. Seven HUF assessments followed after returns were not furnished; writ challenges attacked both the assessments and rule 23 (SCR pp.645-648; PDF pp.1-4).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Rule 23 clearly deemed a previously assessed HUF to continue until an apportionment order, and none existed. The charging liability arose under section 3; identifying the assessable person was an implementation detail within section 50(1), not an excess of rule-making power. Section 171(1) supplied a comparable legislative pattern (SCR pp.648-653; PDF pp.4-9).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court upheld rule 23 and the HUF assessments, dismissing all seven appeals with one set of costs (SCR p.653; PDF p.9).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue; the Court did not decide whether the asserted partition had factually occurred (SCR pp.651-653; PDF pp.7-9).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: where a statute makes an apportionment order the gateway out of continuing HUF assessment, a private partition assertion alone may not change the assessable unit. Current text and procedure must be checked separately (based on SCR pp.651-653; PDF pp.7-9).

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

SOURCE & VERIFICATION

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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 historical Assam agricultural-income-tax law; it does not state current HUF assessment procedure.

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.