

Mahant Sri Srinivas Ramnuj Das, Mahant of Emar Math, Puri v. Agricultural Income Tax Officer, Puri and Another

Civil Appeal No. 1770 of 1972

[1979] 1 SCR 656 | 1978-09-12

Agricultural income tax: equality challenge to exemptions for public trusts and wakf-alal-aulad.

Orissa Agricultural Income Tax Act, 1947: sections 3, 5, 6, 8(1), 9 and 16 | Musalman Wakf Validating Act, 1913: sections 3 and 4 | Constitution of India: Article 14

3-judge bench; unanimous judgment delivered by V. D. Tulzapurkar, J. | P. N. Bhagwati, J. | V. D. Tulzapurkar, J. | R. S. Pathak, J.

Assessment years: 1948-49 to 1967-68

Historical statutory setting

The holding concerns historical Orissa agricultural-income-tax and wakf legislation; it is not a ruling on present taxation of religious trusts.

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

Emar Math received the section 8(1) exemption for agricultural income actually spent on charitable or religious purposes but alleged that section 9 exempted all Muslim wakfs, making section 8 discriminatory (SCR pp.656-660; PDF pp.1-5).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Sections 8(1) and 16 consistently limited exemption to actual charitable spending. Section 9 referred only to wakf-alal-aulad under the 1913 Act, not every Muslim wakf, and its proviso taxed beneficiaries' shares. Other public Muslim wakfs received the same section 8 treatment, so the proposed unequal comparison failed (SCR pp.660-663; PDF pp.5-8).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court upheld section 8(1) against Article 14 and dismissed the appeal with costs (SCR p.663; PDF p.8).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue; no fresh computation of the assessments was undertaken (SCR p.663; PDF p.8).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: test equality by the actual statutory classes and consequences, including cross-referenced enactments and provisos. An assumed religion-wide exemption cannot ground discrimination if the text creates no such class (based on SCR pp.662-663; PDF pp.7-8).

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

SOURCE & VERIFICATION

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

Full 8-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 8-page count match catalogue asset 1979_1_656_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 holding concerns historical Orissa agricultural-income-tax and wakf legislation; it is not a ruling on present taxation of religious trusts.

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.