

Commissioner of Income-tax, Central, Calcutta v. National Taj Traders

Civil Appeal Nos. 171-172 of 1973

[1980] 2 SCR 268 | 1979-11-27

Whether the two-year limit on the Commissioner's suo motu revision curtailed the Tribunal's power to set aside and remand a section 33B order

Indian Income-tax Act, 1922: section 33B

Two-judge bench; judgment delivered by V. D. Tulzapurkar, J. | V. D. Tulzapurkar, J. | E. S. Venkataramiah, J.

Historical ruling; verify current law

This judgment applies historical legislation and facts. Do not treat this note as a current-law or citator-status certificate.

01 FACTS OF THE CASE

The Commissioner revised two assessments ex parte on the morning fixed by a notice served only three days earlier. The Tribunal found denial of opportunity and remanded. The High Court accepted cancellation but held that the two-year limit prevented a fresh Commissioner order.

Source: [Primary judgment: facts and procedural setting](#)

02 DISCUSSION BY THE HON'BLE COURT

Reading section 33B as a whole, the Court distinguished the limitation on the Commissioner's original suo motu jurisdiction from the Tribunal's broad appellate power to pass such orders as it thought fit on the appeal. A literal bar on a directed rehearing would produce anomalies and frustrate that appellate power.

Source: [Primary judgment: reasoning](#)

03 JUDICIAL DECISION

The Tribunal validly set aside the procedurally defective revision and directed the Commissioner to decide afresh after due opportunity; the two-year bar did not apply to the order made pursuant to that direction.

Source: [Primary judgment: holdings](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue appeals allowed; no order as to costs.

Source: [Primary judgment: operative disposition](#)

05 AKHB REVIEW POINT

AKHB analysis: separate expiry of original revision jurisdiction from implementation of an appellate remand, and confirm the exact statute and later treatment before invoking this historical machinery ruling.

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

SOURCE & VERIFICATION

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

Complete 16-page SCR report read in page-preserving text and every page image inspected, from the reported opening page through the operative disposition.

[Open cited source rendition](#)

Exact catalogue SHA-256 and 16-page count verified; every page was read and visually inspected.

STATUTORY SCOPE

Historical statutory provisions are described as they appeared in the report. Verify the current enactment, amendments and later judicial treatment before reliance.

LATER TREATMENT

Source checked 2026-10-12. No comprehensive later-treatment or present-law clearance is represented. The note reports the historical statutory text and result in this primary report only.

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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