

Wealth Tax Officer, Calicut v. C. K. Mammed Kayi through Legal Representatives

Civil Appeal No. 1543 of 1971

[1981] 3 SCR 358 | 1981-04-07

Wealth tax: a Mappilla Marumakkathayam Tarwad fell within the charging term individual.

Wealth-tax Act, 1957: sections 3, 4 and 5(1)(ii) | General Clauses Act, 1897: section 13(2) | Mapilla Marumakkathayam Act, 1939: section 20(1) | Constitution of India: Article 14 and List I Entry 86

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

Assessment years: 1957-58

Historical statutory setting

The ratio is tied to historical Wealth-tax Act wording and the former legal status of Mappilla Tarwads; current wealth and family law were not checked.

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 deceased respondent was karnavan of an impartible Mappilla Marumakkathayam Tarwad. For 1957-58 the officer assessed the Tarwad as an individual; the Kerala High Court majority held that a non-Hindu family fell outside section 3 (SCR pp.358-363; PDF pp.1-6).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

The answer came from the Act's scheme, not merely the broad constitutional entry. Under section 13(2), individual could include a plural natural group; separately naming an HUF did not make the expressions mutually exclusive. Sections 4 and 5 did not narrow the charging term, and tax legislation had historically treated Mappilla Tarwads as individuals (SCR pp.363-366; PDF pp.6-9).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court held that section 3 included the Tarwad, allowed Revenue's appeal and made no costs order (SCR p.366; PDF p.9).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue on the assessable-unit issue; valuation or computation was not separately decided (SCR p.366; PDF p.9).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: construe the assessable unit from the charging provision, statutory scheme and interpretation rules. Express recognition of one family form does not necessarily exclude another natural group from a broader term (based on SCR pp.364-366; PDF pp.7-9).

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

SOURCE & VERIFICATION

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

Full 9-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 9-page count match catalogue asset 1981_3_358_366; 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 ratio is tied to historical Wealth-tax Act wording and the former legal status of Mappilla Tarwads; current wealth and family law were not checked.

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.