

Anchor Pressings (P) Ltd. v. Commissioner of Income Tax, U.P. & Others

Civil Appeal No. 1700 (NT) of 1974

[1986] 3 SCR 223 | 1986-07-16

Whether omission of unclaimed former section 84 relief could be rectified under section 154, including by using the super-profits-tax record, when the assessee had not shown the requisite eligibility facts existed on the record at the time of assessment.

154 (rectification power directly adjudicated) | 84 (former industrial-undertaking relief; omitted provision) | 80J (historical successor context and cited High Court case, not a separate relief holding) | 80HH (cited High Court revision case only) | 155, 104 and 105 (cross-tax statutory context only)

Two-judge bench | R.S. Pathak, J. | Sabyasachi Mukharji, J.

Assessment years: 1963-64

Rectification refused; historical relief and later claim conditions

Anchor accepts a qualified duty to allow unclaimed former section 84 relief and limited use of super-profits-tax information, but dismisses this appeal because requisite facts were not shown to exist on the record when assessment was made. It awards no industrial exemption and creates no blanket new-claim route. The section 84 regime is historical; later section 80A(5) imposes express return-claim restrictions within its scope. Comprehensive later judicial treatment and current-law or 2025-Act mapping remain unverified.

01 FACTS OF THE CASE

The company manufactured and sold suitcase locks. Its income for AY 1963-64 was assessed on 12 March 1968. It claimed no section 84 rebate either in assessment proceedings or before the Appellate Assistant Commissioner. On 20 August 1969 it applied under section 154 for rectification by granting that relief. The Income-tax Officer rejected the application; revision was rejected on 6 March 1972, and the Allahabad High Court dismissed the writ petition on 23 September 1972 (physical page 3; SCR 225C-F).

Former section 84 provided, subject to its conditions, relief on industrial-undertaking profits up to six per cent annually of capital employed, computed as prescribed. The judgment notes its deletion from 1 April 1968 and its then successor placement in section 80J. The dispute was whether the completed assessment contained a rectifiable omission, not an appeal directly seeking reconsideration of the assessment on a newly proved eligibility record (physical pages 3 and 7; SCR 225G-H and 229C-D).

Source: See the proposition-specific paragraph and PDF-page references below.

02 DISCUSSION BY THE HON'BLE COURT

The Court accepted the assessee's contention that the statutory obligation to grant section 84 relief could not be defeated merely by the absence of a claim. But that did not establish a rectifiable mistake: clear, precise factual data on the assessment record had to enable the officer to assess eligibility. The historical conditions discussed included formation otherwise than by splitting or reconstructing an existing business, restrictions on previously used assets, prescribed commencement of manufacture, and minimum workforce requirements depending on power use. The company had not shown all the necessary information was present (physical page 4; SCR 226A–G).

The Court distinguished *Subhash Chandra Sarvesh Kumar*, which concerned the Commissioner's revision jurisdiction to entertain an unmade claim. This case invoked the Income-tax Officer's section 154 power and required a mistake apparent from the record. Although that language is wider than the Code of Civil Procedure's error-apparent-on-the-face formulation, supporting material was still essential. The broader wording was not permission to establish previously missing eligibility facts through rectification (physical pages 4–5; SCR 226G–227F).

The Court partly accepted the separate argument about super-profits-tax records. Chargeable profits were linked to income-tax computation; income-tax rectification could require corresponding recomputation under that Act; and section 20(2) expressly allowed information collected under the Super Profits Tax Act to be used for income-tax purposes. To the extent such information was employed in an income-tax proceeding, it formed part of that record. Material relevant to section 84 in the super-profits-tax assessment could therefore be considered. This was a qualified information-use holding, not automatic proof that every eligibility fact was before the officer (physical pages 5–6; SCR 227F–228G).

The qualification was decisive. The revisional authority had examined both records and found no attempt to place facts showing that the undertaking was new and eligible. A section 84 claim appeared in the super-profits-tax return, but had not been examined. The company did not show that all requisite material existed there when the income-tax assessment was completed. Accordingly, omission of the relief was not shown to be a mistake apparent from the record (physical pages 6–7; SCR 228H–229D).

Source: See the proposition-specific paragraph and PDF-page references below.

03 JUDICIAL DECISION

The appeal failed and was dismissed with costs. The refusal to rectify remained undisturbed. The Court neither granted section 84 relief nor ordered an eligibility inquiry or remand (physical page 7; SCR 229D).

Source: See the proposition-specific paragraph and PDF-page references below.

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue on the rectification appeal; assessee's legal submissions accepted only to the limited extent explained

Assessee's appeal dismissed with costs

Reasoned determination of section 154 record requirements and qualified use of linked tax records

Not a finding that a missing formal claim is invariably fatal, not an affirmative finding of industrial eligibility, and not a general permission to claim every deduction without a return claim. No separate super-profits-tax assessment relief ordered.

Source: See the proposition-specific paragraph and PDF-page references below.

05 AKHB REVIEW POINT

Build the rectification analysis around an existing, dated record showing every condition for the particular relief. A bare claim in another tax return is not the same as the facts proving it. Separate the ability to use information from the adequacy of that information, and separate rectification from appeal or revision.

Historical and later-law caution: section 84's six-per-cent regime and the listed industrial conditions are historical, and the judgment itself records its deletion. Its then reference to section 80J is not a current-law statement. Later section 80A(5), inserted by the Finance (No. 2) Act, 2009 with effect from 1 April 2003, introduced a return-claim restriction for the listed section 10 deductions and Chapter VI-A Part C deductions. That bounded statutory check reinforces why this 1986 reasoning cannot automatically override later express claim conditions. It is not an adjudication of the later provision or a present-law/2025-Act crosswalk; comprehensive judicial treatment remains unverified.

Source: See the proposition-specific paragraph and PDF-page references below.

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Identity, procedural history and historical section 84

Source url: [Open cited source](#)

Pdf pages: 1; 3

Paragraphs: Unnumbered judicial text; 223 and 225A–H

Source role: reported metadata and judicial text

2.

Topic: Qualified duty and precise eligibility facts

Source url: [Open cited source](#)

Pdf pages: 4

Paragraphs: Unnumbered judicial text; 226A–G

Source role: judicial text

3.

Topic: Revision distinguished and section 154 compared with civil review

Source url: [Open cited source](#)

Pdf pages: 4; 5

Paragraphs: Unnumbered judicial text; 226G–227F

Source role: judicial text

4.

Topic: Permissible cross-tax information use and its limits

Source url: [Open cited source](#)

Pdf pages: 5; 6

Paragraphs: Unnumbered judicial text; 227F–228G

Source role: judicial text

5.

Topic: Actual record deficiency and dismissal with costs

Source url: [Open cited source](#)

Pdf pages: 6; 7

Paragraphs: Unnumbered judicial text; 228H–229D

Source role: judicial text

6.

Topic: Later return-claim restriction, bounded check only

Source url: [Open cited source](#)

Pdf pages: 422; 423

Paragraphs: Section 80A(5) and footnote 39

Source role: bounded later statutory check

7.

Topic: Official Finance Act amendment: insertion with effect from 1 April 2003

Source url: [Open cited source](#)

Paragraphs: Section 29(a), complete amendment section reviewed online

Source role: bounded later statutory check

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

R.S. Pathak, J.

OTHER STATUTORY CONTEXT

Super Profits Tax Act, 1963, sections 2(5), 15 and 20(2), and First Schedule: relationship between assessments and use of information; Code of Civil Procedure, Order XLVII Rule 1: compared with section 154 rectification language; Later section 80A(5) and Finance (No. 2) Act, 2009, section 29: independently verified editorial caution only, not part of the 1986 holding

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

HISTORICAL 1922 ACT PROVISIONS

35 (comparison with section 154 only)

SOURCE & VERIFICATION[Hon'ble Supreme Court source PDF \(reported judgment\)](#)

Identified source rendition: 7 PDF pages; SHA-256

60a7f025e9a4b138c8de052d3a791d78292e1e06dbcd9df18c20d66bddd4cfd0. Original bytes preserved.

Judicial text starts on physical page 3 and ends on physical page 7. Earlier editorial headnotes, report metadata and terminal reporter summary distinguished. No neighbouring judgment included.

[Open cited source rendition](#)

Physical page 5 prints section 80J, alongside section 80HH, in the discussion of Subhash Chandra Sarvesh Kumar. Extracted OCR resembles 80I/801; image-confirmed 80J retained.; The opening refers to the Commissioner and the final discussion to the Additional Commissioner as revisional authority. These descriptions are preserved without inventing a second revision proceeding.; The detailed industrial conditions are presented as the historical judgment's discussion; no current applicability or independently reconstructed AY-specific statutory text is certified.; Super-profits-tax provisions form the reasoning for an income-tax rectification issue; no independent other-tax relief is adjudicated.; No later judicial treatment conclusion is drawn from search snippets or secondary summaries. The later section 80A(5) caveat is separately grounded in Department-hosted statutory sources.

STATUTORY SCOPE

No current-law certification or automatic mapping to the Income-tax Act, 2025. Historical provisions and narrowly identified later statutory checks only.

LATER TREATMENT

Source checked 2026-10-04. Comprehensive subsequent judicial treatment, appeals, reviews, stays and reversals have not been verified. Identified bounded statutory checks do not amount to a citator or current-law certificate.

IDENTIFIED SOURCE LINKS[reported judgment - PDF pages: 7](#)

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[official department hosted historical statutory compilation - PDF pages: 1251](#)

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