

Smt. Kusum Lata Singhal v. Commissioner of Income Tax, Rajasthan, Jaipur and Others

Special Leave Petition (Civil) No. 15327 of 1989

[1990] 3 SCR 393 | 1990-07-16

Whether invalidation of the search against the wife required delivery of the disputed jewellery to her despite her husband's separate ownership assertion, and whether that assertion disappeared with the alleged invalidity of the proceedings.

132(1), High Court invalidity finding | 132(5) | 132(7)

Two-judge bench | Sabyasachi Mukharji, C.J. | K. Ramaswamy, J.

Assessment years: See the source-scope notes; no year inferred.

Speaking SLP dismissal; ownership and proceeding validity remain open

Leave was refused with reasons, not granted for an appeal. The husband's ownership assertion did not vanish because of the alleged procedural invalidity, so return to the wife was declined in this disputed-title setting. The Court did not determine ownership, uphold the search, validate all later proceedings or permit indefinite retention. No AY is inferred from the search date. Comprehensive later treatment and current-law/2025 mapping remain unverified.

01 FACTS OF THE CASE

A search of the shared premises on 25–26 November 1987 produced account books and valuables. The wife sought their return. The Rajasthan High Court held the search authorisation against her invalid, directed return of the account books after supplying copies, but declined to return the jewellery in light of the husband's ownership claim and the proceedings concerning him (physical pages 2–3).

The husband had asserted on oath that the jewellery belonged to him and had offered undisclosed cash and excess jewellery as his income. The report distinguishes the assets found, the amount claimed by the wife's counsel and the husband's own cash/jewellery figures; they are not a Supreme Court valuation or assessment. The wife's special-leave application challenged the refusal to deliver the valuables to her (physical pages 3–4).

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

02 DISCUSSION BY THE HON'BLE COURT

The Court distinguished the ordinary proposition that unlawfully seized goods should be returned from this case's disputed entitlement. The husband's separate claim prevented treating the wife's entitlement as undisputed. That ownership controversy could not be resolved through Article 226 in the manner she sought. The Court did not adjudicate which spouse ultimately owned the jewellery (physical pages 4–5).

The Court expressly left open whether the section 132(5) proceedings against the husband were valid. Even if the challenged proceedings were invalid, his recorded ownership assertion did not cease to exist. That narrow evidentiary point, and the resulting ownership dispute, justified declining interference with the High Court's refusal to order delivery to the wife. The decision does not validate every use of illegally obtained evidence or grant an indefinite power to retain anyone's property (physical page 5).

The broader statement about using material from an illegal search initially appears as the wife's counsel's submission. The Court's own reasons focus on the continued existence of this ownership assertion. The cited return-of-property authorities were distinguished in that factual setting, not rejected as general rules (physical pages 3–5).

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

03 JUDICIAL DECISION

The Court dismissed the special-leave application without costs and vacated any interim orders. It did not grant leave and dismiss an appeal, award title to the husband, uphold the search's validity or make a final tax assessment (physical page 5).

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

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue on resisting the requested return to the petitioner

Special-leave petition dismissed without costs; interim orders, if any, vacated

Speaking refusal of special leave with limited legal reasons on disputed entitlement and surviving ownership evidence

No adjudication of ultimate ownership, the husband's proceeding validity, criminal guilt or indefinite retention entitlement; no non-speaking-dismissal or appellate-merger claim.

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

05 AKHB REVIEW POINT

Separate an invalid search from the claimant's entitlement to receive the particular property. A competing ownership assertion may remain relevant even where the procedure through which it was recorded is challenged. Preserve the exact procedural stage: this is a reasoned refusal of special leave, not a grant of an appeal followed by a merits decree.

Do not extend the narrow statement about the husband's assertion to a universal admissibility rule, automatic validation of subsequent proceedings or perpetual retention power. The Court left ownership and validity questions open. The old section 132 framework, later safeguards and comprehensive judicial treatment require separate checking; no present-law or 2025 mapping is certified.

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

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Identity, SLP number and judicial author

Source url: [Open cited source](#)

Pdf pages: 1; 2

Paragraphs: Unnumbered judicial text; physical PDF pages are one-based

Source role: reported metadata and judicial text

2.

Topic: Invalidity finding, account books and competing claim

Source url: [Open cited source](#)

Pdf pages: 3; 4

Paragraphs: Unnumbered judicial text; physical PDF pages are one-based

Source role: reported metadata and judicial text

3.

Topic: Ordinary return principle and limits of the ownership inquiry

Source url: [Open cited source](#)

Pdf pages: 4; 5

Paragraphs: Unnumbered judicial text; physical PDF pages are one-based

Source role: judicial text

4.

Topic: Validity reserved, surviving assertion and final SLP dismissal

Source url: [Open cited source](#)

Pdf pages: 5

Paragraphs: Unnumbered judicial text; physical PDF pages are one-based

Source role: judicial text

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

Sabyasachi Mukharji, C.J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

SOURCE & VERIFICATION

Hon'ble Supreme Court source PDF (reported judgment)

Identified source rendition: 5 PDF pages; SHA-256

4d1a5cd3a9e80dfbf32b33d9bd02cccec1ff3cecb1916e5286a6743124577add. Original bytes preserved.

Complete unnumbered judicial text physical pages 2–5; preceding editorial material separated; no adjacent judgment.

Open cited source rendition

The judicial opening on physical page 3 prints search under section 134 once, while the controversy, surrounding text and High Court finding concern section 132. The original is unchanged; no section 134 holding is inferred.; The report gives distinct figures for items found, the wife's claimed return and the husband's surrender. They are not silently equated, added into a new demand or adopted as final ownership findings.; The closing dismisses the application for leave. The phrase entertain this appeal in the earlier reasons does not establish that leave was granted.; No assessment year is specified. The 1987 search and the husband's reference to the current year do not establish a verified AY for this note.; The statement concerning general use of illegally seized evidence begins in counsel's submission; the Court's operative reasoning is confined to the continued existence of the husband's ownership assertion.; Physical page 4 / SCR 396 prints reserved in the ownership-dispute sentence and contains an awkward cannot be illegal formulation. The note paraphrases the clear judicial reasoning across physical pages 4–5; the separate editorial headnote on physical page 2 uses resolved. No original source text is altered.

STATUTORY SCOPE

No automatic mapping to the Income-tax Act, 2025 or present-law certification. Apply the statutory text for the relevant year.

LATER TREATMENT

Source checked 2026-10-04. No comprehensive later-treatment search is certified. Any actually checked later judgment or statute is expressly identified in this note.

IDENTIFIED SOURCE LINKS

reported judgment - PDF pages: 5

SHA-256: 4d1a5cd3a9e80dfbf32b33d9bd02cccec1ff3cecb1916e5286a6743124577add

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