

Commissioner of Income Tax, Shillong v. Jai Prakash Singh

Civil Appeal Nos. 2542–2544 of 1977

[1996] 3 SCR 377 | 1996-03-13

Whether assessments based on returns voluntarily filed by one of ten legal representatives, after notice to and participation by him, were nullities because the other nine had not received section 143(2) notices, or could be set aside for fresh assessments after proper notice.

2(7) | 2(29) | 139(4) | 142(1) | 143(2) | 159

Two-judge bench | B.P. Jeevan Reddy, J. | S.B. Majmudar, J.

Assessment years: 1965-66, 1966-67, 1967-68

Curable representative-notice defect; fresh assessments still required

Revenue won restoration of a fresh-assessment remand after notice to all ten representatives, with Rs 10,000 consolidated costs. One representative had already filed full-income returns, received notices and participated. This does not decide that every mandatory notice or jurisdictional defect is curable; the appellant's ability to raise the objection after participation was left open. Historical filing periods, current-law mapping and comprehensive later treatment remain unverified.

01 FACTS OF THE CASE

B.N. Singh died on 16 April 1967, leaving ten legal representatives: three widows, four sons and three daughters. He had not filed returns for AYs 1965-66, 1966-67 or 1967-68. His eldest son, Jai Prakash Singh, voluntarily filed the three returns on 17 March 1970, 12 November 1970 and 27 October 1971 respectively, disclosing the deceased's income from all his businesses and properties. The relevant accounting years had ended before the death (physical page 3).

The ITO served section 142(1) and 143(2) notices on Jai Prakash Singh, who participated through an authorised representative and produced the books. No notice was served on the other nine representatives, although their names and the death had been notified to the ITO. The assessments named all ten as representatives of the deceased and adopted individual status. Jai Prakash Singh first objected to the missing notices in appeal. The AAC set the assessments aside and remitted them for fresh assessments after notice to all representatives; the Tribunal agreed. The High Court instead treated the assessments as nullities and displaced that remand (physical pages 3–4 and 7).

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

02 DISCUSSION BY THE HON'BLE COURT

The Court set out the statutory definitions and section 159's machinery for assessing the deceased's income through legal representatives. Section 159 also limits estate liability and deals separately with personal liability arising from disposal of estate assets. The case did not fix an unlimited personal liability on each heir (physical pages 4–6).

The Court emphasised the actual procedural history: a representative had voluntarily returned the full income, received notices and participated without demanding notice to the others before assessment. On those facts, the defect did not make the proceedings null and void. The Court expressly declined to decide whether Jai Prakash Singh should have been permitted to raise his objection after that participation, because that separate issue was not before it (physical page 7).

Drawing on *Chatturam, Maharaja of Patiala and Estate of Late Rangalal Jajodia*, the Court distinguished substantive tax liability from defects in machinery for assessing it. In particular, *Rangalal Jajodia* supported correcting omitted legal-representative notice by fresh assessment after notice. The broad observations about procedural notice must be read with the case's facts and the qualification concerning the nature of the provision not complied with; they are not a separately reasoned decision that every absent statutory notice or jurisdictional condition is curable (physical pages 8–11).

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

03 JUDICIAL DECISION

The Revenue's three appeals were allowed. The High Court judgment was set aside and the referred question answered affirmatively for Revenue, sustaining the AAC/Tribunal treatment of the omission as an irregularity remediable by fresh assessments after notice to all legal representatives. Revenue was awarded Rs 10,000 consolidated costs. The Court did not affirm the original assessments as finally operative without curing the defect or decide the eventual assessed amounts (physical page 12, read with pages 3–4).

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

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue on validity of the remand

Three appeals allowed; High Court judgment set aside; question answered for Revenue; Rs 10,000 consolidated costs to Revenue

Final ruling on the procedural objection, with fresh-assessment remand maintained

Failure to notify the other representatives on these facts was curable. The underlying income quantum and all possible jurisdictional notice defects were not decided.

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

05 AKHB REVIEW POINT

First identify the person assessed, the income and period concerned, the legal representatives, the notices actually issued and the participation that followed. A remand permitting correction of a defective representative assessment is materially different from an unconditional affirmation of the original assessment. Keep the section 159 estate-liability limits separate from the question of procedural validity.

Do not cite the general machinery-language as permission to disregard every mandatory notice, assess a non-existent person, or revive a time-barred proceeding. Those propositions were not resolved here. Likewise, the Court's discussion of waiver in an earlier case is not a holding that Jai Prakash Singh was barred from raising his appellate objection; that point was expressly left undecided. The historical section 139(4) filing periods are not presented as current deadlines. No comprehensive later-treatment or successor-Act check is certified.

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

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Reported identity, date, appeal group and judicial opening

Source url: [Open cited source](#)

Pdf pages: 1; 2

Paragraphs: Unnumbered judicial text

Source role: reported metadata and judicial text

2.

Topic: Years, return dates, actual notice and original remand

Source url: [Open cited source](#)

Pdf pages: 3; 4

Paragraphs: Unnumbered judicial text

Source role: judicial text

3.

Topic: Definitions and section 159 estate-liability structure

Source url: [Open cited source](#)

Pdf pages: 4; 5; 6

Paragraphs: Unnumbered judicial text

Source role: judicial text

4.

Topic: Participation, fact-specific holding and expressly reserved waiver issue

Source url: [Open cited source](#)

Pdf pages: 7; 8

Paragraphs: Unnumbered judicial text

Source role: judicial text

5.

Topic: Embedded precedents and curable procedural-defect reasoning

Source url: [Open cited source](#)

Pdf pages: 8; 9; 10; 11

Paragraphs: Unnumbered judicial text

Source role: judicial text

6.

Topic: Appeals allowed, reference answer and consolidated costs

Source url: [Open cited source](#)

Pdf pages: 12

Paragraphs: Unnumbered judicial text

Source role: judicial text

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

B.P. Jeevan Reddy, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

OTHER PROVISIONS AND THEIR DISTINCT SCOPE

Code of Civil Procedure, 1908: section 2(11); Income-tax Act, 1922: charging sections 3 and 4 and machinery sections 22 and 24B, in discussed precedents

SOURCE & VERIFICATION

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

Identified source rendition: 12 PDF pages; SHA-256

5c417265125500872eb165e654659dadf1a64091b0d07a8c15a99f638b01ecf1. Original bytes preserved.

Complete judicial text from the opening on physical page 2/SCR 378 through the operative order on physical page 12/SCR 388; physical pages 1–2 also read for reported identity and editorial material.

[Open cited source rendition](#)

The frozen single-case-number field gives CA 2542/1977; the reported judicial front matter identifies the full group, CA 2542–2544/1977.; The front matter describes the originating court as Assam High Court; the judicial opening uses Gauhati High Court. Both refer to the reported 24 March 1977 reference decision in ITR 39/1974.; The curative remand required notice to all legal representatives. It must not be omitted from a summary saying Revenue won.; No other representative raised the plea, and the Court expressly left the appellant's entitlement to raise it undecided. A general estoppel or waiver holding is not substituted.; The facts and outcomes of Patiala and Rangalal Jajodia are embedded precedents, not additional appeals or assessment years in this source.; No contemporary assessment-notice rules, limitation extensions or automatic Income-tax Act, 2025 crosswalk are verified.

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: 12](#)

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