

Smt. Sathyaprema Manjunatha Gowda v. Controller of Estate Duty, Karnataka

Civil Appeal No. 3021 of 1986

[1997] 3 SCR 586 | 1997-04-03

Historical estate duty: partition allotment distinguished from property passing by survivorship.

Hindu Law Women's Rights Act, 1933 (Mysore Act VIII of 1933): section 8(1)(d) | Estate Duty Act, 1953: sections 5, 6 and 64(1)

2-judge bench; unanimous order of the Court. | K. Ramaswamy, J. | D. P. Wadhwa, J.

Assessment years: Death on 18 August 1971

Historical statutory setting

The ruling concerns repealed estate-duty law and a historical Mysore Hindu-law enactment; it is not current succession or women's-property-rights advice.

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

At a 4 May 1965 family partition, Manjunatha Gowda received a 4/5 share. After his 1971 death, his widow claimed that her share and the unmarried daughter's share should be excluded from estate duty under section 8(1)(d) (SCR pp.586-588; PDF pp.1-3).

Source: [Primary judgment: facts](#)

02 DISCUSSION BY THE HON'BLE COURT

Clause (d) operated only where property passed to a sole coparcener by survivorship. The Court distinguished a Hindu joint family from the narrower coparcenary and held that this allotment became the deceased's individual property through partition, not survivorship. A contradictory phrase at SCR p.591 was treated as a report-level inconsistency in light of the reasoning and order (SCR pp.588-592; PDF pp.3-7).

Source: [Primary judgment: discussion](#)

03 JUDICIAL DECISION

The Court held that the widow and daughter had no section 8(1)(d) share, dismissed the appeal and made no costs order (SCR p.592; PDF p.7).

Source: [Primary judgment: decision](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue: the claimed estate-duty exclusion failed (SCR p.592; PDF p.7).

Source: [Primary judgment: outcome](#)

05 AKHB REVIEW POINT

AKHB analysis: identify the precise legal route by which family property reached the deceased. A partition allotment is not automatically property passing by survivorship; the historical statutory trigger controlled (based on SCR pp.591-592; PDF pp.6-7).

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

SOURCE & VERIFICATION

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

Full 7-page SCR source asset read in page-preserving text and visually inspected; adjacent-report boundaries were checked.

[Open cited source rendition](#)

Exact source bytes, SHA-256 and 7-page count match catalogue asset 1997_3_586_592; 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 ruling concerns repealed estate-duty law and a historical Mysore Hindu-law enactment; it is not current succession or women's-property-rights advice.

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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