

Babita Lila & Another v. Union of India

Criminal Appeal No. 824 of 2016

[2016] 7 SCR 604 | 2016-08-31

Whether the Deputy Director of Income Tax (Investigation)-I, Bhopal was competent under CrPC 195 to complain of allegedly false statements recorded by ITOs during a section 132 search, and whether the Bhopal criminal court lacked territorial jurisdiction.

116 | 118 | 120 | 124 | 131 | 132 | 136 | 246 | 246A | 277

2-judge bench; one opinion | Pinaki Chandra Ghose, J. | Amitava Roy, J.

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

IMPORTANT: COMPLAINANT COMPETENCE, HISTORICAL APPELLATE HIERARCHY AND TERRITORIAL JURISDICTION ARE DISTINCT

The appeal succeeded because this Deputy Director was not the ordinary appellate forum under the statutory hierarchy examined by the Court. Bhopal territorial jurisdiction was upheld. The judgment did not acquit the appellants on the truth of their statements and expressly preserved lawful further steps. It does not make every superior tax officer incompetent in every prosecution, create an unrestricted appeal against every search act, or decide all sanction powers under section 279. Its references to Deputy Commissioner (Appeals) and section 246 must be checked against the applicable statutory version; a later official 2019 consolidation contains a pre-1 June 2000 cutoff. Bhima Razu Prasad (2021) distinguished this tax-court setting from ordinary PC Act investigation. The preserved eSCR-mirror report contains citation slips; it is not independently authenticated as a signed original. Comprehensive later treatment, current applicability and 2025 Act mapping remain NOT VERIFIED.

01 FACTS OF THE CASE

The appellants, a married couple resident at both Bhopal and Aurangabad, filed income-tax returns at Bhopal. Authorities searched both residences on 28 October 2010. They allegedly denied holding a bank locker individually or jointly, although a locker existed at Axis Bank (formerly UTI Bank), Kranti Chowk, Aurangabad, and appellant No. 1 operated it on 30 October 2010. The Aurangabad search and statements involved ITOs from Nashik and Dhule. The report initially describes sworn statements under section 131, while its later chronology refers to an allegation under section 132(4); those recitals are retained rather than silently collapsed into a single recorded statutory source (paragraphs 3-6,17-19; physical 9-10,13-14/SCR 612-613,616-617).

The authorization warrant was dated 26 October 2010. Paragraph 18 records the warrant as issued, signed and sealed by the Director of Income Tax (Investigation), M.P. and C.G., Bhopal/Deputy Director of Income Tax, and names ITOs Bharati Choudhary and A.T. Kapase as recording the statements on 28 October. Searches continued on later dates and seizures followed. On 8 February 2011 the Deputy Director's office issued a section 277 show-cause notice alleging false statements under section 132(4). That notice is background; the appeal concerns the ensuing IPC complaint, not a merits determination of every possible tax-prosecution route (physical 14/SCR 617, paragraphs 18-19).

On 30 May 2011 the Deputy Director of Income Tax (Investigation)-I, Bhopal filed a complaint before the Chief Judicial Magistrate, Bhopal, registered as R.T. No. 5171 of 2011. It alleged offences under IPC 109/191/193/196/200/420/120B/34. On 9 June 2011 the Magistrate found sufficient prima-facie ground to proceed under IPC 191,193 and 200 and issued process, treating the section 132 search as a judicial proceeding by section 136. The appellants sought quashing under CrPC 482. They argued that the complainant was not the appellate authority contemplated by CrPC 195(4) and that the statements and locker at Aurangabad gave Bhopal no territorial jurisdiction. The Madhya Pradesh High Court rejected both grounds on 20 December 2011 in M. Cr.C. No. 8819 of 2011. Criminal Appeal No. 824 of 2016 followed after leave was granted (appellate recital and paragraphs 1-6,13-19; physical 9-14/SCR 612-617).

The Revenue relied on the Deputy Director's superior rank, the allocation of powers within Chapters XIII and XX of the Act, the simultaneous searches and the filing of returns at Bhopal. No tax demand, locker-content value, confiscation amount or appellant-specific assessment year is fixed by this report (paragraphs 8-14).

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

02 DISCUSSION BY THE HON'BLE COURT

Amitava Roy J. delivered the only opinion. The Court separated competence of the complainant from territorial competence of the criminal court. It first examined the former because it could invalidate the prosecution. CrPC 195(1)(b) restricts ordinary cognizance under section 190 for specified offences committed in or in relation to court proceedings: the written complaint must come from the relevant court, its duly authorized officer, or a court to which it is subordinate. Sections 195(3) and (4) identify the court and the ordinary appellate relationship. Administrative rank is not the statutory substitute for that relationship. The mandatory restriction protects court proceedings against frivolous or vindictive prosecutions (paragraphs 15-16,41-47; physical 13,21-25/SCR 616,624-628).

The Court's detailed account of Kuldip Singh concerned the ordinary appellate hierarchy under the Punjab Courts Act and the 1898 Code, not these taxpayers' liability. Its account of the majority in Lalji Haridas concerned section 37 of the 1922 Act and the relation between judicial proceedings and proceedings in court. Rajesh Kumar was discussed for the judicial nature of income-tax assessment and fairness in ordering a special audit. These are explanatory precedents, not additional appeals disposed of here (paragraphs 20-40; physical 14-21/SCR 617-624). In the present case, the parties did not dispute that the tax search was a proceeding before an income-tax authority, deemed judicial for the specified IPC purposes and a civil-court proceeding for CrPC 195. Paragraph 48 records that common premise; it is not a contested general ruling that every investigation under every enactment is a court proceeding (physical 25/SCR 628 A-B).

The decisive construction is of the 1961 Act's own allocation of jurisdiction. Section 116 lists authorities; section 118 permits notified subordination. Clause (e) of the notification produced to the Court addresses ITOs' administrative subordination, but no further operative document was brought to the Court's attention to support the suggested functional arrangement. Sections 120 and 124 concern assignment and territorial reach of powers, and sections 131 and 132 address evidence and search. None by itself creates the ordinary appellate jurisdiction needed by CrPC 195(4) (paragraphs 49-55; physical 25-27/SCR 628 C-630 D).

Section 246, as analysed in the judgment, designates Deputy Commissioner (Appeals) as appellate forum for specified Assessing Officer orders. The Court expressly acknowledged that the listed categories do not include an order stemming from section 132 search/seizure proceedings. Although Deputy Director, Deputy Commissioner and Deputy Commissioner (Appeals) were bracketed in the section 116 list, only the named appellate office received appellate jurisdiction. No provision was identified making the Deputy Director an appellate authority from an ITO's order. Section 246A's separate Commissioner (Appeals) jurisdiction was noted, but the Court expressly found further examination unnecessary (paragraphs 56-58; physical 27-28/SCR 630 E-631 D).

The word ordinarily in CrPC 195(4) denotes the normal appellate relationship. The restrictions in section 195 could not be relaxed by treating hierarchy or section 118

02 DISCUSSION BY THE HON'BLE COURT

notification as an implied appellate grant. The Court rejected a supposed statutory gap: reading appellate authority into the Deputy Director's office would add to an unambiguous legislative scheme. It used Dharmendra Textile Processors, Petroleum and Natural Gas Regulatory Board and Sree Balaji Nagar for the interpretive principle against supplying a casus omissus, not to decide their underlying tax or land disputes. The omission of appellate powers from the Deputy Director was treated as deliberate (paragraphs 59-66; physical 28-31/SCR 631 E-634 F).

Paragraphs 62 and 67 recognise Deputy Commissioner (Appeals) as the ordinarily appellate forum even beyond the particular contingencies listed in section 246(1), for the purpose of identifying subordination under CrPC 195(4). Read this with paragraph 56's express recognition that section 132 proceedings are not in that list. The judgment does not provide a free-standing universal statutory right of appeal from any search act, nor authenticate the availability of that historical office for a later complaint. Its dispositive conclusion was narrower: this Deputy Director was not the ordinary appellate authority over the ITOs involved and his complaint was incompetent (physical 29,31-32/SCR 632,634-635; paragraphs 62,66-67).

On territorial jurisdiction the Court described the question as academic after that conclusion but decided it. Y. Abraham Ajith and Bhura Ram were distinguishable because those complaints disclosed no relevant offence within the chosen court's territory. Here the two searches formed one composite operation for a common purpose; the Aurangabad locker had a nexus to the Bhopal returns and assessment subject matter. Reading CrPC 177-179 together, the alleged offence could be tried by an otherwise competent court at either place. The Court rejected confinement to Aurangabad and rejected the Bhopal territorial objection. This fact-specific conclusion does not dispense with the separate requirement for a competent complainant (paragraphs 68-75; physical 32-35/SCR 635-638 A).

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

03 JUDICIAL DECISION

The Supreme Court allowed Criminal Appeal No. 824 of 2016, held the complaint unsustainable because the Deputy Director lacked the relevant CrPC 195 competence, and set aside the impugned proceeding and order. It rejected the objection to the Chief Judicial Magistrate, Bhopal's territorial jurisdiction. The respondent was expressly left at liberty to take appropriate steps available in law if advised. There was no remand order, acquittal on evidentiary merits, quantified tax relief or separate Supreme Court costs direction (paragraphs 75-77; physical 34-35/SCR 637-638).

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

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Appellants on complainant competence; Revenue on territorial jurisdiction

Appeal allowed; impugned proceeding and order set aside, with express liberty to take lawful further steps

Reasoned final decision on prosecution competence, not final determination of alleged falsity or criminal guilt

The statutory appellate hierarchy examined for this complaint and the composite Bhopal/Aurangabad search facts

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

05 AKHB REVIEW POINT

Identify the exact prosecution route, the authority before whom the alleged false evidence was given, and the capacity in which the proposed complainant acts. Authority to authorize a search, territorial assignment, administrative seniority, authority to sanction a tax prosecution, and ordinary appellate subordination under CrPC 195(4) are distinct inquiries. A section 277 show-cause notice in the factual history does not turn this into a general ruling on section 279 sanction powers.

Do not turn paragraphs 62 and 67 into an unqualified right of appeal against every search step. Preserve the acknowledgment in paragraph 56 that section 132 orders were outside the enumerated section 246(1) categories. The historical nomenclature also needs care: the official section 246 consolidation labelled 2019 (No. 2), independently read, retains a pre-1 June 2000 cutoff and transfer provisions. It is not the exact 2010 enactment or a reconciliation of the Court's choice of framework. The note reports the Court's decision on the question actually decided without silently modernising the statutory office. Current legislation, appointment/direction documents and the applicable procedural code require a separate check before use.

Bhima Razu Prasad v. State(12 March 2021), fully read here, distinguishes Babita's expressly deemed tax-court setting from evidence fabricated during a PC Act investigation before court proceedings. It calls Babita's judicial-proceeding observation ancillary and treats the ordinary-appellate-authority question as its principal subject. Bhima does not overrule that tax hierarchy holding. Its own refusal to require a court complaint is expressly conditioned on the investigation-stage setting and the agency having registered or complained of the section 193 offence before commencement of proceedings and production of the evidence in court (paragraphs 18,21-22.3,24; SCR 1053,1055-1059).

The official search-derived 2009 section 136 text corroborates the limited civil-court deeming and attributes its insertion to the Finance Act 1985 with retrospective effect from 1 April 1974. The full page could not be read, and neither the original amending enactment nor the complete historical chain has been independently authenticated here. In particular the statutory text excludes Chapter XXVI of the 1973 Code from that civil-court deeming; no broader section 340 procedural duty is inferred from Babita. Broad later treatment, present applicability, criminal-code transition and Income-tax Act 2025 mapping remain not verified.

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

DETAILED DISPOSITION AND CONNECTED GROUPS

Costs: No costs direction recorded; silence is not an express no-order-as-to-costs award

Monetary effect: No tax demand, refund, fine, compensation or locker amount adjudicated

Proceeding outcomes

1.

Case number: Criminal Appeal No. 824 of 2016

Parties: Babita Lila & Another v. Union of India

Appellant role: Accused/assessee challenging institution of IPC prosecution

Assessment years:

Underlying proceeding: Madhya Pradesh High Court, Jabalpur, M. Cr.C. No. 8819 of 2011, order 20 December 2011; CJM Bhopal R.T. No. 5171 of 2011, process 9 June 2011 on complaint 30 May 2011

Outcome: Allowed; impugned proceeding and order set aside for incompetent complainant; territorial objection rejected; lawful further steps expressly preserved

Costs: No Supreme Court costs direction recorded

Pinpoint: Appellate recital physical 9/SCR 612 C-D; paragraphs 4-6 and 75-77, physical 10 and 34-35

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Identity, bench, appeal and originating proceeding

Source url: [Open cited source](#)

Pdf pages: 1; 9

Paragraphs: Cover/SCR 604 A-B; appellate recital/SCR 612 C-E

Source role: reported identity and appellate recital

2.

Topic: Search, locker, statements, complaint, notice and lower courts

Source url: [Open cited source](#)

Pdf pages: 9; 10; 11; 12; 13; 14

Paragraphs: Paragraphs 1-19; SCR 612-617

Source role: judicial text

3.

Topic: Mandatory complaint requirement and admitted tax-court premise

Source url: [Open cited source](#)

Pdf pages: 21; 22; 23; 24; 25

Paragraphs: Paragraphs 41-48; SCR 624-628 B

Source role: judicial text

4.

Topic: Tax-authority powers versus appellate jurisdiction

Source url: [Open cited source](#)

Pdf pages: 25; 26; 27; 28

Paragraphs: Paragraphs 49-58; SCR 628 C-631 D

Source role: judicial text

5.

Topic: Ordinary appeals, casus omissus and incompetent complainant

Source url: [Open cited source](#)

Pdf pages: 28; 29; 30; 31; 32

Paragraphs: Paragraphs 59–67; SCR 631 E–635 D

Source role: judicial text

6.

Topic: Territory and precise operative disposal

Source url: [Open cited source](#)

Pdf pages: 32; 33; 34; 35

Paragraphs: Paragraphs 68–77; SCR 635 E–638 B

Source role: judicial text

AMOUNTS AND THEIR DISTINCT REPORTED ROLES

1.

Amount: Rs. 35,000

Role: Alleged mortgage satisfaction in the narrated Kuldeep Singh precedent, not an amount in Babita's case

Pinpoint: Paragraph 21, physical 15/SCR 618 A–B

2.

Amount: Rs. 5,000

Role: Pecuniary appeal threshold in the narrated Punjab Courts Act precedent, not a tax or penalty amount here

Pinpoint: Paragraph 29, physical 17/SCR 620 D

QUANTIFICATION AND MONETARY LIMITS

No target-case monetary amount, appellant assessment year or criminal sentence is supplied. Amounts and assessment years in narrated precedents remain attributed to those precedents.

REPORTED SOURCE ANOMALIES AND THEIR LIMITS

The headnote at physical 2 associates 177–179 with the Income-tax Act; the judicial text clearly analyses CrPC 177–179. This note follows the judicial reasoning.; Judicial paragraph 49 physically prints 194(4); the question, quotation and dispositive paragraphs use CrPC 195(4). No separate 194(4) rule is inferred.; Paragraph 3 initially says section 131; paragraph 19 describes a section 132(4) allegation. Both recitals are retained without inventing the underlying statement record.; Paragraph 11 prints 195 (g) in describing the Revenue submission; it is not adopted as a statutory provision.; Paragraphs 56–67 use Deputy Commissioner (Appeals) and section 246 for the ordinary-appellate relationship. No independent current-office or unrestricted search-appeal proposition is supplied.; Bhima paragraph 21.1 physically prints section 193 CrPC and section 196 of 1961 Act. The relevant source provision is section 136 and IPC 193. The errors are disclosed, not silently used as statutory authority.; Frozen INSC label remains catalogue metadata. The signed original and any subsequent correction order have not been independently authenticated.

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

CrPC 1973: sections 177-179,190,195(1)(b), 195(3)-(4), 482; IPC 1860: complaint cites 109,191,193,196,200,420,120B, 34; process specifically recorded under 191,193,200; Section 277 show-cause notice is background, not an adjudication of a distinct section 277 prosecution or sanction under 279; Indian Income-tax Act 1922, section 37, and 1961 Act section 142(2A) appear in discussion of earlier authorities

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

Amitava Roy, J., for the Court

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

SPECIFIED STATUTORY CHECKS AND THEIR LIMITS

1.

Source: Income Tax Department, section 136, official search-derived version labelled 2009

Url: [Open cited source](#)

Access date: 2026-10-06

Version: 2009

Pinpoint: Search-derived section 136 and insertion footnote

Result: Text covers IPC 193/228 and 196; civil-court deeming is for CrPC 195, expressly not Chapter XXVI. Footnote attributes insertion to Finance Act 1985, w.r.e.f.1 April 1974. Full page open failed; original 1985 enactment and complete relevant-date chain not independently authenticated.

Status: bounded search text only

2.

Source: Income Tax Department, section 246, version labelled 2019 (No. 2)

Url: [Open cited source](#)

Access date: 2026-10-06

Version: 2019 (No. 2)

Pinpoint: Full selected section, web lines 71-125, especially 71,97-98

Result: Dated consolidation identifies Deputy Commissioner (Appeals), pre-1 June 2000 cutoff and transfer machinery. Does not independently certify the exact 2010 statutory state or resolve the Court's historical framework; it supports a prominent version warning.

Status: bounded historical section text checked

3.

Source: Finance Act 2023, official search excerpt of section 103

Url: [Open cited source](#)

Access date: 2026-10-06

Pinpoint: Section 103 search excerpt only

Result: Lead shows substitution of section 246 by a Joint Commissioner (Appeals) provision. Full official PDF open timed out; no enacted-date, complete transition or current-law certification based on this lead.

Status: unverified amending instrument lead only

SPECIFIED LATER TREATMENT CHECKS AND THEIR LIMITS

1.

Source: Bhima Razu Prasad v. State, 12 March 2021, [2021]2 SCR 1020

Source id: 2021_2_1020_1059

Url: [Open cited source](#)

Sha256: 182d041fa61168b7c1e17e6c49530256ef86f77efcbb583679b19efe04aef189

Access date: 2026-10-06

Pinpoint: Paragraphs 21–22.2, physical 36–39/SCR 1055–1058; bounds paragraph 18 and 24, physical 34 and 40

Result: Expressly distinguishes Babita's deemed tax-court setting from PC Act investigation; identifies appellate-authority competence as Babita's principal issue. No overruling of that tax holding. Not authority for extending the investigation exception to tax authorities expressly deemed civil courts.

Status: bounded full primary text and all images checked

2.

Source: Exact-case/adverse-treatment searches

Access date: 2026-10-06

Queries: "Babita Lila" "overruled"; "Babita Lila" "distinguished" supreme; site.sci.gov.in "Babita Lila"; "Babita Lila" "246" Supreme Court 2024 2025; "Babita Lila" "review petition"

Result: Searches returned comparative-citation and later-prosecution leads, including Krishnaswami Vijayakumar and Bhaskar Mendon. They do not establish exhaustive treatment or absence of later reversal. No holding from an unread lead is adopted.

Status: search only not verified

DATED OFFICIAL STATUTORY HTML COMPARISONS AND READING LIMITS

1.

Kind: official historical statutory HTML

Source id: ITD section246 year2019 no2

Source role: bounded statutory check

Url: [Open cited source](#)

Version: 2019 (No. 2), expressly labelled by official page

Access date: 2026-10-06

Read bounds: Full extracted section 246, lines 71–125, and page identity/year lines 38–58; no full Act or raw HTML hash.

Full document text read: False

Full selected section text read: True

Raw bytes retained: False

Sha256: Not stated in the reviewed record

Pdf pages: Not stated in the reviewed record

Physical image pages read:

Current law certification: False

BOUNDED NON-PDF SOURCES AND READING LIMITS

1.

Kind: official historical statutory search text

Source id: ITD section136 year2009 search

Source role: bounded statutory check

Url: [Open cited source](#)

Version: 2009, labelled in official search result

Access date: 2026-10-06

Read bounds: Official search result supplied section 136 wording and insertion footnote. Full page open returned Internal Error; no later retry. Search-derived evidence only.

Full document text read: False

Raw bytes retained: False

Sha256: Not stated in the reviewed record

Pdf pages: Not stated in the reviewed record

Physical image pages read:

Current law certification: False

2.

Kind: official amending act search lead

Source id: ITD FinanceAct2023 s103 search

Source role: statutory change lead only

Url: [Open cited source](#)

Access date: 2026-10-06

Read bounds: Official search excerpt of section 103 substitutes section 246 with Joint Commissioner (Appeals) provision; full PDF web open timed out. No original PDF or page images retained.

Full document text read: False

Raw bytes retained: False

Sha256: Not stated in the reviewed record

Pdf pages: Not stated in the reviewed record

Physical image pages read:

Current law certification: False

RETAINED PDF SOURCE CHECKS AND READING LIMITS

1.

Kind: reported judgment

Asset id: 2021_2_1020_1059

Source id: 2021_2_1020_1059

Source role: auxiliary only

Source sha256: 182d041fa61168b7c1e17e6c49530256ef86f77efcbb583679b19efe04aef189

Sha256: 182d041fa61168b7c1e17e6c49530256ef86f77efcbb583679b19efe04aef189

Source file bytes: 443134

File bytes: 443134

Source pdf pages: 40

Pdf pages: 40

Source file: sources/2021_2_1020_1059_EN.pdf

Filename: 2021_2_1020_1059_EN.pdf

Source url: [Open cited source](#)

Url: [Open cited source](#)

Physical text pages read: 1; 2; 3; 4; 5; 6; 7; 8; 9; 10; 11; 12; 13; 14; 15; 16; 17; 18; 19; 20; 21; 22; 23; 24; 25; 26; 27; 28; 29; 30; 31; 32; 33; 34; 35; 36; 37; 38; 39; 40

Physical image pages read: 1; 2; 3; 4; 5; 6; 7; 8; 9; 10; 11; 12; 13; 14; 15; 16; 17; 18; 19; 20; 21; 22; 23; 24; 25; 26; 27; 28; 29; 30; 31; 32; 33; 34; 35; 36; 37; 38; 39; 40

Judicial text pdf pages: 11; 12; 13; 14; 15; 16; 17; 18; 19; 20; 21; 22; 23; 24; 25; 26; 27; 28; 29; 30; 31; 32; 33; 34; 35; 36; 37; 38; 39; 40

Full document text read: True

Full bounded judicial text read: True

All document images read: True

Read bounds: All 40 physical pages/SCR 1020-1059. Editorial headnote and authorities on 1-10; appellate recital continues 11; Mohan M. Shantanagoudar J. opinion paragraphs 1-24.1 physical 11-40. One authored opinion; all three criminal appeals; no adjacent judgment.

Provenance: Unchanged frozen CC-BY-4.0 eSCR public-mirror rendition; exact archived package member verified against frozen bytes/hash/page count. No independently authenticated signed-original or current mirror-availability claim.

Integrity check: PASS

Text and image review completed at utc: 2026-10-06T01:19:40.097411+00:00

Archive verification

Package: SC_Sources_035.zip

Package bytes: 20918345

Package sha256: a0f9a3d6f6c4aba6880068f64c67bb78530f0db73c095d270ca7934433704ff3

Member: sources/2021/2021_2_1020_1059_EN.pdf

Member crc32: 28199880

All archive member crc check: PASS

No duplicate exact member: True

Recovery mode: Existing archived source package restored through authenticated connector file materialization; exact smallest member extracted. No fresh judicial-source acquisition.

Recovered at utc: 2026-10-06T01:15:27.633700+00:00

Use: Bounded later distinguishing treatment only; not ownership as a primary asset of this note.

Group primary read started at utc: 2026-10-06T01:14:07.166222+00:00

Exact asset first read timestamp recorded: False

First asset text output observed no later than utc: 2026-10-06T01:16:21Z

Timing qualification: The retained start is the group first-primary-read time. Bhima was recovered at its recorded 01:15:27 boundary and its first text chunk had been delivered by 01:16:21. No precise earlier asset-specific read timestamp is invented.

SOURCE & VERIFICATION

Hon'ble Supreme Court source PDF (reported judgment)

Identified source rendition: 35 PDF pages; SHA-256 eb872e4b7d0184038d83d05e6849042f31e9391fa42167b93fae9aabea76b901. Original bytes preserved. All 35 physical pages/SCR 604–638. Editorial headnote and authorities on 1–9; appellate recital and Amitava Roy J. opinion paragraphs 1–77 begin physical 9/SCR 612 and end 35/SCR 638. One authored opinion; no adjacent judgment.

Open cited source rendition

full primary text read: True; all primary page images reviewed: True; material primary page images reviewed: True; source integrity verified: True; actual statutory scope verified: True; all listed proceedings accounted for: True; all authored opinions separately accounted for: True; material later treatment limits prominent: True; comprehensive later treatment verified: False; current law verified: False; mapping 2025 verified: False; independent QA complete: True; parent full prose approval: True
Printed SCR citation, bench, date and docket verified in the preserved report. The frozen 2016 INSC 640 label is a catalogue anchor, not independently authenticated here as a neutral citation.

No assessment year is identified for these appellants. Search/prosecution years 2010–2011 are not assessment years. AYs 1949-50 and 1950-51 occur only in the account of Lalji Haridas (paragraph 34).

STATUTORY SCOPE

No Income-tax Act 2025 section-equivalence, commencement, transition, savings or automatic precedent carryover certified.

LATER TREATMENT

Source checked 2026-10-06. not_verified

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 35](#)

SHA-256: eb872e4b7d0184038d83d05e6849042f31e9391fa42167b93fae9aabea76b901

[reported judgment - PDF pages: 40](#)

SHA-256: 182d041fa61168b7c1e17e6c49530256ef86f77efcbb583679b19efe04aef189

[official historical statutory search text](#)

[official historical statutory HTML](#)

[official amending act search lead](#)

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.