

Sunil Vasudeva and others v. Sundar Gupta and others

Civil Appeal No. 5140 of 2019

[2019] 8 SCR 1190 | 2019-07-02

Whether omission of the section 293 civil-suit bar justified review and restoration of a writ concerning an income-tax auction sale

Income-tax Act, 1961: section 293 | Code of Civil Procedure, 1908: section 114

Two-judge bench; judgment delivered by Ajay Rastogi, J. | A. M. Khanwilkar, J. | Ajay Rastogi, J.

Historical ruling; verify current law

This judgment applies historical legislation and facts. Do not treat this note as a current-law or citator-status certificate.

Remand only; property and auction merits remain undecided

The Supreme Court upheld review and restoration of the writ. It did not decide ownership, auction validity or the effect of the prior Calcutta High Court order on the merits.

01 FACTS OF THE CASE

The dispute concerned a 1964 income-tax auction of 43 Prithviraj Road while an official receiver held the property in an earlier suit. A writ filed in 1985 was later disposed on the premise that parties could pursue a civil suit, even though that suit had already been dismissed and the section 293 bar had not been considered. The Calcutta High Court later allowed review and restored the writ.

Source: [Primary judgment: facts and procedural setting](#)

02 DISCUSSION BY THE HON'BLE COURT

Section 293 places a complete bar on civil suits against the revenue or income-tax authority. Because that mandate, the dismissal of the supposed pending suit, and the potential effect of the 8 September 1965 order were overlooked, the High Court could treat the omission as an error apparent and restore the writ so no party was left remediless.

Source: [Primary judgment: reasoning](#)

03 JUDICIAL DECISION

The High Court committed no error in review jurisdiction by recalling its earlier order and restoring Writ Petition No. 18500(W) of 1985. All substantive disputes were left for decision in that writ after hearing the parties.

Source: [Primary judgment: holdings](#)

04 OUTCOME / IN WHOSE FAVOUR

Appeal dismissed without costs. The Calcutta High Court was requested to decide the restored writ on its own merits and as expeditiously as possible.

Source: [Primary judgment: operative disposition](#)

05 AKHB REVIEW POINT

AKHB analysis: this is a procedural review-and-restoration decision, not a merits ruling validating or invalidating the 1964 auction. Use it for the overlooked section 293 bar and review jurisdiction only; verify the restored writ's later history before relying on any property consequence.

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

SOURCE & VERIFICATION**[Supreme Court Reports scan - public eSCR mirror](#)**

Complete 16-page SCR report read in page-preserving text and every page image inspected, from the reported opening page through the operative disposition.

[Open cited source rendition](#)

Exact catalogue SHA-256 and 16-page count verified; every page was read and visually inspected.

STATUTORY SCOPE

Historical statutory provisions are described as they appeared in the report. Verify the current enactment, amendments and later judicial treatment before reliance.

LATER TREATMENT

Source checked 2026-10-12. No comprehensive later-treatment or present-law clearance is represented. The note reports the historical statutory text and result in this primary report only.

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.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, governing statutory version and subsequent judicial treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding, and no current-law clearance is claimed.