

Raja Jagdambika Pratap Narain Singh v. Central Board of Direct Taxes & Ors.

Civil Appeal No. 2166 of 1970 — Appeal from Allahabad High Court W.P.No.3233 of 1968. Reasons at SCR51 describe certificate under Article 133(1)(a); headnote describes special leave. The report's difference is preserved.

[1976] 1 SCR 49 | 1975-07-17

Statutory finality did not extinguish Article 226 power to remedy an illegal income-tax levy, but unexplained delay justified refusing relief; success for one year did not automatically reopen other final assessments.

Indian Income-tax Act, 1922 | 1922 Act: 4(3) | 1922 Act: 23(3) | 1922 Act: 30 | 1922 Act: 30(2)

3-judge bench | V.R. Krishna Iyer | R.S. Sarkaria | A.C. Gupta

01 FACTS OF THE CASE

The assessee won a 1963 High Court decision that his mango-grove income for 1939-40 was agricultural. For later years through 1961-62, assessments had become final after limited or unpursued challenges. He expected the earlier decision to secure refunds across those years, but the Board rejected his request in 1968 and the High Court dismissed his writ petition.

Source: [SCR 49-56; physical PDF pages 1-8](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court proceeded on the income's agricultural character. References in some section 23(3) orders to the pending litigation did not make those assessments provisional or conditional. Although statutory finality did not bar constitutional review of illegality, the writ remedy remained discretionary and subject to laches, including delay after the 1963 victory. The Court left the assessments' asserted nullity unresolved. No statutory duty required the Board to order these refunds. Equitable reconsideration by the State remained possible.

Source: [SCR 49-56; physical PDF pages 1-8](#)

03 JUDICIAL DECISION

The High Court's refusal of writ relief was upheld for delay. If statutory appeals were filed under section 30, the appellate authority should consider intervening events when deciding section 30(2) condonation, without treating the Supreme Court's criticism of writ delay as prejudicial.

Source: [SCR 49-56; physical PDF pages 1-8](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue on the writ appeal Assessee's appeal dismissed; parties bore their own costs. No refund, reopening or condonation was ordered. Reasoned final procedural disposal; agricultural character accepted, nullity and any future condonation left open. No current-law or comprehensive later-treatment certification.

Source: [SCR 49-56; physical PDF pages 1-8](#)

05 AKHB REVIEW POINT

Protect each assessment year's appeal rights. A favourable decision elsewhere in the series does not itself reopen final orders. Distinguish the continuing constitutional power from entitlement to its discretionary exercise, and a suggestion of equitable relief from an enforceable refund direction.

Source: [SCR 49-56; physical PDF pages 1-8](#)

ASSESSMENT YEARS AND LIMITS

Years: 1939-40; 1940-41 to 1961-62

Qualification: Only years material to the issues described are listed; different claims may cover different years as stated in the facts.

REPORTED CITATION

Supplied SCR report citation; no machine-generated neutral citation substituted.

STATUTORY CONTEXT

Indian Income-tax Act, 1922 provisions and constitutional writ discretion; no present statutory-refund or condonation regime is certified.

SOURCE & VERIFICATION

Original reported Supreme Court judgment

Unchanged supplied SCR report; catalog identifies a CC-BY-4.0 public eSCR mirror. Not represented as a separately fetched official signed PDF. Complete single-case report, physical pages 1-8, SCR 49-56; reasons begin page 2 and conclude page 8. No neighboring-case text.

Open cited source rendition

Decision date 17 July 1975 appears in a 1976 SCR volume.

Reasons identify a certificate appeal under Article 133(1)(a), while the headnote calls it special leave.

The Court expressly did not decide whether the assessments were nullities, and did not grant condonation or refund.

The headnote's suggestion of no later-year challenges is qualified by the reasons, which describe several appeals pursued only to the first appellate stage.

The report prints section 4(8) at SCR 53G, while SCR 51A and the headnote identify section 4(3); the variant is preserved as a source caveat.

The reasons describe eight annual appeals but list nine assessment years; no corrected appeal count is inferred.

STATUTORY SCOPE

Indian Income-tax Act, 1922. The historical operative enactment is identified. Other enactment references are source context only unless expressly identified as operative; no 2025 mapping is asserted.

LATER TREATMENT

Source checked 2026-10-09. Subsequent appeals, review proceedings, stays, reversals and later treatment have not been comprehensively checked. This is not a citator status certificate.

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