

MADHYA PRADESH HIGH COURT

Gopichand Sarju Prasad

Vs.

Union of India

Misc. Petn. No. 147 of 1968
(P.V. Dixit, C.J. and G.P. Singh, J.)

24.01.1969

JUDGMENT

Dixit, C.J.

1. By this application under Articles 226 and 227 of the Constitution the petitioner M/s. Gopichand Sarjuprasad, a registered partnership firm, seeks a writ of certiorari for quashing an order dated 5th January 1966 of the Inspecting Assistant Commissioner of Income-tax, Jabalpur, imposing on the petitioner a penalty of Rs. 25000 under Section 271 (i) (c) of the Income-tax Act, 1961 (hereinafter referred to as the Act), for concealing income and deliberately furnishing inaccurate particulars of the same for the assessment year 1959-60. The order of the Inspecting Assistant Commissioner was upheld in appeal by the Appellate Tribunal, Allahabad, and a writ of certiorari has been sought for quashing the Tribunal's order also.

2. The material facts are that for the assessment year 1959-60 the petitioner filed a return of its income under Section 22 (2) of the Income-tax Act, 1922, on 21st October 1959 showing an income of Rs. 7,896. The assessee took forest contracts. It ran a saw-mill and also manufactured and sold furniture. It also did stone quarrying business. In the assessment proceedings the Income-tax Officer noticed some discrepancies in the accounts and registers maintained by the assessee of its business and called upon the assessee to explain the discrepancies and furnish certain particulars. Thereupon, the assessee filed a revised return of its income on 17th January 1964 disclosing its total income as Rs. 50,605. The Income-tax Officer finalized the assessment on 19th March 1964 on a total income of Rs. 84,475 after taking into consideration the revised return and issued a notice to the petitioner under Section 271 (1) (c) of the 1961 Act for concealment of income. As the minimum penalty imposable on the petitioner

exceeded Rs. 1,000, the Income- tax Officer referred the matter to the Inspecting Assistant Commissioner of Income-tax under Section 274 of the Act.

3. The Inspecting Assistant Commissioner finding that the assessee had concealed the particulars of its income made the impugned order imposing a penalty of Rs. 25,000 on the petitioner. The petitioner then preferred an appeal before the Tribunal which was dismissed. The Tribunal has at the instance of the assessee made a reference (Misc. Civil Case No. 19 of 1968) to this Court under Section 256 (1) of the Act propounding the following question for decision :-

"Whether on the facts and circumstances of the case penalty under Section 271 (1) (c) read with Section 274 of the Income-tax Act, 1961, could be imposed on the assessee for the assessment year 1959-60?"

As the vires of Section 297 (2) (g) of the Act cannot be challenged by the petitioner in the reference made by the Tribunal at the instance of the petitioner, this petition has been filed challenging the legality of the order of the Inspecting Assistant Commissioner, upheld by the Tribunal, on the ground that Section 297 (2) (g) offends Article 14 of the Constitution and is, therefore, invalid.

4. The petitioner has raised two contentions : first, that Section 297 (2) (g) being violative of article 14 of the Constitution is invalid and, therefore, no penalty could be imposed on the petitioner under Section 271 of the Act; and, secondly, that under Section 271 (1) a penalty can be imposed by the Income-tax Officer or the Appellate Assistant Commissioner only if he, in the course of any proceedings under the Act of 1961, is satisfied that any person has committed any of the acts enumerated in clauses (a), (b) or (c) of Section 271 (1); that as the assessment against the petitioner was made under the Act of 1922 and not under the Act of 1961, the Income-tax Officer or the Appellate Assistant Commissioner had no jurisdiction to impose any penalty under Section 271 (1).

5. In order to understand the petitioner's objections it is first necessary to refer to the material provisions of the 1961 and 1922 Acts. Sub-section (1) of Section 297 of the 1961 Act repeals the 1922 Act; then Sub-Section (2) enumerates the "savings". That sub-section, so far as it is material here, is as follows :-

"(2) Notwithstanding the repeal of the Indian Income-tax Act, 1922 (XI of 1922) (hereinafter referred to as the repealed Act),-

(a) Where a return of income has been filed before the commencement of this Act by any person for any assessment year, proceedings for the assessment of that person for that year may be taken and continued as if this Act had not been passed;

* * * * *

(f) Any proceeding for the imposition of a penalty in respect of any assessment completed before the 1st day of April, 1962, may be initiated and any such penalty may be imposed as if this Act had not been passed.

(g) any proceeding for the imposition of a penalty in respect of any assessment for the year ending on the 31st day of March, 1962, or any earlier year, which is completed on or after the 1st day of April, 1962, may be initiated and any such penalty may be imposed under this Act;"

The material portion of Section 271 (1) runs thus :-

"271(1). If the Income-tax Officer or the Appellate Assistant Commissioner in the course of any proceedings under this Act, is satisfied that any person -

(a) * * * * *

(b) * * * * *

(c) has concealed the particulars of his income or deliberately furnished inaccurate particulars of such income, he may direct that such person shall pay by way of penalty,-

(i) * * * * *

(ii) * * * * *

(iii) In the cases referred to in Clause (c), in addition to any tax payable by him, a sum which shall not be less than twenty per cent, but which shall not exceed one and a half times the amount of the tax, if any, which would have been avoided if the income as returned by such person had been accepted as the correct income." The material part of Section 28 (1) of the 1922 Act was in the following terms :-

"28(1) If the Income-tax Officer, the Appellate Assistant Commissioner or the Appellate Tribunal, in the course of any proceedings under this Act, is satisfied that any person -

(a) * * * * *

(b) * * * * *

(c) has concealed the particulars of his income or deliberately furnished inaccurate particulars of such income, he or it may direct that such person shall pay by way of penalty, in the case referred to in Clause (a), in addition to the amount of the income-tax and supertax, if any, payable by him, a sum not exceeding one and a half times that amount, and in the cases referred to in Clauses (b) and (c), in addition to any tax payable by him, a sum not exceeding one and a half times the amount of the income-tax and super-tax, if any, which would have been avoided if the income as returned by such person had been accepted as the correct income :

* * * * *

6. It will be seen that the effect of Clauses (a), (f) and (g) of Section 297 (2) is that where the assessee files a return of income before the commencement of the Act of 1961 that is before 1st April 1962, for any assessment year, then the assessment of that person for that year is under the 1922 Act; any proceeding for the imposition of a penalty in respect of any assessment completed before 1st April 1962 can be initiated and penalty can be imposed under the 1922 Act; any proceeding for the imposition of a penalty in respect of any assessment for the year ending on 31st March 1962 or any earlier year which is completed on or after 1st April 1962 can be initiated and penalty can be imposed under the 1961 Act. In the present case, the petitioner filed a return of income before 1st April 1962, but the assessment was completed on 19th March 1964, that is after 1st April 1962. Therefore, Clause (g) of Section 297 (2) was plainly attracted for the initiation of proceedings for imposition of penalty under the Act or of 1961 as held by this Court in *Kishanlal v. Commissioner of Income-tax*,¹ and *Commissioner of Income-tax, M. P. v. Champalal*,²

7. The decisions in (1967) 64 ITR 285 (MP) (supra) and 1969 MPLJ 41 : AIR 1969 Madhya Pradesh 72 (supra) do not stand in the way of the petitioner in challenging the constitutional validity of Section 297 (2) (g) as in those cases, which were references under the Income-tax Act, the question of the vires of Section 297 (2) (g) was not, and indeed could not be, considered. Shri Brijlal Gupta, learned counsel appearing for the petitioner, founded his arguments on the decision of the Bombay High Court in *Shakti Offset Works v. Inspecting Assistant Commissioner of Income-tax*,³ and submitted that in the matter of initiation of proceedings for imposition of penalty and imposition of penalty Clauses (f) and (g) of Section 297 (2) discriminated between assessee who

had filed returns of their income before 1st April 1962 in that those assesseees whose assessment were completed before 1st April 1962 were dealt with under the 1922 Act and those assesseees whose assessments were completed after 1st April 1962 were liable to be dealt with under the 1961 Act; that so far as assessment was concerned. Clause (a) of Section 297 (2) grouped in one class all assesseees who had filed their returns before 1st April 1962 for any assessment year by providing that proceedings for assessment for that year would be under the 1922 Act. It was said that the further classification in regard to penalty between assesseees who had filed their returns before 1st April 1962 and whose assessments were completed before that date and those assesseees who had filed their returns of income before 1st April 1962 but whose assessments were completed after 1st April 1962 was not justified; that this classification was based on a differentia which could not be reasonably related to the object of Clauses (f) and (g). Learned counsel urged that Section 297 (2) (g) exposed the assesseees whose assessments were completed after 1st April 1962 to more onerous proceedings in the matter of penalty than those whose assessments were completed before 1st April 1962. On this basis it was argued that Section 297 (2) (g) offended against the equal protection of laws guaranteed by Article 14 of the Constitution.

8. In reply, Sri Chitale, learned Advocate-General, appearing for the Union Government, argued that on the principles laid down by the Supreme Court in many cases with regard to permissible classification under Article 14, the classification made by Clauses (f) and (g) of Section 297 (2) between the two kinds of assesseees was valid. The classification made by those clauses was founded on an intelligible differentia and the differentia had a rational relation to the object sought to be achieved by the provisions in question. It was said that assessment proceedings and penalty proceedings were not on the same plane, therefore, from the fact that all assesseees filing returns of income before 1st April 1962 and whose assessments were pending on that date were classed in a group for the purpose of assessment and their assessment was under the 1922 Act, it did not necessarily follow that no classification between such assesseees could be made for the purpose of imposition of penalty. The classification between such assesseees on the basis of the completion of assessment before or after the Act was a reasonable classification because penalty proceedings could be commenced only after the completion of the assessment proceedings and not before it. Learned Advocate-General proceeded to say that having made this classification, it was for the Legislature to decide whether in the case of assesseees filing returns before 1st April 1962 and whose assessments were completed after that

date, the penalty proceedings should be under the 1922 Act or the 1961 Act; that for the purpose of making evasion of tax unprofitable and of securing to the State compensation for the damages caused by attempted evasion, the Legislature thought it necessary to treat alike in the matter of penalty all those assesseees whose assessments were completed after 1st April 1962; there was, therefore, no question of Article 14 being attracted to invalidate Section 297 (2) (g). The argument of Sri Adhikari, learned counsel appearing for the Department, was on the same lines.

9. In our judgment, the contention put forward on behalf of the petitioner lacks substance. It is now firmly established by numerous decisions of the Supreme Court that Article 14 forbids class legislation but does not forbid reasonable classification for the purpose of legislation. The classification permissible under Article 14 must satisfy two conditions, namely, first, it must be founded on an intelligible differentia which distinguishes persons or things that are grouped together from others left out of the group; and, secondly, the differentia must have a rational relation to the object sought to be achieved by the statute in question. These principles are laid down by the Supreme Court in *Ram Krishna Dalmia v. S. R. Tendolkar*,⁴ and several other decisions.

10. If Clause (g) of Section 297 (2) of the Act is examined in the light of these principles, it will first be seen that it applies to all assesseees who come within its ambit; it does not make any classification between assesseees whose assessments for the year ending on 31st March 1962 or any earlier year were completed on or after 1st April 1962. For the purposes of penalty, there is no doubt classification between assesseees who had filed returns of income before 1st April 1962 and whose assessments were completed before that date, and assesseees who had filed returns of income before 1st April 1962 but whose assessments were completed on or after 1st April 1962. This classification is an intelligible classification. It is based on an objective test, namely, whether or not the assessment of persons in question was completed before 1st April 1962 or after that date. It is thus possible to apply the objective test to determine the class. The first condition of permissible classification is thus fulfilled.

11. The classification is reasonable and not arbitrary. The argument that the Legislature having provided by Section 297 (2) (a) that pending assessments of all those persons who had filed returns of income before the commencement of the Act

would be under the 1922 Act, there could not be further classification of such assessees for the purpose of penalty, proceeds on a misapprehension about the nature of penalty proceedings. In *Commissioner of Income-tax v. Punjabhai Shah*,⁵ it has been pointed out that penalty proceedings are penal proceedings and are different in nature from assessment proceedings. In that case the observation of the Supreme Court in *C. A. Abraham v. Income-tax Officer, Kottayam*,⁶ and *Commissioner of Income-tax v. Bhikaji Dadabhai and Co.*,⁷ that penalty imposed on an assessee is additional tax was explained and it was said that the said observation of the Supreme Court was made while considering the question whether the word "assessment" covered penalty proceedings if "assessment" were taken to denote the whole procedure for imposing liability on the taxpayer, and that the aforesaid observation could not be pressed into service for holding that penalty proceedings were not penal proceedings. If, then, penalty proceedings and assessment proceedings are not on the same footing, and are different, the contention that for the purposes of penalty the assessees grouped in Clause (a) of Section 297 (2) for the purposes of assessment could not further be classified loses all force.

12. The dividing line of completion of assessment before or after 1st April 1962 for the purposes of penalty between assessees filing returns of income before 1st April 1962 has been adopted because the penalty proceedings cannot in the very nature of things be completed before the assessment as the measure of penalty both under Section 28 (1) of the 1922 Act and under Section 271 (1) of the 1961 Act is on the basis of the tax determined. Learned counsel for the petitioner, however, urged that reading Sections 271, 274 (1) and 275 together and having regard to the opening words of Section 271 (1) and to the expression "expiration of two years from the date of the completion of the proceedings in the course of which the proceedings for the imposition of penalty have been commenced" occurring in Section 275, it would appear that the penalty proceedings should be completed before the assessment order. We are unable to accept this contention. The proper construction of Sections 271, 274 and 275 is that the Income-tax Officer or the Appellate Assistant Commissioner should first be satisfied on a preliminary examination of the material before him that the assessee has committed any of the defaults referred to in Clauses (a), (b) or (c) of Section 271 (1) and that, therefore, a notice to the assessee under Section 274 (1) should be issued; then he may at any later time issue a notice mentioned in Section 274 (1) and, after complying with the requirements of that provision, make an order imposing the penalty; the penalty proceedings must be completed within two years

from the date of the completion of the proceedings in the course of which the Income-tax Officer or the Appellate Assistant Commissioner reaches the provisional satisfaction that the assessee has committed a default referred to in Clauses (a), (b) or (c) of Section 271 (1). The words "from the date of the completion of the proceedings in the course of which the proceedings for the imposition of penalty have been commenced" occurring in Section 275 only indicate that penalty proceedings should be commenced in the course of, that is to say before the termination of, proceedings in which the Income-tax Officer or the Appellate Assistant Commissioner is provisionally satisfied about the default which attracts the penalty; they do not in any way show that the penalty proceedings should be concluded before the assessment. It is not necessary for us to consider whether the penalty proceedings commence when the notice to the assessee to show cause why penalty should not be levied is issued or when the Income-tax Officer or the Appellate Assistant Commissioner records his provisional satisfaction as regards the default attracting the penalty and directs the issue of a notice to the assessee; but it must be noted that the satisfaction of the Income-tax Officer or of the Appellate Assistant Commissioner spoken of by Section 271 is the final satisfaction reached by the authority after hearing the assessee as required by Section 274 (1). It is this satisfaction which gives to the Income-tax Officer or the Appellate Assistant Commissioner the jurisdiction to impose a penalty. There is nothing in Section 275 from which it can be said that an order imposing penalty must be made before the assessment order. Indeed, the very fact that for the making of an order imposing penalty Section 275 prescribes a period of limitation of two years from the date of the completion of the proceedings in the course of which proceedings for the imposition of penalty have been commenced shows that the order imposing a penalty need not precede or be contemporaneous or simultaneous with the order by which the proceedings, in the course of which penalty proceedings have been commenced, have been completed. As we have said earlier, the quantum of penalty being dependent on the tax determined as payable by the assessee, it cannot obviously be fixed until the assessment is completed. If, then, penalty cannot be imposed until the assessment order is made, it cannot be said that the classification made for the purpose of imposition of penalty between assessee's whose assessments were completed before and after 1st April 1962 is arbitrary and without any basis.

13. The classification made by Clauses (f) and (g) of Section 297 (2) is thus not a mere fanciful classification; it is reasonable and has a reasonable relation to the object to be achieved. The object of penalty proceedings is to curb effectively evasion, and

the object of the classification made by Clauses (f) and (g) is not to discriminate against those assesseees whose assessments for the year ending on 31st March 1962 or any earlier year had not been completed before 1st April 1962 but to bring them in line with other assesseees whose assessments are completed on or after 1st April 1962 in the matter of imposition of penalty. The assesseees whose assessments were completed before 1st April 1962 are entitled to a sense of security and certainty in the matter of penalty by the fact that the assessment is complete and the Act of 1961 not having come into force at the date when the assessment was completed. The assesseees whose assessments are completed after 1st April 1962 cannot claim the same treatment. It is well settled that it is for the Legislature to decide from what date a law should be given operation and the law cannot be challenged as discriminatory if it does not affect the prior or closed transactions and affects only pending proceedings and post- enactment transactions. (See *Inder Singh v. State of Rajasthan*,⁸ and *Hathising Mfg. Co. v. Union of India*,⁹). The same principle applies here and it must be held that it was for the Legislature to decide whether any proceedings for the imposition of penalty for assessments for the year ending on 31st March 1962 or any earlier year completed on or after 1st April 1962 should be initiated and penalty should be imposed under the Act of 1961 or of 1922. In this connection it would be pertinent to refer to the observations of the Supreme Court in *Khandige Sham Bhat v. Agricultural Income-tax Officer*¹⁰ While pointing out that a taxation law could not claim immunity from the equality clause of the Constitution the Supreme Court said:

"If there is equality and uniformity within each group, the law will not be condemned as discriminative, though due to some fortuitous circumstance arising out of a peculiar situation some included in a class get an advantage over others, so long as they are not singled out for special treatment. Taxation law is not an exception to this doctrine: vide *Purshottam Govindji Halai v. B. M. Desai, Addl. Collector, Bombay*¹¹ and *Kunnathat Thathunni Moopil Nair v. State of Kerala*¹² But in the application of the principles, the courts, in view of the inherent complexity of fiscal adjustment of diverse elements, permit a larger discretion to the legislature in the matter of classification, so long it adheres to the fundamental principles underlying the said doctrine. The power of the legislature to classify is of 'wide range and flexibility' so that it can adjust its system of taxation in all proper and reasonable ways." Again, at page 30 (of ITR) the Supreme Court observed in *Khandige Sham Bhat's* case 48 ITR 21 (supra):

"It is true taxation law cannot claim immunity from the equality clause of the Constitution. The taxation statute shall not also be arbitrary and oppressive, but at the same time the court cannot, for obvious reasons, meticulously scrutinize the impact of its burden on different persons or interests. Where there is more than one method of assessing tax and the legislature selects one out of them, the court will not be justified to strike down the law on the ground that the legislature should have adopted another method which, in the opinion of the court, is more reasonable, unless it is convinced that the method adopted is capricious, fanciful, arbitrary or clearly unjust."

14. Applying these principles here, it is clear that if for the purpose of checking evasion the Legislature thought it fit to apply the penalty provisions contained in the 1961 Act to cases of assessments completed after 1st April 1962 covered by clause (g) instead of the penalty provisions under section 28 (1) of the 1922 Act, there can be no justification for striking down clause (g) on the ground that the Legislature should have applied the penalty provisions contained in section 28 (1) of the 1922 Act. Indeed, such an application would have resulted in discrimination between assesseees whose assessments are completed after 1st April 1962. That discrimination could not have been justified on the ground either that the assessee filed his return before the commencement of the Act or that his assessment was for the year ending on 31st March 1962 or any earlier year. What is material for the imposition of penalty is not the assessment year or the date of the filing of the return, but it is the discovery and the satisfaction of the competent authority that the assessee has committed a default attracting penalty. In our judgment, the classification made by Clauses (f) and (g) of section 297 (2) is based on an intelligible differentia and that differentia has a rational relation to the object sought to be achieved by the said provisions. It cannot, therefore, be held that those clauses offend Article 14 of the Constitution and are invalid.

15. The decision of the Bombay High Court in (1967) 64 ITR 637 (Bom) (supra) no doubt supports the contention of the petitioner. In that case it has been held that section 297 (2) (g) of the 1961 Act contravenes Article 14 of the Constitution and is invalid to the extent to which it permits proceedings for penalty being initiated or completed under the 1961 Act in the case of assesseees who had filed their returns before 1st April 1962. The learned Judges of the Bombay High Court took the view that the completion of assessment proceedings was not relevant for determining whether or not the Income-tax Officer or the Appellate Assistant Commissioner should

initiate proceedings for imposing penalty on the assessee and consequently the date of completion of assessment had no bearing whatsoever in determining whether the assessment should be governed by one set of provisions in one case and a different set of provisions in the matter of penalty in another case; they said that the object of classification in the matter of imposition of penalty had not been established. We have already pointed out the reasonableness of the classification and the object sought to be achieved and the relevance of the date of completion of proceedings in the matter of imposition of penalty. With all due respect to the learned Judges of the Bombay High Court, we do not find ourselves in agreement with the view taken by them, and the reasoning given by them in support of their conclusion does not appeal to us.

16. It must be noted that in *Income-tax Officer v. Firm Madan Mohan Damma Mal*,¹³ the Allahabad High Court has, disagreeing with the view taken by the Bombay High Court in (1967) 64 ITR 637 (Bom) (supra), held that clauses (f) and (g) of sub-section (2) of section 297 of the 1961 Act do not contravene Article 14 of the Constitution. Bishambhar Dayal J., one of the Judges of the Division Bench deciding the case of (1968) 70 ITR 293 (All) (supra), held that –

"Since penalty has to be calculated and then imposed according to the tax assessed, the penalty being proportionate to the tax, the imposing of penalty must necessarily follow the assessment. The question of imposition of penalty thus arises after the assessment has been completed and, therefore, the provision that in cases where assessment has been completed after the new Act had come into force, the penalty would be imposed according to the new Act, appears to be a reasonable classification."

Oak C. J., while holding that clauses (f) and (g) of section 297 (2) are not discriminatory and do not contravene article 14 said:

"It has been urged for the petitioners that the provision for imposition of penalty under the new Act is more harsh than the corresponding provision under the old Act. That may be so. It does not, however, follow that clause (g) is discriminatory or unconstitutional. It was suggested for the petitioners that an Income-tax Officer may delay assessment proceedings in order to bring a case under clause (g) instead of clause (f). Now, Income-tax Officers are expected to dispose of all cases with expedition. If an Income-tax Officer deliberately

delays completion of assessment proceedings in order to harass a certain assessee, such action can be struck down by this court as mala fide. The bare possibility of some Income-tax Officer deliberately delaying the disposal of a case is not a sufficient ground for supposing that clause (g) is discriminatory."

17. The other contention advanced on behalf of the petitioner that as under section 271 (1) the penalty can be imposed by the Income-tax Officer or the Appellate Assistant Commissioner only if he, in the course of proceedings under the Act of 1961, is satisfied about the defaults referred to in clauses (a), (b) or (c) attracting penalty, no penalty could be imposed on the petitioner-firm as its assessment was under the Act of 1922 and not under the Act of 1961, is fallacious and cannot be accepted. It is true that in the present case the return was filed before 1st April 1962 and the assessment was under the 1922 Act as provided by clause (a) of section 297 (2). But the assessment proceedings under the 1922 Act being by virtue of the provisions of section 297 (2) (a) of the Act were proceedings under the 1961 Act itself, and consequently the satisfaction reached by the Income-tax Officer about concealment of income on the part of the petitioner attracting penalty was in the course of proceedings under the 1961 Act. This is the view which has been taken by this Court in 1969 MPLJ 41: AIR 1969 Madhya Pradesh 72 (supra). In *Commissioner of Income-tax v. Hiralal Mohanlal Shah* ¹⁴ the Gujarat High Court seems to hold that the condition precedent for the exercise of power under section 297 (1) is not satisfied and no order of penalty can be made under that provision in assessment proceedings under the Act of 1922 made by virtue of section 297 (2) (a). We do not find ourselves in agreement with this view of the Gujarat High Court.

18. For the foregoing reasons, our conclusion is that the order of the Inspecting Assistant Commissioner, upheld by the Appellate Tribunal, Allahabad, imposing penalty on the petitioner is valid. This petition, is, therefore, dismissed with costs of the respondents. Counsel's fee for the respondent No. 1, the Union of India, is fixed at Rs. 150/-. Counsel's fee for the other three respondents jointly is also fixed at Rs. 150/-. The outstanding amount of the security deposit, if any, after deduction of costs shall be refunded to the petitioner.

Petition dismissed.

Cases Referred.

1. (1967) 64 ITR 285 (MP)
2. 1969 MPLJ 41: AIR 1969 Mad Prad 72
3. (1967) 64 ITR 637 (Bom)
4. 1959 SCR 279
5. (1968) 67 ITR 337: AIR 1968 Mad Pra104
6. (1961) 41 ITR 425
7. (1961) 42 ITR 123
8. AIR 1957 SC 510
9. AIR 1960 SC 923
10. 48 ITR 21 at pp. 26-27: (AIR 1963 SC 591 at p. 594)
- 11.(1955) 28 ITR 891
12. (1961) 3 SCR 77
13. (1968) 70 ITR 293 (All)
14. (1968) 69 ITR 312 (Guj)