

EXEMPT

1970
VOL. I

D935.1
I391*1970'1

THE SUPREME COURT CASES

1970
Volume 1

66.

P 837

Mode of Citation

(1970) 1 S. C. C.

华东政法大学图书馆



04012356

EASTERN BOOK COMPANY

LAW PUBLISHERS AND BOOKSELLERS

Head Office :

34, LALBAGH
LUCKNOW

Branch Office :

KASHMERE GATE
DELHI

法学院

藏书

Editorial Board

- A. K. SEN, M. P., Senior Advocate, Supreme Court, (Formerly Law Minister, Government of India),
SARJOO PRASAD, Senior Advocate, Supreme Court, (Retd. Chief Justice, Assam and Rajasthan High Courts),
Dr. C. B. AGARWALA, Senior Advocate, Supreme Court, (Retd. High Court Judge, Ex-Vice Chancellor, Agra University),
A. N. MULLA, M. P., Senior Advocate, Supreme Court, (Retd. High Court Judge),
V. G. RAMACHANDRAN, M.A., B.L., (Honorary Editor).

Editors

P. L. MALIK

SURENDRA MALIK, B.SC. (HONS.), LL.M. (COLUMBIA)

Reporter

M. S. NARASIMHAN, B.SC., B.L., Advocate, Supreme Court.

All Rights Reserved by the Publishers inclusive of Copyright to Short-notes and Head-notes

PUBLISHED BY P. L. MALIK FOR EASTERN BOOK CO., 34, LALBAGH, LUCKNOW—1
AND printed at Arya Offset Press, Daya Basti, Delhi.

Justices of the Supreme Court of India

IN THE YEAR 1970

*Date on which
sworn in*

CHIEF JUSTICE

- | | | | |
|----|-----------------------------|--|---------|
| 1. | Hon'ble Mr. M. Hidayatullah | | 1-12-58 |
|----|-----------------------------|--|---------|

ASSOCIATE JUSTICES

- | | | | |
|-----|---------------------------|----|----------|
| 2. | Hon'ble Mr. J. C. Shah | .. | 12-10-59 |
| 3. | „ Mr. S. M. Sikri | .. | 3-2-64 |
| 4. | „ Mr. J. M. Shelat | .. | 24-2-66 |
| 5. | „ Mr. V. Bhargava | .. | 8-8-66 |
| 6. | „ Mr. G. K. Mitter | .. | 29-8-66 |
| 7. | „ Mr. C. A. Vaidialingam | .. | 10-10-66 |
| 8. | „ Mr. K. S. Hegde | .. | 17-7-67 |
| 9. | „ Mr. A. N. Grover | .. | 12-2-68 |
| 10. | „ Mr. Ajit Nath Ray | .. | 1-8-69 |
| 11. | „ Mr. P. Jaganmohan Reddy | .. | 1-8-69 |
| 12. | „ Mr. Inder Dev Dua | .. | 1-8-69 |

ATTORNEY GENERAL

Mr. Niren De

SOLICITOR GENERAL

Mr. Jagadish Swarup

REGISTRAR

Mr. S. V. Rane

Table of Cases Reported

	<i>Pages</i>
A. Sanjeevi Naidu, etc. <i>v.</i> State of Madras and Another ..	443
Agarwal, Dr. S. L. <i>v.</i> The General Manager, Hindustan Steel Co. Ltd. ..	177
Alote Estate and Another <i>v.</i> R. B. Seth Hiralal Kalyanmal and Others ..	425
Arun Ghosh <i>v.</i> State of West Bengal ..	98
Asbestos Cement Ltd. <i>v.</i> P. D. Sawarkar and Others ..	475
Ashoka Marketing Ltd. <i>v.</i> State of Bihar and Another ..	354
Becker Gray & Co. (1930) Ltd. <i>v.</i> Union of India and Others ..	352
Bengal Enamel Works Ltd. <i>v.</i> C. I. T., West Bengal ..	112
Bhimappa Basappa Bhusannavar <i>v.</i> Laxman Shivrayappa Samagouda and Others ..	665
Bihar School Examination Board <i>v.</i> Subhas Chandra Sinha and Others ..	648
Bihar State Road Transport Corporation <i>v.</i> State of Bihar and Others ..	490
Board of High School and Intermediate Education, U. P. and Others <i>v.</i> Kumari Chitra Srivastava and Others ..	121
Bombay Municipal Corporation <i>v.</i> Life Insurance Corporation of India, Bombay ..	791
C. I. T., Madhya Pradesh <i>v.</i> M/s. Binodiram Balchand ..	135
C. I. T., Madhya Pradesh <i>v.</i> Lady Kanchanbai ..	140
C. I. T. <i>v.</i> Rn. AR. AR. Veerappa Chettiar ..	174
C. I. T., West Bengal, Calcutta <i>v.</i> Hem Chandra Kar and Others ..	780
C. I. T., West Bengal, Calcutta <i>v.</i> Shri Prem Bhai Parekh and Others ..	784
Century Spinning and Manufacturing Co. Ltd. and Another <i>v.</i> The Ulhas Nagar Municipal Council and Another ..	582
Chaju Ram <i>v.</i> The State of Jammu and Kashmir ..	536
Chamanlal <i>v.</i> The State of Punjab ..	590
Champakumari Singhvi and Others <i>v.</i> The Member, Board of Revenue West Bengal and Others ..	405
Chikkam Koteswara Rao <i>v.</i> Chikkam Subba Rao and Others ..	558
Chinnamuthu Gounder and Others <i>v.</i> P. A. S. Perumal Chettiar ..	451
Collector of Customs, New Delhi <i>v.</i> Ghulam Sarwar and Others ..	690
Commissioner of Wealth Tax, Gujarat <i>v.</i> Mrs. Arundhati Balkrishna ..	561
Chandra Prakash Agarwal, Prof. <i>v.</i> Chaturbhuj Das Parikh and Others ..	182
Debabrata Gupta <i>v.</i> S. K. Ghosh ..	521
Delhi Transport Undertaking <i>v.</i> Balbir Sarn Goel ..	515
Dev Kanta Barooah <i>v.</i> Golak Chandra Baruah and Others ..	392
Dharampal <i>v.</i> State of Uttar Pradesh ..	429
Dindayal and Another <i>v.</i> Rajaram ..	786
District Collector of Hyderabad and Others <i>v.</i> M/s. Ibrahim & Co. ..	386
Fateh Bibi, etc. <i>v.</i> Charan Das ..	658
G. R. Baqal <i>v.</i> State of Jammu and Kashmir ..	619

	<i>Pages</i>
Ganga Ram and Others <i>v.</i> The Union of India and Others ..	377
General Manager, Eastern Railway and Another <i>v.</i> Jawala Prasad Singh ..	103
Gopi Krishna Kanoria <i>v.</i> Draupadi Sahaya and Others ..	555
Gottipulla Venkata Siva Subramanyam and Others <i>v.</i> The State of Andhra Pradesh and Another ..	235
Govinda Kadtuji Kadam and Others <i>v.</i> The State of Maharashtra ..	469
H. P. Gupta <i>v.</i> Hiralal ..	437
Hargun Sunder Das Godeja and Others <i>v.</i> State of Maharashtra ..	724
Hethuba <i>alias</i> Jethuba Madhuba <i>v.</i> State of Gujarat ..	720
Hori Lal and Another <i>v.</i> State of U. P. ..	8
I. S. Bajaj and Others <i>v.</i> Arjan Das Dayaram Vachhni ..	382
Jagannath Singh and Others <i>v.</i> Dr. Ram Naresh Singh ..	573
Janpada Sabha Chhindwara <i>v.</i> The Central Provinces Syndicate Ltd. and Another ..	509
Jayanarayan Sukul <i>v.</i> The State of West Bengal ..	219
Jethamal Nichal Chand Jain <i>v.</i> State of Maharashtra ..	730
Joint Commercial Tax Officer, Harbour Division <i>v.</i> The Young Men's Indian Association (Regd.), Madras ..	462
Joint Registrar of Co-operative Societies, Madras <i>v.</i> P. S. Rajagopal Naidu and Others ..	753
K. A. Natarajan, etc. <i>v.</i> M. Naina Mohd. and Others, etc. ..	473
Kalianna Gounder <i>v.</i> Palani Gounder and Another ..	56
Kanpur Sugar Works Ltd. <i>v.</i> State of Bihar and Others ..	628
Karam Chand <i>v.</i> The State of Jammu and Kashmir ..	374
Karnal Distillery Co. Ltd. <i>v.</i> The State of Haryana and Others ..	116
Khushal Khemgar Shah and Others <i>v.</i> Mrs. Khorshed Banu Dadiba Boatwalla and Another ..	415
Kshetra Gogoi <i>v.</i> The State of Assam ..	40
L. Debi Prasad <i>v.</i> Smt. Tribeni Devi and Others ..	677
Lennart Schussler and Another <i>v.</i> The Director of Enforcement ..	152
M. D. Shukla and Others <i>v.</i> State of Gujarat and Others ..	419
M. M. Chawla <i>v.</i> J. S. Sethi ..	14
Madharao Rajeshwar Despande <i>v.</i> Shankar Singh and Others ..	550
Management of Advance Insurance Co. Ltd. <i>v.</i> The Gurdasmal and Others ..	648
Management of Safdarjung Hospital <i>v.</i> Kuldeep Singh Sethi ..	735
Mannan Lal <i>v.</i> Mst. Chhotaka Bai (dead) by LRS B. Sharda Shankar and Others ..	769
Mathuralal <i>v.</i> Keshar Bai and Another ..	454
Mathura Prasad Bajoo Jaiswal and Others <i>v.</i> Dossibai N. B. Jeejeebhoy ..	613
Messrs. Mahabir Prasad Santosh Kumar <i>v.</i> State of U. P. and Others ..	764
M/s. Panchanaal Narayan Shenoy <i>v.</i> Basthi Venkatesh Shenoy ..	49
M/s. Western India Match Co. Ltd. <i>v.</i> The Western India Co. Workers Union and Others ..	225
N. S. Rajabathar Mudaliar <i>v.</i> M. S. Vadivelu Mudaliar and Others ..	12
Nagar Rice and Flour Mills and Others <i>v.</i> N. Teekappa Gowda and Bros. ..	575
Nagarmal Tekriwal <i>v.</i> The State of Rajasthan ..	587
Nain Singh <i>v.</i> Koonwarjee and Others ..	732

	<i>Pages</i>
Nanak Chand and Another <i>v.</i> The State of U. P. ..	368
Narendrajit Singh and Another <i>v.</i> The State of U. P. and Another ..	125
National Coal Development Corporation <i>v.</i> Manmohan Mathur ..	208
Nidhan Singh <i>v.</i> State of Rajasthan ..	432
Noor Mohammad Mohd. Yusuf Momin <i>v.</i> State of Maharashtra ..	696
P. Sirajuddin, etc. <i>v.</i> State of Madras, etc. ..	595
Pt. Jayvant Rao and Others <i>v.</i> Pt. Chandrakant Rao and Others ..	702
Perumal Nadar <i>v.</i> Ponnuswami ..	605
Piloo Dhunjishaw Sidhwa <i>v.</i> Municipal Corporation of the City of Poona ..	213
Prof. Chandra Prakash Agarwal <i>v.</i> Chaturbuj Das Parikh and Others ..	182
Provident Fund Inspector, Trivandrum <i>v.</i> The Secretary, N. S. S. Co-operative Society, Changanachery ..	50
Punithavathi Ammal <i>v.</i> Minor Ramalingam and Another ..	570
Punjab National Bank Ltd. <i>v.</i> Shri Vikram Cotton Mills Ltd. ..	60
R. D. Agarwala and Another <i>v.</i> Union of India and Another ..	705
R. N. Chatterji <i>v.</i> Havildar Kuer Singh ..	496
Rabindra Nath Bose and Others <i>v.</i> Union of India and Others ..	84
Ramji Das and Others <i>v.</i> Trilikchand, etc. ..	566
Ram Narain Mahto <i>v.</i> State of Madhya Pradesh ..	25
Rampal Chaturvedi <i>v.</i> State of Rajasthan and Others ..	75
Rustom Cavasjee Cooper and Others <i>v.</i> Union of India ..	248
S. L. Agarwal <i>v.</i> The General Manager, Hindustan Steel Ltd. ..	177
S. N. Sharma <i>v.</i> Bipen Kumar Tiwari and Others ..	653
Smt. Jasodabai and Another <i>v.</i> The State of Maharashtra and Another ..	171
Sahadu Gangaram Bhagade <i>v.</i> Special Deputy Collector, Ahmed Nagar and Another ..	685
Sahib Ram and Others <i>v.</i> The Financial Commissioner, Punjab and Others ..	524
Sambandamurthy Mudaliar <i>v.</i> The State of Madras and Another ..	4
Sayed Rehamanmiya Mustafamiya and Others <i>v.</i> The State of Gujarat and Others ..	130
Shamlal and Others <i>v.</i> Amarnath and Others ..	33
Shivappa and Others <i>v.</i> State of Mysore ..	487
Second Gift Tax Officer, Mangalore, etc. <i>v.</i> D. H. Nazareth, etc. ..	749
Shri Hari Vishnu Kamath <i>v.</i> Shri Gopal Swarup Pathak ..	143
Siddanna Apparao Patil <i>v.</i> The State of Maharashtra ..	547
Sidramappa <i>v.</i> Raja Setty and Others ..	186
Sirpur Paper Mills Ltd. <i>v.</i> Commissioner of Wealth Tax, Hyderabad ..	795
Sri Bhavanarayanawamivaru Temple <i>v.</i> Vadapalli Venkata Bhavanarayanacharyulu ..	673
Sudhir Kumar Saha <i>v.</i> The Commissioner of Police, Calcutta ..	149
Sushil Kumar Gupta <i>v.</i> Jay Shankar Bhattacharya ..	504
State of Assam and Another <i>v.</i> Mahendra Das Kumar Das and Others ..	709
State of Bihar <i>v.</i> Union of India and Another ..	67
State of Madhya Pradesh and Others <i>v.</i> Shardul Singh ..	108
State of Maharashtra and Another <i>v.</i> Champalal Kishanalal Mohta ..	611
State of Punjab <i>v.</i> Dewan Chunilal ..	479
State of Punjab <i>v.</i> Sant Singh Kanwarjit Singh ..	101
State of U. P. <i>v.</i> Ram Krishna Burman and Others ..	80
T. N. Raghunatha Teddy <i>v.</i> Mysore State Transport Authority ..	541

Pages

Tata Engineering and Locomotive Co. Ltd. v. The Assistant Commissioner of Commercial Taxes and Another	622
Tayabali Jaffarbhaji Tankiwala v. M/s. Asha & Co. and Another	46
Twyford Tea Co. Ltd. and Another v. The State of Kerala and Another	189
Union of India v. The Lonavla Borough, Municipality of Lonavla District Poona, etc.	641
Union Textile Traders v. Shri Bhavani Cotton Mills Ltd.	1
V. Venugopala Varma Rajah v. Commissioner of Income Tax	43
V. P. Gidroniya v. The State of M. P. and Another	362
Vallabh Das v. Madan Lal and Others	761
Vasudev Dhanjibhai Modi v. Rajabhai Abdul Rehman and Others	670

Table of Cases Cited

	<i>Pages</i>
A. K. Gopalan <i>v.</i> The State of Madras, (1950) SCR 88	284, 287, 318
CONSIDERED	252
NOT CONSIDERED	253
REFERRED	261
Abdul Gafoor <i>v.</i> State of Mysore, 1962(1) SCR 909, RELIES	542, 545
Addagada Raghavamma and Another <i>v.</i> Addagada Chen Chemma and Another, (1964) 2 SCR 933, REFERRED	679, 680
Abhinandan Jha and Others <i>v.</i> Dinesh Mishra, AIR 1968 SC 117, FOLLOWED	496, 498
Ahmed G. H. Ariff <i>v.</i> Commissioner of Wealth Tax, 59 ITR 230, APPROVED	561, 565
Ajit Singh and Others <i>v.</i> Ranchi University, AIR 1964 Pat 291, RELIED	650
Akadashi Pradhan <i>v.</i> State of Orissa, (1963) Supp 2 SCR 691	292, 333
REFERRED	253, 262
Amalgamated Coalfields Ltd. <i>v.</i> Janapada Sabha, Chhindwara, (1962) 1 SCR 1, REFERRED	510, 512
RELIES	510
Amalgamated Coalfields Ltd. <i>v.</i> The Janapada Sabha, Chhindwara, (1963) Supp 1 SCR 172	512
Amar Singh <i>v.</i> State of Punjab, ILR (1967) 2 Punj and Har 120, REFERRED	527, 535
Ambalal Chimanlal Chokshi <i>v.</i> State of Maharashtra	731, 732
Aminathavee <i>v.</i> Kumaresain, (1967) 1 SCR 353, REFERRED	607, 611
Anandalal Chakrabarti, (1931) ILR 59 Cal 528, REFERRED	686, 688
Angurbala Mullick <i>v.</i> Debrata Mullick, 1951 SCR 1125, 1134, REFERRED	5, 6
Annagouda Nathagouda Patil <i>v.</i> Court of Wards, 1952 SCR 208, 215, APPLIED	33, 39
REFERRED	659, 662
Arikapudi Balakotayya <i>v.</i> Yadlapalli Nagayya, AIR (33) 1946 Mad 509, REFERRED	674, 676
Arun Ghose <i>v.</i> State of W. B., 1970(1) SCC 98 ; 1970 SCC (Cri.), CONSIDERED	151
FOLLOWED	150
Asa Singh <i>v.</i> B. D. Sanwal and Others, AIR 1969 All 474, DISTINGUISHED	568, 569
Attorney General <i>v.</i> De Keyser's Royal Hotel, LR (1920) AC 508	300
REFERRED	255
Ayr Collieries's Case, 1943(2) AER 546, REFERRED	265, 348
B. Ramkrishna Rao <i>v.</i> State of Kerala, (1968) 2 SCR 819, REFERRED	51, 52
Babu and Others <i>v.</i> State of U. P., (1965) 2 SCR 771, RELIED ON	720, 723
— Barkya Thakur <i>v.</i> The State of Bombay and Others, (1961) 1 SCR 128	252, 287
REFERRED	126

	Pages
RELIED ON	127
Bachubai and L. A. Watkins v. Shamji Jadowji, ILR 9 Bom 536	418
Badische Anilin Fabrik v. Hickson, (1906) AC 419, REFERRED	26, 30
Bai Kesserbai Hunaraj Morarji and Another, 33 IA 176, DISTINGUISHED	33, 39
Balinki Padhano and Another v. Gopal Krishna Padhano and Others, AIR 1964 Ori 117, REFERRED	678, 681
Bal Karan Rai v. Govind Nath Tiwari, ILR 12 All 129 (FB), REFERRED	771, 776
Banbury v. Bank of Montreal, 1918 AC 624	261, 324
Bank of Chettinad Ltd. v. Commissioner of Income-tax, Madras, LR 67 IA 394, RELIES ON	464, 469
— v. T. C. of Colombo, 1948 AC 378 (PC)	261, 326
Barium Chemical Ltd. and Another v. The Company Law Board and Others, (1966) Supp SCR 311	30, 250, 277
REFERRED	265, 348
Bashir Hussain Pashimani v. State of Maharashtra, Cr. A. No. 262/68, dated 20-12-1968, RELIES ON	547, 549
Beattis v. Beattia, 1938 Ch 708, CONSIDERED	438, 440
Bela Banerjee's Case, 1954 SCR 558	264, 339
Ben Gorm Nilgiri Plantations Co., Coonoor and Others v. Sales Tax Officer, Special Circle, Ernakulam and Others, 1964(7) SCR 706, CONSIDERED	622, 624
Bengal Nagpur Cotton Mills Club v. S. T. O., 8 ST 781, RELIES	462, 467
Bengal Nagpur Cotton Mills Ltd. v. Board of Revenue, M. P., AIR 1964 SC 888, REFERRED	702, 706
Bhabatagini v. Ashalata, 70 IA 57, REFERRED	5, 6
Bhanwar Singh v. State of Rajasthan, 1969(3) SCC 763, RELIES ON	547, 548
Bhagat Raja v. Union of India and Others, (1967) 3 SCR 302, REFERRED	766, 768
— Singh v. The King Emperor, LR 58 IA 169, REFERRED	250, 265, 276, 347
Bharat Board Mills Ltd. v. Regional Provident Fund Commis- sioner and Others, AIR 1957 Cal 702, DISTINGUISHED	51, 55
Bhimacharya Bin Venkappacharya v. Ramcharya Bin Bhim- charya, ILR 33 Bom 452	33, 37
Bhuban Mohan Rana v. Surendra Mohan Das, ILR (1952) 2 Cal 23	521, 523
Bignold v. Giles, (1859) Ch 4 Drew 345 ; R 113 Revised Reports 390, REFERRED	562, 564
Bindeshwari Charan Singh v. Bageshwari Charan Singh, LR 63 IA 53, REFERRED	615, 618
— Singh v. Baij Nath Singh, ILR 13 Luck 380, REFERRED	659, 663
Board of High School and Intermediate Education, U. P., Allaha- bad v. Ghanshyam Das Gupta and Others, (1962) 3 Supp SCR, DISTINGUISHED	649, 652
RELIED	650
Board of High School and Intermediate Education, U. P., Allahabad and Others v. C. Vishwanath Nayar	124
Board of Trustees, Ayurvedic and Unani Tibia College, Delhi v. The State of Delhi and Another, (1962) Supp (1) SCR 156	263, 338

	Pages
Bombay Dyeing and Manufacturing Co. Ltd. v. State of Bombay, 1958 SCR 1122, REFERRED ..	258, 308
— Union of Journalists v. "The Hindu", Bombay, (1962) 3 SCR 893, REFERRED ..	226, 230
Borough Municipality, Ahmedabad v. Ahmedabad Manufacturing and Calico Printing Co. Ltd., AIR 1939 Bom 478, RELIED ON	641, 647
Broken Hill Proprietary Company Ltd. v. Municipal Council of Broken Hill, 1926 AC 94, REFERRED ..	615, 618
Budhan Chaudhry and Others v. State of Bihar, (1955) 1 SCR 1045, RELIES ..	254, 296
C. I. T. v. Ajax Products Ltd., 55 ITR 741 SC, REFERRED ..	511, 514
— v. Khemchand Ramdas, (1938) 4 ITR 414, REFERRED ..	140, 142
— v. Mahadevan Tirmulapad, ILR 54 Mad 21, REFERRED ..	44, 45
— v. N. T. Patwardhan, 41 ITR 129, FOLLOWED ..	44, 45
— v. Savumaurthy, 1946 ITR 185, REFERRED ..	140, 142
—, Andhra Pradesh v. Motors and General Stores (P) Ltd., 66 ITR 92 SC, RELIES ..	464, 469
—, Bombay v. Walchand and Co. (P) Ltd., 65 ITR 381, REFERRED	113
RELIED UPON ..	115
—, Gujarat v. B. M. Kharwar, 72 ITR 603 SC=(1967) 2 SCR 650, REFERRED ..	511, 514
RELIED ON ..	464, 469
—, v. Keshavlal Lalubhai Patel, 55 ITR 637, APPLIED ..	785, 786
—, M. P. v. Lady Kanchanbai, CA 19/69, dated 16-12-1969, FOLLOWED ..	136, 137
—, Mysore v. H. B. Van Jugen, 53 ITR 681, REFERRED ..	44, 46
Calcutta Discount Co. Ltd. v. Income-tax Officer, Companies District Calcutta and Another, 41 ITR 191, FOLLOWED ..	781, 783
Canadian Eagle Oil Co. Ltd. v. King, 27 TC 205 (HL), REFERRED ..	511, 514
Cape Brandy Syndicate v. Commissioner of Inland Revenue, 12 TC 358, REFERRED ..	511, 514
Capital Multipurpose Co-operative Society v. State of Madhya Pradesh and Others, CAP No. 2201 of 1966, decided on 30-3-1967, RELIES ON ..	445, 450
Carltona's Case, 1943(2) HER 560, REFERRED ..	265, 348
Century Club and Another v. The State of Mysore and Another, 16 STC 38 ..	467
Chamanlal v. Bapubhai, ILR 22 Bom 669, REFERRED ..	615, 617
Champion Cycle Industries v. State of U. P., (1964) 1 LLJ 724, REFERRED ..	226, 231
Chandar Bhan v. Nand Lal and Another, 1969 All India Rent Control Journal 623, REFERRED ..	15, 23
Chatussakhya Bhravindrada Gayaram Trust v. Union of India, 70 BLR 407, APPROVED ..	686, 690
Chandi Prasad v. Maharaja Mahindra Singh, ILR 23 All 5, REFERRED ..	615, 617
Chhotabhai Jethabhai Patel and Co. v. State of Madhya Pradesh, 1953 SCR 476, NOT APPROVED ..	32
REFERRED ..	26, 31
Chidda Singh v. State of Madhya Pradesh, Cr. A. 125 of 1967, decided on 12-1-1968, RE-AFFIRMED ..	725, 730
Chilukuri Venkateswarlu v. Chilukuri Venkatanaryana, 1954 SCR 425, REFERRED ..	607, 610

Chiranjit Lal Chowduri v. The Union of India, (1950) SCR 869	250, 274, 287
Chittaranjan Das v. State of West Bengal, (1964) 3 SCR 237, RELIED ON	470, 472, 547, 548
Chotalal Lakhmiram and Others v. Manohar Ganesh Tambekar and Others, ILR 24 Bom 50, REFERRED	674, 676
Chudaman Narayan Patil v. State of Maharashtra, AIR 1969 Bom 1, CONSIDERED	691, 694
Collector of Central Excise and Land Customs v. Sanawarmal Purchit, CA Nos. 1362-1363/57, dated 16-2-1968, REFERRED	711, 716, 717
Commissioner, H. R. E., Madras v. Lakshmindra Thitha Swamiar of Sri Sirur Mutt, 1954 SCR 1005, REFERRED	262, 332
— of Wealth-tax v. Mrs. Dorothy Martin, (1968) 69 ITR 586, APPROVED	561, 565
Commonwealth of Australia v. Bank of New South Wales, LR 1950 AC 235, REFERRED	251, 261, 280, 326, 387, 391
Corporation of Calcutta v. Smt. Padma Devi, (1962) 3 SCR 49, REFERRED	792, 794
Cosmopolitan Club, Madras v. District Commercial Tax Officer, Triplicane, (1952) 1 MLJ 401	462, 465
Cricket Club v. Labour Union, AIR 1969 SC 276	737, 744
Cruttwell v. Lye, 17 Ves. 335, REFERRED	264, 345
Crown v. Mohd. Sadiq Niaz, AIR 1949 Lah 204, DISTINGUISHED	654, 657
Cumberland Case, (1901) 5 O'M and H 155, RELIES	393, 402
Damodar Valley Corporation v. Provat Roy, 60 CWN 1023, REFERRED	177, 181
Denis Dowling Mulahy v. Queen, LR 3 HL 305, 317	154, 160
Deputy C. T. O. v. Enfiend India Ltd., (1968) 2 SCR 421, REFERRED	462, 467
Deputy Commercial Tax Officer, Triplicane Division, Madras v. The Cosmopolitan Club, ILR (1955) Mad 1042	462, 465
Devi Press v. Regional Provident Fund Commissioner, Madras and Another, AIR 1965 Mad 462, DISTINGUISHED	51, 55
Dhandapani v. Addl. Gift-Tax Officer, (1963) 49 ITR 712, REFERRED	749, 752
Doughty v. Lamagunda Reefs Ltd., (1902) 2 Ch D 837, REFERRED	262, 331
Dr. Ram Manohar Lohia v. State of Bihar, (1966) 1 SCR 709, APPLIED	98, 99, 100, 101
FOLLOWED	150, 151
Duke of Westminster v. Inland Revenue Commissioners, 19 TC 409, RELIES	463, 469
Durayappah v. Ferando and Others, LR (1967) AC 337, REFERRED	251, 277
Durga Shaw and Others, W. P. Nos. 198, 205 and 206 of 1969, dated 2-9-1969, REFERRED	220, 223, 224
Dwarkadas Shrinivas v. The Sholapur Spinning and Weaving Co. Ltd. and Others, (1954) SCR 674	274
REFERRED	250
RELIES	254
Earl Fitzwilliam's Wentworth Estates Co. v. Minister of Housing and Local Government and Another, (1952) 1 All ER 509, REFERRED	253, 262, 292, 333

East India Tobacco Co. v. State of A. P., (1963) 1 SCR 404,	
REFERRED	190, 191, 208
APPROVED	196
Ellis v. The National Union of Conservative and Constitutional Association, 109 LT to 493, REFERRED	393, 401
Emperor v. Nazir Ahmed, 77 IA 203	496, 498
— v. Sibnath Banerji and Others, LR 72 IA 241, RELIES	445, 449
Essa Ismail and Another v. State of Kerala and Others, ILR (1965) Ker 619, REFERRED	190, 191, 207
RELIED UPON	196
Executive Committee of U. P. State Warehousing Corporation v. Chandra Kiran Tyagi, (1969) 2 SCC 838, REFERRED	711, 717
Faizullah v. Mauladad, AIR 1929 PC 147, REFERRED	771, 777
Falmouth Boat Construction Co. Ltd. v. Howell, (1950) 1 All ER 538 REFERRED	583, 586
Federated Municipal and Shire Council Employees of Australia v. Melbourne Corporation, 26 CLR 508, REFERRED	738, 745
Fringford Estates Ltd., Calicut v. C. I. T. Madras, REFERRED	44, 45
Ganesh Chander Dhur v. Lal Behari, 63 IA 448, REFERRED	5, 6
Ganapat v. Jagmal, 1963 Punj LR 652, REFERRED	527, 535
Ganapat Puri v. Mohammed Asraf Ali, AIR 1961 Pat 133, REFERRED	455, 460
Gavaranga Sahu v. Botokrishna Patro, ILR 32 Mad 304 (FB), REFERRED	771, 777
Gardner v. Landon Chatham and Dover Railway Co., (1867-7) Val. II, Ch. App. 201, REFERRED	262
Good Year (India) Ltd., Jaipur v. Industrial Tribunal, (1968) 2 LLJ 682, REFERRED	226, 231
Goona Durgaprasad Rao and Another v. Goona Sudarasana-swami and Others, ILR (1940) Mad 653, REFERRED	606, 609
Govinda Kadtuji Kadam and Others v. State of Maharashtra, 1970(1) SCC 469 : 1970 SCC (Cri.) 204, RELIED ON	547
Graff v. Evans, (1882) 8 QBD 373, RELIES	462, 466
Gullapalli Nageshwararao and Others v. A. P. State Road Transport Corporation and Another, 1959 Supp (1) SCR 319 DISTINGUISHED	104, 107
RELIED ON	105
Gunanand Dhone v. Lala Santi Prokash Manley, 29 CWN 432, CONSIDERED	438
Guru Datta Sharma v. State of Bihar, (1962) 2 SCR 292 : AIR 1961 SC 1698, DISTINGUISHED	85, 95
Guruji Shrihari Baliram Jivatode v. Vithalrao and Others, (1969) 1 SCC 82, RELIES	393, 403
Gurumurthi (G) v. Ramulu (K), (1958) 1 LLJ 20, REFERRED	226, 231
H. H. Vivian and Company Ltd., (1900) 2 Ch 654	331
H. N. Rishbud v. State of Delhi, (1965) 1 SCR 1150, REFERRED	496, 498
Hadibhandhu Das v. Dist. Magistrate, Cuttack, AIR 1969 SC 43, REFERRED, EXPLAINED	40, 42
Harihara Banerji and Others, v. Rameshi Roy and Others, 45 IA 222, REFERRED	47, 49
Harihar Prasad Singh v. Benichana, AIR 1951 All 79, REFERRED	771, 778
Harilal Bhagwanji v. Hem Shankar, AIR 1958 Bom 8, REFERRED	455, 458

Harishankar Bagla and Another v. The State of M. P., (1955) 1 SCR 380, REFERRED	263
Harnam Singh and Others v. Regional Transport Authority, Calcutta and Others, 1954 SCR 371, RELIES	263, 338
Hichman v. Kent or Pomney Marsh Sheep Breeder's Association 1915(1) Ch 881, CONSIDERED	438, 440
Himatrao v. Jaikishandas and Others, (1963) 3 SCR 815	735
Hotel and Catering Industry Training Board and Automobile Proprietary Ltd., (1969) 1 WLR 697 HL SC (1968) 1 WLR 1526 and (1968) 3 All ER 399 (CA)	738, 744
Hubli Electricity Co. Ltd. v. Province of Bombay, LR 76 IA 57, REFERRED	250, 265, 276
Hunter v. Dowling, (1895) 2 Ch D 223	418
I. M. Kannian v. I. T. O., Pondichery and Another, 1968 (2) SCR 103 at p. 108, CONSIDERED	633, 640
In re Hindu Women's Right to Property Act, 1941, (1941) FCR 12, REFERRED	5, 6
— Innes and Co. Ltd., (1903) 2 Ch Div 254, 262	428
— Ram Prasad, ILR 82 All 419, REFERRED	44, 45
Inder Lal v. Lal Singh, (1962) 3 Supp. SCR 114, RELIES	393, 403
Indore Malwa United Mills Ltd. v. Commissioner of Income-tax, (1966) 59 ILR 738, CONSIDERED	438, 442
Inland Revenue Commissioners v. Westleigh Estate Co. Ltd., 1924(1) KB 390, REFERRED	463, 467
Ishwar Lal Girdharilal Joshi v. State of Gujarat and Another, (1968) 2 SCR 266, RELIES	445, 450
Iswari Prosad v. N. R. Sen, AIR 1952 Cal 273, REFERRED	261, 323
J. K. Trust, Bombay v. The Commissioner of Income-tax, Excess Profits Tax, Bombay, 1958 SCR 65, REFERRED	262, 332
J. K. Woollen Manufacturers v. C. I. T., U. P., AIR 1969 SC 609, REFERRED	113
RELIED UPON	115
Jaipur Udyog Ltd. v. Union of India, AIR 1969 Raj 81, REFERRED	708, 709
James v. Cowar, (1932) AC 542	391
—v. The Commonwealth of Australia, (1936) AC 878	391
Jamnadas Agarwala and Another v. Regional Provident Fund Commissioner and Others, AIR 1963 Cal 518, DISTINGUISHED	51, 55
Jananendra Mohan Bhaduri and Another v. Rabindra Nath Chakravarti, LR 60 IA 71, REFERRED	671, 673
Jankidas v. Laxminarain, ILR 7 Raj 268, REFERRED	455, 460
Jeewan v. State of Rajasthan, Cr. A. No. 274 of 1968, decided on 18-12-68	470, 472
Jiwan Industries (P) Ltd. v. Santosh and Company, 67 PLR 241, REFERRED	15, 23
Jeseph v. Gift Tax Officer, (1964) 45 ITR 66, REFERRED	749, 752
Japadi Sesharatnam v. Gift Tax Officer, (1960) 38 ITR 93	749, 752
K. K. Kochuni and Others v. State of Madras and Others, 1960(3) SCR 887, RELIES	251, 261, 283
K. T. Moopil Nair v. State of Kerala and Another, (1961) 3 SCR 77, APPROVED	207
CONFIRMED	207
NOT APPROVED	207

	<i>Pages</i>
REFERRED .. 190, 191, 193, 194, 198, 199, 200, 202, 203, 204, 206, 207	
K. V. Krishnamurthy Iyer and Others <i>v.</i> The State of Madras, AIR 1954 SC 406, CONSIDERED ..	691, 694
Kalyan Singh <i>v.</i> State of U. P., (1962) Supp (2) SCR 76, RELIES ..	445, 450
Kanhaiya Lal <i>v.</i> Mst. Champa Devi, AIR 1935 All 203, REFERRED ..	659, 661
Kanta Devi <i>v.</i> Kalawati, AIR 1946 Lah 419, REFERRED ..	615, 617
Karam Chand <i>v.</i> State of Jammu and Kashmir, W. P. No. 157 of 1967, decided on September 3, 1969 ..	376
Karapaya <i>v.</i> Mayandi, ILR 12 Ran 243 (PC), REFERRED ..	607, 611
Kathi Raning Rawat <i>v.</i> State of Saurashtra, 1952 SC 435, RELIES ..	263, 338
Kayalappara Kottarathil Kochuni and Others <i>v.</i> The State of Madras and Others, (1960) 3 SCR 887 ..	320
Keshvan Madhva Menon <i>v.</i> The State of Bombay ..	94
Khadi Gramodyog Bhawan Workers Union <i>v.</i> E. Krishnamurthi Industrial Tribunal, AIR 1966 Punj 173, REFERRED ..	226, 228
Khairul Haque <i>v.</i> State of W. B., W. P. No. 246 of 1969, dated 10-9-1969, REFERRED ..	220, 222, 223, 224
Khandige Sham Bhat and Others <i>v.</i> Agricultural Income-tax Officer, (1963) 3 SCR 809, REFERRED ..	191, 198, 204
King Emperor <i>v.</i> Benoarilal Sarma, LR 72 IA 57, REFERRED ..	250, 276
— <i>v.</i> Khwaja Nazir Ahmad, 71 IA 203, DISTINGUISHED ..	654, 657
Kishna <i>v.</i> State of Rajasthan, Cr. A. 23/60, dated 30-10-1962, REFERRED ..	236, 246
—G. Patil <i>v.</i> State of Maharashtra, AIR 1963 SC 1413, RELIES ON Krishnamurthi Vasudeorao Deshpande <i>v.</i> Dhruvraj, (1962) 2 SCR 813 REFERRED ..	549
Krishnan Chettiar <i>v.</i> Manikammal, ILR 57 Mad 718 REFERRED ..	571
Kuldip Singh and Others <i>v.</i> Surain Singh and Others C. A. No. 138 of 1964 decided on 1-5-1967, RELIED ON ..	659, 661
Kultar Singh <i>v.</i> Mukhtiar Singh, (1964) 7 SCR 790, RELIES ..	787, 789
Kursell <i>v.</i> Timber Operators and Contractors Ltd., (1927) 1 KB 298, REFERRED ..	393, 402
Kumar Raghava Surendra Sahi <i>v.</i> Babui Lachmikuvar, ILR Pat 18, DISTINGUISHED ..	26, 30
Kumaranand <i>v.</i> Brij Mohanlal Sharma, (1967) 2 SCR 127, REFERRED ..	33, 38
Lachman Dass and Others <i>v.</i> Municipal Committee Jalalabad, 1969(1) SCC 653, REFERRED ..	339, 400
Lachmi and Others <i>v.</i> Military Secty. to the Government of Bihar, AIR 1956 Pat 398, REFERRED ..	256, 302
Lal Chand <i>v.</i> Menuram, ILR 2 Raj 947, RELIES ON ..	177, 181
Lala Duni Chand <i>v.</i> Musammam Anarkali, LR 73 IA 187, REFERRED ..	455, 460
—Mohanlal Nathanlal <i>v.</i> Madan Lal Murari Lal, AIR 1956 Punj 160, REFERRED ..	659, 663
Lakhi Narayan Dass <i>v.</i> The Province of Bihar, (1949) FCR 693, REFERRED ..	15, 24
Lakhi Narain Singh's Case, 1949 FCR 693. ..	250, 265, 276
Lakshman Singh Kothari <i>v.</i> Smt. Rup Kanwar, (1962) 1 SCR 477, REFERRED ..	348
Lakshmi <i>v.</i> Anantharama, ILR 1939 Mad 948 (FB), REFERRED ..	678, 680
	659, 662, 663

	Pages
—Ratan Engineering Works v. Regional Provident Fund Commissioner, Punjab and Others, (1966) I-LLJ 741, DISTINGUISHED	51, 55
Laxmanappa Hanumantappa Jamkhansi v. Union of India and Another, (1955) 1 SCR 769, REFERRED	85, 96
Liveridge's Case, 1942 AC 206, REFERRED	265, 348
Lowenthal v. Vanhote, (1947) 1 KB 342, RELIED ON	47, 49
M. S. Ramachandra Sastrigal v. Kuppusami Vamiar, (1961) MLJ 335, REFERRED	452, 453
M. Verghese v. Union of India and Others, AIR 1963 Cal 421, REFERRED	177
RELIED ON	180
Madden v. Kentucky, (1940) 309 US 83, 84 L 6d 590, APPROVED	197
REFERRED	190
Madhya Pradesh Industries Ltd. v. Union of India and Others, (1966) 1 SCR 466, REFERRED	766, 768
Mahadeo v. The State of Bombay, 1959 Supp (2) SCR 339, REFERRED	26, 32
Maharana Shri Jayavant Singh Ji v. The State of Gujarat, (1962) Supp 2 SCR 411, 438, RELIES	251, 283
Maharaja of Kapurthala v. C. I. T., C. P. and U. P. 13 ITR 74, REFERRED	44, 45
Major Ranjit Singh Phalka v. Smt. Raja Rai Sahiba, CA No. 982, 983/64, dt. 18-7-1967, DISTINGUISHED	703, 707
Mam Raj v. State of Punjab, ILR (1969) Punj and Har 680, REFERRED	527, 535
Manipur Administration v. M. Nila Chandra Singh, (1964) 5 SCR 574, REFERRED	589
Mansa Ram Sushil Kumar v. The Assessing Authority, Ludhiana, (1964) 15 STC 857, REFERRED	102
FOLLOWED	102
Mathura Prasad and Sons v. State of Punjab, 1962 Supp (1) SCR 913, DISTINGUISHED	101, 103
Mehsin Bhai v. Hale and Company, (1964) II MLJ 147	500, 503
Mervyn Coutindo v. Collector of Customs, Bombay, 1966 (3) SCR 600, REFERRED	377
Minister for State for the Army v. Datzel, 68 CLR 261, REFERRED	262, 332
Mohan Singh v. Bhanwarlal and Others, (1964) 5 SCR 12	402
Mohanlal Maganlal Thacker v. State of Gujarat, (1968) 2 SCR 685, REFERRED	476, 478
Mohammed Hanif Quareshi v. State of Bihar, 1959 SCR 628, RELIES	263, 338
Mohammed Yasin v. The Town Area Committee Jalalabad and Another, (1962) SCR 572, RELIES	254, 265
Mohd. Hafiz v. Mohd. Zakaria, (1922) LR 49 IA 9, REFERRED	187, 189
Motilal v. Government of U. P., ILR (1951) 1 All 269, REFERRED	262, 333
Mrs. Dossibai N. B. Jeejeebhoy v. Khemchand Gorumal and Others, 1962(3) SCR 928, OVERRULED	615, 616, 619
REFERRED	615, 616
Mst. Subhadra v. Narsaji Chenaji Marwadi, (1962) 3 SCR 98, REFERRED	672

	<i>Pages</i>
Muller and Phipps India (P) Ltd. v. Their Employee's Union, (1967) 2 LLJ 222, REFERRED	226, 228
Municipal Committee, Amritsar and Others v. State of Punjab and Others, (1969) 1 SCC 475, REFERRED	253, 262, 293, 334
Municipal Council, Cuddappah v. M. and S. M. Ry. Co. Ltd., AIR 1929 Mys 746, DISTINGUISHED	641, 648
Munshi Ram v. Delhi Administration, Cr. A. 124/65, dt. 27-11- 1967, REFERRED	236, 246
Mushtak Hussain v. The State of Bombay, 1953 SCR 809, RELIED ON	470, 472, 547, 548
Muthuswami Mudaliar v. Masilamani alias Subramania Muda- liar, ILR 33 Mad 342, REFERRED	606, 609
Mutuktat Singh v. Emperor, AIR 1942 Pat 376, REFERRED	8, 11
N. B. Jeejeebhoy v. Assistant Collector Thana, (1965) 1 SCR 636, REFERRED	301
N. Raghavendra Rao v. Dy. Commissioner, South Kanara Mangalore, (1964) 1 SCR 549	422
Nagendra Nath v. Suresh, AIR 1932 PC 165, REFERRED	771, 779
Nakkuda Ali v. M. F. De. S. Jayaratne, LR (1951) AC 66, REFERRED	251
Narayana Swami v. State of Maharashtra, 1968(2) SCR 88 : AIR 1968 SC 609, REFERRED	472
RELIES ON	547, 548
National Association of Local Government Officers v. Bolter Corporation, 1943 AC 166	737, 743
—Union of Commercial Employees v. M.R. Mehar, (1962) Supp (3) SCR 157	737, 744
Nathulal and Others v. Mst. Gomti Kuer and Others, 67 IA 318, APPLIED	56, 60
Neta Ram v. Jiwan Lal, 1962 (Supp) 2 SCR 623, REFERRED	500, 502
New Manak Chowk Spinning and Weaving Mills Co. Ltd. and Others v. Municipal Corporation of the city of Ahmedabad and Others, (1967) 2 SCR 679, REFERRED	190, 196
Norman v. Ricketts, 3 Times LR 182, CONSIDERED	438, 441
North West Frontier v. Suraj Narain Anand, (1948) LR IA 343, REFERRED	109, 111
Om Prakash Rajinder Kumar v. K. K. Opal, ILR (1967) 1 Punj and Haryana 155, APPROVED	101, 103
P. Balakotaiah v. The Union of India and Others, 1958 SCR 1052, REFERRED	109, 111
P. V. Sivarajan v. Union of India and Another, (1959) 1 Supp SCR 779, RELIES ON	263, 337
P. Vajravelu Mudaliar v. Special Deputy Collector, Madras and Another, 1965(1) SCR 614, REFERRED	256, 257, 302
Padfield and Others v. Minister of Agriculture, Fisheries and Food and Others, (1968) 1 All ER 694, REFERRED	251, 265, 277
Padarthy Ratnam and Co. v. Industrial Tribunal, (1958) 2 LLJ 290, REFERRED	226, 228
Panama Newzealand and Australian Royal Mail Company, (1869- 70) 5 LR Ch App 318	331
Pancham Singh v. The State, AIR 1967 Pat 416, DISTINGUISHED	654, 657
Pandit Banarasi Das Bhanot v. State of M. P., 1959 SCR 427, REFERRED	612