

SUPREME
COURT
CASES

1977
VOL. I

D935.1
I391*1977' 1

THE SUPREME COURT CASES

1977
Volume 1

Mode of Citation
(1977) 1 SCC

华东政法大学图书馆



04012310



EASTERN BOOK COMPANY

LAW PUBLISHERS & BOOKSELLERS

34, LALBAGH, LUCKNOW-226 001

华东政法学院
图书馆藏书

Editorial Board

- A. K. SEN, M. P., Senior Advocate, Supreme Court (Formerly Law Minister, Government of India)
- V. M. TARKUNDE, Senior Advocate, Supreme Court (Formerly Judge, Bombay High Court)
- DR. L. M. SINGHVI, Senior Advocate, Supreme Court
- V. G. RAMACHANDRAN, M. A., B. L. (HONORARY EDITOR)

Editors

SURENDRA MALIK, B.Sc. (HONS.), LL.M. (COLUMBIA), Advocate, Supreme Court

P. L. MALIK

Reporter

T. V. S. NARASIMHACHARI, Advocate, Supreme Court

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

Printed by P. L. Malik at Law Times Press, 56/C, Singar Nagar, Lucknow-226 005
and Published by him from 34, Lalbagh, Lucknow-226 001

Justices of the Supreme Court of India

*Date on which
sworn in*

CHIEF JUSTICES

Hon'ble Mr. A. N. Ray	..	26-4-73 (Retired on 28-1-77)
Hon'ble Mr. M. H. Beg	..	29-1-77

ASSOCIATE JUSTICES

Hon'ble Mr. H. R. Khanna	..	22-9-71 (Resigned)
Hon'ble Mr. M. H. Beg	..	10-12-71 (Elevated as C. J.)
Hon'ble Mr. Y. V. Chandrachud	..	28-8-72
Hon'ble Mr. P. N. Bhagwati	..	17-7-73
Hon'ble Mr. V. R. Krishna Iyer	..	17-7-73
Hon'ble Mr. P. K. Goswami	..	10-9-73
Hon'ble Mr. R. S. Sarkaria	..	17-9-73
Hon'ble Mr. A. C. Gupta	..	2-9-74
Hon'ble Mr. N. L. Untwalia	..	3-10-74
Hon'ble Mr. S. Murtaza Fazal Ali	..	2-4-75
Hon'ble Mr. P. N. Shinghal	..	6-11-75
Hon'ble Mr. Jaswant Singh	..	23-1-76
Hon'ble Mr. P. S. Kailasam	..	3-1-77

ATTORNEY GENERAL

Mr. Niren De

SOLICITOR GENERAL

Mr. Lal Narain Sinha

ADDITIONAL SOLICITOR GENERAL

Mr. V. P. Raman

REGISTRARS

Mr. M. P. Saxena (*Judicial*)

Mr. S. K. Gupta (*Administration*)

Table of cases reported

Abdul Hamid <i>v.</i> Additional Distt. & Sessions Judge	...	...	5
Additional Distt. & Sessions Judge ; Abdul Hamid	...	...	5
----- ; Purushottam Das	...	...	451
Agricultural Income Tax Officer ; Shashi Prasad Barooah	...	...	867
Agya Ram ; Union of India	...	...	130
Ajmer Singh <i>v.</i> State of Punjab	...	...	659
Amrit Bhushan Gupta <i>v.</i> Union of India	...	...	180
----- Kaur ; Jaswant Kaur	...	...	369
Andhra University ; I. N. Subba Reddy	...	...	554
Anirudh Prasad <i>v.</i> Rajeshwari Saroj Das	...	...	105
Arumuga Nadar <i>v.</i> State of T. N.	...	...	466
Ashok Kumar <i>v.</i> State of Punjab	...	...	746
Asstt. S. T. O. <i>v.</i> B. C. Kame	...	...	634
B. C. Kame ; Asstt. S. T. O.	...	...	634
Balaguru Bus Service (P) Ltd. ; Cumbum Roadways (P) Ltd.	...	...	440
Barot Ram Vishram <i>v.</i> State of Gujarat	...	...	194
Bashir Ahmad Magrey <i>v.</i> Ghulam Quadir Mir	...	...	285
Beant Singh <i>v.</i> Union of India	...	...	220
Bhanudas Krishna Gawde ; Union of India	...	...	834
Bhayani Luhana Radhabai <i>v.</i> State of Gujarat	...	...	762
Bindeshwari Prasad Singh <i>v.</i> Kali Singh	...	...	57
Buddha ; State of U. P.	...	...	632
Burma Oil Co. (I) Trading Ltd. <i>v.</i> C. W. T.	...	...	196
C. Bhargavi ; Puzhakkal Kuttappu	...	...	17
C. I. T. ; Jaipur Mineral Development Syndicate	...	...	508
----- ; Nawn Estates (P) Ltd.	...	...	7
----- <i>v.</i> R. M. Amin	...	...	691
----- <i>v.</i> R. M. Chidambaram Pillai	...	...	431
C. W. T. ; Burma Oil Co. (I) Trading Ltd.	...	...	196
----- <i>v.</i> J. K. Jute Mills Co. Ltd.	...	...	360
Caetano Piedade Fernandes <i>v.</i> Union Territory of Goa, Daman & Diu	...	...	707
Central Provinces Manganese Ore Co. Ltd. ; State of Maharashtra	...	...	643
Chanan Mal ; State of Haryana	...	...	340
Chandan Singh ; Lakshmi Raman Acharya	...	...	423
Chander Kant ; State of Maharashtra	...	...	257
Chandra Kumar Shah <i>v.</i> Girdhar Das	...	...	3
Cheran Transport Co. Ltd. <i>v.</i> Kanan Lorry Service	...	...	604
Chhotan Prasad Singh <i>v.</i> Hari Dusadh	...	...	102

Chief Officer, Sangli Municipal Council ; Khadya Peya Vikarate	
Malak Sangh	455
Commercial Tax Officer ; McDowell & Co. Ltd.	441
Commr. for Hindu Religious and Charitable Endowments v.	
Ratnavarma Heggade	525
Controller of Estate Duty v. R. V. Vishwanathan	90
Cumbum Roadways (P) Ltd. v. Balaguru Bus Service (P) Ltd.	440
Dalhousie Properties Ltd. v. Surajmull Nagarmull	367
Dashrath Singh v. State of M. P.	197
Deepak Sarkar v. State of Bihar	494
Deputy Commr. of Commercial Taxes v. H. R. Sri Ramulu	703
Devi Das ; Vidya Vati	293
Dhrangadhra Chemical Works ; Union of India	497
District Judge ; Girdhar Das	3
————— ; Prem Chand	254
————— of Kumaun ; Smriti Marthand	490
Dwarika Prasad Sheo Karan Das ; S. T. O.	22
Excise and Taxation Officer ; Indian Aluminium Cables Ltd.	120
Fakkrusab Babusab Karanandi ; State of Mysore	666
Forward Markets Commission ; Mahabir Beopar Mandal Ltd.	729
Francis Menino Jesus Ferrao ; Wilfred D' Souza	396
G. N. Verma ; Hargovind Dayal Srivastava	744
G. Ponniah Thevar v. Nalleyan Perumal Pillai	500
G. Venkata Reddy ; M. Narayana Rao	771
Galla Tilhan Vyapari Sangh ; State of M. P.	657
General Manager, Northern Railway ; Ranjeet Mal	484
Ghulam Quadir Mir ; Bashir Ahmad Mir	285
Girdhar Das v. District Judge	3
Govt. of A. P. ; P. Radhakrishna Naidu	561
Gujarat Revenue Tribunal ; State of Gujarat	46
Gulab v. State of Maharashtra	495
Gurdit Singh v. Munsha Singh	791
H. R. Sri Ramulu ; Deputy Commr. of Commercial Taxes	703
Harbanslal Jagmohandas v. Prabhudas Shivilal	575
Hargovind Dayal Srivastava v. G. N. Verma	744
Hari Dusadh ; Chhotan Prasad Singh	102
Haryana Cooperative Transport Ltd ; State of Haryana	271
I. N. Subba Reddy v. Andhra University	554
I. T. O. ; Parashuram Pottery Works Co. Ltd.	408
Inder Singh v. State of M. P.	2
Indian Aluminium Cables Ltd. v. Excise and Taxation Officer	120
Intha Ramana Reddy ; State of A. P.	496
Ivan E. John ; Seth Loonkaran Sethiya	379
J. K. Jute Mills Co. Ltd. ; C. W. T.	360
Jagat Singh v. State of Haryana	225

Jai Singh <i>v.</i> Union of India	...	...	...	1
Jaipur Mineral Development Syndicate <i>v.</i> C. I. T.	...	...	...	508
Jaswant Chobbildas Rajani; Madhukar G. E. Pankakar	...	...	...	70
———— Kaur <i>v.</i> Amrit Kaur	...	...	...	369
Jugal Kishore Patnaik <i>v.</i> Ratnakar Mohanty	...	...	...	567
K. A. Gangadharan; State of Kerala	...	...	...	208
K. H. Annegowda; State of Karnataka	...	...	...	417
K. H. Rao; Union of India	...	...	...	583
K. Kapen Chako <i>v.</i> Provident Investment Co. (P) Ltd.	...	...	...	593
K. V. Narayanan <i>v.</i> K. V. Ranganandhan	...	...	...	244
K. V. Ranganandhan; K. V. Narayanan	...	...	...	244
Kali Singh; Bindeshwari Prasad Singh	...	...	...	57
Kalumiya Karimmiya <i>v.</i> State of Gujarat	...	...	...	715
Kanan Lorry Service; Cheran Transport Co. Ltd.	...	...	...	604
Kasturi Lal; Sarwan Singh	...	...	...	750
Khadya Peya Vikarate Malak Sangh <i>v.</i> Chief Officer, Sangli Municipal Council	...	...	...	455
Kisan Trimbak Kothula <i>v.</i> State of Maharashtra	...	...	...	300
Krishnanand <i>v.</i> State of M. P.	...	...	...	816
Lakshmi Raman Acharya <i>v.</i> Chandan Singh	...	...	...	423
M. K. Gadgoli; State of Mysore	...	...	...	469
M. Maniklal <i>v.</i> State of Mysore	...	...	...	231
M. Narayana Rao <i>v.</i> G. Venkata Reddy	...	...	...	771
M. Shanmugavel; U. N. R. Rao	...	...	...	741
M. T. Devassia; State of Kerala	...	...	...	363
M. T. Joseph; State of Kerala	...	...	...	213
Madan Gopal Kanodia <i>v.</i> Mamraj Maniram	...	...	...	669
Madhav Rao Scindia; Udhav Singh	...	...	...	511
Madhukar G. E. Pankakar <i>v.</i> Jaswant Chobbildas Rajani	...	...	...	70
Madurai Coats Ltd. <i>v.</i> Workmen	...	...	...	205
Mahabir Beopar Mandal Ltd. <i>v.</i> Forward Markets Commission	...	...	...	729
Maharaj Singh <i>v.</i> State of U. P.	...	...	...	155
Mahendra Tripathi; Ramesh Chandra Misra	...	...	...	25
Maheshwar Prasad Srivastava <i>v.</i> Suresh Singh	...	...	...	627
Majji Jangamayya; Union of India	...	...	...	606
Majur Mahajan Mandal; Union of India	...	...	...	548
Mamraj Maniram; Madan Gopal Kanodia	...	...	...	669
Maneck Gustedji Burjarji <i>v.</i> Sarafazali Nawabali Mirza	...	...	...	227
Mani Subrat Jain <i>v.</i> State of Haryana	...	...	...	486
Mazdoor Mahajan Mandal; Priya Laxmi Mills Ltd.	...	...	...	28
McDowell & Co. Ltd. <i>v.</i> Commercial Tax Officer	...	...	...	441
Modi Industries Ltd. ; State of U. P.	...	...	...	697
Moksh Builders and Financiers Ltd. ; Union of India	...	...	...	60
Municipal Board <i>v.</i> Swadeshi Cotton Mills Co. Ltd.	...	...	...	875
———— Corporation of Delhi; Tara Chand Khatri	...	...	...	472

Munsha Singh ; Gurdit Singh	...	...	...	791
Murarilal Sarawagi <i>v.</i> State of A. P.	...	...	...	639
Musa Khan <i>v.</i> State of Maharashtra	...	...	...	733
Muthangi Ayyanna <i>v.</i> Muthangi Jaggarao	...	...	...	241
——— Jaggarao ; Muthangi Ayyanna	...	...	...	241
N. K. Chauhan <i>v.</i> State of Gujarat...	...	...	...	308
Nalleyam Perumal Pillai ; G. Ponniah Thevar...	...	...	...	500
Narayan Govind Gavate <i>v.</i> State of Maharashtra	...	...	...	133
Narendra Bahadur Singh <i>v.</i> State of U. P.	...	...	...	216
Nawn Estates (P) Ltd. <i>v.</i> C. I. T.	...	...	...	7
Nemi Chand Jain <i>v.</i> State Transport Appellate Tribunal	...	...	...	251
P. C. Patel <i>v.</i> T. H. Pathak	...	...	...	42
P. Radhakrishna Naidu <i>v.</i> Govt. of A. P.	...	...	...	561
Padma Uppal <i>v.</i> State of Punjab	...	...	...	330
Pandit Om Prakash ; Pandit Sri Chand	...	...	...	491
——— Sri Chand <i>v.</i> Pandit Om Prakash	...	...	...	491
Parashuram Pottery Works Co. Ltd. <i>v.</i> I. T. O.	...	...	...	408
Parmeshwari Devi <i>v.</i> State	...	...	...	169
Parsini ; State of Punjab	...	...	...	33
Prabhudas Shivilal ; Harbanslal Jagmohandas	...	...	...	575
Prem Ballab <i>v.</i> State (Delhi Admin)	...	...	...	173
——— Chand <i>v.</i> District Judge	...	...	...	254
Prithviraj Taneja <i>v.</i> State of M. P....	...	...	...	684
Priya Laxmi Mills Ltd. <i>v.</i> Mazdoor Mahajan Mandal	...	...	...	28
Prodyot Kumar Auddy ; Sanat Kumar Auddy...	...	...	...	362
Provident Investment Co. (P) Ltd. ; K. Kapen Chako	...	...	...	593
Purushottam Das <i>v.</i> Additional Distt. & Sessions Judge	...	...	...	451
Puzhakkal Kuttappu <i>v.</i> C. Bhargavi	...	...	...	17
Pyare Lal <i>v.</i> State of M. P.	...	...	...	731
R. M. Amin ; C. I. T.	...	...	...	691
R. M. Chidambaram Pillai ; C. I. T.	...	...	...	431
R. V. Vishwanathan ; Controller of Estate Duty	...	...	...	90
Rajeshwari Saroj Das ; Anirudh Prasad	...	...	...	105
Rajkishore Tripathi ; Varanesaya Sanskrit Vishwavidyalaya	...	...	...	279
Ram Bilas Jha ; Ramji Prasad Singh	...	...	...	260
——— Rattan <i>v.</i> State of U. P.	...	...	...	188
Ramdas Oil Mills <i>v.</i> Union of India	...	...	...	592
Ramesh Chandra Misra <i>v.</i> Mahendra Tripathi...	...	...	...	25
Ramji Prasad Singh <i>v.</i> Ram Bilas Jha	...	...	...	260
Ranjeet Mal <i>v.</i> General Manager, Northern Railway	...	...	...	434
Ratnakar Mohanty ; Jugal Kishore Patnaik	...	...	...	568
Ratnavarma Heggade ; Commr. for Hindu Religious & Charitable Endowments	...	...	...	525
Re Daya Nand	...	...	...	150
Re Ram Pratap Sharma	...	...	...	150

Retti Deenabandhu <i>v.</i> State of A. P.	742
Rev. Stainislaus <i>v.</i> State of M. P.	677
S. T. O. <i>v.</i> Dwarika Prasad Sheo Karan Dass... ..	22
----- <i>v.</i> B. C. Kame	634
Sanat Kumar Auddy <i>v.</i> Prodyot Kumar Auddy	362
Sarafazali Nawabali Mirza ; Maneck Gustedji Burjarji	227
Sardar Singh <i>v.</i> State of Haryana	463
Sarjoo Prasad Singh <i>v.</i> State of Bihar	34
Sarwan Singh <i>v.</i> Kasturi Lal	750
Sashi Prasad Barooah <i>v.</i> Agricultural Income Tax Officer	867
Seth Loonkaran Sethiya <i>v.</i> Ivan E. John	379
Sham Lal <i>v.</i> State of Punjab	336
Shanabhai Dhulabhai Parmar <i>v.</i> State of Gujarat	454
Sharda Prasad Sinha <i>v.</i> State of Bihar	505
Sindhi Sahiti Multipurpose Transport Co-op. Society Ltd. <i>v.</i> State of M. P.	403
Smriti Marthand <i>v.</i> District Judge of Kumaun	490
Sree Gajanana Motor Transport Co. Ltd. <i>v.</i> State of Karnataka	37
Sri Chand <i>v.</i> Om Prakash	491
Stainislaus <i>v.</i> State of M. P.	677
State ; Parmeshwari Devi	169
State (Delhi Admin) ; Prem Ballab	173
----- of A. P. <i>v.</i> Intha Ramana Reddy	496
----- ; Murarilal Sarawagi	639
----- ; Retti Deenabandhu	742
----- Bihar ; Deepak Sarkar	494
----- ; Sarjoo Prasad Singh	34
----- ; Sharda Prasad Sinha	505
----- Gujarat ; Barot Ram Vishram	194
----- ; Bhayani Luhana Radhabai	762
----- <i>v.</i> Gujarat Revenue Tribunal	46
----- ; Kalumiya Karimmiya	715
----- ; N. K. Chauhan... ..	308
----- ; Shanabhai Dhulabhai Parmar	454
----- Haryana <i>v.</i> Chanan Mal	340
----- <i>v.</i> Haryana Co-operative Transport Ltd.	271
----- ; Jagat Singh	225
----- ; Mani Subrat Jain	486
----- ; Sardar Singh	463
----- Karnataka <i>v.</i> K. H. Annegowda	417
----- ; Sree Gajanana Motor Transport Co. Ltd.	37
----- Kerala <i>v.</i> K. A. Gangadhran	208
----- <i>v.</i> M. T. Devassia	363
----- <i>v.</i> M. T. Joseph	213
----- M. P. ; Dashrath Singh	197

State of M. P. <i>v.</i> Galla Tilhan Vyapari Sangh ...	657
----- ; Inder Singh ...	2
----- ; Krishnanand ...	816
----- ; Prithviraj Taneja ...	684
----- ; Pyare Lal ...	731
----- ; Sindhi Sabiti Multipurpose Transport Co-op. Society Ltd. ...	403
----- ; Stainislaus ...	677
----- Maharashtra <i>v.</i> Central Provinces Manganese Ore Co. Ltd. ...	643
----- <i>v.</i> Chander Kant ...	257
----- ; Gulab ...	495
----- ; Kisan Trimbak Kothula ...	300
----- ; Musa Khan ...	733
----- ; Narayan Govind Gavate ...	133
----- ; Triveni Prasad Ramkaran Verma... ..	114
----- ; Vithal Kandiba Kamble ...	493
----- Mysore <i>v.</i> Fakkrusab Babusab Karanandi ...	666
----- <i>v.</i> M. K. Gadgoli ...	469
----- ; M. Maniklal ...	231
----- Punjab ; Ajmer Singh ...	659
----- ; Ashok Kumar ...	746
----- ; Padma Uppal ...	330
----- <i>v.</i> Parsini ...	33
----- ; Sham Lal ...	336
----- T. N. ; Arumuga Nadar ...	466
----- ; Thiru Manickam and Co. ...	199
----- ; V. Guruviah Naidu & Sons ...	234
----- U. P. <i>v.</i> Buddha ...	632
----- ; Maharaj Singh ...	155
----- <i>v.</i> Modi Industries Ltd. ...	697
----- ; Narendra Bahadur Singh ...	216
----- ; Ram Rattan ...	188
State Transport Appellate Tribunal ; Nemi Chand Jain ...	251
Surajmull Nagarmull ; Dalhousie Properties Ltd. ...	367
Suresh Singh ; Maheshwar Prasad Srivastava ...	627
Swadeshi Cotton Mills Co. Ltd. ; Municipal Board ...	875
T. H. Pathak ; P. C. Patel ...	42
Tara Chand Khatri <i>v.</i> Municipal Corporation of Delhi ...	472
Thakur Virendra Singh <i>v.</i> Vimal Kumar ...	718
Thiru Manickam & Co. <i>v.</i> State of T. N. ...	199
Town Municipal Council <i>v.</i> Urmilla Kothari ...	687
Triveni Prasad Ramkaran Verma <i>v.</i> State of Maharashtra... ..	114
U. N. R. Rao <i>v.</i> M. Shanmugavel ...	741
Udhav Singh <i>v.</i> Madhav Rao Scindia ...	511
Union of India <i>v.</i> Agya Ram ...	130

Union of India ; Amrit Bhushan Gupta	...	...	180
----- ; Beant Singh	...	...	220
----- v. Bhanudas Krishna Gawde	...	...	834
----- v. Dhrangadhra Chemical Works	...	...	497
----- ; Jai Singh	...	...	1
----- v. K. H. Rao	...	...	583
----- v. Majji Jagamayya	...	...	606
----- v. Majur Mahajan Mandal	...	...	548
----- v. Moksh Builders and Financiers Ltd.	...	...	60
----- ; Ramdas Oil Mills	...	...	592
Union Territory of Goa, Daman and Diu ; Caetano Piedade			
Fernandes	...	...	707
Urmilla Kothari ; Town Municipal Council	...	...	687
V. Guruviah Naidu and Sons v. State of T. N.	...	...	234
Varanesaya Sanskrit Vishwavidyalaya v. Rajkishore Tripathi	...	...	279
Vidya Vati v. Devi Das	...	...	293
Vimal Kumar ; Thakur Virendra Singh	...	...	718
Vithal Kandiba Kamble v. State of Maharashtra	...	...	493
Wilfred D'Souza v. Francis Menino Jesus Ferrao	...	...	396
Workmen ; Madurai Coats Ltd.	...	...	205

Table of cases cited

[The first page number refers to citation of case in which cited
and the second page where cited]

A. B. Abdul Kadir v. State of Kerala, (1976) 3 SCC 219, <i>followed</i>	441, 447
A. Hajee Abdul Shukoor & Co. v. State of Madras, (1964) 8 SCR 217, <i>explained and distinguished</i>	234, 238
A. K. Gopalan v. State of Madras, 1950 SCR 88, <i>relied on</i>	834, 855
A. K. Subbaraya Gounder v. G. Palanisami Gounder, 11 ELR 251 (Elec. Trib., Coimbatore), <i>approved</i>	396, 401
A. K. Subraman v. Union of India, (1975) 1 SCC 319, <i>considered</i>	308, 325
A. Ramachandran v. A. Alagiriswami, AIR 1961 Mad 450, 458, <i>referred to</i>	70, 76
A. T. B. Mehtab Majid & Co. v. State of Madras, 1963 Supp 2 SCR 435, <i>explained and distinguished</i>	234, 238
<i>distinguished</i>	643, 650
<i>applied</i>	643, 650
A. V. Fernandez v. State of Kerala, 1957 SCR 837, <i>followed</i>	441, 450
A. V. Palaniswami v. Election Court, (1973) 2 Mad LJ 60, <i>approved</i>	771, 789
Abdul Husein Tayabali v. State of Gujarat, (1968) 1 SCR 597, <i>relied on</i>	715, 717
Addanki Narayanappa v. Bhaskara Krishtappa, (1966) 3 SCR 400, <i>relied on</i>	431, 437
Additional District Magistrate v. Shivakant Shukla, (1976) 2 SCC 521, <i>followed</i>	834, 847
Ahmad Din v. Abdul Salem, AIR 1966 Punj 528, <i>overruled</i>	102, 105
Ajodhya Prasad Bhargava v. Bhawani Shankar Bhargava, AIR 1957 All 1, <i>approved</i>	60, 68
All India Sai Samaj v. Deputy Commissioner, (1967) 2 MLJ 618 (Mad), <i>distinguished</i>	525, 536
Amalgamated Coalfields Ltd. v. Union of India, 1962 Supp 3 SCR 436, <i>referred to</i>	441, 447
Ambalal v. Babaldas, AIR 1964 Guj 9, <i>approved</i>	575, 580
Amin Lal v. Hunna Mal, (1965) 1 SCR 393, <i>relied on</i>	511, 520
Anand Brahma Shah v. State of U. P., (1967) 1 SCR 373, 381, <i>referred to</i>	133, 146
Anantha Narayana Iyer v. Pran, (1976) Ker LT 403, <i>overruled</i>	593, 601
Anglo-American Direct Tea Trading Co. Ltd. v. C. Ag. I. T., (1968) 2 SCR 745, <i>followed</i>	431, 438
Anwar Khan Mehbood Co. State of Bombay, (1961) 1 SCR 709, <i>distinguished</i>	643, 654
Anwarulla A. M. Ghouse & Co. v. State of T. N., (1971) 28 STC 610, <i>affirmed</i>	234
Aravinda Mohan Sinha v. Prohlad Chandra Samanta, AIR 1970 Cal 437, <i>overruled</i>	1, 119
Arun Ghoshe v. State of W. B., (1970) 1 SCC 98, <i>followed</i>	677, 683
Asghar Ali Haji Mulla Tayyabali case Misc. Pet. 1225 of 1975, dated 3-12-1975 (MP), <i>distinguished</i>	251, 254
Assam Oil Co. Ltd. v. C. W. T., (1963) 48 ITR 49 (Cal), <i>overruled</i>	196, 197
(1966) 60 ITR 267 (SC), <i>followed</i>	196, 197
Att. General v. Clarkson, (1900) 1 QB 156, <i>relied on</i>	199, 204
— of the Gambia v. Peiarre Sarr N. Jie, 1961 AC 617, <i>referred to</i>	155, 166
B. C. Kame v. Asstt. S. T. O., (1971) 28 STC 1, <i>affirmed</i>	634
B. K. Wadeyar v. Daulatram Rameshwari, (1961) 1 SCR 924, <i>distinguished</i>	639, 643
B. M. Ramaswamy v. B. M. Krishnamurthy, (1963) 3 SCR 479, <i>relied on</i>	260, 269
B. N. Tiwari v. Union of India, (1965) 2 SCR 421, <i>distinguished</i>	643, 651
B. Narayana Murthy v. State of A. P., (1971) 2 SCC 425, <i>relied on</i>	561, 564
B. S. Gupta v. Union of India, (1975) 3 SCC 116, <i>referred to</i>	606, 609
Baidyanath Panjiar v. Sitaram Mahto, (1969) 3 SCC 447, <i>relied on</i>	260, 269
Baijnath Kedia v. State of Bihar, (1970) 1 SCC 838, <i>considered</i>	340, 344
Bank of Chettinad v. C. I. T., AIR 1940 PC 183, <i>referred to</i>	441, 450
Barium Chemicals Ltd. v. Company Law Board, 1966 Supp SCR 331, <i>referred to</i>	133, 144
Bermendsey v. Brown, (1865) 1 Eq 204, <i>referred to</i>	525, 544
Bhagat Raja v. Union of India, (1967) 3 SCR 302, <i>distinguished</i>	472, 482
Bhagchand Dagadusa v. Secretary of State for India in Council, AIR 1927 PC 176, <i>relied on</i>	257, 259
Bharat Singh v. Bhagirath, (1966) 1 SCR 606, <i>relied on</i>	60, 68
Bhaskara Pillai v. State, (1950) 5 DLR 382 (Tra-Cohin), <i>distinguished</i>	271, 275

TABLE OF CASES CITED

XIII

Bholanath Nundi v. Midnapore Zamindari Co. Ltd., 31 IA 75, <i>relied on</i>	525, 543
Binani Bros. (P) Ltd. v. Union of India, (1974) 1 SCC 459, <i>followed</i>	639, 641
Bisesar House v. State of Bombay, (1958) 9 STC 654 (Bom), <i>overruled</i>	120, 124
Bishan Sarup Gupta v. Union of India, (1973) 3 SCC 1, <i>considered</i>	308, 325
	<i>referred to</i> 606, 609
Bishundeo Narain v. Seogeni Rai, 1951 SCR 548, 556, <i>followed</i>	279, 284
Brown v. State of Maryland, (1827) 12 Wheat 419, 442, <i>relied on</i>	687, 690
C. I. T. v. A Raman & Co., (1968) 1 SCR 10, <i>relied on</i>	606, 618
— v. B. S. Mines, (1922) 1 ITC 176, 177 (FB) (Mad), <i>approved</i>	431, 437
— v. Bhanji Lavji, AIR 1971 SC 717, <i>relied on</i>	408, 416
— v. Distributors (Baroda) P. Ltd., (1972) 1 SCR 726, <i>distinguished</i>	7, 12
— v. Madurai Mills Co. Ltd., (1973) 4 SCC 194, <i>relied on</i>	691, 695
— v. Narsee Nagsee & Co., (1957) 31 ITR 164 (Bom), <i>referred to</i>	120, 125
	(1960) 3 SCR 988, <i>referred to</i> 120, 126
— v. R. M. Amin, (1971) 82 ITR 194, <i>affirmed</i>	691, 694
— v. Ramniklal, Kothari, (1969) 74 ITR 57, <i>referred to</i>	431, 437
— v. S. Chenniappa Mudaliar, (1969) 1 SCC 591, <i>referred to</i>	508, 510
— v. Vizar Sultan & Sons, 1959 Supp 2 SCR 375, <i>relied on</i>	7, 11
C. S. T. v. Bijli Cotton Mills, (1964) 7 SCR 383, <i>relied on</i>	697, 700
— v. H. M. Esufali H. M. Abdulali, (1973) 2 SCC 137, <i>relied on</i>	703, 706
— v. Hesenali Adamji & Co., 1959 Supp 2 SCR 702, <i>referred to</i>	643, 653
— v. Jaswant Singh, Charan Singh, (1967) 2 SCR 720, <i>relied on</i>	7, 10
— v. Modi Sugar Mills Ltd., (1961) 2 SCR 189, <i>referred to</i>	697, 699
Calcutta Discount Co. v. I. T. O., (1961) 2 SCR 241, <i>followed</i>	408, 415
Camera House v. State of Maharashtra, (1970) 25 STC 354 (Bom), <i>referred to</i>	634, 636
Cape Brandy Syndicate v. I. R. C., (1921) 2 KB 403, 456, <i>relied on</i>	199, 204
Capital Multi Purpose Co-op. Society v. State of M. P., (1967) 3 SCR 329, <i>relied on</i>	34, 37
	<i>referred to</i> 403, 407
Central Bank of India Ltd. v. Gokal Chand, (1967) 1 SCR 310, <i>distinguished</i>	169, 173
Chanan Mal v. State of Haryana, AIR 1975 P & H 102, <i>reversed</i>	340
Chand Kaur v. Pratab Singh, 15 IA 156, <i>referred to</i>	791, 807
Chandra Kumar Shah v. District Judge, AIR 1976 All 328 (FB), <i>held no longer good law</i>	3, 4
	<i>referred to</i> 451, 452
— Mohan v. State of U. P., (1967) 1 SCR 77, <i>distinguished</i>	486, 488
Chandrakant Govind Deshumukh v. State of Maharashtra, AIR 1970 Bom 361, <i>reversed</i>	257
Chandramouleshwar Prasad v. Patna High Court, (1969) 3 SCC 36, <i>distinguished</i>	486, 488
Chief Officer, Sangli Municipal Council v. Khadya Peya Dikarate Malak Sangh, (1972) 74 Bom LR 727, <i>reversed</i>	455
Chunilal Shival v. Chimanlal Nagindas, (1966) 7 Guj LR 945, <i>approved</i>	575, 581
Clifford John Chick v. Commissioner of Stamp Duties, 1958 AC 435, <i>explained</i>	90, 97
Coffee Board v. Joint Commercial Tax Officer, (1969) 3 SCC 349, <i>followed</i>	639, 641
Collector of Lakhimpur v. Bhuvan Chandra Dutta, (1972) 4 SCC 236, <i>relied on</i>	330, 335
— Varanasi v. Gauri Shankar Misra, (1968) 1 SCR 372, <i>followed</i>	592, 593
Commr. of Inland Revenue v. Broadway Car Co. (Wimbledon) Ltd., (1945) 29 TC 214, 220, 222, <i>relied on</i>	7, 11
— v. Desoutter Bros. Ltd., (1945) 29 TC 155, 160, 161, <i>relied on</i>	7, 11
— v. Duke of Westminster, 1936 AC 1, 24, <i>referred to</i>	441, 450
— v. Gas Lighting Improvement Co. Ltd., (1923) 12 TC 503, <i>relied on</i>	7, 11, 12
— v. Tootal Broadhurst Lee Co. Ltd., (1945) 29 TC 352, 373, <i>relied on</i>	7, 11
— Stamp Duties v. Ownes, (1953) 88 CLR 67, 88, <i>relied on</i>	90, 97
Controller of Estate Duty v. C. R. Ramachandra Gounder, (1973) 4 SCC 102, <i>explained</i>	90, 99
— v. Parvati Ammal, (1975) 4 SCC 176, <i>explained & relied on</i>	90, 96
Cordell v. Second Clanfield Properties Ltd., (1968) 3 All ER Ch D 749, <i>referred to</i>	308, 312
D. M. Collieries Industries Ltd. v. Commissioner, (1974) 78 CWN 44, <i>referred to</i>	340, 357
D. Masanda and Co. v. C. S. T., (1957) 8 STC 370 (MP), <i>referred to</i>	634, 636
D. R. Gurushantappa v. Abdnl Khuddus Anwar, (1969) 1 SCC 466, <i>relied on</i>	70, 87
D. T. U. v. B. B. L. Hajelay, (1972) 2 SCC 744, <i>distinguished</i>	472, 478

D. T. U. v. Balbir Saran Goel, (1970) 1 SCC 515, <i>followed</i>	554, 560
Dattatraya Narhar Pitale v. Prabhakar Dinkar Gokhale, AIR 1975 Bom 205	
<i>approved</i>	70, 90
Shankarbhat Ambalgi v. Collector of Sholapur, (1971) 3 SCC 43,	
<i>relied on</i>	330, 385
Dattu Subhana Panhalker v. Gajanan Vithoba Bobhate, AIR 1971 Bom 396,	
<i>overruled</i>	575, 578
David Garlow & Sons Ltd. v. C. I. R., 11 TC 96, 120, <i>relied on</i>	7, 12
Davie v. Price, (1958) 1 WLR 434, 440, <i>referred to</i>	472, 482
Deoki Nandan v. Murlidhar, 1956 SCR 756, <i>relied on</i>	525, 545
Deorao v. Keshav, AIR 1958 Bom 314, <i>overruled</i>	70, 80
Dhanpat Lal v. Harisingh, AIR 1969 Raj 92, <i>overruled</i>	771, 789
Dhara Singh v. District Judge, (1968) 1 SCR 243, <i>distinguished</i>	105, 114
Dhirubha Devisingh Gohil v. State of Bombay, (1955) 1 SCR 691, <i>relied on</i>	834, 857
Dhola v. State, (1975) 2 Cri LJ 1274 (Raj), <i>distinguished</i>	169, 173
Dixon v. Clark, (1847) 16 LJCP 237, <i>relied on</i>	293, 298
Dollar Company v. Collector of Madras, (1975) 2 SCC 730, <i>relied on</i>	330, 335
Dulichand Lakshminarayan v. C. I. T., 1956 SCR 154, <i>relied on</i>	431, 436
Duni Chand Rataria v. Bhuwalka Brothers Ltd., (1955) 1 SCR 1071, <i>relied on</i>	639, 642
Dwarkanath Chakravarti v. Atul Chandra Chakravarti, ILR 46 Cal 870,	
<i>approved</i>	791, 801
Election Commission v. Saka Venkata Subba Rao, 1953 SCR 1144, <i>followed</i>	70, 89
Empress Mills v. Municipal Committee, 1958 SCR 1102, <i>relied on</i>	687, 689
Ex Parte Corbett : In re Shand, (1880) 14 Ch D 122, 126, <i>referred to</i>	431, 437
Fortune v. Hanson, 12 TLR 164, <i>referred to</i>	300, 308
Fruit & Vegetable Merchants' Union v. Delhi Improvement Trust, 1957 SCR 1,	
<i>relied on</i>	155, 165
G. C. Bezbarua v. State of Assam, AIR 1954 Ass 161, <i>approved</i>	271, 278
G. Narayana Ram v. G. Chamaraju, (1968) 3 SCR 464, <i>relied on</i>	244, 251
Gangadara Ayyar v. Subramania Sastrigal, AIR 1949 FC 88, <i>relied on</i>	60, 65
Gardner v. Lucas, (1878) 3 AC 582, <i>relied on</i>	593, 603
George da Costa v. Controller of Estate Duty, (1967) 1 SCR 1004, <i>explained &</i>	
<i>relied on</i>	90, 96
George Oakes (P) Ltd. v. State of Madras, (1962) 2 SCR 570, <i>explained &</i>	
<i>relied on</i>	441, 450
Ghanshyamdas v. Regional Asstt. Commissioner of Sales Tax, (1964) 4 SCR	
436, <i>relied on</i>	120, 126
Golaknath v. State of Punjab (1967) 2 SCR 762, <i>referred to</i>	834, 861
Governor General in Council v. Province of Madras, 1945 FCR 179, <i>referred to</i>	441, 447
Govind v. State, AIR 1969 All 405, <i>affirmed</i>	102, 105
Dattatraya Kelker v. Chief Controller of Imports and Exports, (1967) 2	
SCR 29, <i>considered</i>	308, 325
Govt. of Andhra v. East India Commercial Co. Ltd., (1957) 8 STC 114 (AP),	
<i>distinguished</i>	441, 451
Great Western Rly. Co. v. Baxter, 8 Tax Cases 231, <i>referred to</i>	70, 83
Greene v. Secretary of State, 1942 AC 284, <i>relied on</i>	834, 853
Gurbaksh Singh v. Union of India, (1976) 2 SCC 181, <i>explained & relied on</i>	120, 129
Gurugobinda Basu v. Sankari Prasad Ghosal, (1964) 4 SCR 311, <i>relied on</i>	70, 85
H. C. Narayanappa v. State of Mysore, (1960) 3 SCR 742, <i>relied on</i>	403, 408
H. R. Munro v. Commissioner of Stamp Duties, 1934 AC 61, <i>explained</i>	90, 99
Haji Lal Mohd. Biri Works v. State of U. P., (1974) 3 SCC 137, <i>followed</i>	22, 23
Har Shanker v. Dy. Excise and Taxation Commissioner, (1975) 1 SCC 737,	
<i>followed</i>	336, 338
Haradhan Saha v. State of W. B., (1975) 3 SCC 198, <i>explained</i>	834, 861
Hardwar Lal v. Kanwal Singh, (1972) 1 SCC 214, <i>followed</i>	511, 522
Hari Gopal Dabe v. Vijaya Raje Scindia, (1971) 33 ELR 119 (MP), <i>relied on</i>	511, 520
Vishnu Kamath v. Ahmed Syed Isak, AIR 1954 Nag 166, <i>distinguished</i>	484, 485
Harinagar Sugar Mills Ltd. v. Shyam Sundar Jhunjhunwala, (1962) 2 SCR 339,	
<i>explained</i>	472, 482
Haryana Co. Op. Transport Ltd. v. State of Punjab, 1969 Lab LC 301 (P&H),	
<i>affirmed</i>	271
Hemdan v. State of Rajasthan, AIR 1966 Raj 5, <i>affirmed</i>	102, 105
Heydon's case, (1584) 3 Co Rep 71, <i>referred to</i>	70, 80
Hildreth v. Adamson, (1860) 8 CB(NS) 587, <i>referred to</i>	525, 544
Hingir-Rampur Coal Co. Ltd. v. State of Orissa, (1961) 2 SCR 537, <i>considered</i>	340, 344
Hira Lal Kher v. Chief Settlement Commissioner, AIR 1961 Punj 545, <i>referred to</i>	220, 224
Hiride v. Chorlton, (1866) 2 Cl 104, 116, <i>relied on</i>	155, 165
Hukumchand Mills Ltd. v. State of M. P., (1164) 6 SCR 857, <i>relied on</i>	561, 567

I. G. Joshi v. State of Gujarat, (1968) 2 SCR 267, <i>distinguished</i>	133, 147
I. T. O. v. Lakhmani Mewal Das, (1976) 3 SCC 757, <i>followed</i>	408, 414
India Electric Works Ltd. v. James Mantosh, (1971) 1 SCC 24, <i>relied on</i>	791, 806
Indian Aluminium Cables Ltd. v. State of Haryana, (1976) 4 SCC 27, <i>referred to</i>	120, 121
International Cotton Corpn. (P) Ltd. v. Commercial Tax Officer, (1975) 3 SCC 585, <i>followed</i>	703, 707
Ishar Das v. State, (1973) 2 SCC 65, <i>explained & distinguished</i>	173, 179
Itakhoolie Tea Estate v. Workmen, AIR 1960 SC 1949, <i>referred to</i>	45, 57
J. Jagannmohan Rao v. C. I. T. & Excess Profits Tax, (1970) 75 ITR 373 (SC), <i>relied on</i>	703, 706
Jabar Singh v. Genda Lal, (1964) 6 SCR 54, <i>distinguished</i>	105, 113
Jagan Nath v. Jaswant Singh, 1954 SCR 892, <i>relied on</i>	511, 520
Jagannath Vinayak Kale v. Ahmadi, (1958) 2 LLJ 50 (Bom), <i>approved</i>	271, 278
Jagmohan Singh v. State of U. P. (1973) 1 SCC 20, <i>relied on</i>	180, 184
Jai Kishan Singh v. People Bank of Northern India, AIR 1944 Lah 136, <i>approved</i>	791, 797
Jaichand Lal Sethai v. State of W. B., 1966 Supp SCR 464, <i>referred to</i>	133, 146
Jashbai Motibahi Desai v. Roshan Kumar Haji Bashir Ahmed, (1976) 1 SCC 671, <i>relied on</i>	486, 488
Jayadaya Poddar v. Mst. Bibi Hazra, (1974) 1 SCC 3, <i>relied on</i>	816, 831
Jayawant Jivanrao Deshpande v. Ramchandra Narayan Joshi, AIR 1916 Bom 300, <i>distinguished</i>	791, 794
<i>approved</i>	791, 800
Jiwan Singh v. Kur Reoti Singh, AIR 1930 All 427, <i>distinguished</i>	791, 794
<i>approved</i>	791, 800
John Lang v. Thomas Prout Webb, (1912) 13 CLR 503, <i>relied on</i>	90, 96
Jyoti Pershad v. Administrator for the Union Territory of Delhi, (1962) 2 SCR 125, <i>explained & distinguished</i>	750, 753
K. Kamaraja Nadar v. Kunju Thevar, 1959 SCR 583, <i>relied on</i>	511, 520
Kabul Singh v. Kundan Singh, (1969) 2 SCR 452, <i>relied on</i>	260, 269
Kairbetta Estate v. Rajamanickam, (1960) 3 SCR 371, <i>relied on</i>	28, 32
Kalicharan Singh v. Ramcharitar Rai Yadava, 5 EIR 98 (Elec. Trib., Patna), <i>approved</i>	396, 401
Kalwa Devadattam v. Union of India, (1964) 3 SCR 191, <i>relied on</i>	60, 66
Kalyani Stores v. State of Orissa, (1966) 1 SCR 865, <i>followed</i>	441, 448
Kanta Kathuria v. Manak Chand Surana, (1969) 3 SCC 268, <i>followed & harmonised</i>	70, 83
Kanta Prasad Singh v. State of Bihar, (1976) 3 SCC 772, <i>followed</i>	684, 686
Karimtharuyi Tea Estates Ltd. v. State of Kerala, 1963 Supp 1 SCR 823, <i>followed</i>	431, 438
Katras Jharia Coal Co. Ltd. v. State of W. B., AIR 1960 Cal 646, <i>referred to</i>	340, 357
Kottapalli Venkateswarlu v. Kottapalli Bapeyya, AIR 1957 AP 380, <i>distinguished</i>	791, 794
<i>approved</i>	791, 800
Keshavananda Bharati v. State of Kerala, (1973) 4 SCC 225, <i>referred to</i>	834, 861
Kesireddi Appala Swamy v. Special Tahsildar, Land Acquisition Officer, Central Rly., AIR 1970 AP 139, <i>approved</i>	46, 53
Khaja Firuddin v. State of A. P., C. A. 176 of 1962 decided on 10-4-63, <i>followed</i>	330, 333
Kharak Singh v. State of U. P., (1964) 1 SCR 332, <i>relied on</i>	834, 835
King v. Halliday, 1917 AC 269, <i>relied on</i>	834, 853
King Emperor v. Shibnath Banerjee, AIR 1943 PC 75, <i>explained</i>	133, 144
<i>AIR 1945 PC 156, relied on</i>	133, 146
Knight v. Knight, (1840) 3 Beav 148, <i>relied on</i>	525, 544
Krishna Chandra Naik v. S. K. Makbul, AIR 1970 Ori 209, <i>affirmed</i>	102, 105
Koteswar Vittal Kamath v. K. Rangappa Baliga & Co., (1969) 3 SCR 40, 47, <i>explained</i>	643, 649
Krishna Chander Nayar v. Chairman, Central Tractor Organisation, (1962) 3 SCR 187, <i>distinguished</i>	561, 566
Lakkireddy Chinna Venkata Reddi v. Lakkireddy Lakshmana, (1964) 2 SCR 172, <i>relied on</i>	244, 251
Lakshmana Goundan v. Subramaniya, 29 CWN 112 (PC), <i>referred to</i>	525, 545
Lakshmidhar Misra v. Rangalal, AIR 1950 PC 56, <i>referred to</i>	525, 544
Lalchand Marwari v. Ramrup Gir, AIR 1926 PC 9, <i>distinguished</i>	791, 794
<i>relied on</i>	791, 800
Laxmibai v. State, ILR 1951 Nag 563, 608, 610, (PB), <i>referred to</i>	643, 649
Lee v. Griffin, (1861) 1 B & S 272, <i>relied on</i>	634, 638
Liversidge v. Anderson, 1942 AC 206, <i>relied on</i>	834, 853
M. A. Khader and Co. v. Dy Commercial Taxation Officer, (1970) 25 STC 104 (Mad), <i>distinguished</i>	199, 201

M. K. Venkatachalam, I. T. O. v. Bombay Dyeing & Mfg. Co. Ltd., 1959 SCR 703, <i>followed</i>	666, 666
M. M. Ispahni Ltd. v. Commissioner of Excess Profits Tax, (1955) 27 ITR 188 (Cal), <i>referred to</i>	508, 510
M. P. Industries Ltd. v. Union of India, (1966) 1 SCR 466, <i>reaffirmed</i>	472, 482
M. V. Dabholkar v. State of Maharashtra, (1975) 2 SCC 702, <i>relied on</i>	155, 166
Madan Lal Arora v. Excise and Taxation Officer, (1962) 1 SCR 823, <i>explained</i>	120, 128
Madhya Pradesh Industries Ltd. v. State of Maharashtra, (1968) 22 STC 400 (SC), <i>relied on</i>	120, 127
Maganmal v. Darbarilal Chowdhary, AIR 1928 PC 39, <i>relied on</i>	592, 593
Mahabir Prashad Santosh Kumar v. State of U. P., (1970) 1 SCC 764, <i>distinguished</i>	472, 483
Mahadeo v. Shantibhai, (1969) 2 SCR 422, <i>harmonised</i>	70, 84
Mahadevi v. Kaliji Birajman, 1969 All LJ 896, <i>approved</i>	791, 806
Mahesh Thakur v. Lakshman Prasad Thakur, (1971) 19 Bihar LJ 727, <i>affirmed</i>	102, 105
Makhan Singh v. State of Punjab, (1964) 4 SCR 797, <i>relied on</i>	834, 836
Mallappa Basappa v. Basavaraj Ayyappa, 1959 SCR 611, <i>relied on</i>	511, 520
Maqbool Hussain v. State of Bombay, 1953 SCR 730, <i>relied on</i>	834, 837
Mathew Abraham v. C. I. T., (1964) 51 ITR 467 (Mad), <i>explained & overruled</i>	431, 433
Maturi Pullaiah v. Maturi Narasimham, AIR 1966 SC 1836, <i>relied on</i>	244, 250
Maulana Abdul Shakur v. Rikhab Chand, 1958 SCR 387, <i>relied on</i>	70, 85
McClelland v. Northern Island General Health Service Board, (1957) 1 WLR 594, <i>distinguished</i>	554, 561
McMillan v. Guest, 1942 AC 561, <i>referred to</i>	70, 84
Meenakshi Mills v. C. I. T., 1955 SCR 691, <i>relied on</i>	60, 65
Mervyn Coutindo v. Collector of Customs, (1966) 3 SCR 600, <i>considered</i>	308, 325
Mewar Textile Mills Ltd., v. Industrial Tribunal, AIR 1951 Raj 161, <i>approved</i>	271, 278
Mirza Nausherwan Khan v. Collector (Land Acquisition), (1975) 1 SCC 238, <i>followed</i>	330, 334
Mohan Lal Magan Lal Thacker v. State of Gujarat, (1968) 2 SCR 625, <i>followed</i>	169, 172
— Meakin Breweries Ltd. v. Excise and Taxation Commissioner, (1976) 3 SCC 421, <i>relied on</i>	441, 448
— Singh v. Bhanwar Lal, (1964) 5 SCR 12, <i>relied on</i>	511, 520
— Malhi v. State of Punjab, 1968 SLR 881 (P&H), <i>distinguished</i>	130, 132
(1976) 3 SCC 21, <i>referred to</i>	130, 132
Mohd. Khalil Khan v. Mehboob Ali Mian, AIR 1944 PC 78, 86, <i>relied on</i>	791, 806
— Serojuddin v. State of Orissa, (1975) 2 SCC 47, <i>followed</i>	639, 640
— Yaqub v. State of J&K, (1968) 2 SCR 227, <i>relied on</i>	834, 852
Monohar Ganesh v. Lakhmiram, ILR 12 Bom 247, 263, <i>referred to</i>	525, 544
Moon v. Durden, (1848) 2 Ex 22, <i>relied on</i>	593, 603
Municipal Board v. Raghuvendra Kripal, (1966) 1 SCR 950, <i>cited</i>	875, 877
— Corporation of Delhi v. Ram Partap Singh, (1976) 4 SCC 828, <i>distinguished</i>	472, 478
Murlidhar Meghraj Loya v. State of Maharashtra, (1976) 3 SCC 684, <i>relied on & referred to</i>	300, 304
Nandalal Ghose v. Emperor, AIR 1944 Cal 283, <i>affirmed</i>	102, 105
Nanigopal v. State, AIR 1970 Cal 1, 5, <i>approved</i>	70, 81
National Tractors v. Commr. of Commercial Taxes, (1971) 3 SCC 143, <i>overruled</i>	639, 643
Nathu Lal v. Gomti, AIR 1940 PC 160, <i>approved</i>	379, 394
Nepean v. Doe d. Knight, (1837) 2 M & W 894, <i>distinguished</i>	791, 794
<i>relied on</i>	791, 800
Newby v. Sions, 10 TLR 206, <i>referred to</i>	300, 308
Nilgiri Ceylon Tea Supplying Co. v. State of Bombay, (1959) 10 STC 500 (Bom), <i>approved</i>	643, 655
Observer Publications Pvt Ltd. v. Railway Board, AIR 1966 Punj 417, <i>distinguished</i>	484, 485
P. C. Sethi v. Union of India, (1975) 4 SCC 67, <i>relied on</i>	606, 619
P. K. Tejani v. M. R. Dange, (1974) 1 SCC 167, <i>explained & distinguished</i>	173, 180
P. Malaichami v. M. Andi Ambalam, (1973) 2 SCC 170, <i>distinguished</i>	105, 114
Padma Uppal v. State of Punjab, (1977) 1 SCC 330, <i>followed</i>	684, 686
Palla Pattabhiramayya v. Velaga Narayana Rao, AIR 1960 AP 625, <i>approved</i>	791, 801
Panduranga Rao v. State of A. P., (1975) 4 SCC 709, <i>limited</i>	486, 488
Parshottam Lal Dhingra v. Union of India, 1958 SCR 828, <i>applied</i>	469, 470
Parshuram Rameshwar Lal v. State of U. P., (1974) 33 STC 540 (All), <i>approved</i>	22, 24
Poole v. Huskinson, (1843) 11 M&W 827, <i>referred to</i>	525, 544
Prabhu Narayan v. A. K. Srivastava, (1975) 3 SCC 788, <i>relied on</i>	718, 722
Pramajha Nath Taluqdar v. Saroj Ranjan Sarkar, 1962 Supp 2 SCR 297, <i>followed</i>	57, 60

Prasaddas v. Bennerjee, ILR (1930) 57 Cal 1127, <i>approved</i>	257, 260
Prem Ballabh v. State (Delhi Admn.), (1977) 1 SCC 173, <i>relied on</i>	300, 306
— Chand v. State of Haryana, AIR 1972 P&H 50, <i>referred to</i>	340, 357
Province of Madras v. Budhu Paidanna, 1942 FCR 90, <i>referred to</i>	441, 447
Punjab v. Natha, AIR 1931 Lah 582, <i>distinguished</i>	791, 794
— <i>approved</i>	791, 800
Puran Singh v. State of Punjab, (1975) 4 SCC 518, <i>applied</i>	188, 191
Queen Empress v. Ganga Ram, ILR 16 All 136 (FB), <i>distinguished</i>	271, 276
— v. Sivarama, (1888) 12 Mad 35, <i>approved</i>	417, 423
R. v. Minister of Housing & Local Government, (1960) 1 WLR 587, <i>referred to</i>	472, 482
R. C. Jall v. Union of India, 1962 Supp 3 SCR 436, <i>relied on</i>	441, 447
R. D. Suryanarayana Rao v. Revenue Divisional Officer, Land Acquisition Officer, AIR 1969 AP 55, <i>approved</i>	46, 53
R. M. Chidambaram Pillai v. C. I. T., (1970) 77 ITR 494, 503 (Mad), <i>approved</i>	431, 435
R. Venkatachala Iyengar v. B. N. Thimmajamma, 1959 Supp 1 SCR 426, <i>affirmed</i>	369, 373
Rahim Khan v. Khurshid Ahmed, (1974) 2 SCC 660, <i>relied on</i>	423, 424
Raj Kumar Singh Hukam Chandji v. C. I. T., (1970) 2 SCC 436, <i>relied on</i>	244, 249
Rajendranath Mukherjee v. C. I. T., (1934) 2 ITR 71 (PC), <i>relied on</i>	120, 126
Ram Autar Singh Bhadauria v. Chaudhari Ram Gopal Singh, (1976) 1 SCC 43, <i>distinguished</i>	105, 144
— Charib v. Bindhiyachal, AIR 1934 All 993, <i>referred to</i>	791, 810
— Kali v. Narain Singh, AIR 1934 Oudh 298, <i>approved</i>	791, 800
— Manohar Lohia v. State of Bihar, (1966) 1 SCR 709, <i>relied on</i>	834, 855
— Narain v. Simla Banking & Industrial Co. Ltd., 1956 SCR 603, <i>relied on</i>	750, 751
Ramappa v. Sangappa, 1959 SCR 1167, <i>relied on</i>	70, 86
Rameshwar Lal Sarup Chand v. U. S. Naurath Excise and Taxation Officer, Assessing Authority, (1964) 15 STC 932 (Punj), <i>overruled</i>	120, 122
Rameshwarnand v. Madho Ram, AIR 1968 Punj 173, <i>referred to</i>	396, 399
Ramjilal Modi v. State of U. P., 1957 SCR 860, 866, <i>followed</i>	677, 683
Ranee Surno Moyee v. Shoooshee Mokhee Burmonla, 12 MIA 244, <i>referred to</i>	791, 807
Rangnath v. Daulatrao, (1975) 1 SCC 686, <i>distinguished</i>	472, 483
Rao Abhe Singh v. Rao Nihal Singh, AIR 1964 Punj 209, <i>relied on</i>	511, 519
Ratilal Panachand Gandhi v. State of Bombay, 1954 SCR 1055, 1062-63, <i>followed</i>	677, 682
Ravanna Subbanna v. C. S. Kaggeerappa, AIR 1954 SC 653, <i>relied on</i>	70, 83
Raza Buland Sugar Co. Ltd., v. Municipal Board, (1965) 1 SCR 970, <i>cited</i>	875, 877
Re Bhagwanji Morarji Gokuldas's case, AIR 1948 PC 100, <i>explained</i>	431, 436
Re Borough of St. Andrews, 4 Omelly & Hardcastle 32, <i>relied on</i>	396, 401
Re Central Provinces and Berar Sales of Motor Spirit and Lubricant Taxation Act, 1939 FCR 18, <i>referred to</i>	441, 447
Re Joseph Suche & Co. Ltd., (1875) 1 Ch 48, <i>relied on</i>	593, 595
Re Phene's Trusts, 5 CAC 139, 144, <i>referred to</i>	791, 813
Re Sea Customs Act, (1964) 3 SCR 787, <i>relied on</i>	441, 447
Re Sidebotham ex p. Sidebotham, (1880) 14 Ch D 25B, <i>relied on</i>	155, 166
Re Stepney Division of the Borough of Tower Hamlets, 4 Omelly & Hardcastle 34, <i>relied on</i>	396, 401
Re Velayudha Mudali, AIR 1949 Mad 508, <i>approved</i>	417, 423
Regional Asstt. Commissioner of Sales Tax v. Malva Vanaspati and Chemical Co. Ltd., (1968) 2 SCR 431, <i>referred to</i>	120, 126
Rev. Stanislaus v. State of M. P., AIR 1975 MP 163, <i>affirmed</i>	677, 678
Richardson v. Robertson, (1862) 6 LR 75, <i>relied on</i>	155, 165
Robinson v. Graves, (1935) 1 KB 579, <i>relied on</i>	634, 638
Romesh Thappar v. State of Madras, 1950 SCR 594, <i>relied on</i>	677, 683
Roop Narain Ram Chandra (P) Ltd. v. C. I. T., (1972) 84 ITR 181, (All), <i>overruled</i>	508, 511
S. B. Adityan v. Kandaswami 1959 SCR 868, <i>relied on</i>	511, 520
S. G. Jaisinghani v. Union of India, (1967) 2 SCR 703, <i>considered</i>	308, 325
— <i>referred to</i>	606, 618
S. Kanan v. All India Sai Samaj, (1974) 1 MLJ 174 (Mad), <i>distinguished</i>	525, 536
S. L. Hegde v. M. B. Tirumale, (1960) 1 SCR 890, <i>relied on</i>	220, 222
S. Shanmugam Pillai v. K. Shanmugam Pillai, (1973) 2 SCC 312, <i>relied on</i>	244, 250
S. Srikanthiah v. Regional Transport Authority, (1971) 2 SCC 313, <i>relied on</i>	37, 41
Sahu Madho Das v. Pandit Mukand Ram, (1955) 2 SCR 22, <i>relied on</i>	244, 250
Sakhawat Ali v. State of Orissa, (1955) 1 SCR 1004, <i>relied on</i>	70, 84
Samant N. Balkrishna v. George Fernandez, (1969) 3 SCC 238, <i>referred to</i>	511, 522
S. Govindrao v. State of M. P., (1965) 1 SCR 678, <i>distinguished</i>	472, 482