

on the important question of law in regard to the construction of s. 22 (1)(d) of the Act. Under the circumstances of this case we think the ends of justice would be met if we convict the respondents of the offence charged and direct that each one of them should pay a fine of rupee one.

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Gajendragadkar J

Appeal allowed.

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SHER SINGH & OTHERS.

(P. B. GAJENDRAGADKAR, K. N. WANCHOO and
 K. C. DAS GUPTA, JJ.)

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Hindu Law—Jats of Grewal got—Customary law of succession—Non-ancestral property—Daughter, if preferred to collaterals—Doctrine of surrender—Gift to daughter by widow, if accelerates succession—Rattigan's Customary Law of the Punjab, para 23—Riwaj-i-am, 1882, Question 43.

Under the customary law prevalent amongst the Hindu Jats of Grewal got in Ludhiana, a daughter is a preferential heir to her father in respect of his self-acquired property to his collaterals. Rattigan's Digest of Customary Law, paragraph 23, which records the correct law on the point, is not in conflict with Riwaj-i-am, 1882, Question No. 43, which refers only to ancestral property and not to self-acquired property at all.

Mt. Hurmate v. Hoshiaru, A.I.R. 1944 Lah. 21, approved.

Mohinder Singh v. Kher Singh, A.I.R. 1949 East Punjab 328, disapproved.

Mt. Subhani v. Nawab, A.I.R. 1941 (P.C.) 21, referred to.
 Case-law discussed.

The doctrine of surrender in Hindu Law is based on a theory of complete self-effacement by the widow in favour of the reversioner and in order that such surrender can accelerate the reversion, it must be of the entire interest in the entire property. The law does not recognise a partial self-effacement nor a division between ancestral and non-ancestral property. The exception made in respect of a small portion of the property retained for the widow's maintenance does not detract from the rigour of the rule.

Rangaswami Gounden v. Nachiappa Gounden, (1918) L.R. 46 I.A. 72 and *Phool Kaur v. Prem Kaur*, [1952] S.C.R. 793, referred to.

Consequently, in a case where a Hindu widow of the Jat Grewal got made a gift only of the self-acquired property of her husband to her daughters such gift had not the effect of a surrender in law so as to accelerate the daughters' succession and the gift could not be valid beyond her lifetime.

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CIVIL APPELLATE JURISDICTION: Civil Appeal No. 108/ 56.

Appeal by special leave from the Judgment and decree dated May 27, 1953, of the Punjab High Court in Regular Second Appeal No. 176 of 1949, against the judgment and decree dated December 20, 1948, of the District Judge, Ludhiana, arising out of the Judgment and decree dated February 6, 1948, of the Subordinate Judge, II Class, Ludhiana, in Suit No. 918 of 1946.

Gopal Singh, for the appellants.

C. B. Aggarwala and *K. P. Gupta*, for the respondents.

1960. May 6. The Judgment of the Court was delivered by

Das Gupta J.

DAS GUPTA, J.—The suit out of which this appeal has arisen was instituted by the respondents 1 and 2, *Sher Singh* and *Labh Singh*, for a declaration that a deed of gift executed by the first appellant, *Jai Kaur*, in respect of 8 (1-10) Bighas of land which she had inherited from her husband, *Dev Singh*, in favour of her two daughters, the 2nd & 3rd appellants before us, “shall be null and void against the reversionary rights of the plaintiffs”, and defendant Nos. 4 to 6 after the death of defendant No. 1 (i.e., *Jai Kaur*) and shall not be binding upon them. The plaintiffs’ case was that these lands left by *Dev Singh* were all ancestral lands qua the plaintiffs and according to the customary law which governs the Jats belonging to *Grewal got* to which these parties belong daughters do not succeed to property left by sonless fathers and so the gift by *Dev Singh*’s widow in favour of her daughters would be null and void as against the plaintiffs and others who would be entitled on *Jai Kaur*’s death to succeed to the estate as reversioners. In the alternative, the plaintiffs contended that even if the land in suit was not ancestral qua the plaintiffs then also the deed of gift would be null and void as against their reversionary interests inasmuch as even as regards non-ancestral property daughters do not succeed among the *Grewal Jats*. The main contention of defendants 1 to 3 (the appellants before us) was that the suit land was not ancestral qua the plaintiffs and defendants

Nos. 4 to 6, and that according to the customary law governing the Jats of the Grewal *got*, daughters exclude collaterals as regards non-ancestral property and a widow is competent to make a gift of such property in favour of her daughters. It was pleaded on behalf of the two daughters that they being preferential heirs in respect of the land in suit as against the plaintiffs, the gift is tantamount to acceleration of succession and is valid in every way. The Trial Judge held that 2B-2B, 14-B out of the land in suit was ancestral and the gift was invalid to that extent, because as regards ancestral property a daughter does not succeed in the presence of collaterals. As regards the remainder of the suit land which he held was non-ancestral, the learned Judge was of opinion that the gift was merely an acceleration of succession as under the customary law governing the parties daughters exclude collaterals as regards succession to non-ancestral property. Accordingly he gave the plaintiffs a decree as prayed for as regards 2-B-2B, 14-B out of the land in suit and dismissed it as regards the remaining portion of the land in suit.

The plaintiffs appealed to the District Judge, Ludhiana, against this decree and cross-objections were filed by the defendants Nos. 1 to 3. The Trial Court's finding about a portion of the land being ancestral and the rest non-ancestral was not disputed before the appeal court. On the question of custom the learned District Judge agreed with the Trial Judge's view that among the Grewal Jats of Ludhiana the daughter excluded collaterals as regards non-ancestral property. He held, therefore, agreeing with the Trial Judge that as regards the non-ancestral property the deed of gift was merely an act of acceleration of succession and was, therefore, valid and binding. The appeal was accordingly dismissed and so also were the cross-objections which appear not to have been pressed.

On second appeal the learned judges of the East Punjab High Court accepted the contention urged on behalf of the plaintiffs that a special custom was proved to be in force among the Grewal Jats under which the daughter does not inherit even as regards

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non-ancestral property. In that view they held that even as regards the non-ancestral property the gift by Jai Kaur would be valid only during her lifetime, and allowed the appeal.

Against this decree of the High Court defendants Nos. 1 to 3—Jai Kaur and her two daughters, the donees—have filed this appeal on the strength of special leave granted by this Court.

Two questions arise for consideration in this appeal. The first is whether under the customary law governing the Jats of the Grewal *got* in Ludhiana to which the parties belong, the daughter or the collaterals are the preferential heirs as regards non-ancestral property. If the answer to this question be that daughters have preference over collaterals (the plaintiffs here), the other question which arises is whether this gift is such acceleration of succession in favour of the daughters as is permissible under the law.

On the question of custom the appellants rely on the statements in paragraph 23 of Rattigan's Digest of Customary Law (Thirteenth Edition) that in regard to the acquired property of her father the daughter is preferred to collaterals. It is not disputed that non-ancestral property is "acquired property" within the meaning of this statement by Rattigan. Against this the plaintiffs-respondents rely on the answers to question No. 43 relating to Hindu Grewal Jats of Ludhiana as appear in the *Riwaj-i-am* prepared at the revised settlement of 1882. The question and the answer are in these words :—

Question :

"Under what circumstances can daughters inherit? If there are sons, widows or near collaterals, do they exclude the daughter? If the collaterals exclude her, is there any fixed limit of relationship or degree within which such near kindred must stand?"

Answer :

"In our tribe the daughter does not succeed under any circumstances. If a person dies sonless, his collaterals succeed him. There is no fixed limit of relationship for purposes of excluding her.

If there are no collaterals of the deceased, the owners of the Thulla or Patti or village would be owners of his property."

The authoritative value of Rattigan's compilation of customary law is now beyond controversy, having been recognised in the judicial decisions of the Punjab courts too numerous to mention, which have also received the approval of the Judicial Committee of the Privy Council. Therefore it is not, and cannot be disputed that under the general customary law of the Punjab daughters exclude collaterals in succession to non-ancestral property. The value of entries in the *Riwaj-i-am* has, also however, been repeatedly stressed. That they are relevant evidence under s. 35 of the Evidence Act is clear and the fact that the entries therein are the result of careful research of persons who might also be considered to have become experts in these matters, after an open and public enquiry has given them a value which should not be lightly underestimated. There is, therefore, an initial presumption of correctness as regards the entries in the *Riwaj-i-am* and when the custom as recorded in the *Riwaj-i-am* is in conflict with the general custom as recorded in Rattigan's Digest or ascertained otherwise, the entries in the *Riwaj-i-am* should ordinarily prevail except that as was pointed out by the Judicial Committee of the Privy Council in a recent decision in *Mt. Subhani v. Nawab* ⁽¹⁾, that where, as in the present case, the *Riwaj-i-am* affects adversely the rights of females who had no opportunity whatever of appearing before the revenue authorities, the presumption would be weak, and only a few instances would suffice to rebut it.

In the present appeal the oral testimony given on behalf of either party is practically valueless to show any instance in favour of the custom pleaded by them. If, therefore, the *Riwaj-i-am* does show as urged by the plaintiffs a custom of daughters being excluded by collaterals in respect of non-ancestral property, it is clear that *Riwaj-i-am* would prevail. The real controversy in this litigation is, however, on the question whether the entries in the *Riwaj-i-am* on which

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(1) A.I.R. 1941 (P.C.) 21.

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the plaintiffs rely refer at all to non-ancestral property or not. This controversy has engaged the attention of the courts in Punjab for a number of years beginning with 1916. In that year in *Mst. Raj Kaur v. Talok Singh* ⁽¹⁾ Sir Donald Johnstone, the Chief Justice held that the *Riwaj-i-am* as compiled, did not cover self-acquired property and that where the *Riwaj-i-am* talked about succession to land without discrimination between ancestral and self-acquired, the rule laid down could usually only be taken to apply to ancestral property. A similar view was taken by Shadilal and Wilberforce, JJ., in *Budhi Prakash v. Chandra Bhan* ⁽²⁾. The view taken in these cases was followed by other judges of the High Court in *Narain v. Mst. Gaindo* ⁽³⁾ and *Fatima Bibi v. Shah Nawaz* ⁽⁴⁾. In *Sham Das v. Moolu Bai* ⁽⁵⁾ the learned judges (LeRossignol and Fforde, JJ.) also laid down the same principles, without any reference to the previous decisions, in these words:—

“It is true in the *Riwaj-i-am* no distinction is made between ancestral and acquired property, but it is a well-recognised rule that unless there are clear indications to the contrary, such an entry in a record of custom refers only to the succession to ancestral property.”

After this view had been followed in several other decisions a different line was struck in *Jatan v. Jiwan Singh* ⁽⁶⁾. That was a case between Grewal Jats and the contest lay between collaterals of the last male holder and his married daughter with respect to his non-ancestral property. The learned judges were of opinion that the Question No. 43 in the *Riwaj-i-am* related to both ancestral and non-ancestral property and so the answer to the question recorded in *Riwaj-i-am* proved that as regards the non-ancestral property also the daughter was excluded by collaterals. In coming to this conclusion they laid stress on the fact that in two previous decisions, *Ishar Kuar v. Raja Singh* ⁽⁷⁾ and *Pratap Singh v. Panjabu* ⁽⁸⁾ the questions and answers in the *Riwaj-i-am* as regards daughter's

(1) A.I.R. 1916 Lah. 343.

(3) A.I.R. 1918 Lah. 304.

(5) A.I.R. 1926; Lah. 270.

(7) (1911) 9 I.C. 608.

(2) A.I.R. 1918 Lah. 225.

(4) A.I.R. 1921 Lah. 180.

(6) A.I.R. 1933 Lah. 553.

(8) (1911) 13 I.C. 177.

right to succession were interpreted as covering non-ancestral property also and if it was contemplated that a daughter should succeed to self-acquired property, one would have expected that fact to be mentioned in the answer. It was in view of the conflicting views which had thus arisen on the question whether Question No. 43 in the *Riwaj-i-am* in the absence of a clear indication to the contrary related to ancestral property only or to both ancestral and non-ancestral property that a reference was made by Mr. Justice Abdur Rahman in *Mt. Hurmate v. Hoshiaru*¹ to a Full Bench of the High Court. The Full Bench reviewed the numerous decisions of the Punjab courts in this matter and also took into consideration the fact that Mr. Gordon Walker who had prepared the *Riwaj-i-am* in 1882 had stated in the preface that no distinction between self-acquired and inherited property in land appeared to be recognised and the rules of succession, restriction on alienation, etc., applied to both alike; and after a careful consideration of all the relevant factors recorded their conclusion that "Question No. 43 of the Customary Law of Ludhiana district relates to ancestral property only and can in no circumstances be so interpreted as to cover self-acquired property as well." Mr. Justice Din Mohammad who delivered the leading judgment observed:—

"The *raison d'entre* of those cases which lay down that the manuals of Customary Law were ordinarily concerned with ancestral property only is quite intelligible. Collaterals are, as stated by Addison, J., in 13 Lah. 458, really speaking interested in that property only which descends from their common ancestor and this is the only basis of the agnatic theory. What a male-holder acquires himself is really no concern of theirs. It is reasonable, therefore, to assume that when manuals of Customary Law were originally prepared and subsequently revised, the persons questioned, unless specifically told to the contrary, could normally reply in the light of their own interest alone and that, as stated above, was confined to the ancestral property only. The fact that on some occasions

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the questioner had particularly drawn some distinction between ancestral and non-ancestral property would not have put them on their guard in every case, considering their lack of education and lack of intelligence in general. Similarly, the use of the terms "in no case" or "under no circumstances" would refer to ancestral property only and not be extended so as to cover self-acquired property unless the context favoured that construction."

One would have thought that after this pronouncement by a Full Bench of the High Court the controversy would have been set at rest for at least the Punjab courts. Surprisingly, however, only a few years after the above pronouncement, the question was raised again before a Division Bench of the East Punjab High Court in *Mohinder Singh v. Kher Singh*⁽¹⁾. The learned judges there chose to consider the matter afresh and in fact disregarded the pronouncement of the Full Bench in a manner which can only be said to be unceremonious. Teja Singh, J., who delivered the leading judgment said that the Full Bench, though noticing the cases of *Ishar Kaur v. Raja Singh*⁽²⁾ and *Pratap Singh v. Panjabu*⁽³⁾, had not said that those cases had been wrongly decided. It has to be noticed that the Full Bench in no uncertain terms expressed their conclusion that question No. 43 of the Customary Law of the Ludhiana district related to ancestral property only and could in no circumstances be so interpreted as to cover self-acquired property as well. In coming to that conclusion they had considered numerous decisions of the Punjab courts in support of the general proposition that unless there are clear indications to the contrary the questions relate to ancestral property, considered the cases in which a contrary view had been taken including the three cases of *Jattan v. Jiwan Singh*⁽⁴⁾, *Ishar Kaur v. Raja Singh*⁽²⁾ and *Pratap Singh v. Panjabu*⁽³⁾ and gave their own reasons why the view that unless there are clear indications to the contrary the manuals of customary law should be taken to refer to ancestral property only, and after considering the

(1) A.I.R. 1949. East Punjab 328

(2) (1911) 9 I.C. 608.

(3) (1911) 13 I.C. 177.

(4) A.I.R. 1933 Lah. 553.

question and answer in question No. 43 in the case before them as regards the Mohammadan Rajputs, recorded their final conclusion. It is neither correct nor fair to say that the learned judges of the Full Bench did not hold *Jattan's Case*, *Pratap Singh's Case* and *Ishar Kaur's Case* to have been wrongly decided in so far as these decisions held the question No. 43 of the Customary Law of the Ludhiana district to refer both to ancestral and non-ancestral property. It is true that they did not say in so many words that these cases were wrongly decided; but when a Full Bench decides a question in a particular way every previous decision which had answered the same question in a different way cannot but be held to have been wrongly decided. We had recently occasion to disapprove of the action of a Division Bench in another High Court in taking it upon themselves to hold that a contrary decision of another Division Bench on a question of law was erroneous and stressed the importance of the well recognised judicial practice that when a Division Bench differs from the decision of a previous decision of another Division Bench the matter should be referred to a larger Bench for final decision. If, as we pointed out there, considerations of judicial decorum and legal propriety require that Division Benches should not themselves pronounce decisions of other Division Benches to be wrong, such considerations should stand even more firmly in the way of Division Benches disagreeing with a previous decision of the Full Bench of the same court.

In our opinion, the view taken by the Full Bench in *Mt. Hurmate v. Hoshiaru* ⁽¹⁾ is consonant with reasons and consistent with probability. The fact that the great majority of judges, who brought to bear on the question, an intimate knowledge of the ways and habits of the Punjab peasantry thought that when tribesmen were asked about succession to property, they would ordinarily think that they were being asked about succession to ancestral property, is entitled to great weight. It cannot, we think, be seriously disputed that at least in the early years

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when the *Riwaj-i-am* was in course of preparation most of the property in the countryside was ancestral property, and "self-acquisitions" were few and far between. This fact, it is reasonable to think, had the consequence of concentrating the attention of the tribesmen on the importance of having the tribal custom correctly recorded by the Settlement Officers and their agents, as regards succession to ancestral property, and of attracting little attention, if any, to matters regarding non-ancestral property. Unless the questions put to these simple folk, were so framed as to draw pointed attention to the fact that the enquiries were in respect of non-ancestral property also, they could not reasonably be expected to understand from the mere fact of user of general words in the questions that these referred to both ancestral and non-ancestral property. As *Din Mohammad, J.*, said in his judgment in the Full Bench, even the fact that on some occasions, the questioner had drawn some distinction between ancestral and non-ancestral property, could not have put them—(i.e., the persons questioned)—on their guard in every case, considering their lack of intelligence in general. Their minds being obsessed with the idea that such enquiries would only refer to ancestral property, they would direct their answers to matters in respect of ancestral property only, and in using forceful terms like "in no case" and "under no circumstances", these persons were really saying that "in no case" would ancestral property devolve in a particular way and have a particular incidence; and under no "circumstances" would ancestral property devolve in a particular way, and have a particular incidence.

These considerations, we think, outweigh the statement made by *Mr. Gordon Walker* that no distinction between self-acquired and inherited property in land appeared to be recognised, and the rules of succession, restriction on alienation, etc., applied to both alike.

We think, therefore, that the view taken by the Full Bench, and the many previous cases mentioned in the judgment of the Full Bench, that questions and answers in the *Riwaj-i-am* refer ordinarily to

ancestral property, unless there is clear indication to the contrary, is correct. Question No. 43 in the Ludhiana district, appears to be the same for all the tribes. There is not the slightest indication there that the questioner wanted information about non-ancestral property also. The answer given by the Grewal Jats to this question also gives no reason to think that the persons questioned were thinking in giving the answers of both ancestral and non-ancestral property.

We have, therefore, come to the conclusion that the entries in the *Riwaj-i-am* on which the plaintiffs-respondents rely do not refer at all to non-ancestral property, and are, therefore, not even relevant evidence to establish the existence of a custom among Grewal Jats of Ludhiana district, entitling collaterals to succession to non-ancestral property, in preference to daughters.

Reliance was next placed on behalf of these respondents on the fact that the existence of such a custom was recognised in a number of judicial decisions, viz., *Jattan v. Jiwan Singh* ⁽¹⁾, *Ishar Kaur v. Raja Singh* ⁽²⁾ and *Pratap Singh v. Panjabu* ⁽³⁾. If these decisions in so far as they recognised the existence of such a custom, had been solely or even mainly based on evidence, other than entries in the *Riwaj-i-am*, they might have been of some assistance. Examination of these cases, however, shows unmistakably that they were either wholly, or mainly based on the entries in the *Riwaj-i-am* on the assumption that these entries referred to both ancestral and non-ancestral property. This assumption having been established to be baseless, these decisions are valueless, to show that the custom as alleged by the plaintiffs-respondents did exist as regards non-ancestral property. Further, the oral evidence produced in the present case is wholly insufficient to prove such a custom.

It must, therefore, be held that the customary law among the Grewal Jats of Ludhiana district as regards succession to non-ancestral property is the same as recorded generally for the Punjab in Paragraph 23 of Rattigan's Digest—i.e., the daughter is preferred to

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(1) A.I.R. 1933 Lah. 553.

(2) (1911) 9 I.C. 608.

(3) (1911) 13 I.C. 177.

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collaterals, and consequently, the second and the third appellants, were the next reversioners to that portion of Dev Singh's property which has been found to be non-ancestral.

This brings us to the question whether the gift of this portion, by the first appellant to these reversioners, gives them a good title, beyond the widow's lifetime. We have to remember in this connection that as regards the ancestral property, these daughters were not the reversioners, and the further fact that out of the ancestral property, the house was not included in the deed of gift. The position, therefore, is that out of the property in which the first appellant held a widow's estate, she gave by the deed of gift a portion to the reversioners as regards that portion, a portion to persons who were strangers to the reversion as regards that portion and a portion was retained by her. The doctrine of Hindu law according to which, a limited owner can accelerate the reversion, by surrendering her interest, to the next reversioner, is based on a theory of self-effacement of the limited owner. That is why it has been laid down that in order that a surrender by a limited owner to a reversioner, may be effective, the surrender must be of the entire interest of the limited owner in the entire property. The exception made in favour of the retention of a small portion of the property for her maintenance, does not affect the strictness of the requirement that a surrender to be effective, must be of the entire interest in the entire property: Vide *Rangasami Gounden v. Nachiappa Gounden* ⁽¹⁾ and *Phool Kaur v. Pem Kaur* ⁽²⁾.)

In so far as there is gift to a stranger, there is no effacement of the limited owner; nor is there any effacement in respect of the property which is retained. We find it impossible to say, therefore, that there is such effacement of the limited owner in this case, as would accelerate the daughter's rights by converting the future contingent right into a present vested right.

On behalf of the appellants it is argued that there is certainly a total effacement in respect of the non-ancestral property, so that the right of the next reversioners—the daughters—in that property has

(1) (1918) L.R. 46 I.A. 72.

(2) [1952] S.C.R. 793.

been accelerated. We do not think we shall be justified in recognising this novel doctrine of the possibility of effacement of the limited owner vis-a-vis the next reversioner of the non-ancestral property when there is no effacement vis-a-vis the reversioner of the ancestral property, and vice versa. Effacement cannot be broken up into two or more parts in this manner; and however much the limited owner may wish to efface herself only vis-a-vis those next reversioners whom she wants to benefit, law does not recognise such "partial effacement".

The Hindu Law doctrine of surrender does not, therefore, make the gift of the non-ancestral property to the daughters valid beyond the widow's lifetime.

It is not suggested that there is any customary law by which such surrender can be made.

Though, therefore, we have found disagreeing with the learned judges of the High Court that under the customary law governing the Grewal got of Jats to which the parties belong, the daughters—the second and the third appellants—are preferential heirs to the non-ancestral portion of the suit land, we hold that their conclusion that this deed of gift in favour of the daughters is not valid even as regards the non-ancestral property, beyond the donor's lifetime is correct and must be maintained.

As a last attempt Mr. Gopal Singh, counsel for the appellants, wanted us to hold that under s. 14 of the Hindu Succession Act, which became law in 1956, either the mother or the daughters have become full owners of this property, and so the plaintiffs' suit should be dismissed. As the Hindu Succession Act was not on the statute-book, when the written statement was filed or at any time before the suit was disposed of in the courts below, the defence under s. 14 of that Act could not be thought of and was not raised. The necessary consequence is that evidence was not adduced, with the facts material for the application of s. 14 in view, by either party. Mr. Agarwala has, on behalf of the plaintiffs-respondents, contended that as the record stands the mother had ceased to be in possession and could not get the benefit of s. 14 of the Hindu Succession Act, and that the

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daughters in possession, would not become full owners under s. 14. We do not think it would be proper to consider these questions in the present suit in this haphazard manner when on the all-important question of possession, the appellants themselves do not wish to say whether the mother was in possession actually or constructively, whether the daughters' possession was merely permissive, or whether the daughters were in independent possession, on their own behalf. These and other questions of fact, and the questions of law that have to be considered in deciding a claim by the first appellant or the other two appellants under s. 14 of the Hindu Succession Act, should properly be considered in any suit that they may bring in future, if so advised. We express no opinion on any of these questions.

For the reasons which have been mentioned earlier, we hold that the High Court rightly decreed the suit in favour of the plaintiffs in respect of the non-ancestral property also, and dismiss the appeal. In the circumstances of the case, we order that the parties will bear their own costs throughout.

Appeal dismissed.

THE COMMISSIONER OF INCOME TAX,
BOMBAY CITY I, BOMBAY

v.

M/S. NARSEE NAGSEE AND CO., BOMBAY.

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May 6.

(S. K. DAS, J. L. KAPUR and M. HIDAYATULLAH, JJ.)

Business Profits Tax—Limitation for assessment—Notice under Business Profits Tax Act issued beyond four years—Validity—“Profits escaping assessment”, meaning of—Excess Profits Tax Act, 1940 (15 of 1940), ss. 13, 15—Indian Income-tax Act, 1922 (11 of 1922), ss. 22(2), 34(1)—Income Tax and Excess Profits Tax Amendment Act, 1947 (22 of 1947)—Business Profits Tax Act, 1947 (21 of 1947), ss. 11(1), 14.

The assessee firm which was doing business in Bombay was served with a notice on January 21, 1953, by the Income-tax Officer under s. 11(1) of the Business Profits Tax Act, 1947, in respect of the chargeable accounting period from November 13, 1947, to October 31, 1948, calling upon it to submit its return. It filed the return under protest stating that the notice was barred under s. 14 of the Act as it was served beyond the period of four