

Emperor Vs. Ram Charan

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Court : Allahabad

Decided On : Dec-10-1918

Reported in : 49Ind.Cas.781

Judge : George Knox, J.

Appellant : Emperor

Respondent : Ram Charan

Judgement :

George Knox, J.

1. Ram Charan Agarwal was convicted of an offence under Section 34(6) of the Income Tax Act and ordered to pay a fine of Ha. 104. He maintains that the notice in question never reached him and that he is, therefore, not guilty. It appears from the statement made on the case by the learned Sessions Judge of Cawnpore that though the notice was sent through the Post Office at Cawnpore, it was sent in the ordinary post and was not registered. The learned Sessions Judge maintains that it is necessary, before formal act of service by post can be held to exist, to prove that the letter was sent by registered post. This letter was not sent by registered post and I agree with the learned Sessions Judge that delivery by unregistered post would not amount to the service required by Section 46 of the Income Tax Act. I set aside the conviction and sentence and direct that the fine, if paid, be refunded.

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