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Court : Chennai

Decided On : Apr-09-1962

Reported in : AIR1963Mad274; [1963]33CompCas217(Mad);
[1963]48ITR816(Mad); (1963)IMLJ242

Judge : Jagadisan and ;Srinivasan, JJ.

Acts : [Wealth Tax Act, 1957](#) - Sections 2 and 7

Appeal No. : Tax Case Nos. 210 of 1959 and 94, 100 and 104 of 1961 (Reference Nos. 74 of 1959 and 27, 30 and 84 o

Appellant : Kothari Textiles Ltd. and ors.

Respondent : Commissioner of Wealth Tax

Advocate for Def. : S. Ranganathan, Adv.

Advocate for Pet/Ap. : K.R. Ramamani, Adv. for ;M. Subbaraya, Iyer, ;S. Padmanabhan and ;S.V. Subramanian, Advs., ;S. Swaminathan and ;K. Ramagopal, Advs.

Judgement :

Srinivasan, J.

1. In these four tax references a common question arises, that is, as to the proper interpretation of the expression 'net wealth' as defined in the Wealth Tax Act.

2. In T. C. No. 210 of 1959 relating to the assessment year 1957-58, the assessee Company made a return of its wealth on the basis of its balance sheet made upto the 30th June, 1956. It is admitted that that date is the valuation date for the purpose of wealth tax assessment. The assessee deducted from the total wealth two sums as below:

Proposed preference dividend ... Rs. 72,000 Proposed ordinary dividend ... Rs. 2,40,000. It is common ground that the directors of the company made a recommendation to the General body that the dividends should be paid as mentioned above in their report dated the 26th November, 1956, and that the General body at its meeting, held on 29th December, 1956, approved the balance sheet and the directors' report and sanctioned the payment of the dividends proposed. The Income-tax Officer refused to allow the deduction of these sums as deductions properly allowable in the computation of the net wealth, and the appeal to the Appellate Assistant Commissioner also failed that authority taking the view that these sums did not represent debts owed by the assessee on the valuation date. This view was concurred in by the Appellate Tribunal, the Tribunal holding that unless and until there is a declaration of dividend by the company in General body meeting, no debt can be created in favour of a shareholder. Thereafter, on the application of the assessee, the Tribunal referred the following questions for the determination of this Court:

'Whether the sum of Rs. 72,000 being the proposed dividend on preference shares is deductible in computing the net wealth of the assessee company under Section 2(m) of the Act on the valuation date?

'Whether the sum of Rs. 2,40,000 being the proposed dividend on ordinary shares is deductible in computing the net wealth of the assessee company under Section 2(m) of the Act on the valuation date?'

3. In T. C. No. 94 of 1960, the assessee is a private limited company. With reference to the accounts of the calendar year 1958, the directors recommended

the payment of a dividend of Rs. 4,00,000, and their report was submitted to the general body on the 28th August, 1959. The general body at its meeting in September, 1959, accepted the recommendation and made a declaration of the dividend. In the company's assessment of wealth tax for assessment year 1959-60, the company claimed that it was entitled to deduct a sum of Rs. 4,00,000, from the assets of the company as on the valuation date, that is, 31st December 1958. That claim having been disallowed by the department and the Tribunal, the question 'whether the sum of Rs. 4,00,000 named as provision for the payment of dividend is deductible for arriving at the net wealth of the assessee for the assessment year 1959-60' stands referred to us.

4. T. C. Nos. 100 and 104 of 1961: The details relevant to these cases are almost similar to those in T. C. No. 94 of 1961. The assessments in these cases are also for the assessment year 1959-60 and the valuation date is 31st of March, 1959. It is the contention of the respective asses-sees in these two cases that provision had been made in the balance sheet prepared as on the valuation date for the payment of dividends and that though the general body declared these dividends subsequently, these amounts are nevertheless deductible in arriving at the net wealth of the assessee. The questions referred for the decision of this Court by the Tribunal on the application of the respective assessees in the two cases are:

'T. C. No. 100 of 1961: Whether the sum of Rs. 14,49,966 made as provision for payment of dividends is deductible for arriving at the net wealth of the assessee for the assessment year 1959-60.

T. C. No. 104 of 1961: Whether the sum of Rs. 1,90,120 made as provision for the payment of dividends is deductible for arriving at the net wealth of the assessee for the assessment year 1959-60.'

5. The question common to all the four tax cases is shortly whether, on the making of a provision in the balance sheet by the directors for the payment of dividends to the share-holders, the balance sheet being prepared as on the relevant valuation date, that amount so set apart on the recommendation of the directors, is liable to be excluded from the computation of the wealth of the assessee. The further question relates only to the assessee in T. C. No. 210 of 1959 and the only

material difference therein is whether the provision for the payment of dividends to preference share-holders stands on a footing different from that of payment of dividends to ordinary share-holders.

6. Section 3 of the Wealth Tax Act of 1957 lays the charges. It provides that 'subject to the other provisions contained in the Act, there shall be a charge for every financial year commencing on and from the 1st day of April, 1957, a tax in respect of the net wealth on the corresponding valuation date of every individual and company at the rate or rates specified in the schedule'.

7. The charge is upon the net wealth of the company on the corresponding valuation date. It is unnecessary to examine the definition of the expression 'valuation date' as it is conceded that the dates that we have referred to earlier are the valuation dates of the several companies who are the assessees. The dispute is only in regard to the definition of 'net wealth'. The expression 'net wealth' is defined in Section 2(m) of the Act to mean 'the amount by which the aggregate value computed in accordance with the provisions of this Act of all the assets, wherever located, belonging to the assessee on the valuation date, including what is required to be included in his net wealth as on that date, under this Act, is in excess of the aggregate value of the debts owed by the assessee on the valuation date'. Shortly stated, the net wealth is the total value of all the assets required to be included less the value of all the debts owed by the assessee on the valuation date. Section 7 Sub-section (1) makes provision for the valuation of any asset other than cash. The generality of this provision is modified by Sub-section (2) in the case of an assessee carrying on a business for which regular accounts are maintained. In such a case, the Wealth Tax Officer is enabled to determine the net value of the assets of the business as a whole having regard to the balance sheet of such business as on the valuation date and making such adjustments therein as the circumstances of the case may require. It is seen therefore, that in the case of a company, the proper and perhaps the most feasible method of valuing the assets of the company would be to proceed under Sub-section (2) of Section 1. But the Wealth Tax Officer is given sufficient discretion herein, while adopting the balance sheet as the basis for making the valuation, to make 'such adjustments therein as the circumstances of the case may require'.

8. Mr. Ramamani, for the petitioner in T. C. No. 210 of 1959, based his contention on Section 7 of the Act which lays down that the net value of the assets of the whole business shall be valued, having regard to the balance sheet of such business. According to him, in the relevant balance sheet prepared as on the valuation date, 30th June 1956, under the heading 'capital and liabilities' the two sums of Rs. 72,000 and Rs. 2,40,000, proposed to be paid as dividends on the preference and ordinary shares respectively, were shown as liabilities and deducting this total, the balance was shown as the profit as per the profit and loss account. This should mean, according to the learned counsel that the dividends were part of the current liabilities. He also points out that under the heading 'current liabilities' the two sums are indicated against the sub-heading of 'sundry creditors'. It seems to be the contention that if regard is to be had to the balance sheet as on the valuation date, it should be taken that these two amounts of proposed dividends became accepted current liabilities, and that, therefore, they would fall within the scope of the expression 'debts owed by the assessee on the valuation date'. The argument appears to be that the balance sheet should be taken as it is for the purpose of determining the net value of the assets of the business. This argument does not give due weight to the powers given to the Wealth Tax Officer to make such adjustments in the balance sheet as the circumstances of the case may require. It seems to us that it is open to the Wealth Tax Officer to examine the balance sheet and to determine whether in that balance sheet any amount is shown as liability which are not in fact liabilities on the valuation date. It would indeed be meaningless to accept the balance sheet without such an examination. If the balance sheet is found for instance to include items of expenditure, which are only in prospect, and the balances exclude such items, though those amounts have not only not been expended but the liability in that regard has accrued it should be obvious that those amounts do represent part of the assets and to that extent those amounts cannot be excluded from the computation of the net value of the assets. We are, therefore, unable to agree that the Wealth Tax Officer is not competent to examine the balance sheet in the light indicated above.

9. The principal argument however is that the liability with regard to the payment of dividend existed even on the valuation date and that when once a provision of this

kind has been made by the directors, whether or not the shareholders can successfully claim payment in advance of the declaration of the dividend by the general body, the preparation of the account as on that date indicating this call on the profits of the company must connote that the liability exists on the valuation date. It is argued that the shareholders are eligible for distribution of the profits as soon as the year comes to an end and though they may not be entitled till a declaration is made in that regard by the general body, still their claim is referable to the valuation date, so that it should be regarded as a debt which the company is liable to discharge as on that date.

10. This argument takes us to the question as to the general liability of a company with regard to the payment of dividends. It seems to us that the argument so advanced on general lines can hardly hold the field in the face of all accepted notions of company law and procedure. The Articles of Association of Kothari Textiles, the petitioner in T. C. . No. 210 of 1959, have been placed before us. Article 144 provides:

'The profits of the company, subject to any special rights relating thereto created or authorised to be created by these presents, and subject to the provisions of these presents as to the reserve fund, shall be divisible among the equity shareholders'.

Article 145:

'The Company in general meeting may declare dividends but no dividend shall exceed the amount recommended by the Board'.

Article 146:

'The Board may from time to time pay to the members such interim dividends as appears to it to be justified by the profits of the company'.

It may be taken that the provisions relating to the payment of dividend in the case of the other companies are not different from the above. While it is well recognised that the Board of directors is competent to pay interim dividends without reference to the general body under certain circumstances, where such power is not exercised by the Board of directors, it is only the general body that can declare

final dividends. The general body is competent to overrule the recommendation made by the Board of directors and to decide even against the payment of any dividend. Even in the case of an interim dividend which the directors have authority to declare the general body can rescind the declaration before the payment has been made: See *Laguram Nitrate Co. Ltd. v. Shroder and Co.* and *Schmidt*, (1901) 85 LT 22. According to *Palmer's Company Law*, the declaration of dividend by the company in general meeting is part of the ordinary business of the annual general meeting. The company in general meeting is prevented from declaring a higher dividend than that recommended by the directors. The difference between the old practice, where the Articles provided that the directors with the sanction of a general meeting may declare a dividend and the modern practice that the dividend shall be declared by the company in general meeting but not in excess of that recommended by the directors is pointed out by the author. In *Halsbury*, Volume 6, paragraph 778 it is stated,

'A final dividend can as a general rule only be sanctioned at the annual meeting when the accounts are presented to it and the articles usually contain a specific provision to this effect and also that no dividend shall exceed the amount recommended by the directors'.

11. It seems to us accordingly that the mere recommendation of the directors that a certain dividend can be paid and the preparation of a balance sheet on the basis of that recommendation cannot possibly amount to a declaration by the general body. A balance sheet so prepared is necessarily provisional and does not achieve finality till after the general body approves or modifies the recommendation made by the directors. It is clear that there is no authority for the proposition that a mere recommendation of the directors can operate to create a liability on the company to pay any dividend.

12. Mr. Swaminathan, for the petitioners in T. C. Nos. 94, 100 and 104 of 1961, relies upon *In re Winder's Will Trust*, 1951-1 Ch. 916, as supporting the proposition that when once the general body has accepted the recommendation of the directors, the liability with regard to the payment of dividend must be deemed to have accrued as on the date of the balance sheet, and that in the circumstances of

these cases, such a liability fastened upon the company on the respective valuation dates. We are unable to agree that the decision referred to leads to any such conclusion. The question as to the liability of the company or on what date it arose did not arise for decision therein. What happened was that a company issued notice to its shareholders of a meeting to be held on the 17th March 1949, to pass a resolution to distribute certain stock to persons who were ordinary stockholders of the company on the 21st February 1949. It appears that the company sold its business to the British Transport Commission the consideration being an allotment of British Transport Stock. The Company had to distribute this stock to its ordinary shareholders. The distribution was described in the resolution as being a special profits dividend payable out of the profits realised by the company in the sale of part of their undertaking. After the issue of the notice referred to but before the date of the meeting, a shareholder died. Under his will, his stock formed part of a settled fund and the question arose, whether, though the distribution of the special profits dividend was not made before his death, the payment must be regarded as part of his property so as to form part of the capital of the fund settled or as income of the residuary estate. It was held that the payment must be regarded as income that had accrued due before he had died, and though at the time of his death he had only a contingent or future right to the British Transport Stocks, it was nevertheless part of his property and when the payment was received it became capital of the fund and not only part of the income of the residuary Trust fund. The decision to our minds proceeded on the footing that every person who was a stock-holder on a specified date, became entitled to receive his special profits dividend in the form of the British Transport Stocks. Such a right had accrued to that person on the 21st February, he having died only on the 27th February. The dispute in that case was between the settled fund which was created by the testator by his Will and the person who could have been entitled to the income from the residuary estate of the testator. No question arose as to the date on which the liability of the company to pay the dividend accrued. In the words of Romer J. what he had to decide therein was 'whether on the true construction of that will and in the events which happened, the tenant for life is entitled to the dividend or not. She can only be entitled to it if it can properly be described as income of the testator's residuary estate, for that is all that is given to

her under the will'. We are unable to derive any assistance from this decision on the particular point canvassed by the learned counsel.

13. Learned counsel also relies upon *E. D. Sasson and Co. v. Commissioner of Income-tax, Bombay*, : [1954]26ITR27(SC) . That was a case where the question arose whether on the transfer of a managing agency during the accounting year, the commission payable to the managing agent was to be computed by apportionment between the assignor and the assignee, or whether the assignee alone was liable to be taxed on the whole commission. Their Lordships of the Supreme Court took the view that the commission was not apportionable on the terms of the managing agency agreement. It was in the nature of a service agreement, and a person who acted as the managing agent was entitled to the commission only on his fulfilling the terms of that agreement. It was also held that the commission became payable only at the end of the year and only the person who was the managing agent on that day was entitled to that commission. It followed that he alone was liable to be taxed on the entirety of the commission. This decision is apparently relied upon by the learned counsel in support of his proposition that state of things must be considered as on the valuation date and that though the dividend was declared by the general body on a date subsequent thereto, it only confirmed the position as it was at the close of the account year of the company. What we have to decide in the present case is however whether the dividend declared by the general body is a debt, a liability of the company, as on the valuation date. It seems difficult to see what assistance the above decision can give in this connection. It is true that for finalising the accounts of the company, the company may debit the dividend declared as on the valuation date when the accounts are finally passed by the general body. But that hardly answers the question whether there was a legal liability on the part of the company to pay that amount on the valuation date.

14. There are no doubt decisions where certain items of expenditure or income, though they are expended or received subsequently, have been included in the accounts of a prior year. *Calcutta Co. Ltd. v. Commr. of Income-tax West Bengal* : [1959]37ITR1(SC) decided that on the mercantile system of accounting, an estimate of an accrued liability to be discharged at a later date, could be an

allowable item of expenditure under Section 10(2)(XV). That was clearly a case where a legal liability to expend that amount had arisen, though the expenditure was actually incurred subsequently. Again in the Commr. of Income-tax Delhi v. Nagiri Mills Co. Ltd. : [1958]33ITR681(Bom) the Bombay High Court held that the actual payment was not necessary for the purpose of deduction and it was sufficient if the liability to bonus was incurred according to the method of accounting upon the basis of which profits or gains were computed. The company was entitled to the deduction under Section 10(2)(x) for the bonus paid from the profits of the year 1951, even though the amount had not been entered in its account for that year. Here again, it was a case where the claim for the bonus in the calendar year 1951 was a subject matter of a dispute and the Conciliation Board made its award in June 1952, and the company in making the return claimed to deduct the amount in the accounts of the year 1951 which it distributed in December 1952. Tsat was upheld on the ground that Section 10(5) of the Income-tax Act defined the word 'paid' in a particular manner, and the learned Judges observed,

'Therefore, an actual payment is not necessary for the purpose of this deduction. It is sufficient if the liability to bonus is incurred according to the method of accounting upon the basis of which the profits or gains are computed'.

15. It is clear from this decision that it is the accrual of the liability that is decisive of that question.

16. The question then is whether a liability did in fact accrue as on the valuation date. In our opinion, it did not. It could not accrue till after the general body declared the dividend. It is well settled and requires no authority that a company is not bound to declare a dividend and in order that any amount payable as dividend may become a debt, it is necessary that there should have been a declaration by the company. In Bancha Ram Majumdar v. Adyanath Bhattacharya, 13 Cal WN 966 the learned Chief Justice observed,

'To begin with, there can be no doubt that a debt such as is described is a debt, for I take it to be well established that a debt is something which is now payable or will become payable in future by reason of a present obligation'.

17. In order to constitute a debt, it follows that there should be an ascertained amount and the existence of a right in a person to receive that amount. In the present cases, neither of these two ingredients to establish the existence of a debt is present. A Full Bench of this Court had to deal with the expression 'a debt payable' occurring in the Madras Agriculturists Relief Act in *Narayanan Chettiar v. Annamalai Chettiar* : AIR1961 Mad313 . They say,

'In the dictionary of English Law by Earl Jowitt, the meaning of the word 'payable' is thus rendered: 'A sum of money is said to be payable when a person is under an obligation to pay it. Payable may, therefore, signify an obligation to pay at a future time but when used without qualification payable means that the debt is payable at once as opposed to owing'.

18. In our view, no obligation rested upon the assessee companies in the present cases to pay any amount as dividend as on the valuation date, no liability fastened on the company to pay any amount as dividend on that date and no shareholder acquired a right to demand payment of any amount by way of dividend on those dates. Both the right on the part of the shareholder and the liability on the part of the company, arose only on and after the declaration of the dividend by the general body.

19. In Halsbury's Laws of England, Volume 7, in paragraph 799, it is stated,

'Upon the declaration of a dividend, the sums due for dividend become debts due from the company to the shareholders and the shareholders can sue the company for the dividend. The relationship of trustee and cestui que trust is not however created and time immediately begins to run under the Limitation Act'

20. This extract supports the conclusion we have reached.

21. We may refer to a decision in *Kasturchand v. Gift Tax Officer* : AIR1961 Cal649 brought to our notice by the learned counsel for the department. In this case, the valuation of certain gifts arose. The department had valued the gifts which represented certain shares in two private companies on the basis of the net wealth of the companies computed for the purpose of wealth tax. In so valuing the

wealth of the companies in question, the Gift tax Officer deducted the advance payment of income-tax and also liabilities appearing on the liabilities side of the balance sheet of the companies except those under the heading 'proposed dividend and provision for taxation'. The mode of valuation of the gifts was in question before the Calcutta High Court. The learned Judge held that the adoption of the principles of Wealth Tax Act for the valuation of the gifts was improper and that under the provisions of the Gift Tax Act it was the value which the property gifted would fetch in open market, that had to be ascertained. He pointed out that though provision for taxation and proposed dividend were not debts, they were still liabilities and a buyer in the open market would deduct them from the value of the assets of the company in ascertaining the value of the shares. They observed,

'Under the Heading 'current liabilities and provisions' must be shown the items 'proposed dividend' as also 'provisions for taxation'. Thus the provisions made for taxation or contingencies or payment of dividend, are grouped together with 'current liabilities'. This seems to be in accordance with common sense. There is a difference between a 'debt' and a 'liability'. For example, a dividend, when proposed, does not become a debt, but only becomes a debt when declared. (See Buckley on the Companies Act, 12th Edn. page 895 and Nicholson v. Rhoadesia Trading Co. 1897 1 Ch. 434). In the case of a dividend which has been proposed, a buyer in the open market will not care whether it is a debt or a liability. Since the dividend has been proposed, and was likely to be paid, he will deduct its value from the assets. Similarly, in the case of 'provisions for taxation' a buyer in the open market will deduct it from the assets, because this is a liability and he will doubtlessly consider that the amount of taxation will have to be paid, and will eventually come out of the assets. In other words, a buyer in the open market will not make a valuation of notional assets but of real assets. That which is earmarked to be paid out, or which must be paid out because there is a legal liability, will never be considered by him as an asset for the purpose of calculating the value he is prepared to pay for buying a share.....'

22. We are therefore unable to accept the argument that the provision for proposed dividends made by the directors in the balance sheet on the respective valuation dates operates as an accrued liability or that the dividends assume the

character of debts owed by the company. It follows that those amounts cannot be deducted in assessing the net wealth of the company.

23. The next question relates to the proposed payment of dividend on preference shares. This is relevant to T. C. No. 210 of 1959. It is contended by the learned counsel that the preference shareholders stood on a different footing and that they are entitled to be paid the dividends. Learned counsel would make a distinction between the payment of dividend to the ordinary shareholder which he would concede is dependent upon the declaration of the dividend by the general body and the case of a preference shareholder in whose case the learned counsel claims that he is entitled to be paid the dividend even without a declaration by the general body. We are unable to find any authority in support of this proposition. The real position seems to be to the contrary. In Palmer's Company law, it is stated at page 295,

'Preference shares carry invariably a preferential right as to dividend which is expressed in a percentage of a nominal amount of the share, e.g. six per cent preference shares.

This does not mean that the preference shareholder is invariably entitled to six per cent per annum. Unlike the debenture holder the preference shareholder who, after all, is a shareholder is only entitled to income from his investment if a distributable profit within the meaning of the law is available. His right is not to dividend but to preferential treatment if and when dividend is distributed.

Moreover, this right will, in the normal cases, not automatically become effective when distributable profit is available normally, according to the terms defining the rights of the preference shares, the preference shareholders are only entitled to claim preferential treatment when a dividend is declared. However, while the existence of distributable profit is a sine qua non for their right to preference dividend, the position is different with respect to the declaration of dividend. The term defining the right to the preference shares usually to be found in the articles may provide that whenever distributable profit is available or exceeds a certain sum, it shall be distributed by way of preference dividend to the amount to which the preference shareholders are entitled to such dividends. Further, it is

sometimes provided that preference dividend shall be declared by the directors and not as is usual with respect to other final dividend by the company in general meeting; even such provision, however, does not dispense with the declaration of dividend, albeit by the directors, and introduces an element of discretion on their part'.

24. The Articles of Association of Kothari Textiles provide in Article 5 (c):

'The holders of preference shares shall be entitled to be paid out of the profits which the board shall determine to distribute by way of dividend a fixed cumulative preferential dividend at the rate of six per cent tax-free per annum and to a right on a winding up to be paid all arrears of preferential dividend whether earned or declared or not upto the date of commencement of the winding up.....in priority to any payment in respect of ordinary shares'.

25. Article 147 also provides that no dividend shall be payable except out of the profits of the year or any other undistributed profits except as provided by Sections 205 and 208. It is obvious that the dividend payable to holders of preference shares must necessarily depend upon there being distributable profits and in terms of the relevant article, what the preference shareholders get is only a priority to payment over the equity shareholders. That they are entitled to certain special rights on the winding up of the company does not make any difference. Whether or not there are distributable profits is for the general body to decide and only if the general body declares a dividend will the preference shareholders be entitled to be paid.

26. In *Re Buenos Ayres Great Southern Rly. Co. Ltd.* 1947 1 All ER 729, it was observed,

'It is next argued that this shows that the payment of the five per cent dividend is a matter of contractual right in that no declaration of dividend is required. I think an answer to that is that Clause (2) of Article 18-A does not profess to dispense with a declaration of dividend, which is in relation to preference shares just as necessary, in general, as it is in relation to ordinary shares. That that is so was also stated by Farewell J. in *Bond v. Barrow Haematite Steel Co.* 1902 1 Ch 302.

It is argued that the provisions as to the declaration of the dividend do not apply to shares on which a fixed preferential dividend is payable. In my opinion, this is not so. The necessity for the declaration of a dividend as a condition precedent to an action to recover is stated in general terms in Lindley on Companies, 5th Edn. page 437 and where the Reserve Fund article applies, it is obvious that such a declaration is essential, for the shareholder has no right to any payment until the corporate body has determined that the money can properly be paid away. It is urged that this puts the preference shareholders at the mercy of the company, but the preference shareholders came in on these terms, and this argument does not carry much weight in an action such as this; when bona fides is conceded. The opposite conclusion might enable the preference shareholders to ruin the company, and would, certainly lead to great inconvenience in enabling them to compel the payment out of the last penny without carrying forward any balance' '.

27. The result accordingly is that the contention that the proposed dividends are classifiable as debts as on the valuation dates though there had been no declaration of the dividend by the general body fails. The questions referred to us are thus, answered in the negative and against the assesseees. The assesseees will pay the costs of the department. Counsel's fee Rs. 75 in each case.

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