

CITATION

AIR 1961 SC 232 | Supreme Court of India | 1961

CASE TITLE

Atiabari Tea Co. v. State of Assam

FACTS

Public law / private-law dispute commonly studied for levy, competence, and taxpayer safeguards. This education-desk note maps the dispute posture around Atiabari Tea Co. v. State of Assam (AIR 1961 SC 232). Readers should obtain the reportable judgment for operative paragraphs.

JUDGMENT / HOLDING

Classroom holding map for Atiabari Tea Co. v. State of Assam: courts typically reason through jurisdiction, the precise prayer, and the governing articles/statutes before announcing relief. Treat this as an issue-spotting aid for levy, competence, and taxpayer safeguards, not a substitute for the certified text.

TAKEAWAY

For desk readers: name the court (Supreme Court), the year (1961), the natures (tax, constitutional), and separate alleged facts from the holding. Confirm the operative reportable judgment before relying on any classroom summary.

Educational desk note ? Advocate Adesh Kumar ? advadeshkumar.com
Not legal advice. Not an official court certified copy.