B.R. Ramaraju; Kamala Rajshekar (through legal heir); B.R. Anjan Kumar v. Commissioner of Income Tax & Anr.

W.P. Nos. 6467, 6470, 26074 and 6469/2015

W.P. Nos. 6467, 6470, 26074 and 6469/2015 (High Court of Karnataka, 2015-09-10) | 2015-09-10

Property-sale expenditure claims failed for want of supporting evidence.

Income-tax Act,1961: sections 264, 153C, 143(3)

High Court of Karnataka | Single Bench | Ram Mohan Reddy

Assessment years: 2009-10

01 FACTS OF THE CASE

The common order covers W. P.6467/2015 by B. R. Ramaraju, W. P.6470 and 26074/2015 by Kamala Rajshekar through her legal representative B. R. Anjan Kumar, and W. P.6469/2015 by B. R. Anjan Kumar. For AY 2009-10, the petitioners claimed brokerage, eviction charges and improvement costs on transfers of immovable property. The Assessing Officer disallowed the claims on 30 November 2011.

Source: PDF pp.1–4

02 DISCUSSION BY THE HON'BLE COURT

The Commissioner rejected the section 264 revisions on 27 March 2014 because relevant material constituting substantial legal evidence had not been produced. Before the High Court, counsel could not identify evidence establishing the asserted expenditure.

Source: PDF pp.4–5

03 JUDICIAL DECISION

All the writ petitions were rejected. The Court found no ground to interfere with the revisional orders in the absence of supporting evidence.

Source: PDF p.5

04 OUTCOME / IN WHOSE FAVOUR

The disallowances remained undisturbed for failure of proof. The order did not hold that brokerage, eviction charges or improvements are invariably inadmissible. Section 153C read with section 143(3) is expressly identified in the opening prayer for W. P.6467; the other prayers use the source's abbreviated section 153 reference.

Source: PDF pp.2–5

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Identify evidence for each expenditure claim: The decisive shortcoming was not merely the label attached to an expense but the absence of relevant proof. A transfer document alone would not necessarily establish who paid brokerage, what an eviction payment secured, or what improvement work occurred. Those are the factual links the unsuccessful claims lacked in the Court's account. (PDF pp.4–5)

Revision did not cure an unsupported factual record: The Commissioner's rejection and counsel's inability to point to evidence before the Court reinforced one another. The result illustrates why a revision challenge needs to identify the actual material said to have been ignored, rather than repeat the expenditure assertion without its evidentiary basis. (PDF pp.4–5)

Keep the common disposition and distinct petitioners together: Four writ numbers were resolved by this single order. Their identities remain represented, but duplicate PDF copies do not establish separate substantive decisions. Nor does this evidentiary dismissal establish a categorical rule against all property-transfer expenses. (PDF pp.1–5)

Source: PDF pp.4–5

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 5-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.