

Gowli Buddanna v. Commissioner of Income-tax, Mysore, Bangalore

Civil Appeal No. 328 of 1965

[1966] 3 SCR 224 | 1966-01-10

Hindu undivided family status where joint-family property remained with one surviving male coparcener and female family members.

Indian Income-tax Act, 1922: sections 3, 25A, 26(2), 55, 59 and 66A | Finance Act, 1951: First Schedule (historical rate-exemption discussion) | Hindu Women's Rights to Property Act, 1937 and Hindu Succession Act, 1956 (arguments and historical context only)

3-judge bench | K. Subba Rao, J. | J. C. Shah, J. | S. M. Sikri, J.

Assessment years: 1951-52

Historical HUF and succession setting

This 1966 ruling concerns joint-family property and personal law as they stood for the family and territory in the relevant period. Do not use it as a complete statement of present HUF, coparcenary, succession or gender-equality law without checking later statutes and authorities.

01 FACTS OF THE CASE

Buddappa, his wife, two unmarried daughters and adopted son Buddanna formed a Mitakshara Hindu undivided family. Buddappa had been assessed as its manager for the family business and died on 9 July 1952. For AY 1951-52, covering a previous year ending 8 November 1950, the officer assessed Buddanna in respect of the family income under a title describing him as Buddappa's legal successor; the Appellate Assistant Commissioner corrected the status description to Buddanna as a Hindu undivided family, and the Tribunal upheld it. The Mysore High Court answered all three referred questions for Revenue. At the material time in Raichur, the widow had maintenance rights but no statutory devolution of the deceased male member's interest.

Source: [Family, assessment and referred questions: SCR pp.225-226 / PDF pp.2-3](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court rejected the equation of a Hindu undivided family with the narrower coparcenary. A joint family could include one male member with widows and other female members; neither the Finance Act rate schedule, the prescribed return form nor section 25A converted the statutory expression into a requirement of two male members. The Court distinguished Kalyanji Vithaldas, where the income was separate or arose from property held by a person alone, from a case in which property already belonged to a subsisting joint family. It treated Gomedalli Lakshminarayan's facts as materially different from Kalyanji and relied on Arunachalam Chettiar: a sole surviving coparcener's broad powers did not by themselves turn existing joint-family property into separate property. Buddappa's death therefore did not terminate the family's ownership of the income-producing property.

Source: [HUF/coparcenary distinction and two-male contention: SCR pp.227-229 / PDF pp.4-6; Precedent analysis and continuing joint-family property: SCR pp.231-234 / PDF pp.8-11](#)

03 JUDICIAL DECISION

Because the property had belonged to the existing Hindu undivided family, it continued to do so after Buddappa's death although Buddanna was the only surviving male coparcener. The income remained assessable as family income. The Court affirmed the High Court's answers and dismissed Buddanna's appeal with costs. It expressly left open whether a Hindu undivided family consisting of only one member, male or female, could be a taxable entity.

Source: [Holding, express reservation and dismissal: SCR p.234 / PDF p.11](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of Revenue. The HUF assessment for AY 1951-52 remained in place and the taxpayer's individual-status contention failed. The Court did not decide the different single-member-only scenario it expressly reserved.

Source: [Final Revenue result and reserved question: SCR p.234 / PDF p.11](#)

05 AKHB REVIEW POINT

AKHB analysis: separate three questions before applying this historical authority: did a joint family already exist, did the disputed property already belong to it, and what rights did the family members have under the law governing the relevant period? A sole surviving coparcener's extensive alienation power did not itself change existing family property into separate property. Present advice requires separate review of later succession, coparcenary, tax and constitutional developments, and should preserve the Court's express reservation about a family of only one member.

Source: [AKHB analysis source: HUF distinction, ownership continuity and express reservation](#)

SOURCE & VERIFICATION

[Supreme Court Reports scan - public eSCR mirror](#)

Full 11-page SCR report read and visually checked. The editorial headnote on PDF pp.1-2 was distinguished from Shah J.'s judgment beginning on PDF p.2 and ending on PDF p.11.

[Open cited source rendition](#)

Exact source bytes, SHA-256 and 11-page count match catalogue asset 1966_3_224_234; every page was text-read and visually checked.

The judicial text verifies Civil Appeal No. 328 of 1965, decision on 10 January 1966, the three-member bench and AY 1951-52.

No judgment record matching this party identity, citation, case number or source hash exists in content/supreme-court-cases.json; later records that cite Gowli Buddanna are not duplicates.

STATUTORY SCOPE

The judgment applies the repealed Indian Income-tax Act, 1922 and personal-law rules as they operated for this Raichur family at the material time. It predates later Hindu succession and tax-law changes; no present HUF, coparcenary, succession, gender-equality or assessment rule has been independently checked.

LATER TREATMENT

Source checked 2026-10-10. Later judicial treatment and the effect of subsequent statutory and constitutional developments have not been comprehensively checked; no current-law or citator clearance is represented.

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