IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF SEPTEMBER 2015

BEFORE

THE HON'BLE MR. JUSTICE RAM MOHAN REDDY

WRIT PETITION NO.6467 OF 2015 (T-IT)

CONNECTED WITH

WRIT PETITION NOS.6470 & 26074 OF 2015 (T-IT)

WRIT PETITION NO.6469 OF 2015 (T-IT)

IN W.P.NO.6467/2015

BETWEEN:

SHRI B.R RAMARAJU,
AGED ABOUT 48 YEARS,
S/O SRI B.C.RAJASHEKAR,
NO.40/1,KHAZI STREET,
MOHAMMADAN BLOCK,
BASAVANGUDI, BANGALORE-560 004.

... PETITIONER

(BY SRI. P. DINESH, ADVOCATE FOR
SRI. S. PARTHASARATHI, ADVOCATE)

AND

1. THE COMMISSIONER OF INCOME TAX,
   CENTRAL CIRCLE,
   QUEENS ROAD,
   BANGALORE-560 001.

2. THE JOINT COMMISSIONER OF INCOME TAX,
   (OSD), CENTRAL RANGE,
   BANGALORE 560 001.

... RESPONDENTS

(BY SRI. JEEVAN J NEERALGI, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ASSESSMENT ORDER DTD.30.11.2011 PASSED U/S.153C R.W.S.143[3] OF THE ACT BY THE R-2 [ANNEX-A] AND ETC.

IN W.P.NOS.6470 & 26074/2015

BETWEEN:

SMT. KAMALA RAJSHEKAR (DECD),
REPRESENTED BY THE LEGAL HEIR,
SRI B R ANJAN KUMAR,
AGED ABOUT 42 YEARS,
S/O LATE B C RAJASHEKAR,
NO.71,KHAZI STREET,
MOHAMMADAN BLOCK,
BASAVANGUDI,
BANGALORE-560 004.

... PETITIONER

(BY SRI. P. DINESH, ADVOCATE FOR
SRI. S PARTHASARATHI, ADVOCATE)

AND

1. THE COMMISSIONER OF INCOME TAX,
   CENTRAL CIRCLE,
   QUEENS ROAD,
   BANGALORE-560 001.

2. THE JOINT COMMISSIONER OF INCOME TAX,
   (OSD) CENTRAL RANGE,
   BANGALORE 560 001.

... RESPONDENTS

(BY SRI. JEEVAN J NEERALGI, ADVOCATE)

THESE WRIT PETITIONS ARE FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA

PRAYING TO QUASH THE ASSESSMENT ORDER DT.30.11.2011 PASSED U/S 153 R.W.S.143(3) OF THE ACT BY THE R-1(ANNX-A) AND ETC.

IN W.P.NO.6469/2015

BETWEEN:

SHRI B.R ANJAN KUMAR,
AGED ABOUT 42 YEARS,
S/O SRI LATE B C RAJASHEKAR,
MOHAMMADAN BLOCK,
BASAVANGUDI,
BANGALORE-560 004.

... PETITIONER

(BY SRI. P. DINESH, ADVOCATE FOR
SRI. S. PARTHASARATHI, ADVOCATE)

AND

1. THE COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE, C.R.BUILDINGS,
QUEENS ROAD,
BANGALORE-560 001.

2. THE JOINT COMMISSIONER OF INCOME TAX,
(OSD) CENTRAL RANGE,
C.R.BUILDINGS, QUEEN'S ROAD,
BANGALORE 560 001.

... RESPONDENTS

(BY SRI. JEEVAN J NEERALGI, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ASSESSMENT ORDER DT.30.11.2011 PASSED U/S 153 R.W.S.143(3) OF THE ACT BY THE R-2(ANNX-A) AND ETC.

THESE WRIT PETITIONS COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP THIS DAY, THE COURT MADE THE FOLLOWING:

O R D E R

Since common questions of law and that of fact arise for decision making, with the consent of the learned Counsel for the parties, petitions are clubbed together, finally heard and disposed of by this order.

2. Petitioners having conveyed certain immovable properties for a valuable consideration during the assessment year 2009-2010, are said to have filed returns declaring a certain total income, claiming expenditure towards brokerage, eviction charges and cost of improvements which when disallowed, by order dated 30.11.2011, Annexure-A, of the Joint Commissioner of the Income Tax (OSD), Central Range, Bangalore, preferred a revision petition under Section 264 of the Income Tax Act, 1961, whence, the Commissioner of Income Tax Karnataka (Central), Bangalore, having noticed lack of relevant material

constituting substantial legal evidence of the claims of brokerage, eviction charge and cost of improvements, declined to interfere with the order under revision and by order dated 27.3.2014, rejected the petitions. Hence these petitions.

3. Learned counsel is unable to point out to relevant material constituting legal evidence over the claim of expenditure incurred by the petitioners and in that view of the matter, no exception can be taken to the reasons, findings and conclusion arrived at by the authorities in the orders impugned calling for interference. Petitions rejected.

Sd/-
JUDGE

Ia