



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**  
**DATED THIS THE 12<sup>TH</sup> DAY OF MARCH, 2024**  
**BEFORE**  
**THE HON'BLE MR JUSTICE B M SHYAM PRASAD**  
**WRIT PETITION NO. 7470 OF 2024 (LB-TAX)**

**BETWEEN:**

SMT. S. SUNANDA  
W/O. MOHAN KUMAR,  
AGED ABOUT 50 YEARS,  
RESIDING AT NO. 50,  
MUNISOMAPPA COMPOUND,  
NAGARBHAVI MAIN ROAD-560 072.

...PETITIONER

(BY SRI. NAVEEN J N.,ADVOCATE)

**AND:**

1. THE BRUHAT BENGALURU  
MAHANAGARA PALIKE  
N.R. SQUARE,  
BANGALORE-560 001,  
REP. BY ITS COMMISSIONER.
2. THE REVENUE INSPECTOR  
BBMP, GOVINDARAJANAGARA DIVISION,  
BENGALURU-560 072.
3. ASSISTANT REVENUE OFFICER  
CHANDRA LAYOUT SUB DIVISION,  
BBMP, BANGALORE-560 040.

...RESPONDENTS

(BY SRI.PAWAN KUMAR., ADVOCATE)





THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE NOTICE IN NO. A.R .O (CL)/PR01-2023-24 DATED 18.01.24 ISSUED BY THE R2 MARKED AT ANNEXURE-E TO THE WP.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, THE COURT MADE THE FOLLOWING:

**ORDER**

The petitioner, who asserts ownership of the property bearing No.43 [PID No.37-13-13], Ward No.13, Municipal No.43 situated at Amarajyothi Nagar, Nagarbhavi Road, Bangalore [*the subject property*], has impugned the second respondent's order dated 18.01.2024 issued for attachment of the immovable property in exercise of the powers under the provisions of the Bruhat Bangalore Mahanagara Palike Act, 2020 [for short, '*the BBMP Act*']. The second respondent has issued this order asserting that the petitioner is in due of the property tax in a sum of Rs.1,30,950/- and the other amounts in



terms of the details as mentioned in the impugned order.

Sri Naveen J.N., the learned counsel for the petitioner, and Sri Pawan Kumar, the learned Standing Counsel for the respondents who is called upon to accept notice, are heard for final disposal of the petition in the light of the petitioner's case that she does not dispute the liability to pay the tax and other amounts but she must be granted reasonable time to pay the demand deferring coercive measures pursuant to the impugned order.

Sri Naveen J.N. submits that the subject property comprises of residential tenements and the taxes have not been paid for the period commencing from 2021-22 only because of unavoidable reasons and circumstances, and when queried, the learned counsel for the petitioner submits that the demand will be paid without due before 31.05.2024. The petitioner could, as seen from the grounds urged,



assert that the demand is in violation of principle of natural justice, but if despite such grounds the petitioner is willing to deposit the demand in its entirety upon being given reasonable time, especially with the subject property comprising of residential tenements, this Court is of the considered view that the petition must be disposed of granting reasonable time to the petitioner to meet the demand deferring the enforcement of the impugned order until the amount is paid within the time allowed. Hence, the following:

**ORDER**

The petition is disposed of directing the respondents to defer coercive measures pursuant to the impugned order dated 18.01.2024 [Annexure-E] until 31.05.2024 subject to the following conditions.

- a) The petitioner shall deposit, within a week from today, 25% of the amount in demand.



- b) The petitioner shall remit the remaining 75% of the demand either in one part or otherwise but without dues as of 31.05.2024.
- c) If the petitioner commits any default, it is needless to observe that the respondents can initiate proceedings pursuant to the impugned order.

**Sd/-  
JUDGE**

SA  
List No.: 1 Sl No.: 6