



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF DECEMBER, 2023

BEFORE

THE HON'BLE MR JUSTICE SURAJ GOVINDARAJ

WRIT PETITION NO. 28711 OF 2023 (LB-BMP)

BETWEEN:

SACHIDANANDA K
S/O SEETHARAMA GOWDA K,
AGED ABOUT 46 YEARS,
NO 24(S) 80 FEET SERVICE ROAD,
I STAGE, II PHASE, CHANDRA LAYOUT,
BENGALURU 560040

...PETITIONER

(BY SRI. GANGADHARAPPA A V.,ADVOCATE)

AND:

1. BRUHAT BANGALORE MAHANAGARA PALIKE
N R SQUARE, CORPORATION CIRCLE,
BENGALURU 560002
REPRESENTED BY COMMISSIONER
2. ASSISTANT REVENUE OFFICER
BRUHAT BANGALORE MAHANAGARA PALIKE,
GALI ANJANEYASWAMY TEMPLE SUB DIVISION,
HAMPINAGARA BENGALURU 560104

...RESPONDENTS

(BY SRI. PAWAN KUMAR.,ADVOCATE FOR R1 & R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT IN THE NATURE OF CERTIORARI QUASHING THE IMPUGNED ORDERS ALONG WITH RESPECTIVE DEMAND NOTICES ISSUED BY R2 BEARING NO.ARO(GAT)/W-132/PR-208/2020-21 DTD 1.11.2023 ISSUED FOR THE ASSESSMENT YEAR 2017-18 BEARING NO.ARO(GAT)/W-132/PR-209/2020-21 DTD 1.11.2023 ISSUED FOR THE ASSESSMENT YEAR 2018-19, BEARING NO.ARO(GAT)/W-132/PR-210/2020-21 DTD 1.11.2023 ISSUED FOR THE ASSESSMENT YEAR 2019-20, BEARING





NO.ARO(GAT)/W-132/PR-211/2020-21 DTD 1.11.2023 ISSUED FOR THE ASSESSMENT YEAR 2020-21 AND BEARING NO.ARO(GAT)/W-132/PR-212/2020-21 DTD 1.11.2023 ISSUED FOR THE ASSESSMENT YEAR 2021-22 PRODUCED AS ANNEXURES-C, C1 TO C4 RESPECTIVELY BY DECLARING THAT THE SAME ARE PASSED IN VIOLATION OF THE PROVISIONS OF BRUHAT BENGALURU MAHANAGARA PALIKE ACT 2020 AND ETC.

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

ORDER

1. Sri.Pawan Kumar., learned counsel is directed to accept notice for respondents No.1 and 2.
2. The petitioner is before this Court seeking for the following reliefs:
 - i. *Issue A Writ In The Nature Of Certiorari Quashing the Impugned Orders along with respective demand notices issued By R2 bearing No. Aro(Gat)/W-132/Pr-208/2020-21 dated 1.11.2023 issued for the Assessment Year 2017-18 bearing No. Aro(Gat)/W-132/Pr-209/2020-21 dated 1.11.2023 issued For The Assessment Year 2018-19, bearing No. Aro(Gat)/W-132/Pr-210/2020-21 dated 1.11.2023 iossued For The Assessment Year 2019-20, bearing No. Aro(Gat)/W-132/Pr-211/2020-21 dated 1.11.2023 Issued For The Assessment Year 2020-21 And bearing No. Aro(Gat)/W-132/Pr-212/2020-21 Dtd 1.11.2023 issued For The Assessment Year 2021-22 produced As Annexures-C, C1 To C4 respectively by declaring that the same are passed in violation of the provisions Of Bruhat Bengaluru Mahanagara Palike Act 2020 and principles of natural justice.*



- ii. *Grant such other reliefs as this Hon'ble Court deems fit to grant under the circumstances of the case, including an order as to cost of the writ petition.*

3. The grievance of the petitioner is that both the show cause notices and the order on the said show cause notices were issued by respondent No.2 on 1.11.2023 and served on the petitioner immediately thereafter. It is shocking that both show cause notice and the order are passed on the same day without even affording opportunity to the petitioner to reply to the show cause notice. More so, the same relates to a demand of tax that i.e., a fiscal demand on the petitioner. In that view of the matter, I pass the following;

ORDER

- i. The writ petition is ***partly allowed.***
- ii. The final demand order dated 1.11.2023 at Annexure-C to C4 are quashed.
- iii. The petitioner is permitted to reply to the show cause notices dated 1.11.2023 at Annexure-B to B4 on or before 30.1.2024. Thereafter



necessary orders passed on the said show cause notices.

- iv. Respondent No.1 is directed to look into the matter and take such action as may be necessary considering that respondent No.2 has issued both show cause notice and the demand order on the same day.

**Sd/-
JUDGE**

SR
List No.: 1 SI No.: 53