



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE M.I.ARUN

WRIT PETITION NO. 2978 OF 2024 (LB-TAX)

BETWEEN:

1. M/S. VEERESH CINEMAS
[AN ASSN. OF PERSONS]
REPRESENTED BY ITS CO OWNER
SRI. KUSHAL L.C.
S/O SRI. V. CHANDRASHEKARA
AGED MAJOR
ADDRESS NO.1 MAGADI ROAD
CHORD ROAD, BANGALORE-560 079.
2. M/S. VICTORY CINEMA
[AN ASSN. OF PERSONS]
REPRESENTED BY ITS CO OWNER
SMT. KAMALAMMA
W/O LATE SRI. R.VEERANNA
ADDRESS AT NO.318
MAGADI MAIN ROAD
KAMAKSHIPALYA
BANGALORE-560 079.

...PETITIONERS

(BY SRI. SUSHANTH V.A., ADVOCATE)

AND:

1. STATE OF KARNATAKA
REP. BY THE PRINCIPAL SECRETARY
DEPARTMENT OF URBAN DEVELOPMENT





GOVERNMENT OF KARNATAKA
VIKASA SOUDHA
DR. AMBEDKAR VEEDHI
BANGALORE-560 001.

2. THE COMMISSIONER
BRUHAT BENGALURU MAHANAGARA PALIKE
N.R.SQUARE, BANGALORE-560 001.
3. THE REVENUE OFFICER
WARD NO.105, AGRAHARA DASARAHALLI
BRUHAT BENGALURU MAHANAGARA PALIKE
BANGALORE-560 023.
4. THE REVENUE OFFICER
WARD NO.103, RANGANATHPURA
BRUHAT BENGALURU MAHANAGARA PALIKE
BANGALORE-560 023.

...RESPONDENTS

(BY SRI. BOPANNA BELLIAPPA, AGA FOR R1;
SRI. B.L.SANJEEV, ADVOCATE FOR R2 TO R4)

THIS PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE WRIT OF MANDAMUS OR ANY OTHER NATURE AGAINST RESPONDENT NOS.2 AND 3-OFFICIALS OF THE BRUHAT BENGALURU MAHANAGARA PALIKE, DIRECTING TO ADJUST AND SET OFF THE PROPERTY TAX PAID BY THE PETITIONER NO.1 (OVER THE IMMOVABLE PROPERTY DESCRIBED IN THE SCHEDULE A HEREUNDER), FOR THE YEAR 2021-22 VIDE RECEIPT NUMBER 22232534033 MARKED AT ANNEXURE-G1, TOWARDS THE PROPERTY TAX LIABILITY ACCRUED FOR THE YEAR 2023-24,



AND THE RESIDUAL BALANCE BE ADJUSTED TOWARDS THE LIABILITY ACCRUED FOR THE YEAR 2024-25 AND ETC.

THIS PETITION COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THROUGH PHYSICAL HEARING/VIDEO CONFERENCING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE M.I.ARUN

ORAL ORDER

1. The petitioners are said to be running movie theatres. It is their case that respondent authorities had granted certain exemptions in payment of property tax to similarly situated persons during the COVID period. However, the petitioners had paid the property tax in full. Hence, they requested the respondents-BBMP, now GBA to adjust the property taxes paid by them for the COVID period towards future property taxes payable by them. However, as the same has not been considered, the present writ petition is filed with the following prayers:

"1. Issue a Writ of mandamus or any other nature against the Respondent Nos. 2 and 3, officials of the Bruhat Bengaluru Mahanagara Palike, directing to adjust and set off the property tax paid by the



- Petitioner No. 1 (over the immovable property described in the Schedule A hereunder), for the year 2021-22 vide receipt number 22232534033 marked at Annexure G1, towards the property tax liability accrued for the year 2023-24, and the residual balance be adjusted towards the liability accrued for the year 2024-25, in the interest of justice and equity;*
2. *Issue a Writ of mandamus or any other nature against the Respondent Nos. 2 and 4, officials of the Bruhat Bengaluru Mahanagara Palike, directing to adjust and set off the property tax paid by the Petitioner No. 2 (over the immovable property described in the Schedule B hereunder), for the year 2021-22 vide receipt number 22232537583 marked at Annexure H1, towards the property tax liability accrued for the year 2023-24, and the residual balance be adjusted towards the liability accrued for the year 2024-25, in the interest of justice and equity;*
 3. *In the alternative, direct the Respondent No. 2 to refund the property tax tendered by the Petitioners, that the Bruhat Bengaluru Mahanagara Palike is illegally in receipt of, for the year 2021-22 vide acknowledgements marked at Annexures G1 and H1 respectively along with applicable interest until realisation;*
 4. *Pass such other order/s as deemed required and necessary by this Hon'ble Court in the facts and circumstances of this case."*



2. Learned counsel for GBA upon instructions, submits that they will consider the request of petitioners in accordance with law and pass appropriate orders thereafter.
3. The petitioners are agreeable for the same.
4. Hence, the writ petition is ***disposed of*** with a direction to respondent nos.2 to 4 to consider the request of the petitioners in accordance with law and pass appropriate orders thereafter within a period of two months from the date of receipt of certified copy of this order.

**Sd/-
(M.I.ARUN)
JUDGE**