



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF MARCH, 2026

BEFORE

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

WRIT PETITION NO.4985 OF 2026 (LB-TAX)

C/W

WRIT PETITION NO.4999 OF 2026 (LB-TAX)

AND

WRIT PETITION NO.5026 OF 2026 (LB-TAX)

IN WP No.4985/2026

BETWEEN:

1. MR. IYAZ ADAM,
AGED ABOUT 65 YEARS,
S/O. LATE ADAM AHMED SAIT
HAVING HIS RESIDENCE AT NO.3
HALL ROAD RICHARDS TOWN
BANGALORE - 560 005.
2. MRS. ASMA IYAZ,
AGED ABOUT 65 YEARS,
D/O. MAHMOOD SAIT
HAVING HER RESIDENCE AT NO.3
HALL ROAD
RICHARDS TOWN
BANGALORE - 560 005.

...PETITIONERS

(BY SRI. MOHIT U. THODASKAR, ADVOCATE FOR
SRI. GIRIDHAR S.V., ADVOCATE)

Digitally
signed by
GEETHA P G
Location:
HIGH
COURT OF
KARNATAKA



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WP No. 5026 of 2026

AND:

1. GREATER BANGALORE AUTHORITY,
(EARLIER KNOWN BBMP),
PUBLIC UTILITY BUILDING,
M.G. ROAD
BENGALURU-560 001,
REPRESENTED BY ITS ZONAL
COMMISSIONER SNEHAL R., I.A.S..
2. OFFICE OF THE JOINT COMMISSIONER,
BRUHAT BENGALURU MAHANAGARA PALIKE
EAST ZONE,
HAVING OFFICE AT BEGUR MAIN ROAD,
OLD CMC BUILDING
BOMMANAHALLI,
BENGALURU- 560 068
REPRESENTED BY ITS
ZONAL JOINT COMMISSIONER
H.S. SATISH BABU.
3. OFFICE OF THE DEPUTY COMMISSIONER,
BRUHAT BENGALURU MAHANAGARA PALIKE
EAST ZONE,
HAVING OFFICE AT BEGUR MAIN ROAD,
OLD CMC BUILDING
BOMMANAHALLI,
BENGALURU- 560 068
REPRESENTED BY ITS ZONAL DEPUTY
COMMISSIONER D.K. BABU.
4. OFFICE OF THE ASSISTANT REVENUE OFFICER,
BRUHATH BENGALURU MAHANAGARA PALIKE,
HAVING OFFICE NO.16,
H.B.R. LAYOUT,
BDA COMPLEX 1ST FLOOR,
1ST STAGE, 2ND BLOCK
KALYAN NAGAR POST,
BENGALURU-560 043.



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5. BENGALURU CENTRAL CITY CORPORATION,
REVENUE OFFICER-BBMP OFFICES,
OPP. TO FRAZER TOWN,
POLICE STATION, MM ROAD,
COX TOWN, BENGALURU.
6. BBMP EAST ZONE ZONAL OFFICE,
BBMP EAST ZONE, MM ROAD,
COX TOWN, OPPOSITE FRAZER TOWN
POLICE STATION,
BENGALURU - 560 005.

...RESPONDENTS

(BY SRI. ASHWIN BALIGA, ADVOCATE FOR
SMT. SUMANA BALIGA M., ADVOCATE)

THIS PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND NOTICE BEARING NO.RO(SRN)W-23/NOV/2025-2026/AO-228650 AND RO(SRN)W-23/NOV/2025-2026/AO-228652 DATED 05.11.2025, ISSUED BY THE RESPONDENTS, PRODUCED HERewith AS ANNEXURE-E; ETC.

IN WP NO.4999/2026

BETWEEN:

1. MR. IYAZ ADAM,
AGED ABOUT 65 YEARS,
S/O. LATE ADAM AHMED SAIT
HAVING HIS RESIDENCE AT NO.3
HALL ROAD RICHARDS TOWN
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HALL ROAD
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...PETITIONERS

(BY SRI. MOHIT U. THODASKAR, ADVOCATE FOR
SRI. GIRIDHAR S.V., ADVOCATE)

AND:

1. GREATER BANGALORE AUTHORITY,
(EARLIER KNOWN BBMP),
PUBLIC UTILITY BUILDING,
M.G. ROAD
BENGALURU-560 001,
REPRESENTED BY ITS ZONAL
COMMISSIONER SNEHAL R., I.A.S..
2. OFFICE OF THE JOINT COMMISSIONER,
BRUHAT BENGALURU MAHANAGARA PALIKE
EAST ZONE,
HAVING OFFICE AT BEGUR MAIN ROAD,
OLD CMC BUILDING
BOMMANAHALLI,
BENGALURU- 560 068
REPRESENTED BY ITS
ZONAL JOINT COMMISSIONER
H.S. SATISH BABU.
3. OFFICE OF THE DEPUTY COMMISSIONER,
BRUHAT BENGALURU MAHANAGARA PALIKE
EAST ZONE,
HAVING OFFICE AT BEGUR MAIN ROAD,
OLD CMC BUILDING
BOMMANAHALLI, BENGALURU- 560 068
REPRESENTED BY ITS ZONAL DEPUTY COMMISSIONER D.K.
BABU.
4. OFFICE OF THE ASSISTANT REVENUE OFFICER,
BRUHATH BENGALURU MAHANAGARA PALIKE,



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BDA COMPLEX 1ST FLOOR,
1ST STAGE, 2ND BLOCK
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5. BENGALURU CENTRAL CITY CORPORATION,
REVENUE OFFICER-BBMP OFFICES,
OPP. TO FRAZER TOWN,
POLICE STATION, MM ROAD,
COX TOWN, BENGALURU.
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BBMP EAST ZONE, MM ROAD,
COX TOWN, OPPOSITE FRAZER TOWN
POLICE STATION, BENGALURU - 560 005.

...RESPONDENTS

(BY SRI. ASHWIN BALIGA, ADVOCATE FOR
SMT. SUMANA BALIGA M., ADVOCATE)

THIS PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND NOTICE DATED 05.11.2025 ISSUED UNDER SECTION 148(1) OF THE GREATER BANGALORE GOVERNANCE ACT, 2024, IN RESPECT OF (i) PROPERTY BEARING KHATA NO.28/3A, REFERENCE NO.RO(SRN)W-24/NOV/2025-2026/AO-230737, (ii) PROPERTY BEARING KHATA NO.438/28/2B, REFERENCE NO.RO(SRN)W-24/NOV/2025-2026/AO-230735, AND (iii) PROPERTY BEARING KHATA NO.11/2B, REFERENCE NO.RO(SRN)W-24/NOV/2025-2026/AO-230739, PRODUCED COLLECTIVELY HERewith AS ANNEXURE-G; ETC.

IN WP NO.5026/2026

BETWEEN:

1. MR. IYAZ ADAM,
AGED ABOUT 65 YEARS,
S/O. LATE ADAM AHMED SAIT



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BANGALORE - 560 005.

...PETITIONER

(BY SRI. MOHIT U. THODASKAR, ADVOCATE FOR
SRI. GIRIDHAR S.V., ADVOCATE)

AND:

1. GREATER BANGALORE AUTHORITY,
(EARLIER KNOWN BBMP),
PUBLIC UTILITY BUILDING,
M.G. ROAD
BENGALURU-560 001,
REPRESENTED BY ITS ZONAL
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2. OFFICE OF THE JOINT COMMISSIONER,
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OLD CMC BUILDING
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BENGALURU- 560 068
REPRESENTED BY ITS
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BRUHAT BENGALURU MAHANAGARA PALIKE
EAST ZONE,
HAVING OFFICE AT BEGUR MAIN ROAD,
OLD CMC BUILDING
BOMMANAHALLI, BENGALURU- 560 068
REPRESENTED BY ITS ZONAL DEPUTY
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BBMP EAST ZONE, MM ROAD,
COX TOWN, OPPOSITE FRAZER TOWN
POLICE STATION,
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(BY SRI. ASHWIN BALIGA, ADVOCATE FOR
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THIS PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND NOTICE DATED 05.11.2025 ISSUED UNDER SECTION 148(1) OF THE GREATER BANGALORE GOVERNANCE ACT, 2024, IN RESPECT OF (i) PROPERTY BEARING KHATA NO.28/2, REFERENCE NO.RO(SRN)W-24/NOV/2025-2026/AO-230736, (ii) PROPERTY BEARING KHATA NO.309/560/28/2/4, REFERENCE NO.RO(SRN)W-24/NOV/2025-2026/AO-229948, PRODUCED COLLECTIVELY HERewith AS ANNEXURE-G; ETC.

THESE PETITIONS, COMING ON FOR ORDERS, THROUGH PHYSICAL HEARING/VIDEO CONFERENCING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

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



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ORAL ORDER

1(a) W.P.No.4985/2026 is filed with the following prayers:

- a. Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the Demand Notice bearing No.RO(SRN)W-23/NOV/2025-2026/AO-228650 and RO(SRN)W-23/NOV/2025-2026/AO-228652 dated 05.11.2025, issued by the Respondents, produced herewith as Annexure E;
- b. Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the Proclamation Notice bearing No. RO(SRN)W-23/JAN/2025-26/PRC-000741 and RO(SRN)W-23/JAN/2025-26/PRC-000740 dated 30.01.2026, issued by the Respondents, produced herewith as Annexure G;
- c. Declare that no property tax is payable in respect of SAS Application No.1600844076 pertaining to PID No. 778/C and SAS Application No.1600840427 pertaining to PID No.778/B, inasmuch as the requisite property taxes have already been duly paid under SAS Application No.1600832877 pertaining to PID No.31/169/30/3-778 with effect from the assessment year 2021-2025;
- d. Pass such other and further order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case;



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e. in the interest of justice and equity."

1(b) W.P.No.4999/2026 is filed with the following prayers:

- "a. Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the Demand Notice dated 05.11.2025 issued under Section 148(1) of the Greater Bangalore Governance Act, 2024, in respect of (i) property bearing Khata No.28/3A, Reference No.RO(SRN)W-24/NOV/2025-2026/AO-230737, (ii) property bearing Khata No.438/28/2B, Reference No.RO(SRN)W-24/NOV/2025-2026/AO-230735, and (iii) property bearing Khata No.11/2B, Reference No. RO(SRN)W-24/NOV/2025-2026/AO-230739, produced collectively herewith as Annexure G;
- b. Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the Proclamation Notice dated 30.01.2026 in respect of property bearing Khata No.28/3A, Reference No.RO(SRN)W-24/JAN/2025-2026/PRC-000826, the Proclamation Notice dated 03.02.2026 in respect of property bearing Khata No.438/28/2B, Reference No.RO(SRN)W-24/JAN/2025-2026/PRC-016370, and the Proclamation Notice dated 30.01.2026 in respect of property bearing Khata No.11/2B, Reference No.RO(SRN)W-24/JAN/2025-2026/PRC-000835, produced collectively herewith as Annexure J;



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- c. Declare that no property tax is payable in respect of the properties bearing erstwhile Khata Nos.28/3A, 438/28/2B and 11/2B for the assessment years 2019-2020 to 2024-2025, inasmuch as the said properties have been duly amalgamated under Khata No.405/468 bearing Application No.1600831073, and the requisite property taxes have already been duly paid thereunder, with no arrears outstanding as on date;
- d. Pass such other and further order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case;
- e. in the interest of justice and equity."

1(c) W.P.No.5026/2026 is filed with the following prayers:

- "a. Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the Demand Notice dated 05.11.2025 issued under Section 148(1) of the Greater Bangalore Governance Act, 2024, in respect of (i) property bearing Khata No.28/2, Reference No.RO(SRN)W-24/NOV/2025-2026/AO-230736, and (ii) property bearing Khata No. 309/560/28/2/4, Reference No.RO(SRN)W-24/NOV/2025-2026/AO-229948, produced collectively herewith as Annexure G;
- b. Issue a Writ of Certiorari or any other appropriate Writ, Order or Direction, quashing the Proclamation Notice dated 03.02.2026 in respect of property bearing Khata



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No.28/2, Reference No. RO(SRN)W-24/JAN/2025-2026/PRC-016491, and the Proclamation Notice dated 03.02.2026 in respect of property bearing Khata No.309/560/28/2/4, Reference No.RO(SRN)W-24/JAN/2025-2026/PRC-016189, produced collectively herewith as Annexure J;

- c. Declare that no property tax is payable in respect of the properties bearing erstwhile Khata Nos.28/2 and 309/560/28/2/4 for the assessment years 2019-2020 to 2024-2025, inasmuch as the said properties have been duly amalgamated under consolidated Khata No.889/729/11/1 bearing Application No.1600830486, and the requisite property taxes for the said period have already been duly paid thereunder, with no arrears outstanding as on date;
- d. Pass such other and further order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case;
- e. in the interest of justice and equity."

2. Sri Ashwin Baliga, learned counsel appearing on behalf of Smt. Sumana Baliga M., learned counsel for the respondents submits that the impugned demand notices and the proclamation notices have been subsequently withdrawn



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and that the writ petitions may be dismissed as having become infructuous.

3. Recording the said submission of the learned counsel appearing for the respondents, the writ petitions are dismissed as having become infructuous.

Sd/-
(M.I.ARUN)
JUDGE

hkh.
List No.: 1 Sl No.: 45