



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF OCTOBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE R. NATARAJ

WRIT PETITION NO. 7058 OF 2025 (LB-TAX)

BETWEEN:

1. DR.GIRISH K NASHI
AGED ABOUT 66 YEARS,
SON OF LATE K.G.NAGESH,
SENIOR CITIZEN BENEFIT NOT CLAIMED

2. SMT. R. SHARMILA,
AGED ABOUT 56 YEARS,
WIFE OF DR. GIRISH K.NASHI,

3. SRI. AMARESH G.NASHI,
AGED ABOUT 35 YEARS,
SON OF DR. GIRISH K.NASHI,

4. SRI. ADESH G.NASHI,
AGED ABOUT 30 YEARS,
SON OF DR. GIRISH K.NASHI,

PETITIONERS NOS.1 TO 4 ARE RESIDING AT
NO.76, N.N FARM ROAD,
SANJAYNAGAR, BANGALORE - 560094

...PETITIONERS

(BY SRI.K.N.MAHABALESHWAR RAO, ADVOCATE)

AND:

1. STATE OF KARNATAKA
DEPARTMENT OF REVENUE,

Digitally signed
by SUMA
Location: HIGH
COURT OF
KARNATAKA



M.S BUILDING,
DR. B.R AMBEDKAR VEEDI,
BANGALORE-560001,
REP. BY ITS PRINCIPAL SECRETARY,

2. BRUHAT BENGALURU MAHANAGARA PALIKE,
CORPORATION CIRCLE NO.3, 6TH FLOOR,
REPRESENTED BY ITS COMMISSIONER,
BENGALURU-5560002.
3. SMT. PREMA BORANNA,
W/O LATE T.B.R BORANNA,
AGED ABOUT 83 YEARS,
R/AT NO.3, SPENCER'S ROAD,
FRAZER TOWN, BANGALORE-560005
4. SMT. SHALINI BORANNA,
D/O LATE T.B.R BORANNA,
AGED ABOUT 47 YEARS,
R/AT B.N. ROAD,
NEAR STATE BANK,
V.T.C GUNDULUPET,
CHAMARAJNAGAR, PO: 571111.
5. SRI. T.B RAJOO,
S/O OF SRI T.B.R BORANNA,
AGED ABOUT 41 YEARS,
NO. 3, SPENCER ROAD,
BANGALORE- 560 005.
6. SRI. T.B.R. SHIVARAM,
S/O OF LATE SRI. RAJOO,
AGED ABOUT 69 YEARS,
NO. 3, SPENCER ROAD,
BANGALORE- 560 005.
[RESPONDENT NO.6 DELETED AS PER COURT ORDER
DATED 16.10.2025]



7. SRI. R.S. HANU BORANNA,
S/O T.B.R SHIVARAM,
AGED ABOUT 38 YEARS,
SPENCER ROAD,
BANGALORE- 560 005.
8. SMT. SITASREE,
D/O OF T.B.R SHIVARAM,
AGED MAJOR, NO. 3,
SPENCER ROAD, BANGALORE-560 005.
9. SRI. RAJASREE,
D/O OF T.B.R SHIVARAM,
AGED MAJOR,
NO. 3, SPENCER ROAD,
BANGALORE- 560 005
10. SRI.T.B.R BORAJANNA,
S/O OF LATE SRI. RAJOO,
AGED ABOUT 61 YEARS,
NO. 3, SPENCER ROAD,
BANGALORE- 560 005.

...RESPONDENTS

(BY SRI.PAWAN KUMAR, ADVOCATE FOR R2,
SMT.SUMANA BALIGA, ADVOCATE FOR R1;
SRI.AJAYGOVINDRAJ, ADVOCATE FOR R7;
R5 SERVED AND UNREPRESENTED; VIDE ORDER DATED 16.10.2025,
NOTICE TO R3 AND R4 ARE HELD SUFFICIENT AND DISPENSED
WITH;
VIDE ORDER DATED 16.10.2025, NOTICE TO R8 TO R10 IS
DISPENSED WITH;
VIDE ORDER DATED 16.10.2025, NAME OF R6 IS DELETED)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE
DEMAND NOTICE ORDER DTD. 25.02.2021 BEARING NO.
ARO(SJN)/W91 PR-1/2020-21 (ANNX-A) ISSUED BY R-2. QUASH THE



DEMAND NOTICE ORDER DTD. 26.02.2024 BEARING NO. DA/SJN/W-91/PR-35/2022-23 (ANNX-B) ISSUED BY R-2 AND ETC.,

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE R. NATARAJ

ORAL ORDER

The petitioners have challenged demand notices bearing Nos.ARO(SJN)/W91 PR-1/2020-21, DA/SJN/W-91/PR-35/2022-23 and ARO(SJN)/W-91/PR-35/2024-25 dated 25.02.2021, 26.02.2024 and 23.01.2025 issued by the respondent No.2.

2. The petitioners contend that they entered into an understanding with the owners of a property and pulled down the existing structure thereon and after raising huge investments and loan had constructed a commercial complex thereon. They contend the owner had executed a lease deed, which was duly registered and in force for a period of 29 years and is subject to renewal from time to time on agreeable terms. The petitioners contend that after they entered into the lease deed, they let out portions of the premises to various tenants. They contend that the respondent No.2 had raised a demand claiming huge amounts of money as property tax



without actually measuring the area in occupation of the petitioners and their tenants as well as the area in occupation of the owners. Therefore, they pray that the impugned demand notices be set at nought.

3. The learned counsel for the petitioners reiterated the above submissions and submitted that this Court in terms of an order dated 25.03.2025 had directed the respondent No.2 to inspect the premises and take note of the actual measurement in occupation of the petitioners and their tenants as well as the area in occupation of the owners. He contends that the respondent No.2 conducted an inspection on 06.06.2025 and it was noticed that the petitioners are in occupation of 13,673.52 square feet on the ground floor, first floor, second floor and third floor. In so far as the basement is concerned, the same was not measured, as it was kept under lock.

4. The learned counsel for the petitioners submits that even if the basement floor is taken into consideration and it is held that it is in occupation of the petitioners and their tenants, the total assessable area would be 20,513.52 square



feet, while the owners are in occupation of 5,072.79 square feet, bringing the total area to 25,586.31 square feet. He therefore submits that the respondent No.2 should be directed to issue a fresh assessment of the property tax by taking into account the property in possession of the petitioners and their tenants and the entire basement area. He contends that if the respondent No.2 raises a demand, the petitioners would take steps to pay the same.

5. Learned counsel for the respondent No.2 submits that the respondent No.2 would take immediate steps for reassessment of the property in possession of the petitioners and pass appropriate orders regarding reassessment of the property tax. He contends that until the petitioners pay the arrears of property tax, the premises shall not be released.

6. Per contra, the learned counsel for the respondent No.7 submitted that as per the lease deed executed by the owners, the liability to pay the property tax is upon the petitioners. He therefore submits that the petitioners have been dillydallying over the payment of the property tax on one on the other reason and they have defaulted for the last 13 years.



He submits that the respondent No.2 has seized the premises for non-payment of property tax and submits that until the petitioners pay the property tax, the seizure of the premises would not be lifted.

7. I have considered the submissions of the learned counsel for the petitioners and the learned counsel for the respondent Nos. 2 and 7.

8. The respondent No.2 has raised a demand by treating the entire property, measuring 33,250 square feet, as occupied by the petitioners. This Court after noticing the contentions of the petitioners that the entire property is not in their occupation but portions of it are in the occupation of the owners, directed a spot inspection. Accordingly, respondent No.2 has conducted a spot inspection on 06.06.2025 and has found that the petitioners and their tenants are in possession of 13,673.52 square feet. It was also noticed that the basement floor was not measured, as it was kept under lock and key. Taking into account the submission of the learned counsel for the petitioners that the petitioners and their tenants are in occupation of the basement floor also, the total assessable area



in so far as the petitioners are concerned would be 20,513.52 square feet. The petitioners are therefore bound to pay property tax in view of the recitals contained in the lease agreement more particularly in clause 13, which mandates that the property tax shall be paid by the petitioners in respect of the portions that are in their occupation. Therefore, the impugned demand made by the respondent No.2 against the petitioners in respect of the entire area warrants interference.

9. Accordingly, the following order is passed:

ORDER

- i. This petition is ***allowed***.
- ii. The impugned demand notices bearing Nos.ARO(SJN)/W91 PR-1/2020-21, DA/SJN/W-91/PR-35/2022-23 and ARO(SJN)/W-91/PR-35/2024-25 dated 25.02.2021, 26.02.2024 and 23.01.2025, issued by the respondent No.2 are quashed.
- iii. The respondent No.2 is directed to raise a fresh demand for 20,513.52 square feet, which is in the



occupation of the petitioners and their tenants within one month. The petitioners shall pay the said amount within a period of two weeks thereafter, which would be without prejudice to their rights to challenge the demands so raised. Upon payment, the respondent No.2 shall release the properties to the petitioners and their respective tenants within two weeks thereafter.

Sd/-
(R. NATARAJ)
JUDGE

BKN
List No.: 1 Sl No.: 9