



**IN THE HIGH COURT OF KARNATAKA,
DHARWAD BENCH**

DATED THIS THE 19TH DAY OF AUGUST, 2025

BEFORE

THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

WRIT PETITION NO. 102516 OF 2025 (LB-TAX)

BETWEEN:

1. K.L.E SOCIETY'S KANNADA MEDIUM SCHOOL,
YADRAV,
TQ. RAIBAG, DIST. BELAGAVI,
BY ITS PRINCIPAL
SHRI.DAYANAND KABBURE,
AGE. MAJOR, OCC. SERVICE,
R/O. ANKALI, TQ. CHIKKODI,
DIST. BELAGAVI.
2. THE KARNATAKA LINGAYAT EDUCATION SOCIETY
BELGAUM,
KLE SOCIETY, COLLEGE ROAD,
REPRESENTED BY ITS SECRETARY,
DIST. BELAGAVI, SRI B G DESAI,
AGE: 63 YEARS, OCC. SECRETARY
R/O. BELAGAVI-590001.

...PETITIONERS

(BY SRI. MALLIKARJUNSWAMY B HIEMATH, ADVOCATE)

AND:

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



VIDHANA SOUDHA,
DR.AMBEDKAR VEEDI,
BENGALURU-01.

2. THE GRAM PANCHAYAT
YADRAV, TQ. RAIBAG,
DIST. BELAGAVI-590002,
GRAM PANCHAYAT,
BY PANCHAYAT DEVELOPMENT OFFICER.

...RESPONDENTS

(BY SRI. SHARAD V. MAGADUM, AGA FOR R1;
SRI. SHIVARAJ V. HIREMATH, ADVOCATE FOR R2)

THIS WP IS FILED UNDER ARTICLE 226 AND 227 OF THE
CONSTITUTION OF INDIA, PRAYING TO, A. DECLARE THAT
PETITIONER NO. 1 BEING AN EDUCATIONAL INSTITUTION IS
EXEMPTED FROM PAYING PROPERTY TAX UNDER SECTION
KARNATAKA GRAM SWARAJ AND PANCHAYAT RAJ ACT, 1993
IN RESPECT OF THE PROPERTY BEARING ID NO.
150400800100120152 SITUATED IN YADRAV. B. ISSUE A WRIT
IN THE NATURE OF MANDAMUS DIRECTING THE RESPONDENT
NO.2 TO REFUND THE TAX COLLECTED BY THE PETITIONER
TILL DATE.

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



ORAL ORDER

(PER: THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ)

1. Learned AGA accepts notice for respondent No.1. Shri.Shivaraj Hiremath, learned counsel is directed to accept notice for respondent No.2.
2. The petitioners are before this Court seeking for the following reliefs:
 - A. *Declare that petitioner no. 1 being an educational institution is exempted from paying property Tax under section Karnataka Gram Swaraj and Panchayat Raj Act, 1993 in respect of the property bearing id no. 150400800100120152 situated in Yadrav.*
 - B. *Issue a writ in the nature of Mandamus directing the respondent no.2 to refund the tax collected by the petitioner till date.*
 - C. *Issue such other writ or order as deemed fit in the interest of Justice and Equity.*
3. What has essentially been sought is a declaration that the petitioners' institution is exempt from property tax under the Karnataka Grama Swaraj and Panchayat Raj Act, 1993. The exemption under the said Act is applicable only in respect of property and buildings exclusively used for educational purposes.



4. It is for the petitioner to provide such documents as are necessary to respondent No.2 as regards the property and buildings concerned. Needless to say, if there is any property or building used for purposes other than educational, respondent No. 2 would be entitled to levy property tax.
5. With the above observations, the writ petition stands **disposed of.**

SD/-
(SURAJ GOVINDARAJ)
JUDGE

VB
CT:PA
List No.: 1 Sl No.: 4