



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

DATED THIS THE 18TH DAY OF AUGUST, 2025

BEFORE

THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

WRIT PETITION NO. 102552 OF 2025 (LB-TAX)

BETWEEN:

1. K.L.E. SOCIETY'S
P.C. JABIN SCIENCE COLLEGE,
VIDYANAGAR, HUBBALLI,
BY ITS PRINCIPAL,
SRI. LINGARAJ HORAKERI
AGE: MAJOR, OCC. SERVICE,
R/O.VIDYANAGAR, HUBBALLI,
DIST. DHARWAD-580031.
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.

Digitally signed
by V N BADIGER
Location: High
Court of
Karnataka,
Dharwad Bench,
Dharwad



2. THE HUBLI-DHARWAD MUNICIPAL CORPORATION
R/BY ITS COMMISSIONER,
HUBBALLI,
DIST. DHARWAD-580001.

...RESPONDENTS

(BY SRI. SHARAD V. MAGADUM, AGA FOR R1;
SRI. BHUSHAN KULKARNI, ADVOCATE FOR R2)

THIS WP IS FILED UNDER ARTICLE 226 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 110(1)(I) OF KARNATAKA MUNICIPAL CORPORATIONS ACT 1976 IN RESPECT OF THE PROPERTY BEARING PID NO.98987 (OLD PID NO.26/1486 0) SAS ID 1004202, BOYS HOSTEL (OLD PID NO.26/1488 0) SAS ID 1004293, STAFF QUARTERS IN PROPERTY BEARING PID NO.98991(OLD PID NO.26/1490 0) NEW LADIES HOSTEL IN PROPERTY BEARING NO.99733 (OLD PID NO.99733) OLD LADIES HOSTEL IN PROPERTY BEARING NO.98988 (OLD PID NO.26/1487 0) AND CANTEEN AND BANK IN PROPERTY BEARING PID NO.98990 (OLD PID NO.26/1498 0) SITUATED IN VIDYA NAGAR HUBLI.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.

THIS PETITION, COMING ON FOR PRILIMINARY 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 Bhushan Kulkarni 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 110(1)(i) of Karnataka Municipal Corporations Act 1976 in respect of the property bearing PID No.98987 (OLD PID No.26/1486 0) SAS Id 1004202, Boys Hostel (OLD PID No.26/1488 0) SAS Id 1004293, Staff Quarters In Property bearing PID No.98991(old PID No.26/1490 0) New Ladies Hostel in property bearing no.99733 (old PID No.99733) old ladies hostel in property bearing no.98988 (old PID No.26/1487 0) and Canteen and Bank in property bearing PID No.98990 (Old PID No.26/1498 0) situated in Vidya Nagar Hubli.*
 - 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. The petitioners are before this Court, aggrieved by the action of the respondents in levying property tax on the petitioners' property, which is stated to be used for the purpose of carrying on educational activities.
4. Relying on the judgment of this Court in W.P. No.87922/2012, dated 23.05.2023, learned counsel for the petitioners submitted that insofar as any property



which is used for educational purposes, there is an exemption from payment of property tax.

5. Heard Sri.Mallikarjun B Hiremath, learned counsel for the petitioners and Sri.Sharad V Magadum, learned AGA for respondent No.1 and Sri.Bushan Kulkarni, learned counsel for respondent No.2 and perused the papers.
6. In view of the order dated 23.05.2023, passed in W.P. No. 87922/2012, the respondents cannot levy property tax on the portion of the property used exclusively for educational purposes. Accordingly, the respondents may levy property tax only on those portions of the property which are not exclusively used for educational purposes.
7. In light of the above, I pass the following

ORDER

- i) The writ petition is partly allowed.



- ii) The respondents are restrained from levying property tax in respect of the portion of the property used exclusively for educational purposes.
- iii) Liberty is reserved to the respondents to conduct survey of the property, ascertain the portions not exclusively used for educational purposes, and to issue necessary notices under the applicable provisions of law.

Sd/-
(SURAJ GOVINDARAJ)
JUDGE

VB
CT:PA
List No.: 1 Sl No.: 9