Reserved on : 23.08.2025
Pronounced on : 19.09.2025

R

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF SEPTEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE M. NAGAPRASANNA

WRIT PETITION No.3379 OF 2024 (GM - RES)
CONNECTED WITH
WRIT PETITION No.656 OF 2023 (GM - RES),
WRIT PETITION No.2306 OF 2023 (GM - RES),
WRIT PETITION No.3101 OF 2023 (GM - RES),
WRIT PETITION No.3521 OF 2023 (GM - RES),
WRIT PETITION No.4155 OF 2023 (GM - RES),
WRIT PETITION No.4293 OF 2023 (GM - RES),
WRIT PETITION No.9494 OF 2023 (GM - RES),
WRIT PETITION No.10108 OF 2023 (GM - RES),
WRIT PETITION No.10282 OF 2023 (GM - RES),
WRIT PETITION No.10309 OF 2023 (GM - RES),
WRIT PETITION No.12544 OF 2023 (GM - RES),
WRIT PETITION No.13199 OF 2023 (GM - RES),
WRIT PETITION No.15449 OF 2023 (GM - RES),
WRIT PETITION No.15473 OF 2023 (GM - RES),
WRIT PETITION No.15658 OF 2023 (GM - RES),
WRIT PETITION No.15746 OF 2023 (GM - RES),
WRIT PETITION No.15996 OF 2023 (GM - RES),
WRIT PETITION No.16897 OF 2023 (GM - RES),
WRIT PETITION No.18662 OF 2023 (GM - RES),
WRIT PETITION No.20391 OF 2023 (GM - RES),
WRIT PETITION No.20705 OF 2023 (GM - RES),
WRIT PETITION No.20706 OF 2023 (GM - RES),
WRIT PETITION No.20829 OF 2023 (GM - RES),
WRIT PETITION No.24816 OF 2023 (GM - RES),
WRIT PETITION No.25630 OF 2023 (GM - RES),

WRIT PETITION No.27565 OF 2023 (GM - RES),
WRIT PETITION No.29044 OF 2023 (GM - RES),
WRIT PETITION No.29252 OF 2023 (GM - RES),
WRIT PETITION No.29375 OF 2023 (GM - RES),
WRIT PETITION No.2453 OF 2024 (GM - RES),
WRIT PETITION No.3206 OF 2024 (GM - RES),
WRIT PETITION No.3596 OF 2024 (GM - RES),
WRIT PETITION No.3941 OF 2024 (GM - RES),
WRIT PETITION No.4770 OF 2024 (GM - RES),
WRIT PETITION No.4775 OF 2024 (GM - RES),
WRIT PETITION No.5281 OF 2024 (GM - RES),
WRIT PETITION No.5797 OF 2024 (GM - RES),
WRIT PETITION No.5802 OF 2024 (GM - RES),
WRIT PETITION No.7291 OF 2024 (GM - RES),
WRIT PETITION No.7654 OF 2024 (GM - RES),
WRIT PETITION No.8583 OF 2024 (GM - RES),
WRIT PETITION No.11439 OF 2024 (GM - RES),
WRIT PETITION No.12202 OF 2024 (GM - RES),
WRIT PETITION No.12203 OF 2024 (GM - RES),
WRIT PETITION No.12332 OF 2024 (GM - RES),
WRIT PETITION No.13209 OF 2024 (GM - RES),
WRIT PETITION No.13851 OF 2024 (GM - RES),
WRIT PETITION No.14128 OF 2024 (GM - RES),
WRIT PETITION No.16477 OF 2024 (GM - RES),
WRIT PETITION No.18008 OF 2024 (GM - RES),
WRIT PETITION No.21871 OF 2024 (GM - RES),
WRIT PETITION No.24692 OF 2024 (GM - RES),
WRIT PETITION No.25216 OF 2024 (GM - RES),
WRIT PETITION No.25254 OF 2024 (GM - RES),
WRIT PETITION No.25323 OF 2024 (GM - RES),
WRIT PETITION No.26531 OF 2024 (GM - RES),
WRIT PETITION No.26568 OF 2024 (GM - RES),
WRIT PETITION No.26851 OF 2024 (GM - RES),
WRIT PETITION No.29253 OF 2024 (GM - RES),
WRIT PETITION No.29405 OF 2024 (GM - RES),
WRIT PETITION No.29631 OF 2024 (GM - RES),
WRIT PETITION No.29843 OF 2024 (GM - RES),
WRIT PETITION No.31238 OF 2024 (GM - RES),
WRIT PETITION No.31922 OF 2024 (GM - RES),

WRIT PETITION No.32672 OF 2024 (GM - RES),
WRIT PETITION No.32681 OF 2024 (GM - RES),
WRIT PETITION No.33637 OF 2024 (GM - RES),
WRIT PETITION No.33648 OF 2024 (GM - RES),
WRIT PETITION No.33673 OF 2024 (GM - RES),
WRIT PETITION No.33676 OF 2024 (GM - RES),
WRIT PETITION No.3367 OF 2025 (GM - RES),
WRIT PETITION No.3731 OF 2025 (GM - RES),
WRIT PETITION No.13851 OF 2025 (GM - RES),
WRIT PETITION No.15925 OF 2025 (GM – RES)

IN WRIT PETITION No.3379 OF 2024

BETWEEN:

SHARADA ACHAR
W/O SRI PADMANABHA ACHAR
AGED ABOUT 82 YEARS,
RESIDING AT 1-1,
CHITHRAPADI SALIKAMA POST,
ACHALADY
UDUPI – 576 225.

... PETITIONER

(BY SRI RAGHAVA P., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY UNDER SECRETARY (RERA)
HOUSING DEPARTMENT,
GOVERNMENT OF KARNATAKA
SECRETARIAT
ROOM NO.211, II FLOOR,
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY

REPRESENTED BY THE SECRETARY,
AUTHORITY
2^{ND} FLOOR,
SILVER JUBLI BLOCK,
UNITY BUILDING,
CSI COMPOUND,
3^{RD} FLOOR,
MISSION ROAD,
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R-1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R-2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH CIRCULAR IN TOTO "IMPOSING DELAY FEE FOR DELAYED SUBMISSIONS OF QUARTERLY UPDATE AND ANNUAL AUDIT STATEMENT" DTD 03.09.2020, BEARING NO.RERA/FINANCE-SECTION/83/2020-21 AS UNDER ANNEXURE-A, ISSUED BY THE R-2 ON THE GROUNDS OF IT BEING ULTRA VIRES TO ACT; SET ASIDE THE DEMAND NOTICE AS UNDER ANNEXURE-D, LEVIED BY THE R-2 AGAINST THE PETITIONER; DIRECT THE R-2 TO PERMIT THE PETITIONER TO FILE THE QUARTERLY UPDATES ON THE WEB PORTAL, AS REGARDS TO THE PROJECT OF THE PETITIONER.

IN WRIT PETITION No.656 OF 2023

BETWEEN:

JCSV BUILDERS AND DEVELOPERS
NO.72, ASK MANSION,
SYNDICATE BANK LAYOUT
ARKERE,
BANNERGHATTA ROAD
BENGALURU – 560 076

REPRESENTED BY ITS PARTNERS

MR. K. JAGADISH AND SANTHOSH K.

... PETITIONER

(BY SRI. BOJANNA K.J., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY CHIEF SECRETARY
VIDHAN SOUDHA,
HOUSING DEPARTMENT
AMBEDKAR VEEDI
BENGALURU – 560 001

2 . THE CHAIRMAN
KARNATAKA REAL ESTATE REGULATORY AUTHORITY
SECOND FLOOR SILVER JUBILEE BLOCK
3RD CROSS ROAD, CSI COMPOUND
MISSION ROAD, SAMPANGI RAMA NAGARA
BENGALURU – 560 027

... RESPONDENTS

(BY SRI. M. RAJAKUMAR, AGA FOR R1
SRI. I.S. DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DELAY FEE CALCULATED BY R2-VIDE ANNEXURE-A AND ETC.

IN WRIT PETITION No.2306 OF 2023

BETWEEN:

M/S HORIZON CONSTRUCTIONS
NO 204, 2ND FLOOR
SWASTIK CENTRAL
NEELIGIN ROAD
HUBLI – 580 029
REP BY ITS MANAGING PARTNERS
SRI. AMRUT MEHARWADE

... PETITIONER

(BY SRI DARSHAN R., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
RROM NO.211, 2ND FLOOR
VIKAS SOUDHA
BANGALORE - 560 001

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
REP BY ITS SECRETARY
2ND FLOOR, SIILVER JUBLIEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027

... RESPONDENTS

(BY SRI M. RAJAKUMAR, AGA FOR R1
SRI. GOWTHAMDEV C. ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO CALL FOR RECORDS PERTAINING TO THE PETITIONERS PROJECT BEARING REGISTRATION NO. PRM/KA/RERA/1259/479/PR/200117/003180 PRODUCED AT ANNEXURE-D, DIRECTION TO SET ASIDE THE PENALTY IMPOSED BY THE RESPONDENT NO.2 AUTHORITY IN RESPECT OF THE PROJECT OF THE PETITIONER BEARING REGISTRATION NO.PRM/KA/RERA/1259/479/PR/200117/003180 AT ANNX-D AND ETC.

IN WRIT PETITION No.3101 OF 2023

BETWEEN:

M/S HORIZON CONSTRUCTIONS
NO.204, 2ND FLOOR, SWASTIK CENTRAL
NEELIGIN ROAD
HUBLI - 580 029,

REPRESENTED BY ITS MANAGING PARTNER
SHIR AMRUT MEHARWADE
PARTNERSHIP FIRM, REGISTERED UNDER SECTION 58(1) OF
INDIAN PARTNERSHIP ACT, 1982.

... PETITIONER

(BY SRI DARSHAN R., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP BY THE SECRETARY,
HOUSING DEPARTMENT,
ROOM NO.211,
2ND FLOOR,
VIKAS SOUDHA
BANGALORE-560001

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
REP BY ITS SECRETARY,
2ND FLOOR, SILVER JUBILEE BLOCK,
UNITY BUILDING, CSI COMPOUND,
3RD CROSS,
MISSION ROAD,
BENGALURU-560027

... RESPONDENTS

(BY SRI M. RAJAKUMAR, AGA FOR R1
SRI. GOWTHAMDEV C. ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED 03.09.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020-21 ISSUED BY THE R-2 AUTHORITY VIDE ANNX-F AND ETC.

<u>IN WRIT PETITION No.3521 OF 2023</u>

<u>BETWEEN</u>:

M/S OPERA STRUCTURES
A PARTNERSHIP FIRM REGISTERED UNDER
THE INDIAN PARTNERSHIP ACT 1932
HAVING ITS REGISTERED OFFICE AT
NO.48, 17^{TH} G CROSS,
J P NAGAR, 5^{TH} PHASE,
BENGALURU
REP BY ITS MANAGING PARTNER,
MR. KARTHIK K.V.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

<u>AND</u>:

1 . STATE OF KARNATAKA
REP BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, II FLOOR,
VIKASA SOUDHA,
BENGALURU – 560 001

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
NO 1/14, 2^{ND} FLOOR,
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3^{RD} CROSS, MISSION ROAD,
BENGALURU – 560 027,
REP BY ITS SECRETARY

... RESPONDENTS

(BY SRI. M. RAJAKUMAR, AGA FOR R1
SRI. GOWTHAMDEV C. ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DATED 03.09.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020.21 UNDER ANNEXURE-D UNDER WHICH DELAY FEE FOR DELAYED SUBMISSION OF QUARTERLY UPDATE AND ANNUAL AUDIT STATEMENT IS IMPOSED ON THE PETITIONER.

IN WRIT PETITION No.4155 OF 2023

BETWEEN:

M/S. CLASSIC VENTURES LLP.,
A PARTNERSHIP FIRM HAVING ITS OFFICE AT
NO. 6787, 4^{TH} FLOOR, 17^{TH} MAIN ROAD
6^{TH} CROSS, 3^{RD} BLOCK, KORAMANGALA
BENGALURU - 560 034
REPRESENTED BY ITS PARTNERS
SRI Y.C.SANDEEP REDDY
S/O RAMA REDDY
AGED ABOUT 53 YEARS.

... PETITIONER

(BY SRI PRAVEEN H. P., ADVOCATE)

AND:

THE KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
HAVING OFFICE AT NO.1/14
2^{ND} FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3^{RD} CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENT

(BY SRI I.S. DEVAIAH, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR BEARING NO. RERA/FINANCE SECTION/83/2020-21, DATED 03.09.2020 PRODUCED AT ANNEXURE-B1 ISSUED BY THE RESPONDENT IMPOSING PENALTY FOR DELAY IN UPLOADING THE PETITIONERS PROJECT STATUS REPORT/DETAILS ON THE WEBSITE OF THE RESPONDENT BY ISSUING A WRIT OF CERTIORARI AS ILLEGAL.

IN WRIT PETITION No.4293 OF 2023

BETWEEN:

RAJ BUILDER AND DEVELOPERS
A PARTNERSHIP FIRM HAVIGN ITS OFFICE AT
NO.271/A, 8TH MAIN, 1ST FLOOR
VIDYAPEETHA, BSK 3RD STAGE
BENGALURU – 560 085
REPRESENTED BY ITS
MANAGING PARTNER
SRI RAJENDRA.

... PETITIONER

(BY SRI PRAVEEN H. P., ADVOCATE)

AND:

THE KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
HAVING OFFICE AT NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENT

(BY SRI I.S.DEVAIAH, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR BEARING NO.RERA/FINANCE SECTION/83/2020-21, DATED 03.09.2020 PRODUCED AT ANNEXURE-D, ISSUED BY THE RESPONDENT, IMPOSING PENALTY FOR DELAY IN UPLOADING THE PETITIONERS PROJECT STATUS REPORT/DETAILS ON THE WEBSITE OF THE RESPONDENT.

IN WRIT PETITION No.9494 OF 2023

BETWEEN:

M/S. UNISHIRE PROMOTERS PVT., LTD.,
A COMPANY REGISTERED UNDER
THE INDIAN COMPANIES ACT, 1956
AND HAVING ITS ADMINISTRATIVE OFFICE AT
NO.36, UNISHIRE SQUARE
RAILWAY PARALLEL ROAD
NEHRU NAGAR, BENGALURU - 560 020.

PRESENTLY AT
NO.42, CASTLE STREET
ASHOK NAGAR
BENGALURU - 560 025
REPRESENTED BY ITS AUTHORIZED SIGNATORY
SRI PRATIK K.MEHTA.

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVERNMENT OF KARNATAKA
ROOM NO. 213, 2^{ND} FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . THE SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1-14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR DTD 03.09.2020 BEARING NO. RERA/FINANCE SECTION/83/2020-21 UNDER ANNX-D BY WHICH FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.10108 OF 2023

BETWEEN:

M/S. AXIS CONCEPT S CAPSTONE PRIVATE LIMITED
A COMPANY INCORPORATED UNDER
THE COMPANIES ACT, 1956
HAVING ITS REGISTRED OFFICE AT
1ST FLOOR, MAINI SADAN
NO.38, 7TH CROSS, LAVELLE ROAD
BENGALURU – 560 001
REPRESENTED BY ITS
AUTHORIZED SIGNATORY
MR. PRASANNA S. K.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY SECRETARY
HOUSING DEPARTEMENT
ROOM NO.213, II FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBLIEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATER FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECTION IN THE NATURE OF CERTIORARI OR ANY OTHER WRIT IN THE LIKE NATURE QUASHING THE CIRCULAR DATED 3.9.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020-21 UNDER ANNX-D BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER.

IN WRIT PETITION No.10282 OF 2023

BETWEEN:

M/S. PRERNA CONSTRUCTIONS
A PROPRIETORSHIP CONCERN
HAVING ITS OFFICE AT

NO.2607, 27TH MAIN, 1ST SECTOR
HSR LAYOUT, BENGALURU – 560 102
REPRESENTED BY ITS PROPRIETOR
MR. ASHISH KUMAR AGARWAL.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA
SECRETARIAT, ROOM NO.213
II FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD 03/09/2020 BEARING NO. RERA/FINANCE-SEC/83/2020-21 UNDER ANNEXURE-C BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER.

<u>IN WRIT PETITION No.10309 OF 2023</u>

<u>BETWEEN</u>:

M/S. AXIS CONCEPTS CAPSTONE PRIVATE LIMITED
A COMPANY INCORPORATED
UNDER THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT
1ST FLOOR, MAINI SADAN, NO.38
7TH CROSS, LAVELLE ROAD
BENGALURU – 560 001
REPRESENTED BY ITS AUTHORIZED SIGNATORY
MR. PRASANNA S. K.,

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

<u>AND</u>:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA
SECRETARIAT, ROOM NO.213
II FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSON ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;

SRI I.S.DEVAIAH, ADVOCATER FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD 03/09/2020 BEARING NO. RERA/FINANCE-SEC/83/2020-21 UNDER ANNEXURE-D BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.12544 OF 2023

BETWEEN:

MR. SHARANBASAPPA B.IRADI
S/O MR. BANDAPPA
AGED ABOUT 58 YEARS
RESIDING AT HOUSE NO.8-1305/129/2/20
HUMNABAD ROAD, REVANASIDDESHWARA
COLONY KAPNOOR, KALABURGI - 585 104.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETRAIAT
ROOM NO.213, II FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2^{ND} FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
2^{ND} CROSS, MISSION ROAD

BENGALURU - 560 027
REPRESENTED BY ITS SECRETARY

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD 03.09.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-D BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER, SET ASIDE THE DELAY FEE UNDER ANNEXURE-C LEVIED BY THE R2 ON THE PETITIONER

IN WRIT PETITION No.13199 OF 2023

BETWEEN:

M/S. S AND S PROPERTIES
REG. NO. 195/2012-13
REPRESENTED BY ITS MANAGING PARTNER
MR. CHANDRASHEKAR
S/O ASHOK REDDY
AGED ABOUT 39 YEARS
NO.886, S.R.TOWNWER
4TH FLOOR, 6TH CROSS, 4TH BLOCK
H.B.R. LAYOUT, BENGALURU – 560 043.
REG. UNDER CO-OP SOCIETIES
REGISTRATION ACT.

... PETITIONER

(BY SRI NANJA REDDY P. N., ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS

PRINCIPAL SECRETARY
HOUSING DEPARTMENT
NO.211, AND 213, 2ND FLOOR
VIKASA SOUDHA, BENGALURU- 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
1/14, 2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, 3RD CROSS
MISSION ROAD, BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD 26/05/2023 IMPOSING THE PENALTY/FINE OF RS. 6,50,000/- (RUPEES SIX LAKHS FIFTY THOUSAND ONLY) QUARTERLY AND AMOUNTING TO RS. 39,00,000/- (RUPEES THIRTY NINE LAKHS ONLY) FOR SIX QUARTERS (ANNEXURE-H) ISSUED BY THE R-2 IN RESPECT OF THE EARLIER PROJECT BEARING RERA REGISTRATION NO. PRM/KA/RERA/1250/303/PR/190131/002318 IS ILLEGAL, ARBITRARY AND CONTRARY TO THE PROVISIONS OF THE RERA ACT AND THE RULES MADE THEREUNDER AND IN VIOLATION OF THE PRINCIPLES OF NATURAL JUSTICE.

IN WRIT PETITION No.15449 OF 2023

BETWEEN:

M/S V.G.PAREKH AND COMPANY
A PARTNERSHIP FIRM DULY REGISTERED UNDER
THE INDIAN PARTNERSHIP ACT, 1932
HAVING ITS REGISTERED OFFICE AT
BLDEA'S HOSPITAL ROAD
VIJAYAPUR - 586 101.

REPRESENTED BY ITS AUTHORIZED SIGNATORY
MR. MAHAVEERCHAND GHEVARCHAND PAREKH.

... PETITIONER

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

AND:

1 . STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 213, II FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REP. BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, AGA FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DATED 03/09/2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-D BY R2 WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.15473 OF 2023

BETWEEN:

M/S. V.G.PAREKH AND COMPANY
A PARTNERSHIP FIRM DULY REGISTERED
UNDER THE INDIAN PARTNERSHIP ACT, 1932
HAVING ITS REGISTERED OFFICE AT
BLDEA'S HOSPITAL ROAD
VIJAYAPUR - 586 101
REPRESENTED BY ITS AUTHORIZED SIGNATORY
MR. MAHAVEERCHAND GHEVARCHAND PAREKH
AGED ABOUT 56 YEARS

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 213, II FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REP. BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DATED 03/09/2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-C BY R2 WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.15658 OF 2023

BETWEEN:

M/S. HIREN WAHEN BUILDTECH
A PARTNERSHIP FIRM DULY REGISTERED
UNDER THE INDIAN PARTNERSHIP ACT, 1932
HAVING ITS OFFICE AT
SY. NO.86/4, AND 86/6
PANATHUR MAIN ROAD
KADUBESANAHALLI
BENGALURU – 560 103
REPRESENTED BY ITS
AUTHORIZED SIGNATORY
MR. L.PRAKASH.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA
SECRETARIAT, ROOM NO.213
II FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY

NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DTD. 03.09.2020 BEARING NO.RERA/FINANCE-SEC/83/2020-21 UNDER ANNX-E BY THE R-2 WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.15746 OF 2023

BETWEEN:

VMAKS BUILDERS PRIVATE LIMITED
A COMPANY HAVING ITS REGISTERED OFFICE AT
NO.131, 1ST FLOOR, 6TH 'C' MAIN
4TH BLOCK, JAYANAGAR
BENGALURU – 560 011
REPRESENTED BY ITS MANAGING DIRECTOR
MR. MAHESH BABU R.,
S/O LATE G.RAMASWAMY
AGED ABOUT 57 YEARS.

... PETITIONER

(BY SRI PRAVEEN H. P., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY

GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, II FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . THE KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY THE SECRETARY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATER FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR DATED 03/09/2020 BEARING NO. RERA/FINANCE SECTION/83/2020-21 PRODUCED AT ANNEXURE-B ISSUED BY THE R2 LEVYING DELAY FEE ON THE PETITIONER BY ISSUING A WRIT OF CERTIORARI AS ILLEGAL AND ETC.,

IN WRIT PETITION No.15996 OF 2023

BETWEEN:

M/S. ONENESS BUILDERS
A PARTNERSHIP FIRM
REGISTERED UNDER
THE INDIAN PARTNERSHIP ACT, 1932
HAVING ITS REGISTERED OFFICE AT
SAI SAMARTH APARTMENTS
8TH CROSS, HINDWADI
BELAGAVI – 590 006
REP. BY ITS AUTHORIZED SIGNATORY
MR. MADAN BABURAO BAMANE.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.213, II FLOOR
VIKASA SOUDA, BENGALURU – 560 001.

2 . KARNATAKA REAL EXTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATER FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DT. 03.09.2020 BEARING NO. RERA/FINANCE/SECTION/83/2020-21 BY R2, UNDER ANNX-D BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.16897 OF 2023

BETWEEN:

M/S. PAIS DEVELOPERS
A PARTNERSHIP FIRM REGISTERED UNDER
THE INDIAN PARTNERSHIP ACT, 1932
HAVING ITS REGISTERED OFFICE AT
D.NO. 3-W-1-27/2, GROUND FLOOR
MEDONNA MANSION, BEJAI CHURCH

CROSS ROAD, BEJAI
MANGALURU DAKSHINA KANNADA - 575 004
REPRESENTED BY ITS AUTHORIZED SIGNATORY
MR. ALDEN PAIS

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 213, II FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO. 1/14, 2nd FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATER FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DT. 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 UNDER ANNX-E BY R2 WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

<u>IN WRIT PETITION No.18662 OF 2023</u>

<u>BETWEEN</u>:

M/S. BRICKS AND MILESTONES
PARTNERSHIP FIRM REGISTERED UNDER
INDIAN PARTNERSHIP ACT, 1932
NO. 1140, 17TH CROSS,
SECTOR 7, HSR LAYOUT,
BENGALURU – 560 102
REPRESENTED BY ITS PARTNER
KIRAN V.,

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

<u>AND</u>:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY,
HOUSING DEPARTMENT,
ROOM NO. 211, 2ND FLOOR,
VIKAS SOUDHA,
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY,
2ND FLOOR, SILVER JUBILEE BLOCK,
UNITY BUILDING, CSI COMPOUND,
3RD CROSS, MISSON ROAD,
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R-1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE

CIRCULAR BEARING NO.RERA/FINANCE-SECTION/83/2020-21 DATED 03.09.2020 ISSUED BY THE R2 VIDE ANNEXURE-A.

IN WRIT PETITION No.20391 OF 2023

BETWEEN:

UNIVERSAL DEVELOPERS
PARTNERSHIP FIRM REGISTERED UNDER
INDIAN PARTNERSHIP ACT, 1932
AT NO.G1, H.A.ARCADE, 872
17TH 'E' MAIN, 6TH BLOCK
KORAMANGALA, BENGALURU – 560 095
REPRESENTED BY ITS
AUTHORIZED SIGNATORY/PARTNER
K.S.RAGHAVENDRA NAIK

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;

SRI GOWTHAMDEV C.ULLAL, ADVOCATE AND
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FIANCE-SECTION/83/2020-21 DATED 03.09.2020 ISSUED BY THE R2 VIDE ANNEXURE A.

IN WRIT PETITION No.20705 OF 2023

BETWEEN:

M/S. CLASSIC VENTURES LLP.,
A PARTNERSHIP FIRM HAVING ITS OFFICE AT
NO.6787, 4^{TH} FLOOR, 17^{TH} MAIN ROAD
6^{TH} CROSS, 3^{RD} BLOCK, KORAMANGALA
BENGALURU – 560 034.

REPRESENTED BY ITS MANAGING DIRECTOR
SRI Y.C.SANDEEP REDDY
S/O RAMA REDDY
AGED ABOUT 53 YEARS.

... PETITIONER

(BY SRI PRAVEEN H. P., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, II FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . THE KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
HAVING OFFICE AT

NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD 03.09.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020-21 ISSUED BY THE R2 PRODUCED AT ANNEXURE-C AND ETC.,

IN WRIT PETITION No.20706 OF 2023

BETWEEN:

M/S. CLASSIC VENTURES LLP.,
A PARTNERSHIP FIRM
HAVING ITS OFFICE AT NO.6787
4TH FLOOR, 17TH MAIN ROAD
6TH CROSS, 3RD BLOCK
KORAMANGALA, BENGALURU – 560 034
REGISTERED UNDER RERA ACT
REPRESENTED BY ITS MANAGING DIRECTOR
SRI Y.C.SANDEEP REDDY
S/O RAMA REDDY
AGED ABOUT 53 YEARS

... PETITIONER

(BY SRI PRAVEEN H. P., ADVOCATE)

AND:

1 . STATE OF KARNATAKA

REPRESENTED BY THE SECRETARY
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, II FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . THE KARNATAKA REAL
ESTATE REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
HAVING OFFICE AT NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR DTD 03.09.2020 BEARING NO. RERA/FINANCE SECTION/83/2020-21 ISSUED BY THE R-2 PRODUCED AT ANNX-B BY ISSUING A WRIT OF CERTIORARI.

IN WRIT PETITION No.20829 OF 2023

BETWEEN:

GOVERNMENT EMPLOYEES HOUSE
BUILDING CO-OPERATIVE SOCIETY LIMITED
SAHAKARA SANKEERNA, SAHAKARA BHAVANA
CHAMARAJA DOUBLE ROAD
MYSORE – 570 004
REPRESENTED BY ITS DIRECTOR
R.JOSEPH.
A COMPANY REGISTERED UNDER
INDIAN SOCIETY CO-OPERATIVE ACT, 1950.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO.RERA/FINANCE-SECTION/83/2020-21 DTD 03.09.2020 ISSUED BY THE R2 VIDE ANNEXURE-A.

IN WRIT PETITION No.24816 OF 2023

BETWEEN:

M/S. JRC PROJECTS
A PATNERSHIP FIRMS REGISTRED UNDER
THE INDIAN PARTNERSHIP ACT, 1932
HAVING ITS REGISTERED OFFICE AT
NO. 313, RAINBOW RESIDENCY
JUNNASANDRA VILLAGE, NEAR WIPRO
SARJAPURA ROAD, BENGALURU – 560 035
REPRESENTED BY ITS AUTHORIZED SIGNATORY
MR. B.C.MANOHAR REDDY.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 213, II FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO. 1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD 03.09.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-D BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.25630 OF 2023

BETWEEN:

M/S. PRASIDDHI CLASSIC REALTY
A PARTNERSHIP FIRM REGISTERED UNDER
THE INDIAN PARTNERSHIP ACT, 1932
HAVING ITS REGISTERED OFFICE AT
NO.370, 5TH MAIN, 12TH CROSS

DOLLARS COLONY (HIG), RMV II STAGE
BENGALURU - 560 094
REPRESENTED BY ITS PARTNER
MR. B.SRINIVAS

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMETN OF KARNATAKA
SECRETARIAT, ROOM NO. 213
II FLOOR, VIKASA SOUDHA
BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REPRESENTED BY ITS SECRETARY

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DTD 03.09.2020 BEARING NO. RERA/FINANCE- SECTION/83/2020-21 UNDER ANNX-E BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

N WRIT PETITION No.27565 OF 2023

BETWEEN:

M/S. SAIRAM DWELLINGS PRIVATE LIMITED
A COMPANY REGISTERED UNDER THE
INDIAN COMPANIES ACT, 1956
AND HAVING ITS ADMINSTRATIVE OFFICE AT
NO.7, 3RD FLOOR, S.V.ARCADE, 1ST MAIN
ATTIGUPE ROAD, MYSORE INCOME TAX LAYOUT
BENGALURU - 560 040
REPRESENTED BY ITS
AUTHORIZED SIGNATORY/DIRECTOR
SRI S.DEEPAK
S/O MR. S.SHANKAR
R/AT NO.949, 1ST 'E' MAIN ROAD
2ND PHASE, GIRINAGAR
BANASHANKARI 3RD STAGE
BENGALURU - 560 085.

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVERNMENT OF KARNATAKA
ROOM NO.213, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . THE SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND

3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR DTD 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 ISSUED BY THE SECRETARY KARNATAKA REAL ESTATE REGULATORY AUTHORITY VIDE ANNX-A AND ETC.,

IN WRIT PETITION No.29044 OF 2023

BETWEEN:

MR. MANING TELI
S/O BASAVANTHAPPA TELI
AGED ABOUT 45 YEARS
R/AT MAHANTESH NAGAR
MAIGUR ROAD, JHAMAKHANDI
BAGALKOT – 587 301.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, II FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESATE

REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDNGS, CSI COMPOUND
3RD CORSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD 03.09.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-C BY R2 WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.29252 OF 2023

BETWEEN:

COUNTRY CLUB HOSPITALITY
AND HOLIDAYS LTD.,
A COMPANY REGISTERED UNDER
THE COMPANIES ACT, 2013
AT AMRUTHA CASTLE
5-9-16, SAIFABAD
OPPOSITE TO SECRETARIAT
HYDERABAD – 500 063
REP. BY ITS AUTHORIZED SIGNATORY
MR. VASEEM ULLAH QURESHI.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DATED 03/09/2020 ISSUED BY THE R2 VIDE ANNEXURE-A.

IN WRIT PETITION No.29375 OF 2023

BETWEEN:

M/S. OZONE URBANA INFRA
DEVELOPERS PVT. LTD.,
A COMPANY INCORPORATED UNDER
THE INDIAN COMPANIES ACT, 1956
AND HAVING ITS REGISTERED OFFICE AT
NO. 3, LEVELLE ROAD
BENGALURU - 560 001.
REP. BY ITS AUTHORIZED SIGNATORY
DIRECTOR

SRI S.SAIPRASAD
S/O SATYAMURTHY
AGED ABOUT 49 YEARS.

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVERNMENT OF KARNATAKA
ROOM NO.213, 2^{ND} FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . THE SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO. 1/14, 2^{ND} FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3^{RD} CROSS, MISSION ROAD,
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DATED 03/09/2020 BEARING NO. RERA/FINANCE-SECTION /83/2020-21 ISSUED BY THE SECRETARY, KARNATAKA REAL ESTATE REGULATORY AUTHORITY VIDE ANNEXURE-A AND ETC.,

<u>IN WRIT PETITION No.2453 OF 2024</u>

<u>BETWEEN</u>:

RAI ESTATES
A PROPRIETORSHIP CONCERN
NO.10, NEW SAYYAJI RAO ROAD
BAMBOO BAZAAR
MYSORE – 570 021
REPRESENTED BY ITS PROPRIETOR
K.SUBRAMANYA RAI.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

<u>AND</u>:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT, ROOM NO.211
2ND FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE

CIRCULAR BEARING NO.RERA/FINANCE-SECTION/83/2020-21 DTD 03.09.2020 ISSUED BY THE R2 VIDE ANNEXURE-A.

<u>IN WRIT PETITION No.3206 OF 2024</u>

<u>BETWEEN</u>:

M/S. SREE AND SREE BUILDERS AND PROMOTERS
REGISTERED UNDER PARTNERSHIP FIRM
REPRESENTED BY ITS AUTHORIZED PARTNER
SRI P.SREEDHAR REDDY, OFFICE AT NO. 1135
AVANI ARCADE, 2ND FLOOR, 17TH CROSS
5TH MAIN, 7TH SECTOR, HSR LAYOUT
BENGALURU - 560 102.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

<u>AND</u>:

1 . STATE OF KARNATAKA
REPRESENTED BY UNDER SECRETARY (RERA)
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 211, II FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH CIRCULAR IN TOTO IMPOSING DELAY FEE FOR DELAYED SUBMISSIONS OF QUARTERLY UPDATE AND ANNUAL AUDIT STATEMENT DTD SEPTEMBER 03, 2020, BEARING NO.RERA/FINANCE-SECTION/83/2020-21 AS UNDER ANNEXURE-A, ISSUED BY THE R2 ON THE GROUNDS OF IT BEING ULTRA VIRES TO ACT AND ETC.,

IN WRIT PETITION No.3596 OF 2024

BETWEEN:

M/S. SINDHURI INFRA PROJECTS
A REGISTERED PARTNERSHIP FIRM
UNDER THE PARTNERSHIP ACT, 1932
REPRESENTED BY ITS AUTHORISED PARTNER
SRI MUNGAMURU ANILKUMAR REDDY
OFFICE AT FLAT NO.C1
ARRCON MANIPURA APARTMENTS
22ND CROSS, KAGGADASAPURA
C.V.RAMAN NAGAR, BENGALURU – 560 093.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP. BY UNDER SECRETARY (RERA)
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.211, II FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . SECRETARY
KARNATAKA REAL ESTATE

REGULATORY AUTHORITY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH CIRCULAR IN TOTO IMPOSING DELAY FEE FOR DELAYED SUBMISSIONS OF QUARTERLY UPDATE AND ANNUAL AUDIT STATEMENT DTD 03.09.2020 BEARING RERA/FINANCE-SEC/83/2020-21 AS UNDER ANNEXURE-A, IN SO FAR AS PETITIONER CONCERNED ISSUED BY THE R-2 ON THE GROUNDS OF IT BEING ULTRA VIRES TO ACT.

IN WRIT PETITION No.3941 OF 2024

BETWEEN:

M/S. PROFOUND DEVELOPERS
REGISTERED UNDER PARTNERSHIP FIRM
REPRESENTED BY ITS AUTHORIZED SIGNATORY
SRI S.VENKAT REDDY, OFFICE AT NO. 272
HARAGADDE VILLAGE, JIGANI HOBLI
ANEKAL TALUK, BENGALURU - 560 105.

... PETITIONER

(BY SRI RAGHAVA P., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY UNDER SECRETARY (RERA)
HOUSING DEPARTMENT

GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 211, II FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY THE SECRETARY
AUTHORITY, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH CIRCULAR IN TOTO IMPOSING DELAY FEE FOR DELAYED SUBMISSIONS OF QUARTERLY UPDATE AND ANNUAL AUDIT STATEMENT DTD SEPTEMBER 03, 2020, BEARING NO.RERA/FINANCE-SECTION/83/2020-21 AS UNDER ANNEXURE-A, ISSUED BY THE R2 ON THE GROUNDS OF IT BEING ULTRA VIRES TO ACT.

IN WRIT PETITION No.4770 OF 2024

BETWEEN:

M/S. V.G.PAREKH AND COMPANY
A PARTNERSHIP FIRM DULY REGISTERED
UNDER THE INDIAN PARTNERSHIP ACT, 1932,
HAVING IT'S REGISTERED OFFICE AT
BLDEA'S HOSPITAL ROAD,
VIJAYAPUR – 586 101
REPRESENTED BY ITS
AUTHORIZED SIGNATORY/PARTNER,

MR.MAHAVEERCHAND GHEVARCHAND PAREKH.

... PETITIONER

(BY SMT.POORNIMA H.S., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY
THE SECRETARY
HOUSING DEPARTMENT,
GOVERNMENT OF KARNATAKA,
SECRETARIAT,
ROOM NO.213, II FLOOR,
VIKASA SOUDHA,
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR,
SILVER JUBLEE PARK BLOCK,
UNIT BUILDINGS, CST COMPOUND,
3RD CROSS, MISSION ROAD,
BENGALURU – 560 027,
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R-1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R-2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DATED 3.9.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-C ISSUED BY THE R2; SETTING ASIDE THE DELAY FEE LEVIED UPON THE PROJECT OF THE PETITIONER BEARING REGISTRATION NO. PRM/KA/RERA/1275/448/PR/180601/001844 AND REFUND THE INITIAL DEPOSIT OF PROJECT COST IF ANY, IN ACCORDANCE

WITH LAW VIDE ANNEXURE-G; DIRECT THE R1 TO SET FORTH CONDITIONS/PROCEDURE FOR WITHDRAWAL OF REGISTRATION OF PROJECTS HALTED IN THE STAGE OF PRE-COMMENCEMENT OF CONSTRUCTION DUE TO NON-AVAILABILITY OF PRE-BOOKINGS DUE TO FORCE MAJEURE, UNDER KARNATAKA REAL ESTATE (REGULATION AND DEVELOPMENT RULES), 2017; DIRECTING THE R2 TO ACCEPT THE REPRESENTATION OF THE PETITIONER DATED 26.6.2023 AT ANNEXURE-E, WITHOUT PAYMENT OF ANY DELAY FEE AS STIPULATED IN ANNEXURE-G.

IN WRIT PETITION No.4775 OF 2024

BETWEEN:

MR. CHANDRASHEKHAR GURAPPA DONNUR
S/O LATE GURAPPA DONNUR
AGED ABOUT 69 YEARS
RESIDING AT NEAR MALLIKARJUN TEMPLE
SHAHABAD ROAD, RAJAPURA
KALABURAGI - 585 105.

(AS DECEASED REP. BY HIS LEGAL HEIR)
MR. SHIVARAJ DONNUR,
S/O LATE MR. CHANDRASHEKHAR GURAPPA DONNUR
AGED ABOUT 39 YEARS
RESIDING AT NEAR MALLIKARJUN TEMPLE
SHAHABAD ROAD, RAJAPURA
KALABURAGI - 585 105.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT

ROOM NO. 213, II FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REP. BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD 03.09.2020 BEARING NO. RERA/FINANCE-SEC/83/2020-21 UNDER ANNEXURE-E BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER BY THE R-2.

IN WRIT PETITION No.5281 OF 2024

BETWEEN:

SRI NIDHI INFRASTRUCTURES
A PROPRIETARY CONCERN
ENGAGED IN THE BUSINESS OF
INFRASTRUCTURE
HAVING ITS BUSINESS AT
1ST FLOOR CITY GATE BUILDING
KADRI MANGALURU DAKSHINA KANNADA
KARNATAKA – 575 002.
REPRESENTED BY ITS PROPRIETOR
MR. KIRAN SHETTY
AGED ABOUT 38 YEARS

... PETITIONER

(BY SRI BALRAM R.RAO, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, 2^{ND} FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY RERA
THE SECRETARY
2^{ND} FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3^{RD} CROSS, MISSION ROAD
BENGALURU, KARNATAKA – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO CALLING FOR THE RECORDS OF THE PETITIONERS CASE AND AFTER EXAMINING THE LEGALITY AND VALIDITY THEREOF BE PLEASED TO QUASH AND SET ASIDE THE IMPUGNED COMMON CIRCULAR DATED 03/09/2020 CIRCULAR NO. RERA/FINANCE-SECTION/83/2020-21 (ANNEXURE-B) AS ILLEGAL AND UNCONSTITUTIONAL AND ETC.,

IN WRIT PETITION No.5797 OF 2024

BETWEEN:

CHENNAM RANGASWAMY
S/O RANGAIAG CHENNAM
AGED ABOUT 43 YEARS
H-108, SRIRAM SPURTHI APARTMENTS

B-BLOCK, AECS LAYOUT
BENGALURU – 560 037.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, ADVOCATE FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.5802 OF 2024

BETWEEN:

M/S. YASHMU PROJECTS
REGISTERED BY UNDER

SECTION 5 OF THE REAL ESTATE
NO.218, 'B' BLOCK
MAHAVEER MARVEL APARTMENT
KODI CHIKANNA HALLI
BENGALURU – 560 076
REPRESENTED BY ITS MANAGING PARTNER
K.VIJAYAPRASAD REDDY

... PETITIONER

(BY SRI ISMAIL MUNEEB MUSBA, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY IT SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED 03/09/2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 ISSUED BY THE R2 AUTHORITY PRODUCED AT ANNEXURE-A.

<u>IN WRIT PETITION No.7291 OF 2024</u>

<u>BETWEEN</u>:

MRS. ESTHER CHANDY
AGED ABOUT 56 YEARS
W/O MR. EAPEN CHANDY
R/AT NO S-2, ABIDE WITH ME
1/A, 11TH CROSS
KARIANNAPALYA, LINGARAJAPURA
BENGALURU – 560 084.

... PETITIONER

(BY SRI SABASTIAN M. A., ADVOCATE)

<u>AND</u>:

1 . STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVERNMENT OF KARNATAKA
ROOM NO.213, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . THE SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR, SILVER JUBILEE BOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR DTD 03.09.2020 BEARING RERA/FINANCE-

SECTION/83/2020-21 ISSUED BY THE SECRETARY, KARNATAKA REAL ESTATE AUTHORITY VIDE ANNEXURE-A.

IN WRIT PETITION No.7654 OF 2024

BETWEEN:

M/S. BHARATH DEVELOPERS AND BUILDERS
REPRESENTED BY ITS AUTHORISED PARTNER
SRI SANDEEP S. P.,
AGED ABOUT 38 YEARS
OFFICE AT NO. 1028, 25TH MAIN
39TH CROSS, 4TH 'T' BLOCK, JAYANAGAR
BENGALURU – 560 041.

... PETITIONER

(BY SRI RAGHAVA P., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY UNDER SECRETARY (RERA)
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.211, II FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A WRIT IN THE NATURE OF MANDAMUS OR ANY OTHER WRIT BE PASSED AGAINST THE R-2; A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER WRIT BE PASSED QUASHING CIRCULAR IN TOTO IMPOSING DELAY FEE FOR DELAYED SUBMISSIONS OF QUARTERLY UPDATE AND ANNUAL AUDIT STATEMENT DTD SEPTEMBER 03, 2020, BEARING NO. RERA/FINANCE-SECTION/83/2020-21 AS UNDER ANNEXURE-A ISSUED BY THE R-2 ON THE GROUNDS OF IT BEING ULTRA VIRES TO ACT.

IN WRIT PETITION No.8583/2024

BETWEEN:

M/S. KHAIN PROPERTIES
A PARTNERSHIP FIRM
HAVING ITS REGISTERED OFFICE AT
D.NO.13/331E, II FLOOR
DEVARAJ TOWERS, COURT ROAD
UDUPI – 576 101
REPRESENTED BY ITS MANAGING PARTNER
MR. NILESH ROLAND DAVID

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY

REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD 3.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.11439 OF 2024

BETWEEN:

MR. SHREENIVAS SRIRAMALU
S/O MR. SRIRAMALU K.,
AGED ABOUT 49 YEARS
SOLE PROPRIETOR OF
COLISTAA INFRA TECH
A PROPRIETORSHIP CONCERN
HAVING ITS OFFICE AT
82/3/A, RAMA KRISHNA MUTT ROAD
HALASURU, BENGALURU – 560 008.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT

ROOM NO.213, II FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2^{ND} FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3^{RD} CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DTD 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 UNDER ANNX-D BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER SETTING ASIDE THE DELAY FEE BEARING REG NO. PRM/KA/RERA/1251/310/PR/180319/001665 UNDER ANNX-C LEVIED BY THE R-2 ON THE PETITIONER.

IN WRIT PETITION No.12202 OF 2024

BETWEEN:

M/S. MANDAVI REAL ESTATE DEVELOPERS
A REGISTERED INDIAN PARTNERSHIP ACT, 1932
HAVING ITS RREGISTERED OFFICE AT
3^{RD} FLOOR, MANDAVI TRADE CENTRE
UDUPI - MANIPAL ROAD, KUNJIBETTU
UDUPI – 576 102
REPRESENTED BY ITS PARTNER
MR. GLEN DIAS

S/O MR. JERRY VINCENT DIAS
AGED ABOUT 38 YEARS.

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENTOF HOUSING
GOVERNMENT OF KARNATAKA
ROOM NO. 213, 2ND FLOOR
VIKASA SOUDHA
BENGALURU - 560 001.

2 . THE SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO. 1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED CIRCULAR DTD 03.09.2020 BEARING NO. RERA/FINANCE- SECTION /83/20-21 ISSUED BY THE SECRETARY, KARNATAKA REAL ESTATE REGULATORY AUTHORITY VIDE ANNEXURE-A.

IN WRIT PETITION No.12203 OF 2024

BETWEEN:

M/S. MANDAVI REAL ESTATE DEVELOPERS
A REGISTERED INDIAN PARTNERSHIP ACT, 1932
HAVING ITS REGISTERED OFFICE AT 3RD FLOOR
MANDAVI TRADE CENTRE
UDUPI MANIPAL ROAD, KUNJIBETTU
UDUPI – 576 102
REPRESENTED BY ITS PARTNER
MR. GLEN DIAS
S/O MR. JERRY VINCENT DIAS
AGED ABOUT 38 YEARS.

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVERNMENT OF KARNATAKA
ROOM NO. 213, 2ND FLOOR
VIKASA SOUDHA
BENGALURU - 560 001.

2 . THE SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING
CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DATED 03/09/2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 ISSUED BY THE SECRETARY, KARNATAKA REAL ESTATE REGULATORY AUTHORITY VIDE ANNEXURE-A AND ETC.

IN WRIT PETITION No.12332 OF 2024

BETWEEN:

M/S. CALIBER PROPERTIES
A PROPRIETORY CONCERN
HAVING ITS REGISTERED OFFICE AT
NO.3083, PARAMAHAMSA ROAD
2^{ND} MAIN, YADAVAGIRI
MYSORE – 570 020
REPRESENTED BY ITS PROPRIETOR
SRI ANIL KUMAR C.,
S/O LATE CHOKELAL
AGED ABOUT 66 YEARS.

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVT. OF KARNATAKA
ROOM NO. 213, 2^{ND} FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . THE SECRETARY
KARNATAKA REAL ESTATE

REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT IN THE NATURE OF CERTIORARI QUASHING THE IMPUGNED CIRCULAR DATED 03.09.2020 BEARING NO. RERA/FINANCE - SECTION / 83/2020-21 ISSUED BY THE SECRETARY, KARNATAKA REAL ESTATE REGULATORY AUTHORITY VIDE ANNEXURE-A.

IN WRIT PETITION No.13209 OF 2024

BETWEEN:

MR. HAJARATALI AHAMAD PEERJADE
AGED ABOUT 45 YEARS
KAZI NALA, HUKKERI ROAD
TALUK: HUKKERI
DISTRICT: BELAGAVI – 591 309.

... PETITIONER

(BY SMT. ANKITA AJAY PATIL, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT

ROOM NO. 213, II FLOOR
VIKASA SOUDHA, BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO. 1/14, 2ND FLOOR
SIVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED 03/09/2020 BEARING NO. SECTION/83/2020-21 UNDER ANNEXURE-C BY DELAY FEE IS LEVIED ON THE PETITIONER.

IN WRIT PETITION No.13851 OF 2024

BETWEEN:

M/S. COMFORT BUILDERS AND DEVELOPERS
A PARTNERSHIP FIRM REGISTERED
UNDER THE INDIAN PARTNERSHIP ACT, 1932
REPRESENTED BY ITS PARTNER
MR. T.NARASIMHA MURTHY
S/O THIMMAPPA
AGED ABOUT 60 YEARS
HAVING OFFICE AT
NO.2, NORTH PARK ROAD
KUMARA PARK EAST
BENGALURU – 560 001.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, II FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED 03/09/2020 BEARING NO.ISSUED BY THE R2 RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-F BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER.

IN WRIT PETITION No.14128 OF 2024

BETWEEN:

ORAVIA PROJECTS PRIVATE LIMITED
REP. BY ITS DIRECTOR
SRI R.VIVEKANANDA
S/O LATE G.R.REVAIAH

AGED ABOUT 55 YEARS
REGISTERED OFFICE AT NO.69/1
GUDIGATTANAHALLI VILLAGE
SARJAPURA HOBLI, ANEKAL TALUK
BENGALURU – 560 125
INCORPORATION DATE 29.10.2020.

... PETITIONER

(BY SRI SATISH K., ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
DEPARTMENT OF HOUSING
REP. BY ITS SECRETARY
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REP. BY ITS SECRETARY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD. 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 PASSED BY THE R-2 (ANNX-B) AND DEALY FEES IMPOSED ON THE PETITIONER (ANNX-C) IN THE INTEREST OF JUSTICE AND EQUITY.

<u>IN WRIT PETITION No.16477 OF 2024</u>

<u>BETWEEN</u>:

MR. SUSHANT GUPTA
S/O MAHENDER KUMAR
AGED ABOUT 43 YEARS
RESIDING AT, 17/23
4TH FLOOR, CASA CAPITOL
WOOD STREET, ASHOK NAGAR
BENGALURU – 560 025.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

<u>AND</u>:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 213, II FLOOR
VIKASA SOUDHA
BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
NO. 1/14, 2ND FLOOR, SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR

DATED 03.09.2020 BEARING NO.RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-D BEARING REGISTRATION NUMBER PRM/KA/RERA/1251/309/PR/180605/001874 BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER.

IN WRIT PETITION No.18008 OF 2024

BETWEEN:

SHETTY PATIL DEVELOPERS LLP.,
A LIMITED LIABILITY PARTNERSHIP
HAVING REGISTERED OFFICE AT
C-2/11, OXFORD COMFORTS
WANAWAD PUNE – 411 040
REP. BY AUTHORIZED SIGNATORY
MR. SHARATKUMAR BABURAO SHETTY.

... PETITIONER

(BY SMT. ASMITA ABHAY DESHPANDE, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.123 II FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR, SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;

SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD. 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 AT ANNX-D AS AGAINST THE PETITIONER HEREIN AND CONSEQUENTLY SET ASIDE THE DELAY FEE LEVIED BY THE R-2 IN THE WEBSITE AND PERMIT THE PETITIONER TO MAKE THE REQUIRED UPDATES.

<u>IN WRIT PETITION No.21871 OF 2024</u>

<u>BETWEEN</u>:

M/S. MITRA STRUCTURES
REPRESENTED BY ITS PARTNER
SRI VISHWANATH T.,
S/O THIMAPPA
AGED ABOUT 49 YEARS
REGISTERED OFFICE AT NO.24
3RD FLOOR, LAKSHMAMMA LAYOUT
80 FEET ROAD, J.P.NAGAR
8TH PHASE, 2ND BLOCK
BENGALURU – 560 076
FIRM REGISTERED ON 11-04-2014
NO.JNR/41/2014-15.

... PETITIONER

(BY SMT. ASMITA ABHAY DESHPANDE, ADVOCATE)

<u>AND</u>:

1 . THE STATE OF KARNATAKA
DEPARTMENT OF HOUSING
REPRESENTED BY ITS SECRETARY
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
NO.1/14, 2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD. 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 PASSED BY THE R-2 (ANNX-B) AND DEALY FEES IMPOSED ON THE PETITIONER (ANNX-C).

IN WRIT PETITION No.24692 OF 2024

BETWEEN:

M/S. OCEANUS DWELLINGS PVT. LTD.,
A COMPANY REGISTERED UNDER
THE COMPANIES ACT, 1956
A COMPANY HAVING ITS REGISTERED
OFFICE AT PN PLAZA, NO.1090/B
18TH CROSS, 3RD SECTOR, HSR LAYOUT
BENGALURU - 560102
REPRESENTED BY ITS DIRECTOR
MR. P.K.CHACKO.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY

HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.25216 OF 2024

BETWEEN:

M/S. OCEANUS DWELLINGS PVT. LTD.,
A COMPANY HAVING ITS
REGISTERED OFFICE AT PN PLAZA
NO.1090/B, 18TH CROSS, 3RD SECTOR
HSR LAYOUT, BENGALURU – 560 102
REPRESENTED BY ITS DIRECTOR
MR. P.K.CHACKO
A COMPANY REGISTERED UNDER
THE COMPANIES ACT, 1956

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DATED 03.09.2020 ISSUED BY THE RESPONDENT NO.2 VIDE ANNEXURE A.

IN WRIT PETITION No.25254 OF 2024

BETWEEN:

M/S. OCEANUS DWELLINGS PVT. LTD.,
A COMPANY HAVING ITS REGISTERED
OFFICE AT NO.1090/B, PN PLAZA
4TH FLOOR, 18TH CROSS ROAD
3RD SECTOR, HSR LAYOUT
BENGALURU, KARNATAKA – 560 102
REPRESENTED BY ITS DIRECTOR

MR. P.K.CHACKO
A COMPANY REGISTERED UNDER
THE COMPANIES ACT, 1956.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.25323 OF 2024

BETWEEN:

M/S. OCEANUS DWELLINGS PVT. LTD.,
A COMPANY HAVING ITS

REGISTERED OFFICE AT
PN PLAZA NO.1090/B, 18TH CROSS ROAD
3RD SECTOR, HSR LAYOUT
BENGALURU, KARNATAKA – 560 102
REPRESENTED BY ITS DIRECTOR
MR. P.K.CHACKO
A COMPANY REGISTERED UNDER
THE COMPANIES ACT, 1956.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD 03.09.2020 ISSUED BY THE R-2 VIDE ANNEXURE-A.

IN WRIT PETITION No.26531 OF 2024

BETWEEN:

M/S DHIRAN INFRASTRUCTURE PVT LTD
A PRIVATE LIMITED FIRM HAVING ITS REGISTERED
NO 138, 29TH MAIN ROAD, DOLLERS COLONY
BTM 2ND STAGE, BANGALORE, IGGALURU VILLAGE,
ATTIBELE HOBLI, ANEKAL TALUK,
BANGALORE URBAN DISTRICT.
REPRESENTED BY ITS MANAGING DIRECTOR
MR.SURESH B S
A COMPANY REGISTERED UNDER
COPANIES ACT, 2013

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE RELULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT, DIRECTION TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD 03.09.2020 ISSUED BY THE R-2 VIDE ANNEXURE-A.

IN WRIT PETITION No.26568 OF 2024 (GM - RES),

BETWEEN

M/S. LORVEN STRUCTURES
A PARTNERSHIP FIRM
HAVING ITS REGISTERED
NO.1073, 30TH MAIN, BSK 2ND STAGE
BENGALURU – 560 070.
REPRESENTED BY ITS MANAGING PARTNER
MR. K.KESHAVULU NAIDU
A COMPANY REGISTRATION UNDER
THE INDIAN PARTNERSHIP ACT, 1932.

...PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
REP. BY ITS SECRETARY, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

....RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;

SRI GOWTHAMDEV C.ULLAL, ADVOCATE R2)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECTION TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD 03.09.2020 ISSUED BY THE R-2 VIDE ANNEXURE-A.

IN WRIT PETITION No.26851 OF 2024

BETWEEN:

M/S. AMIGO SHELTERS PRIVATE LIMITED
NO.152, 2ND CROSS, SHIRDI SRINAGAR
K.NARAYANAPURA ROAD
A.C.POST, BENGALURU – 560 045
M.HAMZA ALI
MANAGING DIRECTOR
A COMPANY REGISTERED UNDER
THE COMPANIES ACT, 1956

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
REP. BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;

SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SEC/83/2020-21 DTD 03.09.2020 ISSUED BY THE R-2 VIDE ANNEXUR-A.

IN WRIT PETITION No.29253 OF 2024

BETWEEN:

DAYAAR INFRA BUILD PRIVATE LIMITED
A COMPANY HAVING ITS REGISTERED OFFICE AT
RS NO.1393/A-P3, Z.A.AVENUE
NEAR A.M.SHAIKH HOSPITAL
GANGWADI, BELGAUM – 590 016
REPRESENTED BY ITS AUTHORISED SIGNATORY
MR. SUHIB ASIF ISUF ANKALGI
AGED ABOUT 47 YEARS
INCORPORATED COMPANY REGISTERED UNDER
THE REGISTRATION OF COMPANY ACT.

... PETITIONER

(BY SRI UDAYA PRAKASH M., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM. NO.213, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 01.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR, SLIVER JUBLIEE PARK BLOCK
UNITY BUILDINGS, CSI COMPOUND, 3RD CROSS
MISSION ROAD, BENGALURU - 027

REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DATED 03/09/2020 ISSUED BY R-2 AT ANNEXURE-E AND /OR SET ASIDE THE DELAY FEE LEVIED ON THE PETITIONER.

IN WRIT PETITION No.29405 OF 2024

BETWEEN:

DAYAAR INFRA BUILD PRIVATE LIMITED
A COMPANY HAVING ITS
REGISTERED OFFICE AT RS NO.1393/A-P3
Z.A.AVENUE, NEAR A.M.SHAIKH HOSPITAL
GANGWADI, BELGAUM – 590 016
REPRESENTED BY ITS AUTHORISED SIGNATORY
MR.SUHIB ASIF ISUF ANKALGI
AGED ABOUT 47 YEARS.

... PETITIONER

(BY SRI UDAYA PRAKASH M., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM. NO.213, 2ND FLOOR
VIKASA SOUDHA, BENGALURU – 01.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR, SLIVER JUBLIEE PARK BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANACE-SECTION/83/202-21 DATED 03/09/2020 ISSUED BY R-2 AT ANNEXURE-B AND /OR SET ASIDE THE DELAY FEE LEVIED ON THE PETITIONER.

IN WRIT PETITION No.29631 OF 2024

BETWEEN:

PREETI DEVELOPERS PRIVATE LIMITED
A PRIVATE LIMITED COMPANY REGISTERED
UNDER THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT
NO. 899/1, MCEHS LAYOUT, SRK NAGAR
BENGALURU - 560 077
REPRESENTED BY ITS MANAGING DIERCTOR
MR. M.RAMA RANGESHWAR REDDY.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT

GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 213, II FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR, SILVER JUBILEE PARK BLOCK,
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REP. BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DATED 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-F BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER AND ETC.,

IN WRIT PETITION No.29843 OF 2024

BETWEEN:

PREETI DEVELOPERS PRIVATE LIMITED
A PRIVATE LIMITED COMPANY REGISTERED
UNDER THE COMPANIES ACT, 1956
HAVING ITS REGISTERED OFFICE AT 899/1
MCEHS LAYOUT, SRK NAGAR
BENGALURU – 560 077
REPRESENTED BY ITS MANAGING DIRECTOR
MR. M.RAMA RANGESHWAR REDDY.

... PETITIONER

(BY SRI SANJAY KRISHNA V., ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO.213, II FLOOR, VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 UNDER ANNEXURE-F BY WHICH DELAY FEE IS LEVIED ON THE PETITIONER.

IN WRIT PETITION No.31238 OF 2024

BETWEEN:

M/S. MONARCH
A PARTNERSHIP FIRM
REGISTERED UNDER
THE INDIAN PARTNERSHIP ACT,
HAVING ITS OFFICE AT NO.54
BRIGADE ROAD, BENGALURU – 560 001

REPRESENTED BY ITS AUTHORIZED SIGNATORY
SRI SALMAN DAWOOD
S/O MR. DAWOOD MOHAMMED
AGED ABOUT 36 YEARS
R/AT NO.18, EDEN HALL APARTMENTS
3RD MAIN JAYAMAHAL
BENGALURU – 560 046.

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVERNMENT OF KARNATAKA
ROOM NO.213, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001

2 . THE SECRETARY
KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DATED 03/09/2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 ISSUED BY THE SECRETARY,

KARNATAKA REAL ESTATE REGULATORY AUTHORITY VIDE ANNX-A AND ETC.,

<u>IN WRIT PETITION No.31922 OF 2024</u>

<u>BETWEEN</u>:

M/S. SRI CHOWDESHWARI PROJECTS
A PARTNERSHIP FIRM
HAVING REGISTERED OFFICE AT
NO. 9, 1ST FLOOR, "PRITHVI JUNCTION"
GOTTIGERE BANNERGHATTA ROAD
BBMP WARD NO. 194, BENGALURU - 560 083
REPRESENTED BY ITS AUTHORIZED PERSON
SRI R.CHARAN, S/O B.RAMESH BABU.

... PETITIONER

(BY SRI MALLAPPA J.SHIVAYOGI, ADVOCATE)

<u>AND</u>:

1 . STATE OF KARNATAKA
REPRESENTED BY THE
SECRETARY HOUSING DEPARTMENT
GOVERNMENT OF KARNATAKA SECRETARIAT
ROOM NO. 123, II FLOOR, VIKASA SOUDHA
BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE PARK BLOCK
UNIT BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027
REP. BY ITS SECRETARY.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;

SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR DTD 03.09.2020 BEARING NO. RERA/ FINANCE - SECTION /83/20-21 AT ANNEXURE-E AND CONSEQUENTLY SET ASIDE THE DELAY FEE LEVIED BY THE R2 IN THE WEBSITE AND PERMIT THE PETITIONER TO MAKE THE REQUIRED UPDATED.

IN WRIT PETITION No.32672 OF 2024

BETWEEN:

SRI T.NARASIMHULU
S/O THAMMINENI PEDDAIAH
AGED ABOUT 60 YEARS
REGISTERED OFFICE AT NO. 1197
1ST FLOOR, 22ND CROSS
24TH MAIN, PARANGIPALYA
2ND SECTOR, HSR LAYOUT
BANGALORE URBAN DISTRICT
BENGALURU - 560 012.

... PETITIONER

(BY SRI SATISH K., ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
DEPARTMENT OF HOUSING
REPRESENTED BY ITS SECRETARY
VIKASA SOUDHA
BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
NO. 1/14, 2ND FLOOR

SILVER JUBILEE BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD. 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 PASSED BY THE R-2 (ANNX-B) AND DEALY FEES IMPOSED ON THE PETITIONER (ANNX-C) IN THE INTEREST OF JUSTICE AND EQUITY.

IN WRIT PETITION No.32681 OF 2024

BETWEEN:

SRI T.NARASIMHULU
S/O THAMMINENI PEDDAIAH
AGED ABOUT 60 YEARS
REGISTERED OFFICE AT NO.1197
1ST FLOOR, 22ND CROSS
24TH MAIN, PARANGIPALYA
2ND SECTOR, HSR LAYOUT
BENGALURU URBAN DISTRICT
BENGALURU – 560 012.

... PETITIONER

(BY SRI SATISH K., ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
DEPARTMENT OF HOUSING
REPRESENTED BY ITS SECRETARY
VIKASA SOUDHA

BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD. 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 PASSED BY THE R-2 (ANNX-B) AND DEALY FEES IMPOSED ON THE PETITIONER (ANNX-C) IN THE INTEREST OF JUSTICE AND EQUITY.

IN WRIT PETITION No.33637 OF 2024

BETWEEN:

SBR HABITAT LLP.,
A COMPANY HAVING ITS
REGISTERED OFFICE AT
24/5, SITUATED AT SEEGEHALLI VILLAGE
BIDARAHALLI HOBLI
BENGALURU EAST TALUK
(PROJECT: SBR PRAVANIKA)
REPRESENTED BY ITS MANAGING PARTNER
MR. V.VENUGOPAL.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO. 211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.33648 OF 2024

BETWEEN:

SBR GROUP
A COMPANY HAVING ITS REGISTERED OFFICE AT
24/5 SITUATED AT SEEGEHALLI VILLAGE
BIDARAHALLI HOBLI, BENGALURU EAST TALUK
(PROJECT NAME: SBR HORIZON)
REPRESENTED BY ITS MANAGING PARTNER
MR. V.VENUGOPAL

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO. 211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.33673 OF 2024

BETWEEN:

SBR HABITAT LLP.,
A COMPANY HAVING ITS
REGISTRED OFIFCE AT 24/5
SITUATED AT SEGEHALLI VILLAGE
BIDARHALLI HOBLI
BENGALURU EAST TALUK
PROJECT: SBR KEERTHI

REPRESENTED BY ITS MANAGING DIRECTOR
MR. V.VENUGOPAL.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILIDNG, CSI COMPOUND
3RD CROSS, MISSISON ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.33676 OF 2024

BETWEEN:

SBR HABITAT LLP.,
A COMPANY HAVING ITS

REGISTERED OFFICE AT 24/5
SITUATED AT SEEGEHALLI VILLAGE
BIDARAHALLI HOBLI
BENGALURU EAST TALUK
(PROJECT NAME: SBR TEJAS)
REPRESENTED BY ITS MANAGING PARTNER
MR. V.VENUGOPAL
THE REGISTERED UNDER THE REAL ESTATE
(REGULATION AND DEVELOPMENT) ACT, 2016

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REPRESENTED BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO. 211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.3367 OF 2025

BETWEEN:

IINSPIRA SPRINGDALE PRIVATE LIMITED
NO.255, 36TH CROSS, 5TH MAIN
4TH BLOCK, JAYANAGAR III BLOCK
BENGALURU SOUTH, BENGALURU – 560 011
REPRESENTED BY ITS AUTHORISED SIGNATORY
MR. ARAVINDA M. S.,
(PROJECT NAME: MANAR PURE EARTH)

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO.211, 2ND FLOOR
VIKASA SOUDHA
BENGALURU – 560 001

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REP. BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE

CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.3731 OF 2025

BETWEEN:

ESTELLA PROJECTS PVT. LTD.,
A COMPANY HAVING ITS REGISTERED OFFICE AT
443,16TH CROSS, 6TH MAIN
HSR LAYOUT, 6TH SECTOR
BENGALURU – 560 102
(PROJECT NAME ESTELLA MAPLE SQUARE BLOCK A)
REPRESENTED BY ITS DIRECTOR
MR. SUDHAKAR AGANI
AGED ABOUT 49 YEARS
COMPANY REGISTERED UNDER COMPANIES ACT, 1956.

... PETITIONER

(BY SRI SANDEEP LAHIRI, ADVOCATE)

AND:

1 . THE STATE OF KARNATAKA
REP. BY THE SECRETARY
HOUSING DEPARTMENT
ROOM NO. 211, 2ND FLOOR
VIKAS SOUDHA
BENGALURU – 560 001.

2 . KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
REP. BY ITS SECRETARY
2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;

SRI GOWTHAMDEV C.ULLAL, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR BEARING NO. RERA/FINANCE-SECTION/83/2020-21 DTD. 03.09.2020 ISSUED BY THE R-2 VIDE ANNX-A.

IN WRIT PETITION No.13851 OF 2025

BETWEEN:

M/S. UNISHIRE SKYSCAPES LLP.,
A LIMITED LIABILITY PARTNERSHIP FIRM
AND HAVING ITS ADMINISTRATIVE OFFICE AT
NO.36, UNISHIRE SQUARE
RAILWAY PARALLEL ROAD
NEHRU NAGAR, BENGALURU - 560 020.

PRESENTLY AT
NO.42, CASTLE STREET
ASHOK NAGAR, BENGALURU - 560 025
REP. BY ITS AUTHORISED SIGNATORY
SRI PRATIK K.MEHTA

... PETITIONER

(BY SRI G.S.VENKAT SUBBA RAO, ADVOCATE)

AND:

1 . STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF HOUSING
GOVT. OF KARNATAKA
ROOM NO.213, 2ND FLOOR
VIKASA SOUDHA
BENGALURU - 560 001.

2 . THE SECRETARY

KARNATAKA REAL ESTATE
REGULATORY AUTHORITY
NO.1/14, 2ND FLOOR
SILVER JUBILEE BLOCK
UNITY BUILDING, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU – 560 027
REPRESENTED BY CHAIRMAN.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD. 03.09.2020 BEARING NO. RERA/FINANCE-SECTION/83/2020-21 ISSUED BY THE SECRETARY KARNATAKA REAL ESTATE REGULATORY AUTHORITY VIDE ANNX-A.

IN WRIT PETITION No.15925 OF 2025

BETWEEN:

PARTH CONSTRUCTIONS PRIVATE LIMITED
INCORPORATED ON 25/10/2007
REPRESENTED BY ITS DIRECTOR
SRI SANJEET VIJAYKUMAR RAUT
S/O VIJAYKUMAR PANDURANG RAUT
AGED ABOUT 39 YEARS
REGISTERED OFFICE AT NO. 246
RAJANI GANDHA GARDEN APARTMENTS
NO. 21, VITTAL MALYA ROAD
BENGALURU - 560 001.

... PETITIONER

(BY SRI SATISH K., ADVOCATE)

<u>AND</u>:

1 . THE STATE OF KARNATAKA
DEPARTMENT OF HOUSING
REPRESENTED BY ITS SECRETARY
VIKASA SOUDHA
BENGALURU - 560 001.

2 . KARNATAKA REAL ESTATE REGULATORY AUTHORITY
REPRESENTED BY ITS SECRETARY
NO. 1/14, 2ND FLOOR, SILVER JUBILEE BLOCK
UNITY BUILDINGS, CSI COMPOUND
3RD CROSS, MISSION ROAD
BENGALURU - 560 027.

... RESPONDENTS

(BY SRI M.RAJAKUMAR, AGA FOR R1;
SRI I.S.DEVAIAH, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DATED 03.09.2020 BEARING NO. RERA/ FINANCE-SECTION /83/2020-21 PASSED BY THE R2 (ANNEXURE -D) AND DEALY FEES IMPOSED ON THE PETITIONER (ANNEXURE -E) BEARING NO. PRM/KA/RERA/1251/309/PR-171019/000265.

THESE WRIT PETITIONS HAVING BEEN HEARD AND RESERVED FOR ORDERS ON 23.08.2025, COMING ON FOR PRONOUNCEMENT THIS DAY, THE COURT MADE THE FOLLOWING:-

CORAM: **THE HON'BLE MR JUSTICE M.NAGAPRASANNA**

CAV ORDER

Conglomeration of writ petitions, though arising from distinct projects and differing promoters, converge upon a common grievance – the validity of a Circular dated 03-09-2020 issued by the Real Estate Regulatory Authority, Karnataka (hereinafter referred to as 'the Authority' for short). **This Circular, in essence, mandates the levy of "delay fee" for belated submission of quarterly updates and annual audit statements, without distinction to the scale of the project, the stage of development, or the peculiar circumstances surrounding it.**

For the sake of convenience, the factual backdrop of writ petition Nos.4770 of 2024, 3379 of 2024 and 18662 of 2023 would be noticed, for it mirrors in substance the circumstances present in the other connected cases.

2. *Sans* details, facts germane are as follows: -

IN WRIT PETITION NO.4770 OF 2024

2.1 The petitioner is a partnership firm engaged in the business of development, construction and sale of residential buildings. The petitioner is planning to construct apartments under the Pradhan Mantri Awas Yojana in the name and style of 'Shubh Gruh' in Sy.No.147, Plot No.102+103+139+140, Paninagar Layout, Indi Road Pass, near Royal Enfield Showroom, Bijapur-Vijayapura District. In compliance with the Real Estate (Regulation and Development) Act, 2016 (hereinafter referred to as 'the Act' for short) and Karnataka Real Estate (Regulation and Development) Rules, 2017 (hereinafter referred to as 'the Rules' for short) the petitioner applied for RERA registration on 07-04-2018. The application comes to be approved on 01-06-2018 with the petitioner being termed as a promoter and was allotted a RERA registration number. The petitioner then applied for plan sanction for construction of apartment aforementioned and announced the project canvassing for pre-bookings from the general public. The petitioner then tried to source pre-bookings in order to obtain commencement certificate for the project and when the things were then picking up, the nation was engulfed with COVID-19 due to which, the construction activity came to a grinding halt. It is the averment in the petition that the petitioner could not fetch even a single pre-booking for the project.

2.2. A Circular comes to be issued by the Authority on 03-09-2020. The Circular imposes 'delay fee' retrospectively for delayed submission of quarterly update and annual audit statement. The Circular encompasses every builder, developer or promoter to file quarterly update and annual audit statement in terms of Section 7 of the Act. The petitioner did not receive any pre-bookings for the apartment to be constructed and it has neither taken advances against the flat nor commenced any construction on the site. Commencement certificate is not obtained. It is the averment in the petition that, notwithstanding the aforesaid circumstance, late fee is imposed upon the petitioner.

2.3. The petitioner represents on 26-06-2023 seeking withdrawal of RERA registration due to non-receipt of pre-bookings and non-commencement of construction activity. The petitioner also applies for cancellation of plan, as nothing commenced from the date of sanction of the plan. The petitioner is said to have pursued the requisition for withdrawal with the 2nd respondent only to be known, that in terms of the afore-mentioned Circular, only if delay fee ₹7,90,000 as on 06-01-2024 is paid, further steps would be taken towards the request of the petitioner. It is in this way, delay fee is imposed upon the petitioner. This is called in question in the subject petition.

IN WRIT PETITION NO.3379 of 2024

3. The petitioner in the subject petition is an individual who has developed a project "Amogh Anagha Nivasayati" and is involved in the development and promotion of real estate projects in the State more particularly in Bangalore Urban and Rural areas. The Act, as observed hereinabove, comes into effect on 25-03-2016 and the Rules on 10-07-2017. The Circular imposing delay fee for delayed submission of quarterly update and annual audit statement comes in place. On 22-02-2022 the Bangalore International Airport Area Planning Authority issues a layout approval plan in favour of

the petitioner. Therefore, the project could commence only after approval of plan by the Planning Authority. But, on the ground that quarterly updates and annual statement are not filed, delay fee of ₹7,90,000/- is imposed against the petitioner as well. It is, therefore, the petitioner is before this Court in the present petition.

IN WRIT PETITION NO.18662 of 2023

4. The petitioner is a partnership firm engaged in development and construction activities. A housing project under the name and style of "New Dawn" was taken up from the hands of the Authority and sanction was obtained on 4-01-2018 from the Planning Authority. The petitioner did not update the quarterly reports on the website within 15 days from the end of the quarter. Therefore, delay fee is imposed in terms of the Circular, which would be ₹10,000/- up to one month and beyond one month a delay fee of ₹20,000/- per month, irrespective of the project and irrespective of the developer. The delay fee, in the case at hand, is now imposed at ₹26,80,000/- not from the date on which the Circular comes into force but retrospectively i.e., from 4th quarter of 2018-19 for each quarter, until the 3rd quarter of 2019-20. It is

this that has driven the petitioner to this Court in the subject petition.

5. In all the connected cases the issue is the same. The projects are different, the partnership firms or individuals are different and amount of delay fee imposed is also different. But, the submissions on legality of imposition of delay fee, pursuant to the Circular is a common stream that runs through all these cases.

6. Heard Smt Poornima H.S. in W.P.No.4770 of 2024; Sri Raghava P in W.P.No.3379 of 2024 and Sri Sandeep Lahiri in W.P.No.18662 of 2023, learned counsels for petitioners and all other learned counsels appearing for petitioners in connected cases, Sri M Rajakumar, learned Additional Government Advocate appearing for respondent No.1 and Sri Gowthamdev C Ullal, learned counsel appearing for respondent No.2.

SUBMISSIONS:

7. Learned counsel Smt Poornima H. S. appearing for the petitioner in W.P.4770 of 2024 spearheads the charge. She contends that the impugned Circular is wholly without authority of law. The Act undoubtedly imposes obligations on promoters, it neither envisages nor empowers the authority to levy delay fees of the kind that is now demanded. She would contend that the Circular is violative of Rules 4 and 7 of the Rules, which depict non-commencement of construction and force majeure. It is her submission that delay due to COVID-19 pandemic and consequent non-take of, of the projects were due to force majeure. The Circular applies to promoters who wish to extend registration by seeking extension of registration and not the promoters who want to withdraw registration itself on force majeure, particularly the petitioner. Rule 7 of the Rules imposes a condition that the Authority should inform the promoter about the extension or rejection and further grants power to the Authority to rectify the defects, if they fail to comply with the conditions thereunder. Section 6 of the Act mandates that no application for extension shall be rejected, unless an opportunity of hearing is granted to the applicant, especially in circumstances of force majeure. The Act does not authorize collection of heavy amounts by way of Circular. It is an unjust enrichment by the Authority, in the absence of basis of calculation of delay fee inconsistent with the Act. The learned counsel projects a unique circumstance in the petition. According to the learned counsel, the Act deals with registration and extension of the project. There is no provision to withdraw the registration. She would contend that Section 6 itself recognizes the registration granted under Section 5 could be extended on an application made by the Promoter due to force majeure in such form and on payment of such fee as may be prescribed. Rule 7 speaks of modalities of extension of registration. Delay fee need not be imposed where the extension of a project is due to force majeure. She would submit that her application seeking withdrawal of registration should be considered failing which, the petitioner would be simply saddled with delay fee, which is also contrary to law. Notwithstanding the petitioners being victims of real estate crash and their inability to cope up with losses.

8. The learned counsel Sri Sandeep Lahiri appearing for the petitioner in Writ Petition No.18662 of 2023 and Sri Raghava P., learned counsel for the petitioner in Writ Petition No.3379 of 2024 in unison would vehemently contend that parameters or mode in which the Circular penalizes is not in consistent with the Act. It is

his submission that Section 61 of the Act imposes penalty for contravention of other provisions of the Act. Therefore, the Act indicates that the promoter shall be liable to any penalty which may extend up to 5% of the estimated costs of the real estate project. Therefore, collection of delay fee by way of a Circular is nowhere found under the Act. The Circular cannot lead to imposition of fee, not found under the Act. It is his submission that imposition of fee is in violation of Article 14 of the Constitution of India, as same treatment of fee collection is imposed on promoters despite the project being of 10 apartments or 1000 apartments, this is arbitrary, ill-logical and unreasonable. Section 37 of the Act does not empower the Authority to issue a Circular imposing collection of delay fee. The Circular is indicative of the fact that delay fee would have to be taken commencing from the date of impugned Circular, but collection of fee is now being imposed retrospectively from the third quarter of 2018-19. He would submit on behalf of all the petitioners that, delay fee that is imposed by way of Circular is contrary to the Act.

THE RERA:

9. *Per contra*, the learned counsel Sri Gowthamdev C. Ullal appearing for the Authority in all these cases and learned Additional Government Advocate Sri M. Rajakumar appearing for the State would vehemently refute the submissions to contend that the Act imposes mandatory obligations on the promoters to provide quarterly updates on the K-RERA portal regarding the details of the projects and these promoters and developers or individuals who are in the business of development when they fail to submit quarterly updates on K-RERA website, the fee is collected. Therefore, it is a caution for the developers to adhere to the timeline. The petitioners have not approached the Court with clean hands, as they have to comply with the directions of the Authority issued from time to time. Since they have not complied, they are liable for action under Sections 61 and 63 of the Act or consequences that flow from the mandate of the statute. The Circular is prospective and not retrospective at all, as is contended by the petitioners. It is in compliance with Section 37 of the Act and therefore, the submissions to the contrary should not be entertained. They would seek dismissal of the petitions.

10. **With these rival submissions ringing in the ears of the Court, one side decrying the circular as a usurpation of legislative power, the other defending it as a necessary instrument of regulation, the matter now requires determination.** In furtherance whereof, the issue that falls for consideration is:

"Whether the Circular indeed traces its authority to the parent statute or whether it strays into the forbidden field of ultra-vires action?"

CONSIDERATION:

11. To resolve the ***kernel*** in the ***conundrum***, it becomes imperative first to turn to the statute itself. The Act in unmistakable terms delineates, the powers conferred upon the Authority and the obligations cast upon the promoter or any person registered under the Act. It becomes germane to notice those provisions of the Act and the Rules.

THE ACT:

11.1. First let me notice the Act and consider the sections that are relevant. Sections 4, 5, 6, 11, 34, 37, 61, 63 of the Act read as follows:

> "**4. Application for registration of real estate projects**.—(1) Every promoter shall make an application to the Authority for registration of the real estate project in such form, manner, within such time and accompanied by such fee as may be [3][prescribed].
>
> (2) The promoter shall enclose the following documents along with the application referred to in sub-section (1), namely—
>
> (*a*) a brief details of his enterprise including its name, registered address, type of enterprise (proprietorship, societies, partnership, companies, competent authority), and the particulars of registration, and the names and photographs of the promoter;
>
> (*b*) a brief detail of the projects launched by him, in the past five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending, details of type of land and payments pending;
>
> (*c*) an authenticated copy of the approvals and commencement certificate from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and

commencement certificate from the competent authority for each of such phases;

(*d*) the sanctioned plan, layout plan and specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority;

(*e*) the plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire fighting facilities, drinking water facilities, emergency evacuation services, use of renewable energy;

(*f*) the location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project;

(*g*) pro forma of the allotment letter, agreement for sale, and the conveyance deed proposed to be signed with the allottees;

(*h*) the number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or verandah areas and the exclusive open terrace areas appurtenant with the apartment, if any;

(*i*) the number and area of garage for sale in the project;

(*j*) the names and addresses of his real estate agents, if any, for the proposed project;

(*k*) the names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project;

(*l*) a declaration, supported by an affidavit, which shall be signed by the promoter or any person authorised by the promoter, stating,—

(A) that he has a legal title to the land on which the development is proposed along with legally valid documents with authentication of such title, if such land is owned by another person;

(B) that the land is free from all encumbrances, or as the case may be details of the encumbrances on such land including any rights, title, interest or name of any party in or over such land along with details;

(C) the time period within which he undertakes to complete the project or phase thereof, as the case may be;

(D) that seventy per cent of the amounts realised for the real estate project from the allottees, from time to time, shall be deposited in a separate account to be maintained in a scheduled bank to cover the cost of construction and the land cost and shall be used only for that purpose:

Provided that the promoter shall withdraw the amounts from the separate account, to cover the cost of the project, in proportion to the percentage of completion of the project:

Provided further that the amounts from the separate account shall be withdrawn by the promoter after it is certified by an engineer, an architect and a chartered accountant in practice that the withdrawal is in proportion to the percentage of completion of the project:

Provided also that the promoter shall get his accounts audited within six months after the end of every financial year by a chartered accountant in practice, and shall produce a statement of accounts duly certified and signed by such chartered accountant and it shall be verified during the audit that the amounts collected for a particular project have been utilised for that project and the withdrawal has been in compliance with the proportion to the percentage of completion of the project.

Explanation.—For the purpose of this clause, the term "scheduled bank" means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934);

(E) that he shall take all the pending approvals on time, from the competent authorities;

(F) that he has furnished such other documents as may be prescribed by the rules or regulations made under this Act; and

(*m*) such other information and documents as may be prescribed.

(3) The Authority shall operationalise a web based online system for submitting applications for registration of projects within a period of one year from the date of its establishment.

5. Grant of registration.—(1) On receipt of the application under sub-section (1) of Section 4, the Authority shall within a period of thirty days—

(*a*) grant registration subject to the provisions of this Act and the rules and regulations made thereunder, and provide a registration number, including a Login Id and password to the applicant for accessing the website of the Authority and to create his web page and to fill therein the details of the proposed project; or

(*b*) reject the application for reasons to be recorded in writing, if such application does not conform to the provisions of this Act or the rules or regulations made thereunder:

Provided that no application shall be rejected unless the applicant has been given an opportunity of being heard in the matter.

(2) If the Authority fails to grant the registration or reject the application, as the case may be, as provided under sub-section (1), the project shall be deemed to have been registered, and the Authority shall within a period of seven days of the expiry of the said period of thirty days specified under sub-section (1), provide a registration number and a Login Id and password to the promoter for accessing the website of the Authority and to create his web page and to fill therein the details of the proposed project.

(3) The registration granted under this section shall be valid for a period declared by the promoter under sub-clause (C) of clause (*l*) of sub-section (2) of Section 4 for completion of the project or phase thereof, as the case may be.

6. Extension of registration.—The registration granted under Section 5 may be extended by the Authority on an application made by the promoter, due to force majeure, in such form and on payment of such fee as may be prescribed:

Provided that the Authority may in reasonable circumstances, without default on the part of the promoter, based on the facts of each case, and for reasons to be recorded in writing, extend the registration granted to a project for such time as it considers necessary, which shall, in aggregate, not exceed a period of one year:

Provided further that no application for extension of registration shall be rejected unless the applicant has been given an opportunity of being heard in the matter.

Explanation.—For the purpose of this section, the expression "force majeure" shall mean a case of war, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature affecting the regular development of the real estate project.

… … …

11. Function and duties of promoter.—(1) The promoter shall, upon receiving his Login Id and password under clause (*a*) of sub-section (1) or under sub-section (2) of Section 5, as the case may be, create his web page on the website of the Authority and enter all details of the proposed project as provided under sub-section (2) of Section 4, in all the fields as provided, for public viewing, including—

(*a*) details of the registration granted by the Authority;

(*b*) quarterly up-to-date the list of number and types of apartments or plots, as the case may be, booked;

(*c*) quarterly up-to-date the list of number of garages booked;

(*d*) quarterly up-to-date the list of approvals taken and the approvals which are pending subsequent to commencement certificate;

(*e*) quarterly up-to-date status of the project; and

(*f*) such other information and documents as may be specified by the regulations made by the Authority.

(2) The advertisement or prospectus issued or published by the promoter shall mention prominently the website address of the Authority, wherein all details of the registered project have been entered and include the registration number obtained from the Authority and such other matters incidental thereto.

(3) The promoter at the time of the booking and issue of allotment letter shall be responsible to make available to the allottee, the following information, namely:—

(*a*) sanctioned plans, layout plans, along with specifications, approved by the competent authority, by display at the site or such other place as may be specified by the regulations made by the Authority;

(*b*) the stagewise time schedule of completion of the project, including the provisions for civic infrastructure like water, sanitation and electricity.

(4) The promoter shall—

(*a*) be responsible for all obligations, responsibilities and functions under the provisions of this Act or the rules and regulations made thereunder or to the allottees as per the agreement for sale, or to the association of allottees, as the case may be, till the conveyance of all the apartments, plots or buildings, as the case may be, to the allottees, or the common areas to the association of allottees or the competent authority, as the case may be:

Provided that the responsibility of the promoter, with respect to the structural defect or any other defect for such period as is referred to in sub-section (3) of Section 14, shall continue even after the conveyance deed of all the apartments, plots or buildings, as the case may be, to the allottees are executed.

(*b*) be responsible to obtain the completion certificate or the occupancy certificate, or both, as applicable, from the relevant competent authority as per local laws or other laws for the time being in force and to make it available to the allottees individually or to the association of allottees, as the case may be;

(*c*) be responsible to obtain the lease certificate, where the real estate project is developed on a leasehold land, specifying the period of lease, and certifying that all dues and charges in regard to the leasehold land has been paid, and to make the lease certificate available to the association of allottees;

(*d*) be responsible for providing and maintaining the essential services, on reasonable charges, till the taking over of the maintenance of the project by the association of the allottees;

(*e*) enable the formation of an association or society or cooperative society, as the case may be, of the allottees, or a federation of the same, under the laws applicable:

Provided that in the absence of local laws, the association of allottees, by whatever name called, shall be formed within a period of three months of the majority of allottees having booked their plot or apartment or building, as the case may be, in the project;

(*f*) execute a registered conveyance deed of the apartment, plot or building, as the case may be, in favour of the allottee along with the undivided proportionate title in the common areas to the association of allottees or competent authority, as the case may be, as provided under Section 17 of this Act;

(*g*) pay all outgoings until he transfers the physical possession of the real estate project to the allottee or the associations of allottees, as the case may be, which he has collected from the allottees, for the payment of outgoings (including land cost, ground rent, municipal or other local taxes, charges for water or electricity, maintenance charges, including mortgage loan and interest on mortgages or other encumbrances and such other liabilities payable to competent authorities, banks and financial institutions, which are related to the project):

Provided that where any promoter fails to pay all or any of the outgoings collected by him from the allottees or any liability, mortgage loan and interest thereon before transferring the real estate project to such allottees, or the association of the allottees, as the case may be, the promoter shall continue to be liable, even after the transfer of the property, to pay such outgoings and penal charges, if any, to the authority or person to whom they are payable and be liable for the cost of any legal proceedings which may be taken therefor by such authority or person;

(*h*) after he executes an agreement for sale for any apartment, plot or building, as the case may be, not mortgage or create a charge on such apartment, plot or building, as the case may be, and if any such mortgage or charge is made or created then notwithstanding anything contained in any other law for the time being in force, it shall not affect the right and interest of the allottee who has taken or agreed to take such apartment, plot or building, as the case may be.

(5) The promoter may cancel the allotment only in terms of the agreement for sale:

Provided that the allottee may approach the Authority for relief, if he is aggrieved by such cancellation and such cancellation is not in accordance with the terms of the agreement for sale, unilateral and without any sufficient cause.

(6) The promoter shall prepare and maintain all such other details as may be specified, from time to time, by regulations made by the Authority.

… … …

34. Functions of Authority.—The functions of the Authority shall include—

(*a*) to register and regulate real estate projects and real estate agents registered under this Act;

(*b*) to publish and maintain a website of records, for public viewing, of all real estate projects for which registration has been given, with such details as may be prescribed, including information provided in the application for which registration has been granted;

(*c*) to maintain a database, on its website, for public viewing, and enter the names and photographs of promoters as defaulters including the project details, registration for which has been revoked or have been penalised under this Act, with reasons therefor, for access to the general public;

(*d*) to maintain a database, on its website, for public viewing, and enter the names and photographs of real estate agents who have applied and registered under this Act, with such details as may be prescribed, including those whose registration has been rejected or revoked;

(*e*) to fix through regulations for each areas under its jurisdiction the standard fees to be levied on the allottees or the promoter or the real estate agent, as the case may be;

(*f*) to ensure compliance of the obligations cast upon the promoters, the allottees and the real estate agents under this Act and the rules and regulations made thereunder;

(*g*) to ensure compliance of its regulations or orders or directions made in exercise of its powers under this Act;

(*h*) to perform such other functions as may be entrusted to the Authority by the appropriate Government as may be necessary to carry out the provisions of this Act.

… … …

37. Powers of Authority to issue directions.—The authority may, for the purpose of discharging its functions under the provisions of this Act or rules or regulations made thereunder, issue such directions from time to time, to the promoters or allottees or real estate agents, as the case may be, as it may consider necessary and such directions shall be binding on all concerned.

… … …

61. Penalty for contravention of other provisions of this Act.—If any promoter contravenes any other provisions of this Act, other than that provided under Section 3 or Section 4, or the rules or regulations made thereunder, he shall be liable to a penalty which may extend up to five per cent of the estimated cost of the real estate project as determined by the Authority.

… … …

63. Penalty for failure to comply with orders of Authority by promoter.—If any promoter, who fails to

> **comply with, or contravenes any of the orders or directions of the Authority, he shall be liable to a penalty for everyday during which such default continues, which may cumulatively extend up to five per cent, of the estimated cost of the real estate project as determined by the Authority."**

(Emphasis supplied)

Section 4 of the Act prescribes the requirements for registration of the projects, including disclosure of sanction plans, layouts and schedule of completion. Section 5 of the Act deals with grant of registration. The registration is granted in all these cases. Section 6 deals with extension of registration. A registration granted under Section 5 may be extended by the Authority under Section 6 on an application of the promoter, in such form and on payment of such fee, as may be prescribed. The extension indicates that force majeure would mean war, flood, drought, fire, or any other calamity caused by nature affecting regular development of a real estate project. Section 11 obliges every promoter to furnish quarterly updates on project status together with annual reports. Sections 34 and 35 empower the Authority to call for information and to ensure compliance with the obligation. There are several functions of the Authority empowering it towards completion of projects. Section 37 deals with powers of the Authority to issue directions. The Authority for the purpose of discharging its functions under the Act or the Rules is empowered to issue directions from time to time to the promoters, allottees and real estate agents as the case would be. Section 61 deals with penalty for contravention of other provisions of the Act. If any promoter would contravene any other provisions of the Act other than what is provided under Sections 3 or 4, shall be liable to a penalty which may extend up to 5% of the estimated cost of real estate project as determined by the Authority. Section 63 deals with penalty for failure to comply with orders of the Authority by the promoter. **The entire fulcrum of the *lis* revolves round the afore-quoted provisions, particularly of Sections 37, 61 and 63 of the Act**.

THE RULES:

11.2. In exercise of powers conferred under the Act, the Rules are promulgated. Certain Rule, that are germane, are necessary to be noticed. Rule 7 which deals with extension of registration of the project and reads as follows:

“**7. Extension of registration of project**.— (1) The registration granted under the Act, may be extended by the Authority, on an application made by the promoter in Form ‘T’, in triplicate, until the application procedure is made web based, within three months prior to the expiry of the registration granted.

(2) The application for extension of registration shall be accompanied with a demand draft or a bankers cheque drawn on any scheduled bank or Co-operative Bank through online payment mode, as the case may be, for an amount equivalent to half the registration fees as prescribed under sub-rule (3) of Rule 3 along with an explanatory note setting out the reasons for delay in the completion of the project and the need for extension of registration for the project, along with documents supporting such reasons:

Provided that where the promoter applies for extension of registration of the project due to force majeure he shall not be liable to pay any fee.

(3) The extension of registration of the project shall not be beyond the period specified under concerned State Acts for completion of the project or phase thereof, as the case may be.

(4) In case of extension of registration, the Authority shall inform the promoter about such extension in Form ‘F’ and in case of rejection of the application for extension of registration the Authority shall inform the promoter about such rejection in Form ‘D’:

Provided that the Authority may grant an opportunity to the promoter to rectify the defects in the application within such time period as may be specified by it.”

(Emphasis supplied)

What is striking, however, is that while the Act lays down the duties of promoters with precision, it nowhere contemplates the imposition of "delay fee" in the event of non-compliance. The only consequence spelt out in the Act are those of penalty or interest in terms of the provisions quoted hereinabove. The Rules follow suit. It nowhere speaks of imposition of any delay fee.

12. Notwithstanding the same, in the teeth of the absence of power, the Authority notifies a Circular. Therefore, it becomes necessary to notice the Circular, The Circular reads as follows:

"No.RERA/Finance-Section/83/2020-21 Date: 03.09.2020

CIRCULAR

Sub: Imposing delay fee for delayed submission of quarterly update and Annual Audit Statement.

*****

Whereas, Section 11 of the Real Estate (Regulation and Development) Act, 2016 and Rule 15(D) of Karnataka Real Estate (Regulation and Development) Rules, 2017 mandates the promoter to perform certain functions as required under the Act. One of the mandatory requirements is to Quarterly Updates on the RERA Authority website.

Promoters of Registered projects shall be upload the necessary details as per under Section 11(1), Rule 15(D) and as prescribed, including reporting compliance as required Section 4(2)(1)(D) on Authority website.

Accordingly, Karnataka Real Estate Regulatory Authority has enabled the facility on its website for online filing of Quarterly Updates and Annual Audit for the registered projects.

Under Section 37 of the Real Estate (Regulation and Development) Act, 2016 the Karnataka Real Estate

Regulatory Authority is vested with the power to issue directions for the purpose of discharging its functions under the provisions of this Act or Rules or Regulations made thereunder, issue such directions from time to time, to the Promoters or Allottees or Real Estate Agents, as the case may be, as it may consider necessary and such directions shall be binding on all concerned.

The Authority has been that, many of the Promoters are not filing the Post Registration, Quarterly updates and Annual Audit on the website of the Authority, within the prescribed time in accordance with Rules 15(D) and Section 4(2)(1)(D).

Hence, it is decided by the Authority to levy the delay filing fees for non-compliance of provisions of the Act/Rules. Hence, this circular.

The delay fees payable by the promoters of the project for the Quarterly Updates on the website of the Authority shall be as follows:

Sl. No.	Due date as per K-RERA Rule	Delay	Delay Fees per project
1	15^{th} days from the end of the Quarter.	Upto 1 month from the due date	₹10,000
		Beyond 1 month	₹20,000 per month of delay

The delay fees shall be effective commencing from the date of this circular and the promoters shall remit the fees through RERA E-Payment at the time of filing of the Quarterly Updates as enabled by the Authority on the website.

(Approved by the Authority)

Sd/-
Secretary,
Karnataka Real Estate Regulatory Authority."

(Emphasis added)

The Circular refers to Section 11 of the Act and Rule 15 of the Rules which mandate the promoter to perform certain functions as required under the Act. It further refers to Section 37 vesting certain powers to issue certain directions towards discharge of functions by the promoters. The Authority has observed that promoters are not filing post registration quarterly updates and annual audit on the website within time. Therefore, it has decided to impose delay fee. None of the provisions quoted therein empower the Authority to impose a fee. A perusal at the Circular does not indicate any source of power for imposition of a fee, and does not have the method of calculation, of fee as well. Therefore, the Circular apart from it being issued at its whim, does not trace its power to the Act.

13. It is trite that imposition of tax, fee or any other impost upon any person, cannot be by way of Circular. It is therefore manifest that the Act and the Rules have not clothed the Authority with power to levy or recover fees beyond those expressly authorised. **In the absence of such express conferment, no Circular, however well intentioned, can conjure into**

existence a financial liability against the promoters. This principle is neither novel nor chartered. Jurisprudence is replete with the Apex Court and other High Courts considering that no tax, fee or impost can be foisted upon a citizen, except by clear authority of statute. The Courts have struck down such actions that would seek to transgress this settled boundary. I therefore, deem it appropriate to notice the said position of law.

POSITION IN LAW:

14. Article 265 of the Constitution is the source of power for the Union and the States to impose taxes in accordance with law. Article 265 of the Constitution of India reads as follows:

> "**265. Taxes not to be imposed save by authority of law**.- No tax shall be levied or collected except by authority of law."

Therefore, an impost can be made only in accordance with or and as authorized by law.

15. Tax or a fee has been a subject matter of interpretation by the Apex Court in several judgments considering several facets of such imposts. I deem it appropriate to notice a few:

(i) **COMMISSIONER, HINDU RELIGIOUS ENDOWMENTS, v. SRI LAKSHMINDRA THIRTHA SWAMIAR OF SRISHIRUR MUTT**[1]:

"…. …. ….

44. A neat definition of what "tax" means has been given by Latham, C.J. of the High Court of Australia in Matthews v. Chicory Marketing Board [60 CLR 263, 276]. "A tax", according to the learned Chief Justice, "is a compulsory exaction of money by public authority for public purposes enforceable by law and is not payment for services rendered". This definition brings out, in our opinion, the essential characteristics of a tax as distinguished from other forms of imposition which, in a general sense, are included within it. It is said that the essence of taxation is compulsion, that is to say, it is imposed under statutory power without the taxpayer's consent and the payment is enforced by law [Vide Lower Mainland Dairy v. Crystal Dairy Ltd. , [1933] A.C. 168]. The second characteristic of tax is that it is an imposition made for public purpose without reference to any special benefit to be conferred on the payer of the tax. This is expressed by saying that the levy of tax is for the purposes of general revenue, which when collected forms part of the public revenues of the State. As the object of a tax is not to confer any special benefit upon any particular individual, there is, as it is said, no element of quid pro quo between the taxpayer and the public authority [See Findlay Shirras on Science of Public Finance, Vol. I, p. 203]. Another feature of the taxation is that as it is a part of the

[1] **1954 SCC OnLine SC 67**

common burden, the quantum of imposition upon the taxpayer depends generally upon his capacity to pay-

45. Coming now to fees, a "fee" is generally defined to be a charge for a special service rendered to individuals by some governmental agency. The amount of fee levied is supposed to be based on the expenses incurred by the Government in rendering the service, though in many cases the costs are arbitrarily assessed. Ordinarily, the fees are uniform and no account is taken of the varying abilities of different recipients to pay [Vide Lutz on Public Finance, p. 215]. These are undoubtedly some of the general characteristics, but as there may be various kinds of fees, it is not possible to formulate a definition that would be applicable to all cases.

46. As regards the distinction between a tax and a fee, it is argued in the first place on behalf of the respondent that a fee is something voluntary which a person has got to pay if he wants certain services from the Government; but there is no obligation on his part to seek such services and if he does not want the services, he can avoid the obligation. The example given is of a licence fee. If a man wants a licence that is entirely his own choice and then only he has to pay the fees, but not otherwise. We think that a careful examination will reveal that the element of compulsion or coerciveness is present in all kinds of imposition, though in different degrees and that it is not totally absent in fees. This, therefore, cannot be made the sole or even a material criterion for distinguishing a tax from fees. It is difficult, we think, to conceive of a tax except, it be something like a poll tax, the incidence of which falls on all persons within a State. The house tax has to be paid only by those who own houses, the land tax by those who possess lands, municipal taxes or rates will fall on those who have properties within a municipality. Persons, who do not have houses, lands or properties within municipalities, would not have to pay these taxes, but nevertheless these impositions come within the category of taxes and nobody can say that it is the choice of these people to own lands or houses or specified kinds of properties, so that there is no compulsion on them to pay taxes at all.

> **Compulsion lies in the fact that payment is enforceable by law against a man in spite of his unwillingness or want of consent; and this element is present in taxes as well as in fees. Of course, in some cases whether a man would come within the category of a service receiver may be a matter of his choice, but that by itself would not constitute a major test which can be taken as the criterion of this species of imposition. The distinction between a tax and a fee lies primarily in the fact that a tax is levied as a part of a common burden, while a fee is a payment for a special benefit or privilege. Fees confer a special capacity, although the special advantage, as for example in the case of registration fees for documents or marriage licences, is secondary to the primary motive of regulation in the public interest [Vide Findlay Shirras on Science of Public Finance, Vol. I, p. 202]. Public interest seems to be at the basis of all impositions, but in a fee it is some special benefit which the individual receives. As Seligman says, it is the special benefit accruing to the individual which is the reason for payment in the case of fees; in the case of a tax, the particular advantage if it exists at all is an incidental result of State action [Vide Seligman's Essays on Taxation, p.408]"**

(Emphasis Supplied)

The Apex Court has clearly indicated what are the characteristics of a fee distinguishing it from what could be tax. What is held by the Apex Court is that a fee is generally a charge for special service rendered to individuals by Governmental agencies, which is to be uniform, without reference to the capacity of the payer.

(ii) **CORPORATION OF CALCUTTA v. LIBERTY CINEMA**[2]:

"…. …. ….

[2] **1964 SCC OnLine SC 65**

> 20. The conclusion to which we then arrive is that the levy under Section 548 is not a fee as the Act does not provide for any services of special kind being rendered resulting in benefits to the person on whom it is imposed. **The work of inspection done by the Corporation which is only to see that the terms of the licence are observed by the licensee is not a service to him. No question hew arises of correlating the amount of the levy to the costs of any service. The levy is a tax. It is not disputed, it may be stated, that if the levy is not a fee, it must be a tax.**
>
> (Emphasis supplied)

The Apex Court in the afore-extracted judgment holds that unless any service of a special kind is rendered resulting in benefits to the person on whom it is imposed, the levy would not be a fee, but a tax.

(iii) **NAGAR MAHAPALIKA v. DURGA DAS BHATTACHARYA[3]**:

"…. …. ….

> **10. We pass on to consider the next question raised in this appeal, namely, whether there was a quid pro quo for the licence fees realised by the appellant and whether the impost was a fee in the strict sense as contemplated by Section 294 of the Act. A finding has been recorded in the present case by the trial court that a sum of T 1,43,741/710 was spent by the Municipal Board for providing facilities and amenities to owners and drivers of rickshaws.** This sum of f 1,43,741/7/0 is made up of the following items:
>
> "Rs. 68,000 spent over the paving of bye-lanes, in these the only conveyance that can operate is a rickshaw.

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[3] **1968 SCC OnLine SC 228**

> Rs. 20,000 spent as expenses for lighting of streets and lanes.
>
> Rs. 47,741/7/0 spent in making provision for parking grounds.
>
> Rs. 8000 spent on payment of salary to the staff maintained for issuing licences and inspecting rickshaws".

The High Court was of the opinion that the amount of Rs. 68,000 spent for paving of bye-lanes and Rs. 20,000 for lighting of streets and lanes cannot be considered to have been spent in rendering services to the rickshaw owners and rickshaw drivers. The reason was that under Section 7(a) of the Act it was the statutory duty of the Municipal Board to light public streets and places and under clause (h) of the same section to construct and maintain public streets, culverts etc. The expenditure under these two items was incurred by the Municipal Board in the discharge of its statutory duty and it is manifest that the licence fee cannot be imposed for reimbursing the cost of ordinary municipal services which the Municipal Board was bound under the statute to provide to the general public (See the decision of the Madras High Court in India Sugar and Refineries Ltd. v. Municipal Council Hospet) [ILR 1943 Mad 521]. If these two items are excluded from consideration the balance of expenditure incurred by the Municipal Board for the benefit of the licensees is Rs. 55,741/7/0. In other words, the expenditure constituted about 44% of the total income of the Municipal Board from the licensees. **In our opinion, there is no sufficient quid pro quo established in the circumstances of this case and the High Court was therefore right in holding that the imposition of the licence fees at the rate of Rs. 30 on each rickshaw owner and Rs. 5 on each rickshaw driver was ultra vires and illegal.**

(Emphasis supplied)

The Apex Court, in the aforesaid case, holds that if there is no sufficient *quid pro quo* established, imposition of fees would become illegal.

(iv) **DELHI RACE CLUB LIMITED v. UNION OF INDIA[4]**:

"35. In the light of the tests laid down in Hingir-Rampur [AIR 1961 SC 459: (1961) 2 SCR 537] and followed in Kesoram Industries [(2004) 10 SCC 201], it is manifest that the true test to determine the character of a levy, delineating "tax" from "fee", is the primary object of the levy and the essential purpose intended to be achieved. In the instant case, it is plain from the scheme of the Act that its sole aim is regulation, control and management of horse racing. Such a regulation is necessary in public interest to control the act of betting and wagering as well as to promote the sport in the Indian context. To achieve this purpose, licences are issued subject to compliance with the conditions laid down therein, which inter alia include maintenance of accounts and furnishing of periodical returns; amount of stakes which may be allotted for different kinds of horses; the measures to be taken for the training of the persons to become jockeys, to encourage Indian- bred horses and Indian jockeys; the inclusion and association of such persons as the Government may nominate as stewards or members in the conduct and management of the horse racing. The violation of the conditions of the licence or the Act is penalised under the Act besides a provision for cognizance by a court not inferior to a Metropolitan Magistrate. To ensure compliance with these conditions, the 1985 Rules empower the District Officer or an Entertainment Tax Officer to conduct inspection of the race club at reasonable times. Thus, the nature of the impost is not merely compulsory exaction of money to augment the revenue of the State but its true object is to regulate, control, manage and encourage the sport of horse racing as is distinctly spelled out in the Act and the 1985 Rules. **For the purpose of enforcement, wide powers are conferred on various authorities to enable them to supervise, regulate and monitor the activities relating to the racecourse with a view to secure proper enforcement of the provisions. Therefore, by applying the principles laid down in the aforesaid decisions, it is clear that the said levy is a "fee" and not a "tax"."**

(Emphasis supplied)

[4] **(2012) 8 SCC 680**

The Apex Court, in the afore-said case, has again elaborated as to what is a tax and a fee. By considering the services rendered by the Race Club, the Apex Court holds it to be a fee and not a tax.

(v) **JINDAL STAINLESS LTD. v. STATE OF HARYANA[5]**:

"…. …. ….

67.2. Secondly, because the concept of compensatory tax obliterates the distinction between a tax and a fee. **The essential difference between a tax and a fee is that while a tax has no element of quid pro quo, a fee without that element cannot be validly levied. The difference between a tax and the fee has been examined and elaborated in a long line of decisions of this Court.** (See Commr., Hindu Religious Endowments v. Sri LakshmindraThirthaSwamiar of Sri Shirur Mutt [Commr., Hindu Religious Endowments v. Sri Lakshmindra Thirtha Swamiar of Sri ShirurMutt , AIR 1954 SC 282 : 1954 SCR 1005] Jagannath Ramanuj Das v. State of Orissa [Jagannath Ramanuj Das v. State of Orissa , AIR 1954 SC 400], Hingir-Rampur Coal Co. Ltd. v. State of Orissa [Hingir-Rampur Coal Co. Ltd. v. State of Orissa , AIR 1961 SC 459], Corpn. of Calcutta v. Liberty Cinema [Corpn. of Calcutta v. Liberty Cinema , AIR 1965 SC 1107] Kewal Krishan Puri v. State of Punjab [Kewal Krishan Puri v. State of Punjab , (1980) 1 SCC 416], Krishi UpajMandi Samiti v. Orient Paper and Industries Ltd. [Krishi Upaj Mandi Samiti v. Orient Paper and Industries Ltd. , (1995) 1 SCC 655],State of Gujarat v. Akhil Gujarat Pravasi V.S. Mahamandal [State of Gujarat v. Akhil Gujarat Pravasi V.S. Mahamandal , (2004) 5 SCC 155] and State of W.B. v. Kesoram Industries Ltd. [State of

[5] **(2017) 12 SCC 1**

> W.B. v. Kesoram Industries Ltd. , (2004) 10 SCC 201 : AIR 2005 SC 1646])".
>
> (Emphasis supplied)

A Nine Judge Bench of the Apex Court, in **JINDAL STAINLESS LTD** *supra,* while considering the difference between a tax and a fee, holds that element of *quid pro quo* is essential for an impost to be considered a fee.

POWER TO DEMAND FEES:

(vi) **AHMEDABAD URBAN DEVELOPMENT AUTHORITY v. SHARADKUMAR JAYANTIKUMAR PASAWALLA[6]**:

> "…. …. ….
>
> 7. After giving our anxious consideration to the contentions raised by Mr. Goswami, **it appears to us that in a fiscal matter it will not be proper to hold that even in the absence of express provision, a delegated authority can impose tax or fee. In our view, such power of imposition of tax and/or fee by delegated authority must be very specific and there is no scope of implied authority for imposition of such tax or fee. It appears to us that the delegated authority must act strictly within the parameters of the authority delegated to it under the Act and it will not be proper to bring the theory of implied intent or the concept of incidental and ancillary power in the matter of exercise of fiscal power.** The facts and circumstances in the case of District Council of Jowai are entirely different. The exercise of powers by the Autonomous Jaintia

[6] **(1992) 3 SCC 285**

> Hills Districts are controlled by the constitutional provisions and in the special facts of the case, this Court has indicated that the realisation of just fee for a specific purpose by the autonomous District was justified and such power was implied. The said decision cannot be made applicable in the facts of this case or the same should not be held to have laid down any legal proposition that in matters of imposition of tax or fees, the question of necessary intendment may be looked into when there is no express provision for imposition of fee or tax. The other decision in Khargram Panchayat Samiti case [(1987) 3 SCC 82] also deals with the exercise of incidental and consequential power in the field of administrative law and the same does not deal with the power of imposing tax and fee."
>
> 8. The High Court has referred to the decisions of this Court in Hingir case [AIR 1961 SC 459 : (1961) 2 SCR 537] and Jagannath Ramanuj case [AIR 1954 SC 400 : 1954 SCR 1046] and Delhi Municipal Corporation case [(1983) 3 SCC 229 : 1983 SCC (Tax) 154 : AIR 1983 SC 617]. It has been consistently held by this Court that whenever there is compulsory exaction of any money, there should be specific provision for the same and there is no room for intendment. Nothing is to be read and nothing is to be implied and one should look fairly to the language used. We are, therefore, unable to accept the contention of Mr. Goswami. Accordingly, there is no occasion to interfere with the impugned decision of the High Court. The appeal, therefore, fails and is dismissed with no order as to costs.
>
> (Emphasis supplied)

The Apex Court, in the afore-said judgment, has considered manifold circumstances which would distinguish a tax from a fee and has also held that there can be no implied power in fiscal matters. The power to impose must be specific and such imposition must be within the parameters of the Authority to impose. **There**

cannot be incidental or ancillary power in the matter of exercise of fiscal power.

(vii) **CALCUTTA MUNICIPAL CORPORATION** v. **SHREY MERCANTILE (P) LTD**[7]:

> "The short question which arises for determination in these civil appeals by grant of special leave by the Calcutta Municipal whether the imposition for the process of change in the name of the owner in the assessment books of the Corporation is in the nature of "a fee" or "tax".
>
> …. …. ….
>
> 17. These well-settled principles have been reiterated by this Court in the case of CCE v. Chhata Sugar Co. Ltd. [(2004) 3 SCC 466] in which it has been held : (SCC pp. 483-86, paras 18-30).
>
> > **"18. The Constitution of India postulates either a tax ora fee. However, the use of the expression 'tax' or 'fee' in a statute is not decisive; as on a proper construction thereof and having regard to its scope and purport, 'fee' may also be held to be a tax.**
> >
> > xxxxxx
> >
> > 25. In Liberty Cinema [(1965) 2 SCR 477 : AIR 1965 SC 1107] this Court, while interpreting Section 548 of the Calcutta Municipal Act providing for grant of a licence, observed : (AIR p. 1116, para 18)
> >
> > > 'The reference to the heading of Part V can at most indicate that the provisions in it were for conferring benefit on the public at large. The cinema house owners paying the levy would not as such owners be getting that benefit. We are not concerned with the benefit, if any, received by them as members of the public for that is not special benefit meant for them. We are clear in our mind that if

[7] **(2005) 4 SCC 245**

looking at the terms of the provision authorising the levy, it appears that it is not for special services rendered to the person on whom the levy is imposed, it cannot be a fee wherever it may be placed in the statute. A consideration of where Sections 443 and 548 are placed in the Act is irrelevant for determining whether the levy imposed by them is a fee or a tax.

It was further observed : (AIR p.1116, paras 19-20)

19. xxxxxx

20. The conclusion to which we then arrive is that the levy under Section 548 is not a fee as the Act does not provide for any services of special kind being rendered resulting in benefits to the person on whom it is imposed. The work of inspection done by the Corporation which is only to see that the terms of the licence are observed by the licensee is not a service to him. No question here arises of correlating the amount of the levy to the costs of any service. The levy is a tax. It is not disputed, it may be stated, that if the levy is not a fee, it must be a tax.'

xxxxxx

26. A regulatory statute may also contain taxing provisions.

27. The decisions of this Court point out towards the need of existence of the element of quid pro quo for imposition of fee; be it to the person concerned or be it to a group to which he belongs; irrespective of the fact as to whether the benefit of such service is received directly or indirectly.

28. The point at issue is required to be considered keeping in view the aforementioned legal position.

29. By reason of the provisions of the U.P. Sheera Niyantran Adhiniyam, 1964, the trade carried out by the respondents is sought to be regulated.

30. Some service, therefore, was required to be rendered by the State or the statutory authority to the owners of the factory producing molasses or the molasses industries generally if an impost by way of 'fee' was to be levied."

18. Applying the above principles to the present case, we find enumeration of obligatory and discretionary functions of the Corporation in Sections 29 and 30 under which civic services are rendered to the ratepayers for which taxes are leviable as mentioned in Section 170 of the Act. As stated above, the entire

Part IV of the Act deals not only with the levy of taxes, it also deals with assessments, valuation, collection and recovery of taxes. The entire machinery for filing of returns, objections and inspection of records and properties comes under the part which deals with taxation. The maintenance of assessment books, annual reports, valuation reports, etc. all come under the part which deals with taxation. Section 183 which deals with notice of transfer also comes under the same part. It is true that under Section 183(5), fees are payable for mutation as may be prescribed under the regulations, still as stated above, the primary object of such a charge is to augment the revenue and the levy of such a charge cannot be treated to be a part of the regulatory measure. Further, under the Regulations, the Corporation while prescribing fees has levied fees on ad valorem basis which is one mors circumstance to show that the impugned levy is in the nature of tax and not in the nature of a fee. Further, the quantum of levy indicates that it is a tax and not a fee. The analysis of the various provisions of the Act and the impugned Regulations shows that the impugned levy is in exercise of power of taxation under the said Act to augment the revenues primarily and not as a part of regulatory measure. As stated above, the purpose of mutation is to register the transfer in the records of the Corporation which in turn would help the Corporation to recover taxes from the existing taxpayers. Therefore, no special benefit results to the transferee who is made statutorily liable to inform the Corporation of the change, if any, in the name of the person primarily liable to pay the tax.

…. …. ….

21. Now coming to the question of challenge to the levy as arbitrary and discriminatory and violative of Article 14, we find that the functions of the Corporation with regard to mutation remain the same, whether the applicant is a transferee under a conveyance or a lessee or a beneficiary under a Will or an heir in the case of intestate succession. Once an application for mutation is made, the same is examined by the department and after hearing the objections, if any, the record is ordered to be changed. Ultimately, the exercise is for fiscal purpose. Similarly, the property valuation may be below Rs. 50,000 or above Rs. 2 lakhs, the function of the Corporation in making the mutation entry remains the

> **same. Similarly, whatever may be the cause of mutation, whether it is a case of transfer or devolution, the activity of mutation remains constant in all the cases. The expenses incurred in all the cases also cannot vary, whatever be the value of the property or the cause of mutation. In the circumstances, there is no reason given for charging different rates depending on the value of the property and the cause of transfer. By doing so, the incidence of the levy falls differently on persons similarly situated resulting in violation of Article 14 of the Constitution. Moreover, the quantum of fees is disproportionate to the so-called services" which is one more circumstance showing arbitrariness in the levy of such imposition. So far as Article 14 is concerned, the courts in India have always examined whether the classification was based on intelligible differentia and whether the differentia had a reasonable nexus with the object of legislation. (See** Om Kumar v. Union of India [(2001) 2 SCC 386].)
>
> **22. Applying the said tests to the impugned levy, we find that the levy is irrational, arbitrary, discriminatory and beyond Section 183(5) of the said 1980 Act.**

(Emphasis supplied)

The Apex Court, here again, elaborately considers the distinction between a fee and a tax and holds that fee can be charged only for services that are rendered.

JUDICIAL INTERPRETATION OF FEE:

16. Levy of fee, in its exclusiveness, has also been a subject matter of judicial interpretation.

16.1. The Division Bench of the High Court of Calcutta considering ***drainage development fees imposed*** by **CALCUTTA MUNICIPAL CORPORATION** and others held in **ASIAN LEATHER LIMITED** v. **KOLKATA MUNICIPAL CORPORAITON**[8], as follows:

> "…. …. ….
>
> 12. At this juncture, it will be profitable to refer to the well-known proposition of law that a natural person has the capacity to do all lawful things unless his capacity has been curtailed by some rule of law. It is equally a fundamental principle that in case of a statutory corporation, it is just the other way. The Corporation has no power to do anything unless those powers are conferred on it by the statutes, which crates it. See: Manimuddin Bepari v. Chairman of the Municipal Commissioner, Dacca reported in 40 CWN 17.
>
> …. …. ….
>
> **14. Bearing in mind the aforesaid principles and after going through the various provisions of the Act, the Rules and the Regulations framed thereunder, referred to by Mr. Mitra, the learned senior Advocate appearing on behalf of the appellant, we do not find that either in the Act or the Rules or the Regulations framed thereunder, any right or authority has been to the Corporation to realize drainage development fees from the owners of the land or the building at the time of sanction of the building plan as condition precedent for grant of permission to raise building.**
>
> **… … …**
>
> **23. We have already indicated that unless specifically authorized by the statute, a Corporation cannot realize any amount from the citizen and so far, the**

[8] **2007 SCC OnLine Cal 268**

delegated legislation Is concerned, nothing can be Implied for the justification of realization of any amount either as tax or as fees, which Is not specifically authorized.

(Emphasis applied)

16.2. A Division Bench of High Court of Gujarat, again considering imposition of tax/fee on installation of mobile communication towers by the Gujarat Urban Development and Urban Housing Department holds in the case of **INDUS TOWERS LIMITED V. STATE OF GUJARAT**[9], as follows:

"…. …. ….

24. In this regard it may be germane to refer to the provisions of Articles 265 and 243-X of the Constitution which reads thus:

"265. Taxes not to be imposed save by authority of law. "No tax shall be levied or collected except by authority of law."

"243-X. Power to impose taxes by, and Funds of, the Municipalities. - The Legislature of a State may, by law,"

(a) authorize a Municipality to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits;

(b) assign to a Municipality such taxes, duties tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits;

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[9] **2010 SCC OnLine Guj 3777**

(c) provide the making such grants-in- aid to the Municipalities from the Consolidated Fund of the State; and

(d) provide for constitution of such Funds for crediting all moneys received, respectively, by or on behalf of the Municipalities and also for the withdrawal of such moneys there from, as may be specified in the law.

…. …. ….

27. Apart from Article 265 which prohibits levy or recovery of tax except by authority of law, Article 243-X specifically provides that the Legislature of a State may, by law authorize a Municipality to levy, collect and appropriate such taxes, duties, tolls and fees in accordance such procedure and subject to such limits as may be specified by law. Thus, on a conjoint reading of Articles 265 and 243-X, there is a prohibition against levy and recovery of tax by a Municipality unless the Legislature of the State in exercise of powers under Article 243-X authorizes the Municipality to levy and collect such taxes, fees etc. In the present case, a bare reading of the impugned Government resolution indicates that the same has not been issued in exercise of any statutory power. However, even if the statutory provision under which the power is derived is not mentioned, so long as there is some statutory provision under which such power is derived, the Government resolution would not stand vitiated. In the circumstances it would next be required to be examined as to whether there is any statutory provision which vests in the State or the Municipal Corporations or Municipalities, the power to levy and collect annual permission fees and installation charges for erection of mobile telecommunication towers put up by cellular companies.

…. …. . …

29. Since the levy in question is termed annual permission fee and installation charge, it may be pertinent to refer to the provisions of Chapter XXII of the BPMC Act which provides for "Licences and Permits". The said Chapter is subdivided into nine parts as under:

1. Licensing of Surveyors, Architechs or Engineers, Structural Designers, Clerks of Works and Plumbers;
2. Trade licences and other licences for keeping animals and certain articles;
3. Licences for sale in municipal markets;
4. Licences for private markets;
5. Licences for sale of Articles of Food outside of Markets;
6. Licensing of Butchers, etc.;
7. Licensing for diary products;
8. Licences for hawking, etc.; and
9. General provisions regarding licences and permits.

…. …. ….

34. In the light of the aforesaid discussion, it is apparent that insofar as Municipal Corporations are concerned, the respondents have not been in a position to point out any statutory force behind the levy of annual permission fee and/or installation charges. The Apex Court in Commissioner of Income Tax, Udaipur v. McDowell and Co. Limited (supra) has held thus:

"Tax", "duty", "cess' or "fee" constituting a class denotes to various kinds of imposts by State in its sovereign power of taxation to raise revenue for the State. Within the expression of each specie each expression denotes different kind of impost depending on the purpose for which they are levied. This power can be exercised in any of its manifestation only under any law authorizing levy and collection of tax as envisaged under Article 265 which uses only the expression that no "tax" shall be levied and collected except authorised by law. It is its elementary meaning conveys that to support a tax legislative action is essential, it cannot be levied and collected in the absence of any legislative sanction by exercise of executive power of State under Article 73 by the Union or Article 162 by the State"

In the light of the law laid down by the Supreme Court in the decision cited hereinabove, it is apparent that in absence of legislative sanction, the State Government in exercise of its executive power under Article 162 cannot levy and collect annual permission fee

and installation charges in relation to mobile telecommunication towers put up by Cellular companies."

(Emphasis supplied)

16.3. Later, the Apex Court in the case of **M.CHANDRU v. MEMBER-SECRETARY, CHENNAI METROPOLITAN DEVELOPMENT AUTHORITY**[10], considering what is *quid pro quo* has held as follows:

"…. …. ….

Quid pro quo

23. The State or the Board did not state as to on what basis the rate of Rs 64 per square metre was fixed. What was the amount to be spent towards services to be rendered to the multi-storeyed and special buildings had not been spelt out. What had merely been stated was that the amount was necessary to be spent for overall development of the water supply and sewerage system.

24. It is not contended before us that IDC is not a fee but a tax. If it is a fee, the principle of quid pro quo shall apply. Like a State, all other authorities which are statutorily empowered to levy the same must spell out as to on what basis the same is charged. The State has not placed any material before the High Court. The High Court has also not addressed itself properly on the same issue. It failed to pose unto itself a relevant question. It proceeded on the basis as if overall development charges by itself is sufficient to levy a fee without spelling out how the services rendered will satisfy the equivalence doctrine for the purpose of levy and collection of fees.

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[10] **(2009) 4 SCC 72**

25. In *Krishna Das* v. *Town Area Committee, Chirgaon* [(1990) 3 SCC 645 : 1990 SCC (Tax) 374] this Court observed: (SCC p. 652, paras 22-24)

> **"*22*. A fee is paid for performing a function. A fee is not ordinarily considered to be a tax. If the fee is merely to compensate an authority for services performed or as compensation for the services rendered, it can hardly be called a tax. However, if the object of the fee is to provide general revenue of the authority rather than to compensate it, and the amount of the fee has no relation to the value of the services, the fee will amount to a tax. In the words of Cooley, 'A charge fixed by statute for the service to be performed by an officer, where the charge has no relation to the value of the services performed and where the amount collected eventually finds its way into the treasury of the branch of the Government whose officer or officers collect the charge is not a fee but a tax.'**
>
> ***23*. Under the Indian Constitution the State Government's power to levy a tax is not identical with that of its power to levy a fee. While the powers to levy taxes is conferred on the State Legislatures by the various entries in List II, in it there is Entry 66 relating to fees, empowering the State Government to levy fees 'in respect of any of the matters in this list, but not including fees taken in any court'. The result is that each State Legislature has the power, to levy fees, which is co-extensive with its powers to legislate with respect to substantive matters and it may levy a fee with reference to the services that would be rendered by the State under such law. The State may also delegate such a power to a local authority. When a levy or an imposition is questioned, the court has to inquire into its real nature inasmuch as though an imposition is labelled as a fee, in reality it may not be a fee but a tax, and vice versa. The question to be determined is whether the power to levy the tax or fee is conferred on that authority and if it falls beyond, to declare it ultra vires.**
>
> ***24*. We have seen that a fee is a payment levied by an authority in respect of services performed by it for the benefit of the payer, while a tax is payable for**

the common benefits conferred by the authority on all taxpayers. A fee is a payment made for some special benefit enjoyed by the payer and the payment is proportional to such benefit. Money raised by fee is appropriated for the performance of the service and does not merge in the general revenue. Where, however, the service is indistinguishable from the public services and forms part of the latter it is necessary to inquire what is the primary object of the levy and the essential purpose which it is intended to achieve. While there is no quid pro quo between a taxpayer and the authority in case of a tax, there is a necessary co-relation between fee collected and the service intended to be rendered of course the quid pro quo need not be understood in mathematical equivalence but only in a fair correspondence between the two. A broad co-relationship is all that is necessary."

26. In *Jindal Stainless Ltd. (2)* v. *State of Haryana* [(2006) 7 SCC 241] a Constitution Bench of this Court stated: (SCC p. 267, paras 40-41)

"*40*. Tax is levied as a part of common burden. The basis of a tax is the ability or the capacity of the taxpayer to pay. The principle behind the levy of a tax is the principle of ability or capacity. In the case of a tax, there is no identification of a specific benefit and even if such identification is there, it is not capable of direct measurement. In the case of a tax, a particular advantage, if it exists at all, is incidental to the State's action. It is assessed on certain elements of business, such as, manufacture, purchase, sale, consumption, use, capital, etc. but its payment is not a condition precedent. It is not a term or condition of a licence. A fee is generally a term of a licence. A tax is a payment where the special benefit, if any, is converted into common burden.

***41*. On the other hand, a fee is based on the 'principle of equivalence'. This principle is the converse of the 'principle of ability' to pay. In the case of a fee or compensatory tax, the 'principle of equivalence' applies. The basis of a fee or a compensatory tax is the same. The main basis of a fee or a compensatory tax is the quantifiable and**

measurable benefit. In the case of a tax, even if there is any benefit, the same is incidental to the government action and even if such benefit results from the government action, the same is not measurable. Under the principle of equivalence, as applicable to a fee or a compensatory tax, there is an indication of a quantifiable data, namely, a benefit which is measurable."

27. In *Mumbai Agricultural Produce Market Committee* v. *Hindustan Lever Ltd.* [(2008) 5 SCC 575] this Court observed: (SCC p. 579, para 14)

> "*14*. The quantum of recovery, however, need not be based on mathematical exactitude as such cost is levied having regard to the liability of all the licensees or a section of them. It would, however, require some calculation."

It was further stated: (*Hindustan Lever case*% [(2008) 5 SCC 575] , SCC p. 580, para 18)

> "*18*. Cost of supervision, if borne by the State has to be recovered by it. The burden was, therefore, on the State to justify the levy. Even the general or special order, if any, purported to have been issued by the State has not been brought on record. On what basis, the supervision charges were being calculated is not known. The premise for levy or recovery of the amount of supervisory charges is not founded on any factual matrix. Only the source of the power has been stated but the basis for exercise of the power has not been disclosed."

28. Recently, in *Mohan Meakin Ltd.* v. *State of H.P.* [(2009) 3 SCC 157: (2009) 1 Scale 510] this Court opined that the jurisdiction of the State to impose such a levy is limited. When a fee is levied, the question as regards "aspects of power to levy fee vis-à-vis tax" must be borne in mind.

29. Furthermore, it was held in *A.P. Paper Mills Ltd.* v. *Govt. of A.P.* [(2000) 8 SCC 167: 2000 SCC (L&S) 1077] that even if a fee is levied for issuance of permit, it was only for the purpose of recovering the administrative charges. (See also *Ashok Lanka* v. *Rishi Dixit* [(2005) 5 SCC 598] .)

30. This Court in *Kerala SamsthanaChethuThozhilali Union* v. *State of Kerala* [(2006) 4 SCC 327 : 2006 SCC (L&S) 796] , upon noticing *State of Kerala* v. *Maharashtra Distilleries Ltd.* [(2005) 11 SCC 1] opined: (*Kerala Samsthana case*% [(2006) 4 SCC 327 : 2006 SCC (L&S) 796] , SCC p. 343, para 39)

> "*39*. In *State of Kerala* v. *Maharashtra Distilleries Ltd.*% [(2005) 11 SCC 1] this Court took notice of the provisions of Section 18-A of the Act. It was held that the State had no jurisdiction to realise the turnover tax from the manufacturers in the garb of exercising its monopoly power. It was held that turnover tax cannot be directed to be paid either by way of excise duty or as a price of privilege."

31. Even while levying a fee, a quantum jump is deprecated.

32. In *Indian Mica Micanite Industries* v. *State of Bihar* [(1971) 2 SCC 236] it has been held: (SCC pp. 242-43, para 17)

> "*17*. … There cannot be a double levy in that regard. In the opinion of the High Court the subsequent transfer of denatured spirit and possession of the same in the hands of various persons such as wholesale dealer, retail dealer or other manufacturers also requires close and effective supervision because of the risk of the denatured spirit being converted into palatable liquor and thus evading heavy duty. Assuming this conclusion to be correct, by doing so, the State is rendering no service to the consumer. It is merely protecting its own rights. Further in this case, the State which was in a position to place material before the Court to show what services had been rendered by it to the appellant and other similar licensees, the costs or at any rate the probable costs that can be said to have been incurred for rendering those services and the amount realised as fees has failed to do so. On the side of the appellant, it is alleged that the State is collecting huge amount as fees and that it is rendering little or no service in return. The co-relationship between the services rendered and the fee levied is essentially a question of fact. Prima facie, the levy appears to be excessive even if the State can be said to be rendering some service to the licensees. The State ought to be in

possession of the material from which the co-relationship between the levy and the services rendered can be established at least in a general way. But the State has not chosen to place those materials before the Court. Therefore the levy under the impugned rule cannot be justified."

33. In this case, the State in fact has not produced any material whatsoever before the High Court, which it was required for meeting the challenge on imposition of fee by it. As in *Mohan Meakin Ltd.*% [(2009) 3 SCC 157 : (2009) 1 Scale 510] , in this case also no justification for levy of fee has been placed before the High Court, we are of the opinion that the matter should be remitted to the High Court for consideration of the matter afresh."

(Emphasis supplied)

17. The Apex Court, in the case of **GAURAV KUMAR v. UNION OF INDIA**[11], has held as follows:

"…. …. ….

31. In *CIT* v. *McDowell & Co. Ltd.* [*CIT* v. *McDowell & Co. Ltd.*, (2009) 10 SCC 755 : (2009) 314 ITR 167] , a three-Judge Bench of this Court enunciated the principles for interpreting Article 265 read with Article 366(28) : (SCC p. 763, paras 21-22)

"*21*. "Tax", "duty", "cess" or "fee" constituting a class denotes various kinds of imposts by State in its sovereign power of taxation to raise revenue for the State. Within the expression of each specie each expression denotes different kinds of impost depending on the purpose for which they are levied. This power can be exercised in any of its manifestations only under any law authorising levy and collection of tax as envisaged under Article 265 which uses only the expression that no "tax" shall be levied and collected except authorised by law. It in its elementary

[11] **(2025) 1 SCC 641**

meaning conveys that to support a tax legislative action is essential, it cannot be levied and collected in the absence of any legislative sanction by exercise of executive power of State under Article 73 by the Union or Article 162 by the State.

22. Under Article 366(28) "Taxation" has been defined to include the imposition of any tax or impost whether general or local or special and tax shall be construed accordingly. "Impost" means compulsory levy. The well-known and well-settled characteristic of "tax" in its wider sense includes all imposts. Imposts in the context have following characteristics:

(i) The power to tax is an incident of sovereignty.

(ii) "Law" in the context of Article 265 means an Act of legislature and cannot comprise an executive order or rule without express statutory authority.

(iii) The term "tax" under Article 265 read with Article 366(28) includes imposts of every kind viz. tax, duty, cess or fees.

(*iv*) As an incident of sovereignty and in the nature of compulsory exaction, a liability founded on principle of contract cannot be a "tax" in its technical sense as an impost, general, local or special."

32. The Seventh Schedule to the Constitution differentiates between taxing entries and general entries. Subjects pertaining to the levy of taxes must be traced to specific taxing entries enumerated in either List I or List II. [*M.P.V. Sundararamier& Co.* v. *State of A.P.*, (1958) 9 STC 298 : 1958 SCC OnLine SC 22] In addition, Parliament has the residuary power under Article 248 read with List I Entry 97 to legislate on matters not enumerated in List II or List III, including on matters of taxation. The power of the legislature to levy fees is dealt with under separate heads : (*i*) List I Entry 96 empowers Parliament to levy fees in respect of any matters in List I; (*ii*) List II Entry 66 empowers the State Legislatures to levy fees in respect of any matters in List II; and (*iii*) List III Entry 47 empowers both Parliament and the State Legislatures (subject to Article 254) to levy fees for any matter enumerated in List III. Parliament has prescribed an enrolment fee under Section 24(1)(*f*) of the Advocates Act under List I Entry 96.

33. The legislature can delegate its power to levy fees. [*Kandivali Coop. Industrial Estate* v. *Municipal Corpn. of Greater Mumbai*, (2015) 11 SCC 161, para 25] Since a fee is an impost and a compulsory exaction of money, the power of a delegate to levy fees must flow from the express authority of law. In *Ahmedabad Urban Development Authority* v. *Sharadkumar Jayantikumar Pasawalla* [*Ahmedabad Urban Development Authority* v. *Sharadkumar Jayantikumar Pasawalla*, (1992) 3 SCC 285, para 7] this Court observed : (SCC p. 292, para 7)

> "*7*. … In our view, such power of imposition of tax and/or fee by delegated authority must be very specific and there is no scope for implied authority for imposition of such tax or fee. It appears to us that the delegated authority must act strictly within the parameters of the authority delegated to it under the Act and it will not be proper to bring the theory of implied intent or the concept of incidental and ancillary power in the matter of exercise of fiscal power."

34. The principles that flow from the above discussion are:

(*i*) a fee is an impost in terms of Article 366(28);

(*ii*) the expression "tax" occurring in Article 265 means all imposts, including fees and therefore any fee must be levied by the authority of a valid law;

(*iii*) fees being a compulsory exaction of money, the power to levy fees cannot be implied;

(*iv*) delegation of the power to levy fees to a delegate of the legislature should be specifically provided for under the parent legislation; and

(*v*) the delegate must strictly act within the parameters of the legislative policy laid down by the parent legislation when levying fees and taxes."

… … …

> **101. The decision of SBCs to charge exorbitant fees also suffers from the vice of manifest arbitrariness. In *Khoday Distilleries Ltd.* v. *State of Karnataka* [*Khoday Distilleries Ltd.* v. *State of Karnataka*, (1996) 10 SCC 304, para 13] , this Court laid down the following principles for challenging delegated legislation : (*i*) the test of arbitrary action which applies to executive actions does not necessarily apply to delegated legislation; (*ii*) a delegated legislation can be struck down only if it is manifestly arbitrary; and (*iii*) a delegated legislation is manifestly arbitrary if it is not in conformity with the statute or offends Article 14. In *Clariant International Ltd.* v. *SEBI* [*Clariant International Ltd.* v. *SEBI*, (2004) 8 SCC 524, para 63 : (2004) 122 Comp Cas 112] , a three-Judge Bench of this Court held that when any criterion is fixed by a statute or by a policy, the subordinate authority must follow the policy formulation broadly and substantially. Non-conformity with the legislative policy will render delegated legislation arbitrary. [*Union of India* v. *Cipla Ltd.*, (2003) 7 SCC 1, para 9]"**

(Emphasis supplied)

The Apex Court summarises the law on what a fee is and how it can be imposed. It is thus, a settled principle of constitutional law, reiterated time without number, that no impost in the nature of tax or fee may be exacted from a citizen, save by the authority of law; and law in this context must mean not, the executive fiat of the Authority nor the circular of a department, but an enactment of the legislature clothed with the constitutional mandate and fortified by statutory sanction. Article 265 of the Constitution of India declares that no tax shall be levied or collected except by Authority of law, it necessarily encompasses within its sweep every compulsory exaction, however named. **Therefore, as a matter of inexorable logic, the power to levy a fee must be treaceable to a statute, clearly expressed, never left to conjecture, inference or executive convenience.**

18. The Authority to impose a pecuniary burden on any citizen however big or small, cannot be presumed nor can it be by implication; it must spring directly from the legislation and if the legislature has chosen to delegate such power, the delegation must be express, unambiguous and circumscribed within the boundaries of the legislative policy. Tested on the anvil of these principles, the impugned Circular, whereby a so-called *delay fee* has been sought to be imposed on promoters and developers stands exposed as utterly failing of statutory parentage. It finds no sustenance in the Act; it locates no foundation in the Rules; it is not the offspring of delegated legislation either. It is in fact a levy, conjured into

existence by executive assertion, unsupported by legislative warrant.

19. The reliance placed on Sections 11, 34 and 37 of the Act by the respondents is wholly misplaced. Section 11 imposes duties, but confers no power of exaction. Section 37 enables directions to be issued, but the power to issue directions cannot, by any stretch of judicial imagination, metamorphose into the Authority to impose compulsory pecuniary burden. Sections 61 and 63 also does not empower the impugned levy of delay fee, while they contemplate penalties, those are limited to what is observed in the said provisions. **Therefore, from any of the provisions that the respondents seek to place reliance upon, delay fee cannot be distilled. Wherefrom this impost has arisen? This Court finds no answer within the four corners of the statute, it is an impost without lineage under the statute, an exaction without authority, a levy without law**. The conclusion is therefore inevitable. The Circular stands no constitutional or statutory footing and is an exercise of power unsupported by authority, it must fail.

20. **Accordingly, this Court holds that circular purporting to impose delay fee is arbitrary, illegal and void, for the exactions made thereunder cannot be sustained in law and must in consequence, meet its inexorable fate - the fate of obliteration.**

21. For praefatus reasons, the following:

ORDER

(i) Writ Petitions are allowed.

(ii) The Circular dated 03-09-2020 impugned in these petitions stands quashed.

(iii) The petitioners in all these cases become entitled to consequential benefits that would flow from quashment of the Circular. The quashment of the Circular will not come in the way of legislation or imposition of subject fee in a manner known to law.

(iv) The Karnataka Real Estate Regulatory Authority is directed to consider the application of the petitioner in W.P.No.4770 of 2024 seeking withdrawal of registration without insistence of delay fee.

Pending applications, if any, also stand disposed.

Sd/-
(M.NAGAPRASANNA)
JUDGE

bkp
CT:MJ