

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 1st DAY OF JULY, 2025

BEFORE

THE HON'BLE MR. JUSTICE SACHIN SHANKAR MAGADUM

WRIT PETITION NO.26031 OF 2017 (LB - RES)

C/W

WRIT PETITION NO.4460 OF 2017 (LB - RES),
WRIT PETITION NO.2853 OF 2019 (LB - RES),
WRIT PETITION NO.2855 OF 2019 (LB - RES),
WRIT PETITION NO.2856 OF 2019 (LB - TAX),
WRIT PETITION NO.2858 OF 2019 (LB - RES),
WRIT PETITION NO.2860 OF 2019 (LB - TAX),
WRIT PETITION NO.2861 OF 2019 (LB - RES),
WRIT PETITION NO.2863 OF 2019 (LB - RES),
WRIT PETITION NO.2864 OF 2019 (LB - RES),
WRIT PETITION NO.2865 OF 2019 (LB - RES),
WRIT PETITION NO.3457 OF 2019 (LB - RES),
WRIT PETITION NO.3458 OF 2019 (LB - BMP),
WRIT PETITION NO.4517 OF 2019 (LB - RES),
WRIT PETITION NO.4518 OF 2019 (LB - TAX),
WRIT PETITION NO.8009 OF 2019 (LB - RES),
WRIT PETITION NO.11777 OF 2019 (LB - TAX),
WRIT PETITION NO.22521 OF 2021 (LB - TAX),
WRIT PETITION NO.29467 OF 2023 (LB - TAX),
WRIT PETITION NO.18605 OF 2024 (LB - TAX),
WRIT PETITION NO.20840 OF 2024 (LB - RES),
WRIT PETITION NO.29522 OF 2024 (GM - KIADB) &
WRIT PETITION NO.32617 OF 2024 (LB - TAX)

IN W.P.NO.26031/2017

BETWEEN

M/S. KALPATHARU BREWERIES & DISTILLERIES
PRIVATE LIMITED
PLOT NO.242, OFF SOMPURA
1ST STAGE INDUSTRIAL AREA,
COMPRISED IN SY.NOS. (PARTS)
OF 132 AND 142, NIDVANDA VILLAGE,
SOMPURA HOBLI, NELAMANGALA TALUK,
BANGALORE DISTRICT.
REPRESENTED BY SRI. S. KANTAPPA
MANAGING DIRECTOR

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.
- 3 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
14/3, 2ND FLOOR, R.P.BUILDING,
NRUPATHUNGA ROAD,
BENGALURU-560 001.
REPRESENTED BY ITS

COMMISSIONER.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. RAMESH ANANTHAN, ADVOCATE FOR R2;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE NOTICE DATED NIL IN NO. NIL ISSUED BY THE 2ND RESPONDENT IMPUGNED AT ANNEXURE-A AND ETC.

IN W.P.NO.4460/2017

BETWEEN

BIG BAGS BANGALORE PVT. LTD.
PLOT NO.240, SOMPURA INDL. AREA,
1ST STAGE, DOBASPET,
NIDUVANDA VILLAGE,
THYAMAGONDLU-562 132,
BENGALURU RURAL DIST.
REPRESENTED BY ITS CEO
MR. RITESH R NAYAK
S/O P.R. NAYAK,
AGED ABOUT 36 YEARS.

...PETITIONER

(BY SMT. LATHA S SHETTY, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,

VIKASA SOUDHA, BENGALURU-560 001.

2 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

3 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
#14/3, 2ND FLOOR, R.P.BUILDING,
NRUPATHUNGA ROAD,
BENGALURU-560 001.
REPRESENTED BY ITS
CHIEF EXECUTIVE OFFICER
AND EXECUTIVE MEMBER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. RAMESH ANANTHAN, ADVOCATE FOR R2;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
DEMAND NOTICE DATED 25.5.2016 IN NO. NIL ISSUED BY THE
2ND RESPONDENT (ANNEXURE-A) AND ETC.

IN W.P.NO.2853/2019

BETWEEN

M/S. NARMADA PIPE INDUSTRY
PLOT NO.253, SOMPURA I STAGE
INDUSTRIAL AREA, NIDAVANDA VILLAGE,
SOMPURA HOBLI, NELAMANGALA TALUK,
BANGALORE DISTRICT

REPRESENTED BY:- ITS PROPRIETOR,
SRI. G.D. MANJUNATH.

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY ITS
CEO AND EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
DEMAND WARRANT DATED 09.01.2019 PRODUCED AT

ANENXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2855/2019

BETWEEN

B.B.R (INDIA) PVT. LTD.
318, 1ST AND 2ND FLOOR,
15TH CROSS, 6TH MAIN,
SADASHIVANAGAR, BANGALORE-560 080
REPRESENTED BY ITS MANAGER-ACCOUNTS
D. JAYASHANKAR

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD, BANGALORE-560 001.
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,

BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. RAMESH ANANTHAN, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 23.06.2018 PRODUCED AT ANENXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2856/2019

BETWEEN

M/S. S.G. AGRO PVT. LTD.
NO.9 AND 10, KIADB,
INDUSTRIAL AREA,
DOBASPET,
BANGALORE-562 111,
REPRESENTED BY:-
ITS DIRECTOR,
SRI. S.G. RAO.

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,

BENGALURU-560 001.

- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY ITS
CHIEF CEO AND EXECUTIVE MEMBER
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 26.12.2018 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT VIDE NO.133-2018-19, AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2858/2019

BETWEEN

M/S. HIND HIGH VACUUM PVT. LTD.
NO.17, PHASE-1,
PEENYA INDUSTRIAL AREA,
BANGALORE-560 058,
REPRESENTED BY:- ITS HR HEAD,

SRI. P. B. RAVI.

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY ITS
CEO AND EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 14.11.2018 WHICH WAS RECEIVED BY THE PETITIONER ON 16.11.2018 PRODUCED AT ANENXURE-A

(IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL,
IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2860/2019

BETWEEN

M/S. I. P. A PRIVATE LIMITED
472/B2, 12TH CROSS, IV PHASE,
PEENYA INDUSTRIAL AREA
BANGALORE-560 058
REPRESENTED BY ITS DIRECTOR
SRI. KURIAN V ABRAHAM

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY ITS
CEO AND EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,

NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND NOTICE BEARING NO.84/2018-19 DATED 23.06.2018 WHICH WAS RECEIVED BY THE PETITINER ON 13.11.2018 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2861/2019

BETWEEN

M/S. M.I.M. COMPONENTS
(BANGALORE) PVT. LTD.
NO.395 & 396, SUB-LAYOUT,
SOMPURA INDUSTRIAL AREA,
NELAMANGALA TQ,
BANGALORE-562 132
REPRESENTED BY:-
ITS DIRECTOR
SRI. BHARAT BANDHARI

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,

DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.

- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY ITS
CEO AND EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. RAMESH ANANTHAN, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 03.10.2018 WHICH WAS RECEIVED BY THE PETITIONER ON 03.11.2018 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2863/2019

BETWEEN

M/S. POWER TECH ENTERPRISES
(A PARTNERSHIP FIRM)
PLOT NO.210, K.I.A.D.B.,

SOMAPURA INDUSTRIAL AREA
PHASE, 1 NEAR DABASPET,
NELAMANGALA TALUQ, BANGALORE-562 111
REPRESENTED BY ITS MANAGER BALACHANDRAN

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY ITS
CEO AND EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

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

DEMAND WARRANT DATED 05.12.2018 PRODUCED AT ANNEXURE-A [IMPUGNED] PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2864/2019

BETWEEN

M/S. CHIRANTANAEQUIPACK (P) LTD
NO.212, 1ST STAGE,
SOMPURA INDUSTRIAL AREA,
NIDAVANDA VILLAE,
THYAMAGONDLU
NELAMANGALA TALUK,
BANGALORE RURAL-562 132
REPRESENTED BY:-
ITS DIRECTOR SRI. GIRISH KAMATH

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REP. BY CEO AND EXECUTIVE MEMBER

3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. RAMESH ANANTHAN, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 05.12.2018 PRODUCED AT ANNEXURE-A (IMPUGNED) GRA.PAN.TAGADE BILL NO.83/18-19 PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.2865/2019

BETWEEN

M/S. V.S. PLASTICS
NO.255, SOMAPURA, INDUSTRIAL AREA,
1ST STAGE, NIDAVANDA VILLAGE,
DOBASPET, NELAMANGALA,
BANGALORE RURAL
REPRESENTED BY:
ITS PARTNER, SRI. LALITH KUMAR

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,

DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.

2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.

3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. RAMESH ANANTHAN, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
DEMAND WARRANT DATED 16.04.2018 PRODUCED AT
ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS
ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.3457/2019

BETWEEN

M/S. SUPERCOAT PAINTS PVT. LTD.
NO.04, SOMPURA 1ST STAGE,
SOMAPURA INDUSTRIAL AREA,
DOBASPET, NELAMANGALA TALUK,
BANGALORE RURAL-562 111

REPRESENTED BY:-
ITS MANAGING DIRECTOR,
SRI. D. SHIVRAM

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD, BANGALORE-560 001.
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK, BENGALURU RURAL-562 111.
REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. RAMESH ANANTHAN, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 20.09.2018 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.3458/2019

BETWEEN

M/S. GCL PRIVATE LIMITED
NO.67 A & B,
SOMPURA INDUSTRIAL AREA,
1ST STAGE, DABASPET, NELAMANGALA TALUK,
BANGALORE RURAL-562 111
REPRESENTED BY:- ITS ASSISTANT MANAGER
(ACCOUNTS & FINANCE)
SRI. M. NAGARAJ

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ, GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD, BANGALORE-560 001.
REPRESENTED BY ITS CEO & EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK, BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 03.10.2018 WHICH WAS RECEIVED ON 12.11.2018 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.4517/2019

BETWEEN

M/S. LEONID CHEMICALS PVT. LTD.
NO.62/2, 1ST STAGE,
YESHWANTHPUR, IND SUB,
ASHOKPURAM,
BANGALORE-560 022.
REPRESENTED BY:-
ITS DIRECTOR
SRI. NAVEEN GALADA

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,

EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS CEO & EXECUTIVE MEMBERS

3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
DEMAND WARRANT DATED 12.04.2017 PRODUCED AT
ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS
ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.4518/2019

BETWEEN

M/S. VPL CHEMICALS PVT. LTD.
NO.27, BEHIND "THE CLUB",
NAYANADAHALLI,
MYSORE ROAD,
BANGALORE-560 039.
REPRESENTED BY ITS DIRECTOR,
SRI. PATIL SASIDHAR GOWD

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS CEO & EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.
REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 26.12.2018 PRODUCED AT ANENXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.8009/2019

BETWEEN

M/S. BATHLA ALUMINIUM PVT. LTD.
NO.381. 1ST STAGE, KIADB,
SOMPURA INDUSTRIAL AREA,
DOBASPET NELAMANAGALA TALUK,
BANGALORE RURAL DISTRICT-562 111.
REPRESENTED BY:
ITS DIRECTOR
SRI. GAURAV BATHLA

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS CEO & EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.

REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 21.01.2019 BEARING NO.138-2018-19 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.11777/2019

BETWEEN

M/S. LAXMI INDUSTRIES
NO. 634, 1ST FLOOR,
2ND PHASE, 7TH BLOCK,
100 FEET RING ROAD,
BANASHANKARI III STAGE,
BANGALORE-560 085.
REPRESENTED BY:
ITS PROPRIETOR,
SRI. BASANT JALAN

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,

GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.

2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
14/3, 2ND FLOOR, R.P. BUILDING,
NRUPATHUNGA ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS CEO & EXECUTIVE MEMBERS

3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.
REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
DEMAND WARRANT DATED 05.12.2018 BEARING
NO.SOM.GRA.PAN.TAGADE BILL 123-2018-19 PRODUCED AT
ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS
ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.22521/2021

BETWEEN

M/S S.G. AGRO PVT. LTD.
NO. 9 AND 10, KIADB,
INDUSTRIAL AREA,
DOBASPET,

BANGALORE-562 111
REPRESENTED BY:-
ITS DIRECTOR
SRI. S.G. RAO

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS C.E.O & EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK, BENGALURU RURAL-562 111.
REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

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

DEMAND WARRANT DATED 18.11.2021 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.29467/2023

BETWEEN

M/S S.G. AGRO PVT. LTD.
(REG. UNDER COMPANIES ACT, 1956)
NO. 9 AND 10, KIADB,
INDUSTRIAL AREA,
DOBASPET, BANGALORE-562 111
REPRESENTED BY:- ITS DIRECTOR
SRI. S.G. RAO

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS C.E.O & EXECUTIVE MEMBERS

3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.
REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND WARRANT DATED 12.12.2023 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.18605/2024

BETWEEN

MJN INDUSTRIES
NO.115, 2ND MAIN, NGEF LAYOUT,
MALLATHAHALLI,
BANGALORE-560 056,
REPRESENTED BY ITS PROPRIETOR,
AMMISSETTI SUVARCHALA.

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF VILLAGE DEVELOPMENT
AND PANCHAYAT RAJ,

GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.

2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS C.E.O & EXECUTIVE MEMBERS

3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.
REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
DEMAND WARRANT BEARING
NO.1503007020/1503007020007/2024-2025/00060 DATED
04.06.2024 PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED
BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND NOT
SUSTAINABLE IN LAW.

IN W.P.NO.20840/2024

BETWEEN

M/S. CEETA INDUSTRIES LTD.
(REGISTERED UNDER COMPANIES ACT, 1956)
HAVING INDUSTRIES AT NO.34-38,

KIADB INDUSTRIAL AREA,
SATHYAMANAGALA, TUMKUR-572 104
(REPRESENTED BY ITS AUTHORIZED
REPRESENTATIVE SRI. ARUN KUMAR K.)

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

1 . THE STATE OF KARNATAKA
DEPARTMENT OF MUNICIPAL CORPORATION,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
REPRESENTED BY ITS PRINCIPAL SECRETARY.

2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD, BANGALORE-560 001.
REPRESENTED BY
ITS C.E.O & EXECUTIVE MEMBERS

3 . TUMKUR MAHANAGARA PALIKE
HAVING OFFICE NEAR TOWN-HALL,
BHAGWAN MAHAVEER ROAD,
NEAR RAILWAY STATION,
GANDHINAGAR, TUMKUR-572 102.
REPRESENTED BY THE DEPUTY COMMISSIONER.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. SUBRAMANYA R., ADVOCATE FOR R3)

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

DEMAND LETTER BEARING NO.TUMPA/K.S/CR-01/2024-25
DATED 20.05.2024 PRODUCED AT ANNEXURE-A (IMPUGNED)
PASSED BY THE 3RD RESPONDENT AS ILLEGAL, IRREGULAR AND
NOT SUSTAINABLE IN LAW.

IN W.P.NO.29522/2024

BETWEEN

M/S. GEM PROPERTIES PVT. LTD.
(REGISTERED UNDER COMPANIES ACT, 1956)
HAVING OFFICE AT INDUSTRY HOUSE,
45, RACE COURSE ROAD,
BENGALURU-560 001.
REPRESENTED BY ITS AUTHORIZED
REPRESENTATIVE
SRI. SANJAY MALPANI

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
DEPARTMENT OF MUNICIPAL CORPORATION,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
REPRESENTED BY ITS
PRINCIPAL SECRETARY.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY

ITS C.E.O & EXECUTIVE MEMBERS

- 3 . TUMKUR MAHANAGARA PALIKE
HAVING OFFICE NEAR TOWN-HALL,
BHAGWAN MAHAVEER ROAD,
NEAR RAILWAY STATION,
GANDHINAGAR, TUMKUR-572 102.
REPRESENTED BY
THE DEPUTY COMMISSIONER.

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. SUBRAMANYA R., ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND LETTERS BEARING NO.K.I.A.D.B/DO/TMK/5183/1595/2024-25 DATED 31.07.2024 ISSUED BY THE 2ND RESPONDENT PRODUCED AT ANNEXURE-A (IMPUGNED) AND DEMAND LETTER BEARING NO. TUMAPA/KAMSHA/TENO/CR/01/2014-1501/2014-15 DATED 10.09.2014 ISSUED BY THE 3RD RESPONDENT, PRODUCED AT ANNEXURE-B (IMPUGNED) AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

IN W.P.NO.32617/2024

BETWEEN

M/S. MEYER ORGANICS PVT. LTD.
(REGISTERED UNDER COMPANIES ACT, 1956)
HAVING INDUSTRIES AT NO.371,
SOMPURA, 1ST STAGE,
NELAMANGALA,
BANGALORE-562 111.
(REPRESENTED BY ITS MANAGER

SRI. SUDHAKAR KANDANURU)

...PETITIONER

(BY SRI. MOHAMED NASIRUDDIN, ADVOCATE)

AND

- 1 . THE STATE OF KARNATAKA
DEPARTMENT OF MUNICIPAL CORPORATION,
GOVERNMENT OF KARNATAKA,
BENGALURU-560 001.
REPRESENTED BY ITS
PRINCIPAL SECRETARY.
- 2 . KARNATAKA INDUSTRIAL AREAS
DEVELOPMENT BOARD
NO.49, 4TH & 5TH FLOOR,
EAST WING, KHANIJA BHAVAN,
RACE COURSE ROAD,
BANGALORE-560 001.
REPRESENTED BY
ITS C.E.O & EXECUTIVE MEMBERS
- 3 . PANCHAYAT DEVELOPMENT OFFICER
SOMPURA GRAMA PANCHAYAT,
NELAMANGALA TALUK,
BENGALURU RURAL-562 111.
REPRESENTED BY ITS COMMISSIONER

...RESPONDENTS

(BY SRI. BOPANNA B., AGA FOR R1;
SRI. P.V. CHANDRASHEKAR, ADVOCATE FOR R2;
SRI. M.S. DEVARAJU, ADVOCATE FOR R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
DEMAND LETTER BEARING
NO.SAN.SO.GRA.PAN.TERIGE.8/2024-25 DATED 24.09.2024
PRODUCED AT ANNEXURE-A (IMPUGNED) PASSED BY THE 3RD

RESPONDENT AS ILLEGAL, IRREGULAR AND NOT SUSTAINABLE IN LAW.

THESE WRIT PETITIONS HAVING BEEN HEARD AND RESERVED FOR ORDERS ON 25.06.2025, THIS DAY ORDER WAS PRONOUNCED THEREIN, AS UNDER:

CORAM: HON'BLE MR. JUSTICE SACHIN SHANKAR MAGADUM

C.A.V. ORDER

These batch of writ petitions are directed against the demand notices issued by the respondent-Gram Panchayat levying property tax on the industrial property of the petitioners located within the notified industrial area established and maintained by the respondent-Karnataka Industrial Areas Development Board (KIADB).

2. The petitioners in these batch of writ petitions have called in question the demand notices issued by respondent - the Gram Panchayat contending that the said notices are without jurisdiction. They rely on the provisions of Section 37 of the Karnataka Industrial Areas Development Act, 1966 (for short, "the KIAD Act") read with Section 47, which vests exclusive authority in the

KIADB for planning, development, and maintenance of industrial areas. The petitioners specifically assert that Section 37 stipulates that the provisions of the Karnataka Municipalities Act or the Panchayat Raj Act can apply to an industrial area only upon its withdrawal from the purview of the KIADB by way of an express notification issued by the State Government. It is submitted that, in the present batch of petitions, no such notification has been issued. The petitioners also place reliance on a letter issued by the Chief Executive Officer of respondent – KIADB addressed to the State Government, wherein it is stated that the power to collect property tax on land and buildings and levy license fees within KIADB industrial areas exclusively vests with respondent-KIADB. On that basis, the petitioners submit that the Gram Panchayat lacks the jurisdiction to issue the impugned demand notices.

3. Learned counsel appearing for the petitioners have reiterated the above contentions, emphasizing that

the petitioners' industrial establishments are situated within notified industrial areas. It is submitted that, in the absence of any notification issued under Section 37 of the KIAD Act withdrawing these areas from the jurisdiction of KIADB, respondent - Gram Panchayat has no authority to impose property tax. They further rely on Schedule-IV introduced by way of amendment under Act No.44 of 2015 to the Karnataka Gram Swaraj and Panchayat Raj Act, 1993, which stipulates that the Gram Panchayat shall have the power to levy property tax only if jurisdiction is conferred by a specific notification issued by the State Government. In the absence of such a notification, the petitioners contend that respondent - Gram Panchayat has no jurisdiction to levy the impugned taxes.

4. Respondent – KIADB has filed statement of objections affirming the stand taken by the petitioners. It is categorically asserted that the industrial establishments in question fall within the limits of notified industrial areas

and that no notification has been issued by the State Government under Section 37 withdrawing the said area from the jurisdiction of KIADB.

5. Respondent – Gram Panchayat has filed a detailed statement of objections asserting that it is the local body providing basic civic amenities and infrastructure to the concerned industrial plots. In that context, respondent - Gram panchayat claims that it is authorized under Schedule-IV to the Panchayat Raj Act to levy property tax on industrial establishments. It is therefore contended that the impugned demand notices are lawful and do not warrant interference by this Court.

6. Learned counsel for respondent - Gram Panchayat has raised a preliminary objection to the maintainability of the writ petitions on the ground that the petitioners have an efficacious statutory remedy of appeal under Section 201 of the Panchayat Raj Act. Placing

reliance on Rule 37 of the Karnataka Grama Swaraj and Panchayat Raj (Taxes, Rates and Fees of Grama Panchayats) Rules, 2021, it is argued that the appellate authority is the Chief Executive Officer of the Zilla Panchayat, and the petitioners ought to be relegated to avail such remedy. The counsel submits that under the said Rule, the appeal requires deposit of 50% of the tax amount demanded.

7. In support of this contention, respondent - Gram Panchayat has placed reliance on the judgment of a coordinate Bench in ***M/s. Sanghvi Foods Pvt. Ltd. vs. The Panchayat Development Officer & Another***¹, as well as the decision rendered in ***M/s. Satrac Engg. Pvt. Ltd. vs. The Secretary/Panchayat Development Officer & Another***², where it was held that, under Section 199 read with Schedule-IV of the Karnataka Gram Swaraj Act, 1993, every Gram Panchayat is authorized to levy

¹ W.P.No.13613 of 2022 Dtd: 03.01.2023

² W.P.No.52181 of 2013 Dtd: 22.09.2022

property tax. It is further submitted that the amendment to Schedule-IV, brought in by Act No.44 of 2015 and made effective from 20.05.2016, has been upheld and the levy of property tax has been held to be valid prospectively. The counsel also refers to a judgment of the Hon'ble Apex Court in ***Bangalore International Airport Area Planning Authority vs. Birla Super Bulk Terminal (Now a unit of Ultra Tech Cement Ltd.) and others***³ and two Government Circulars dated 23.09.2019 and 16.07.2024 in support of his argument.

8. In view of the rival contentions, the following points arise for consideration:

(i) Whether respondent - Gram Panchayat has jurisdiction to levy property tax in respect of properties situated within industrial areas notified under the KIAD Act, in the absence of a notification under Section 37 withdrawing the said area?

³ Civil Appeal No.9684 of 2011

(ii) Whether the impugned demand notices issued by respondent - Gram Panchayat are without authority of law and liable to be quashed?

(iii) Whether the objection raised by respondent - Gram panchayat that the writ petitions are not maintainable in view of the alternate remedy of appeal under Section 201 of the Panchayat Raj Act and Rule 37 of the Taxation Rules can be sustained?

Findings on Point Nos.1 and 2:

9. Before addressing the core issue concerning the jurisdiction of the Gram Panchayat to levy property tax, this Court considers it appropriate to first refer to the relevant statutory provisions under the Karnataka Industrial Areas Development Act, 1966, namely Sections 23, 37, and 47. For ease of reference and to facilitate a proper understanding of the statutory scheme, the said provisions are extracted below:

"23. Expenditure from funds.- (1) *The Board shall have the authority to spend such sums as it*

thinks fit for the purposes authorised under this Act from out of the Board's fund.

(2) Without prejudice to the generality of the power conferred by sub-section (1), the Board may contribute such sums as it thinks fit towards expenditure incurred or to be incurred by any local authority or statutory public undertaking in the performance, in relation to any of its industrial estates or industrial areas, of any of the statutory functions of such authority or undertaking, including expenditure incurred in the acquisition of land.

37. Withdrawal of area or estate or part thereof.- *Where the State Government is satisfied that in respect of any industrial area or any part thereof, the purpose for which the Board was established under this Act has been substantially achieved so as to render the continued existence of such area or part thereof under the Board unnecessary, the State Government may, by notification, declare that such industrial area, or part thereof, has been removed from the jurisdiction of the Board. The State Government may also make such other incidental arrangements for the administration of such area or part thereof as the circumstances necessitate.*

47. Effect of provisions inconsistent with other laws.- *The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law."*

10. This Court also deems it fit to cull out Schedule-IV to the Karnataka Panchayat Raj Act as amended by Act No.44 of 2015 which reads as under:

"Schedule -IV
(See Section 199)

	<i>Tax on Property</i>	<i>Tax on Buildings</i>
<i>A</i>	<i>Tax on Buildings</i>	<i>Rate per annum</i>
	<i>(i) Residential buildings;</i>	<i>Not less than 0.05% but not more than 1.10% on Capital Value of the Property.</i>
	<i>(ii) Commercial buildings;</i>	<i>Not less than 0.2% but not more than 0.5% on Capital Value of the Property.</i>
	<i>(iii) Industries, factories, IT Parks, Hardware Park, Textile Park, Bio-Tech Park, Power plants Hydro, Thermal, Solar Plants Wind Mills & Airport including connected area etc. (in the KIADB Industrial area, SEZ and other Industrial area or zones notified by the Government from time to time)."</i>	

11. It is not in dispute that the petitioners' industrial establishments are situated within an industrial area that has been duly notified under the KIAD Act. The land in question was acquired and developed by the respondent – KIADB by invoking powers under Section 6(1) of the KIAD Act, and thereafter allotted to the petitioners for establishing industrial units. It is also an admitted fact that the area where the petitioners' properties are located has not been withdrawn or de-notified by the State Government under Section 37 of the KIAD Act. Therefore, the industrial area continues to fall under the exclusive jurisdiction of the KIADB.

12. Section 23 of the KIAD Act, which has been extracted hereinabove, authorizes the Board (KIADB) to incur expenditure for purposes enumerated under the Act. More importantly, sub-section (2) of Section 23 clarifies that the Board may, at its discretion, contribute towards the expenditure incurred by any local authority in discharging

its statutory obligations in relation to any industrial area. This implies that the Gram Panchayat or any other local body has no automatic right to impose or recover taxes from units within industrial areas unless specifically authorized by the KIADB or through statutory mechanism. Section 37 of the Act provides the legal basis for transferring jurisdiction from KIADB to other authorities. It explicitly states that the State Government may, upon being satisfied that the purposes for which the industrial area was constituted have been substantially fulfilled, withdraw such area or part thereof from the jurisdiction of the Board through a formal notification. Until such notification is issued, the jurisdiction of KIADB remains intact and exclusive. Further, Section 47 of the Act gives overriding effect to the provisions of the KIAD Act over any other law that is inconsistent with its provisions. The statutory scheme therefore leaves no room for implied or

incidental exercise of jurisdiction by any local authority including Gram Panchayats.

13. The amended Schedule-IV to the Karnataka Panchayat Raj Act, 1993, introduced by Act No.44 of 2015, recognizes the authority of Gram Panchayats to levy property tax, including on buildings situated within industrial areas such as KIADB industrial estates. However, a critical reading of the Schedule shows that such power is not absolute or automatic. The language used in the Schedule is clear: the power to impose tax on properties within KIADB or other notified industrial areas is *subject to Government notification*. The phrase "subject to notification" is a legislative condition precedent and must be interpreted harmoniously with the provisions of the KIAD Act, particularly Section 37. In the absence of a statutory notification by the State Government withdrawing such area from KIADB and conferring jurisdiction upon the Gram Panchayat, the latter cannot unilaterally impose property

tax. Any such exercise would be ultra vires and without authority of law.

14. Respondent No.1/State vide Circular dated 16.07.2024 has issued directives informing all Panchayats, Municipalities, Municipal Corporations and other local bodies that they do not possess power to sanction development plans, layout plans, building plans, commencement certificates, occupancy certificates, etc. in areas designated as industrial areas, estates of SUCs approved by the KIADB. Additionally, KSSIDC shall be the building plan approval authority for the industrial estates developed by KSSIDC. The relevant extract of the Circular is extracted which reads as under:

"ಆದುದರಿಂದ ಕರ್ನಾಟಕ ಕೈಗಾರಿಕಾ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಮಂಡಳಿಯು ಅಭಿವೃದ್ಧಿಪಡಿಸಿದ ಕಟ್ಟಡ ನಿರ್ಮಾಣ ಅನುಮತಿ / ಪರವಾನಗಿ, ಅಭಿವೃದ್ಧಿ ಯೋಜನೆ, ಲೇಔಟ್ ಯೋಜನೆ, ಪ್ರಾರಂಭ ಪ್ರಮಾಣ ಪತ್ರ, ಸ್ವಾಧೀನ ಪ್ರಮಾಣ ಪತ್ರ, ಇತ್ಯಾದಿಗಳನ್ನು ಮತ್ತು ಕೈಗಾರಿಕಾ ಪ್ರದೇಶಗಳು, ಎಸ್ಟೇಟ್‌ಗಳು ಮತ್ತು ಏಕಘಟಕ ಸಂಕೀರ್ಣಗಳ

ಅನುಮತಿಗಳನ್ನು ನೀಡುವ ಅಧಿಕಾರವನ್ನು KIADB ಹೊಂದಿದೆ ಮತ್ತು ಕರ್ನಾಟಕ ರಾಜ್ಯ ಸಣ್ಣ ಕೈಗಾರಿಕೆಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮವು (KSSIDC) ಅಭಿವೃದ್ಧಿಪಡಿಸಿದ ಕೈಗಾರಿಕಾ ಎಸ್ಟೇಟ್‌ಗಳಿಗೆ ಕಟ್ಟಡ ನಿರ್ಮಾಣ ಅನುಮತಿ / ಪರವಾನಗಿ ಅನುಮೋದನೆ ಪ್ರಾಧಿಕಾರವಾಗಿ KSSIDC ಯಾಗಿರುವುದರಿಂದ ಕರ್ನಾಟಕ ಗ್ರಾಮ ಸ್ವರಾಜ್ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಅಧಿನಿಯಮ, 1993 ರನ್ವಯ ಕರ್ನಾಟಕ ಕೈಗಾರಿಕಾ ಪ್ರದೇಶ ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿಯು (KIADB) ಮತ್ತು ಕರ್ನಾಟಕ ರಾಜ್ಯ ಸಣ್ಣ ಕೈಗಾರಿಕೆಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮವು (KSSIDC) ಅಭಿವೃದ್ಧಿಪಡಿಸಿದ ಕೈಗಾರಿಕಾ ಪ್ರದೇಶಗಳು/ಎಸ್ಟೇಟ್‌ಗಳು ಮತ್ತು ಏಕಘಟಕ ಸಂಕೀರ್ಣಗಳಲ್ಲಿ ಕಟ್ಟಡ ನಿರ್ಮಾಣ ಅನುಮತಿ/ಪರವಾನಗಿ, ನೀಡಲು ಗ್ರಾಮ ಪಂಚಾಯಿತಿಯು ಸಕ್ಷಮಪ್ರಾಧಿಕಾರವಾಗಿರುವುದಿಲ್ಲವೆಂದು ಎಲ್ಲಾ ಜಿಲ್ಲಾ ಪಂಚಾಯಿತಿಯ ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳು, ತಾಲ್ಲೂಕು ಪಂಚಾಯತಿ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳು ಮತ್ತು ಗ್ರಾಮ ಪಂಚಾಯತಿಗಳ ಪಂಚಾಯತಿ ಅಭಿವೃದ್ಧಿ ಅಧಿಕಾರಿಗಳಿಗೆ ಸೂಚಿಸಿದೆ"

15. In view of the admitted position that no notification has been issued under Section 37 of the KIAD Act withdrawing the subject industrial area from the jurisdiction of KIADB, the jurisdiction of respondent – Gram Panchayat to levy property tax simply does not arise. The impugned demand notices issued by respondent No.2, therefore, lack statutory foundation and are liable to be

declared ultra vires and void. The levy of tax in absence of a specific enabling provision or notification amounts to colorable exercise of power. The KIAD Act, being a special legislation enacted for the planned development and administration of industrial areas, will override general laws such as the Panchayat Raj Act in the event of conflict. Even if it is assumed arguendo that the Panchayat Raj Act purports to extend to such areas, the special provisions under the KIAD Act, particularly Section 47, will prevail due to the doctrine of *generalia specialibus non derogant*. Hence, unless and until the industrial area is formally de-notified, no other local authority, including respondent - Gram Panchayat, can assume fiscal jurisdiction over the said area.

16. The reliance placed by respondent - Gram panchayat on the decision of the Coordinate Bench in support of the legality of the demand notices is misplaced. The judgments relied upon do not consider or examine the

interplay between Sections 23, 37, and 47 of the KIAD Act. Additionally, those judgments have not analysed the legal implication of the expression "subject to notification" as found in Schedule-IV of the Panchayat Raj Act. This Court finds that the issue of jurisdiction of the Gram Panchayat to levy tax within notified industrial areas under the KIAD Act was not placed before the Coordinate Bench. Therefore, the observations made in the said judgments cannot be treated as binding precedents in the present context. Since the validity of the very exercise of jurisdiction by the Gram Panchayat is under challenge based on the specific statutory framework of the KIAD Act, the issue is distinguishable and requires independent adjudication.

17. Article 265 of the Constitution of India mandates that "no tax shall be levied or collected except by authority of law." This constitutional safeguard ensures that no public authority can exercise taxing powers unless such power is derived from a valid statutory provision. In the

present case, respondent - Gram Panchayat has failed to establish the existence of any such authority or notification permitting it to levy property tax in KIADB industrial areas.

18. Though the learned counsel appearing for the Gram Panchayat has placed reliance on several documents in an attempt to substantiate the authority of the Gram Panchayat to levy taxes, this Court finds justification to be legally untenable. In particular, reliance is placed on a lease-cum-sale agreement executed by the respondent-KIADB, which allegedly contains a recital permitting local authorities to collect taxes. However, this Court is of the considered view that such a recital, by itself, cannot be construed as sufficient compliance with the mandatory provisions of Section 37 of the KIAD Act. Statutory power to levy taxes must necessarily flow from an express legislative provision or a valid statutory delegation, and cannot be inferred from a contractual clause or incidental

recital in a private arrangement such as a lease-cum-sale agreement.

19. Furthermore, the reliance placed on earlier circulars by the counsel for the Gram Panchayat also does not assist their case. The State Government, by its most recent circular dated 16.07.2024, has categorically clarified the legal position. The circular unequivocally states that the KIADB alone is the competent authority for sanctioning development plans, layout plans, and building plans within designated industrial areas or estates. It further mandates that all local bodies, including Gram Panchayats, Municipalities, and Corporations, shall refrain from exercising jurisdiction over such industrial areas in matters of planning approval and taxation. Thus, any reliance on previous circulars stands displaced by this authoritative clarification issued by the State.

20. Upon careful examination of the additional documents produced by the learned counsel for the Gram Panchayat, this Court is of the clear view that none of the materials placed on record confer any statutory authority on the Panchayat to levy or collect taxes in respect of industrial establishments located within areas notified and developed by the KIADB under the provisions of the KIAD Act. Mere execution of a lease-cum-sale agreement or any administrative communication cannot vest such power in the Gram Panchayat in the absence of express delegation or statutory backing.

21. In this backdrop, any reliance on previous circulars is misplaced and unsustainable in law. Consequently, the power to regulate and approve development activities, including the right to levy and collect tax within such industrial estates, vests exclusively with the KIADB. The Gram Panchayat cannot usurp such authority in the absence of a specific statutory conferment.

22. In light of the binding circular dated 16.07.2024 issued by the State Government, which places the responsibility for planning and development approval solely with the KIADB, the claim of the Panchayat to continue exercising fiscal powers over such areas is clearly misconceived and without legal foundation.

23. The impugned demand notices, therefore, do not pass the test of legality and are clearly unsustainable in law. In the absence of jurisdiction vested by a valid notification under Section 37 of the KIAD Act, the levy amounts to arbitrary exercise of power and is liable to be set aside. Accordingly, point Nos.1 and 2 framed for consideration are answered in the ***negative*** and ***affirmative***, respectively.

Finding on Point No.3:

24. As regards the objection raised by respondent - Gram panchayat regarding availability of alternate remedy

under Section 201 of the Karnataka Panchayat Raj Act, this Court has considered the decision of the Coordinate Bench in ***M/s. Sanghvi Foods Pvt. Ltd*** (*supra*). In the said case, the Court examined the maintainability of a writ petition where a statutory appeal was available. However, the present case stands on a different footing. This Court has, while answering point Nos.1 and 2, categorically held that respondent - Gram Panchayat has no jurisdiction to impose property tax on properties situated within a notified industrial area governed by the KIAD Act, absent a notification under Section 37. Where the very assumption of jurisdiction is challenged as being ultra vires and constitutionally invalid, the existence of an appellate remedy does not act as a bar to invoking writ jurisdiction under Article 226 of the Constitution. Since the tax demand is wholly without authority of law, relegating the petitioners to an appellate forum would be both futile and unjustified.

25. Furthermore, the impugned demand notices, being premised solely on the amended Schedule-IV of the Panchayat Raj Act, also cannot stand judicial scrutiny. The phrase "subject to notification" in Schedule-IV makes it abundantly clear that the power to levy tax in KIADB industrial areas is not conferred upon the Gram Panchayat unless expressly authorized by the Government through a formal notification. In the absence of such notification, the Gram Panchayat lacks initial jurisdiction to pass any assessment order. Consequently, the appellate authority contemplated under Section 201 of the Act would also be incompetent to adjudicate on questions involving interpretation and precedence of provisions under the KIAD Act. Therefore, this Court is not inclined to direct the petitioners to exhaust the remedy of appeal. The statutory challenge in this case involves the vires and jurisdictional competence of the assessing authority itself. Accordingly, point No.3 is answered in the ***negative***.

26. In the findings recorded supra, this Court is of the view that the jurisdiction of a statutory authority to levy tax must be firmly rooted in express statutory sanction, and any imposition of tax without such authority is unconstitutional. It is a settled principle of law that no tax can be levied or collected except by authority of law, as mandated under Article 265 of the Constitution of India. In ***Municipal Corporation of Delhi vs. Birla Cotton, Spinning and Weaving Mills***⁴, the Hon'ble Supreme Court emphatically held that "a tax cannot be imposed by inference or analogy or by presuming any intention. It must be imposed in accordance with the express language of the statute." Similarly, in ***India Cement Ltd. v. State of Tamil Nadu***⁵, the Court reiterated that the power to tax is a legislative function and must be exercised strictly within the confines of the enabling statute. Any deviation from this principle renders the levy unconstitutional and ultra

⁴ AIR 1968 SC 1232

⁵ (1990) 1 SCC 12

vires. Thus, unless the statute explicitly confers the power to levy and collect tax, any such action by a statutory body, including local authorities, is liable to be struck down as being without jurisdiction.

27. For the foregoing reasons, this Court proceeds to pass the following:

ORDER

(i) Writ petitions are ***allowed***;

(ii) The impugned demand notices issued by the respondent - Gram Panchayat are hereby quashed and set aside.

**Sd/-
(SACHIN SHANKAR MAGADUM)
JUDGE**

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