

M/s Parag Constructions And Developers Vs. State Of Karnataka

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SooperKanoon Citation : sooperkanoon.com/1233524

Court : Karnataka

Decided On : Aug-04-2021

Judge : M.Nagaprasanna

Appeal No. : WP 22316/2019

Appellant : M/s Parag Constructions And Developers

Respondent : State Of Karnataka

Judgement :

1 IN THE HIGH COURT OF KARNATAKA AT BENGALURU R DATED THIS THE04H DAY OF AUGUST, 2021 BEFORE THE HON'BLE MR. JUSTICE M. NAGAPRASANNA WRIT PETITION No.4601/2020 (LB - BMP) C/W. WRIT PETITION No.55442/2015 (LB - BMP) WRIT PETITION No.55944/2015 (LB - BMP) WRIT PETITION No.55945/2015 (LB - BMP) WRIT PETITION No.57443/2015 (LB - BMP) WRIT PETITION No.57920/2015 (LB - BMP) WRIT PETITION No.7538/2016 (LB - BMP) WRIT PETITION No.10164/2016 (LB - BMP) WRIT PETITION No.12535/2016 (LB - BMP) WRIT PETITION No.52014/2016 (LB - BMP) WRIT PETITION No.8204/2017 (LB - BMP) WRIT PETITION No.11065/2017 (LB - BMP) WRIT PETITION No.12656/2017 (LB - BMP) WRIT PETITION No.13588/2017 (LB - BMP) WRIT PETITION No.14530/2017 (LB - BMP) WRIT PETITION No.16461/2017 (LB - BMP) WRIT PETITION No.17164/2017 (LB - BMP) WRIT PETITION No.17436/2017 (LB - BMP) WRIT PETITION No.37473/2017 (LB - BMP) WRIT PETITION No.38743/2017 (LB -

BMP) WRIT PETITION No.47077/2017 (LB - BMP) WRIT PETITION No.58170/2017 (LB - BMP) WRIT PETITION No.6381/2018 (LB - BMP) WRIT PETITION No.9028/2018 (LB - BMP) WRIT PETITION No.9581/2018 (LB - BMP) WRIT PETITION No.11868/2018 (LB - BMP) WRIT PETITION No.12522/2018 (LB - BMP) WRIT PETITION No.13143/2018 (LB - BMP) WRIT PETITION No.13465/2018 (LB - BMP) 2 WRIT PETITION No.14265/2018 (LB - BMP) WRIT PETITION No.14307/2018 (LB - BMP) WRIT PETITION No.16282/2018 (LB - BMP) WRIT PETITION No.16990/2018 (LB - BMP) WRIT PETITION No.17048/2018 (LB - BMP) WRIT PETITION No.17262/2018 (LB - BMP) WRIT PETITION No.17350/2018 (LB - BMP) WRIT PETITION No.17352/2018 (LB - BMP) WRIT PETITION No.17356/2018 (LB - BMP) WRIT PETITION No.18297/2018 (LB - BMP) WRIT PETITION No.18530/2018 (LB - BMP) WRIT PETITION No.23726/2018 (LB - TAX) WRIT PETITION No.25545/2018 (LB - BMP) WRIT PETITION No.25850/2018 (LB - BMP) WRIT PETITION No.27638/2018 (LB - BMP) WRIT PETITION No.28692/2018 (LB - BMP) WRIT PETITION No.29867/2018 (LB - BMP) WRIT PETITION No.30066/2018 (LB - BMP) WRIT PETITION No.30415/2018 (LB - BMP) WRIT PETITION No.30867/2018 (LB - BMP) WRIT PETITION No.33013/2018 (LB - BMP) WRIT PETITION No.33406/2018 (LB - BMP) WRIT PETITION No.34265/2018 (LB - BMP) WRIT PETITION No.35728/2018 (LB - BMP) WRIT PETITION No.36017/2018 (LB - BMP) WRIT PETITION No.41121/2018 (LB - BMP) WRIT PETITION No.41409/2018 (LB - BMP) WRIT PETITION No.42748/2018 (LB - BMP) WRIT PETITION No.45817/2018 (LB - BMP) WRIT PETITION No.52417/2018 (LB - BMP) WRIT PETITION No.53220/2018 (LB - BMP) WRIT PETITION No.57548/2018 (LB - BMP) WRIT PETITION No.57893/2018 (LB - BMP) WRIT PETITION No.15/2019 (LB - BMP) WRIT PETITION No.59/2019 (LB - BMP) WRIT PETITION No.529/2019 (LB - BMP) WRIT PETITION No.1281/2019 (LB - BMP) WRIT PETITION No.1705/2019 (LB - BMP) WRIT PETITION No.7040/2019 (LB - BMP) WRIT PETITION No.9699/2019 (LB - BMP) 3 WRIT PETITION No.9940/2019 (L - RES) WRIT PETITION No.11063/2019 (LB - BMP) WRIT PETITION No.11386/2019 (LB - BMP) WRIT PETITION No.13495/2019 (LB - BMP) WRIT PETITION No.14266/2019 (LB - BMP) WRIT PETITION No.18873/2019 (LB - BMP) WRIT PETITION No.19335/2019 (LB - BMP) WRIT

PETITION No.19746/2019 (LB - BMP) WRIT PETITION No.21988/2019 (LB - BMP) WRIT PETITION No.22316/2019 (LB - BMP) WRIT PETITION No.22389/2019 (LB - BMP) WRIT PETITION No.22621/2019 (LB - BMP) WRIT PETITION No.23595/2019 (LB - BMP) WRIT PETITION No.23888/2019 (LB - BMP) WRIT PETITION No.24906/2019 (LB - BMP) WRIT PETITION No.25145/2019 (LB - RES) WRIT PETITION No.25167/2019 (LB - BMP) WRIT PETITION No.25459/2019 (LB - BMP) WRIT PETITION No.25462/2019 (LB - BMP) WRIT PETITION No.25496/2019 (LB - BMP) WRIT PETITION No.27756/2019 (LB - BMP) WRIT PETITION No.28990/2019 (LB - BMP) WRIT PETITION No.28992/2019 (LB - BMP) WRIT PETITION No.29271/2019 (LB - BMP) WRIT PETITION No.29296/2019 (LB - BMP) WRIT PETITION No.29578/2019 (LB - BMP) WRIT PETITION No.30168/2019 (LB - BMP) WRIT PETITION No.38063/2019 (LB - BMP) WRIT PETITION No.38832/2019 (LB - BMP) WRIT PETITION No.39208/2019 (LB - BMP) WRIT PETITION No.41698/2019 (LB - BMP) WRIT PETITION No.42396/2019 (LB - BMP) WRIT PETITION No.44811/2019 (LB - BMP) WRIT PETITION No.46939/2019 (LB - BMP) WRIT PETITION No.50186/2019 (LB - BMP) WRIT PETITION No.50280/2019 (LB - BMP) WRIT PETITION No.50442/2019 (LB - BMP) WRIT PETITION No.50652/2019 (LB - BMP) WRIT PETITION No.51603/2019 (LB - BMP) WRIT PETITION No.51825/2019 (LB - BMP) 4 WRIT PETITION No.52084/2019 (LB - BMP) WRIT PETITION No.52669/2019 (LB - BMP) WRIT PETITION No.52682/2019 (LB - BMP) WRIT PETITION No.135/2020 (LB - BMP) WRIT PETITION No.388/2020 (LB - BMP) WRIT PETITION No.3771/2020 (LB - BMP) WRIT PETITION No.4595/2020 (LB - BMP) WRIT PETITION No.5087/2020 (LB - BMP) WRIT PETITION No.5758/2020 (LB - BMP) WRIT PETITION No.6413/2020 (LB - BMP) WRIT PETITION No.6633/2020 (LB - BMP) WRIT PETITION No.7454/2020 (LB - BMP) WRIT PETITION No.7895/2020 (LB - BMP) WRIT PETITION No.7949/2020 (LB - BMP) WRIT PETITION No.7973/2020 (LB - BMP) WRIT PETITION No.8026/2020 (LB - BMP) WRIT PETITION No.8133/2020 (LB - BMP) WRIT PETITION No.8538/2020 (LB - BMP) WRIT PETITION No.8540/2020 (LB - BMP) WRIT PETITION No.8697/2020 (LB - BMP) WRIT PETITION No.8831/2020 (LB - BMP) WRIT PETITION No.8849/2020 (LB - BMP) WRIT PETITION No.8984/2020 (LB - BMP) WRIT PETITION No.8993/2020 (LB -

BMP) WRIT PETITION No.9421/2020 (LB - BMP) WRIT PETITION No.11152/2020 (LB - BMP) WRIT PETITION No.11163/2020 (LB - BMP) WRIT PETITION No.11307/2020 (LB - BMP) WRIT PETITION No.12570/2020 (LB - BMP) WRIT PETITION No.12576/2020 (LB - BMP) WRIT PETITION No.13116/2020 (LB - BMP) 5 IN WRIT PETITION No.4601/2020 BETWEEN1 MR. SUNDERAM SHETTY AGED ABOUT70YEARS SON OF MR.K.MANJAYYA SHETTY.

2. MR.RAHUL NARAYAN SHETTY AGED ABOUT31YEARS SON OF MR PRASANNA KUMAR SHETTY BOTH ARE RESIDING AT NO.19 VICTORIA ROAD, BENGALURU - 560 047.

3. SMT. NEELAMMA AGED ABOUT56YEARS WIFE OF LATE SRI K.G.NARASIMHA REDDY.

4. SRI K.N.VENKATESHA REDDY AGED ABOUT34YEARS SON OF LATE SRI K.G.NARASIMHA REDDY BOTH ARE RESIDING AT NO.1865, 25TH A CROSS ROAD, 23RD MAIN ROAD, SECTOR-II H.S.R. LAYOUT BENGALURU - 560 102. ALL ARE REPRESENTED BY THEIR GPA HOLDER M/S BREN CORPORATION (FORMERLY KNOWN AS M/S SJR ENTERPRISES) A PROPRIETARY CONCERN HAVING ITS OFFICE AT PLOT NO.61, 3RD FLOOR, BALAVANA, 5TH A BLOCK, KORAMANGALA, KORAMANGALA6BENGALURU -560 095 REPRESENTED BY ITS SOLE PROPRIETOR MR J.BOOPESH REDDY.

5. MR.J.BOOPESH REDDY AGE47YEARS S/O S.JAYARAMA REDDY, NO.61, 3RD FLOOR5H A BLOCK, KORAMANGALA, BENGALURU - 560 095. ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR.AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED 18.02.2020 AT ANNEX-G ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF RS.77,73,818/- TOWARDS THE GST AT 18 PERCENT ON THE GROUND RENT AT RS.13,99,287/- SCRUTINY FEE AND ETC., IN WRIT PETITION No.55442/2015 BETWEEN SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT SOBHA, SARJAPUR MARTHAHALLI OUTER RING ROAD (ORR), DEVERABEESANAHALLI BELLANDUR POST, BENGALURU - 560 103 REPRESENTED BY ITS AUTHORISED SIGNATORY MRS V PADMAVATHI AGED ABOUT 39 YEARS ... PETITIONER (BY SRI KEMPEGOWDA FOR M/S. ANUP S. SHAH LAW FIRM, ADVOCATES) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR VIKAS SOUDHA DR. AMBEDKAR VEEDHI, BENGALURU - 560001

2. BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER 3 JOINT DIRECTOR TOWN PLANNING (SOUTH) 8 BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED 05.11.2015 AT ANNEXURE - A ISSUED BY R- 3; DIRECT THE RESPONDENTS TO ISSUE OCCUPANCY CERTIFICATE AS SOUGHT FOR BY PETITIONER VIDE LETTER DTD.3.8.2015 AT ANNEX-AA WITHOUT INSISTING FOR GROUND RENT ETC. IN WRIT PETITION No.55944/2015 BETWEEN M/S SOBHA HIGHRISE VENTURES PRIVATE LIMITED A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 AND HAVING ITS

OFFICE AT, SARJAPUR-MARTHAHALLI OUTER RING ROAD (ORR),
DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU - 560 103
REPRESENTED BY ITS AUTHORISED SIGNATORY MRS V PADMAVATHI ...
PETITIONER (BY SRI KEMPEGOWDA FOR M/S. ANUP S. SHAH LAW FIRM,
ADVOCATES) AND1 STATE OF KARNATAKA REPRESENTED BY ITS
PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT4H FLOOR,
VIKASA SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560001 9 2. BRUHAT
BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002
REPRESENTED BY ITS COMMISSIONER3 JOINT DIRECTOR TOWN
PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R
SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS
GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R.,
ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION
IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA
PRAYING TO QUASH THE DEMAND NOTICE DTD:4.11.2015 (ANNEXURE-A)
ISSUED BY R-3 TO THE EXTENT OF RS.25,91,362/- CLAIMED TOWARDS
GROUND RENT ETC. IN WRIT PETITION No.55945/2015 BETWEEN M/S.
SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY
INCORPORATED UNDER THE COMPANIES ACT,1956 AND HAVING ITS
REGISTERED AND CORPORATE OFFICE AT, "SOBHA" SARJAPUR-
MARTHAHALLI OUTER RING ROAD (ORR) DEVERABEESANAHALLI,
BELLANDUR POST, BENGALURU - 560 103 REPRESENTED BY ITS
AUTHORISED SIGNATORY, MRS V. PADMAVATHI ... PETITIONER10(BY SRI
KEMPEGOWDA FOR M/S. ANUP S. SHAH LAW FIRM, ADVOCATES) AND1
STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN
DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR.
AMBEDKAR VEEDHI, BENGALURU - 560 001 2. BRUHAT BANGALORE
MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED
BY ITS COMMISSIONER3 JOINT DIRECTOR TOWN PLANNING (NORTH)
BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU -
560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI
SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3
(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER

ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD: 04.11.2015 (ANNEXURE-A) ISSUED BY R-3 TO THE EXTENT OF RS.17,67,560/- CLAIMED TOWARDS GROUND RENT ETC. IN WRIT PETITION No.57443/2015 BETWEEN SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER, 11 THE COMPANIES ACT, 1956 AND HAVING OFFICE AT, SARJAPUR - MARATHAHALLI OUTER RING ROAD (ORR), DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU - 560 103. REPRESENTED BY ITS AUTHORISED SIGNATORY, MRS. V.PADMAVATHI. ... PETITIONER (BY SRI KEMPEGOWDA FOR M/S. ANUP S. SHAH LAW FIRM, ADVOCATES) AND 1 STATE OF KARNATAKA REPRESENTED BY THE PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. REPRESENTED BY ITS COMMISSIONER.

3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD:

22. 8.2014 (ANNEXURE-B) ISSUED BY R-2; QUASH THE DEMAND NOTICE DTD:

4. 11.2015 (ANNEXURE-A) ISSUED BY R-3 TO THE EXTENT OF DEMAND RAISED FOR RS.8,68,087/- TOWARDS GROUND RENT AND RS.2,81,02,500/- 12 TOWARDS MARKET VALUE OF PARK AND OPEN SPACE ETC. IN WRIT PETITION No.57920/2015 BETWEEN 1 SMT. LATHA K W/O LATE T K RAMESH AGED ABOUT 43 YEARS,

2. SRI RONAK R S/O LATE T K RAMESH AGED ABOUT 23 YEARS,

3. SRI R DHARSHAN S/O LATE T K RAMESH AGED ABOUT 18 YEARS, ALL ARE RESIDING AT NO.899/90, MARUTHI NILAYA, MARUTHINAGAR, KOGILU ROAD YELAHANKA ROAD, BENGALURU - 560064

4. SRI Y A MOHAN S/O SRI ANJINAPPA, AGED ABOUT 26 YEARS, RESIDING AT NO.469, MAHESHWARI TEMPLE STREET, YELAHANKA OLD TOWN, BENGALURU - 560 064 PETITIONER NOS.1 TO 4 ARE REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER:- SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED LIMITED) A COMPANY INCORPORATED UNDER, THE COMPANIES ACT 1956 AND HAVING OFFICE AT SARJAPUR-MARTHAHALLI OUTER RING ROAD (ORR), DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY MRS V PADMAVATHI SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 AND HAVING OFFICE AT SARJAPUR-MARTHAHALLI OUTER RING ROAD (ORR), DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY MRS V PADMAVATHI ... PETITIONERS (BY SRI KEMPEGOWDA FOR M/S. ANUP S. SHAH LAW FIRM, ADVOCATES) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560001

2. BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER 3 JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE 14 ANNEXE BUILDING, N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DT.22.8.2014 (ANNX-B) ISSUED BY R-2; QUASH THE DEMAND NOTICE DT.21.11.2015 (ANNX-A) ISSUED BY THE RESPONDENT - BBMP, SO FAR AS IT RELATES TO DEMAND OF RS.30,89,271/- MADE TOWARDS FOR

GROUND RENT AND RS.3,56,75,200/- MADE TOWARDS PARK AND OPEN SPACE CHARGES ETC. IN WRIT PETITION No.7538/2016 BETWEEN M/S BHARTIYA CITY DEVELOPERS PRIVATE LIMITED (ERSTWHILE, ZIGMA LAND DEVELOPERS PVT LTD) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT:

100. 1, RICHMOND ROAD BANGALORE-560025 REPRESENTED BY ITS AUTHORISED SIGNATORY MR SHAMA SUNDER R J ... PETITIONER (BY SRI KEMPEGOWDA, ADVOCATE FOR SRI ANUP S SHAH LAW FIRM, ADVOCATES) AND1. STATE OF KARNATAKA15REPRESENTED BY THE PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI BANGALORE-560001 2. BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BANGALORE-560002 REPRESENTED BY ITS COMMISSIONER3. JOINT DIRECTOR TOWN PLANNING(NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BANGALORE-560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DT.22.1.2016 (ANNX-A) ISSUED BY R-3 SO FAR AS IT RELATES TO CLAIM MADE FOR PAYMENT OF GROUD RENT IS CONCERNED. IN WRIT PETITION No.10164/2016 BETWEEN SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER, THE COMPANIES ACT, 1956 AND HAVING ITS OFFICE AT, SARJAPUR-MARTHAHALLI16OUTER RING ROAD (ORR) DEVARABESANAHALLI, BELLANDUR POST, BENGALURU - 560 103 REPRESENTED BY ITS AUTHORISED SIGNATORY MRS. V.PADMAVATHI. ... PETITIONER (BY SRI SANJAY NAIR, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BENGALURU MAHANAGARA PALIKE, ANNEXE BUILDING, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA. FOR R1 SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED CIRCULAR DTD:

22. 8.2014 (ANNEXURE-B) ISSUED BY THE R-2; QUASH THE DEMAND NOTICE DTD:

4. 2.2016 (ANNEXURE-A) ISSUED BY THE R-3 17 TO THE EXTENT OF DEMAND RAISED FOR RS.25,70,015/- TOWARDS GROUND RENT AND RS.3,84,36,000/- TOWARDS 10% OF MARKET VALUE OF SCHEDULE PROPERTY TOWARDS PARKS AND OPEN SPACES AND ETC. IN WRIT PETITION No.12535/2016 BETWEEN SMT.H.G.SHEELA W/O R. NAGARAJ AGED ABOUT 47 YEARS, NO.80, 1ST CROSS, 2ND MAIN, DEFENCE COLONY, BENGALURU - 560 038. ... PETITIONER (BY SRI SRINIVASA MURTHY L.K., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) 18 THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 COMMISSIONER DATED 04.09.2015 LEVYING FEES FOR ISSUE OF I.T/ B.T. BUILDING LICENSE / SANCTION PLAN AT ANNEX-H AND THE DEMAND NOTICE ISSUED BY R-2 COMMISSIONER DATED 18.02.2016 AT ANNEX-G AND ETC., IN WRIT PETITION No.52014/2016

BETWEEN M/S SOBHA LTD (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT "SOBHA", SARJAPUR-MARTHAHALLI, OUTER RING ROAD (ORR), DEVARABEESANAHALLI, BELLANDUR POST, BANGALORE 56010. REPRESENTED BY ITS AUTHORISED SIGNATORY, MRS.V.PADMAVATHI ... PETITIONER (BY SRI KEMPEGOWDA, ADVOCATE FOR SRI ANUP S SHAH LAW FIRM, ADVOCATES) AND 1. STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI, BANGALORE-560 001. 19 2 . BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BANGALORE 560002 REPRESENTED BY ITS COMMISSIONER. 3 . JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BANGALORE 560002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED 19.09.2016 AT ANNEX-A ISSUED BY R-3 TO THE EXTENT OF RS.1,36,95,210/- CLAIMED TOWARDS GROUND RENT & ETC., IN WRIT PETITION No.8204/2017 BETWEEN M/S BRIDGE ENTERPRISES LTD., A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT:

29. H & 30TH FLOOR, "WORLD TRADE CENTER BANGALORE", BRIGADE GATEWAY CAMPUS, NO.26/1, DR. RAJKUMAR ROAD, MALLESWARAM-RAJAJINAGAR, BANGALORE 560055, REPRESENTED BY ITS DEPUTY GENERAL MANAGER-LEGAL SRI. UDAYA KUMAR. A20... PETITIONER (BY SRI ZULFIKIR KUMAR SHAFI AND SRI S.LAKSHMINARAYANA REDDY, ADVOCATES) AND 1 THE STATE OF KARNATAKA URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKASA SOUDHA, BENGALURU - 560 001 REPRESENTED BY ITS SECRETARY.

2. BRUHAT BENGALURU MAHANAGARA PALIKE N.R. SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHATH BENGALURU MAHANAGARA PALIKE BBMP ANNEX BUILDING, N.R. SQUARE, BENGALURU - 560 002.

4. THE JOINT COMMISSIONER (MAHADEVAPURA RANGE) BRUHATH BENGALURU MAHANAGARA PALIKE BENGALURU - 560 047. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 TO R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE DEMAND NOTICE DTD: 7.2.2017 ISSUED BY R-3, TO THE EXTENT OF DEMANDING THE PETITIONER TO PAY AN AMOUNT OF RS.1,96,68,000/- [RUPEES ONE CRORE NINETY SIX LAKHS SIXTY EIGHT THOUSAND ONLY]. TOWARDS GROUND RENT TOWARDS 21% PENALTY FOR BUILDING CONSTRUCTED WITHOUT OBTAINING COMMENCEMENT CERTIFICATE AND ETC., IN WRIT PETITION No.11065/2017 BETWEEN 1 THE STANDARD BRICK AND TILE COMPANY (YELAHANKA) PRIVATE LIMITED, A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE COMPANIES ACT HAVING ITS REGISTERED OFFICE AT: BENGALURU- BALLARI ROAD, YELAHANKA POST, YELAHANKA BENGALURU - 560 064 AND REPRESENTED BY ITS POWER OF ATTORNEY HOLDER MR. CHATRU M. MENDA, AUTHORISED REPRESENTATIVE/SIGNATORY.

2. M/S RMZ GALLERIA (INDIA) PRIVATE LIMITED A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 HAVING ITS OFFICE AT LEVEL 1214, THE MILLENIA TOWER-B, NO.1 & 2, MURPHY ROAD, ULSOOR, BENGALURU - 560 008, REPRESENTED BY ITS AUTHORIZED SIGNATORY, MR. CHATRU MENDA. ... PETITIONERS (BY SRI B.N.PRAKASH, ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF URBAN DEVELOPMENT, 4TH FLOOR, VIKAS SOUDHA, 22 DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHATH BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. JOINT DIRECTOR TOWN PLANNING (NORTH), BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD 01/06/2016 VIDE ANNEX - A ISSUED BY THE R-2, BBMP, SO FAR AS IT RELATES TO CLAIM MADE FOR PAYMENT OF GROUND RENT IS CONCERNED AND ETC. IN WRIT PETITION No.12656/2017 BETWEEN MRO-TEK REALITY LIMITED (FORMERLY KNOWN AS MRO-TEK LIMITED) A COMPANY REGISTERED UNDER THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT HEBBAL, BELLARY ROAD, BENGALURU - 560 024 REPRESENTED BY ITS GPA HOLDER M/S UMIYA BUILDERS AND DEVELOPERS, A PROPRIETARY CONCERN HAVING ITS OFFICE AT NO.29/3, H M STRIFFORD, II FLOOR, 7TH CROSS ROAD, VASANTHANAGAR, BENGALURU - 560 052 REPRESENTED BY ITS PROPRIETOR, ANIRUDDH MEHTA. ... PETITIONER (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR.AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR (TOWN PLANNING -NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD.20/21.2.2017 VIDE ANNEX-G ISSUED BY THE R-3 ONLY IN SO FAR AS

THE DEMAND OF RS.2,30,90,123/- TOWARDS THE GROUND RENT AND ETC., 24 IN WRIT PETITION No.13588/2017 BETWEEN M/S BHARTIYA CITY DEVELOPERS PRIVATE LIMITED (ERSTWHILE, ZIGMA LAND DEVELOPERS PVT LTD) A COMPANY INCORPORATE UNDER: THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE AT:

56. 7, NALLAMBAKKAM VILLAGE (VIA VANDALUR) CHENNAI, TAMIL NADU - 600048 AND CORPORATE OFFICE AT: #100/1, ANCHORAGE - 1, RICHMOND ROAD, BENGALURU- 560025 REPRESENTED BY ITS AUTHORISED SIGNATORY MR SHAMA SUNDER R J ... PETITIONER (BY SRI KEMPEGOWDA, ADVOCATE FOR M/S ANUP S. SHAH LAW FIRM, ADVOCATES) AND1. STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI BANGALORE - 560001 2 . BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BANGALORE - 560002 REPRESENTED BY ITS COMMISSIONER3 JOINT DIRECTOR TOWN PLANNING (NORTH) 25 BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BANGALORE - 560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED43.2017 (ANNEXURE- A) ISSUED BY THE R-3 INSOFAR AS IT RELATES AND REQUIRES PETITIONER TO PAY GROUND RENT TO THE TUNE OF RS.44,65,323/- & ETC., IN WRIT PETITION No.14530/2017 BETWEEN M/S BRIGADE PROPERTIES PVT LTD A COMPANY INCORPORATED UNDER THE COMPANIES ACT,1956 HAVING ITS REGISTERED OFFICE AT:

29. H & 30TH FLOOR, "WORLD TRADE CENTER BANGALORE" BRIGADE GATEWAY CAMPUS, NO.26/1, DR.RAJKUMAR ROAD, MALLESWARAM-RAJAJINAGAR BANGALORE-560 055 REPRESENTED BY ITS AUTHORISED SIGNATORY ... PETITIONER (BY SRI ZULFIKIR KUMAR SHAFI, ADVOCATE) 26 AND1. THE STATE OF KARNATAKA URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKASA SOUDHA, BENGALURU-560 001

REPRESENTED BY ITS SECRETARY². BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560 002 REPRESENTED BY ITS COMMISSIONER³. THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHATH BENGALURU MAHANAGARA PALIKE, BBMP ANNEX BUILDING, N.R.SQUARE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES²²⁶AND²²⁷OF THE CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE DEMAND NOTICE DTD.15.3.2017 ISSUED BY R-3, TO THE EXTENT OF CALLING UPON THE PETITIONER TO PAY RS.96,87,000/- [RUPEES NINETY SIX LAKHS EIGHTY SEVEN THOUSAND ONLY]. OUT OF WHICH AN AMOUNT OF RS.57,91,624/- [RUPEES FIFTY SEVEN LAKHS NINETY ONE THOUSAND SIX HUNDRED AND TWENTY FOUR ONLY]. TOWARDS GROUND RENT, AS A PRE-REQUISITE CONDITION FOR ISSUANCE OF OCCUPANCY CERTIFICATE IN RESPECT OF A RESIDENTIAL PROJECT OF THE PETITIONER, UNDER THE²⁷BANNER 'BRIGADE COSMOPOLIS' VIDE ANNEX-A. IN WRIT PETITION No.16461/2017 BETWEEN ST. JOSEPH COLLEGE HOSTEL NO36 LONGFORD ROAD, RICHMOND TOWN, WARD - 111, BENGALURU - 560027 REPRESENTED BY ITS SECRETARY AND TREASURER THE BANGALORE JESUIT EDUCATIONAL SOCIETY FR. JASON FURTADO S.J., S/O WILLIAM FURTADO AGED ABOUT³⁷YEARS. ... PETITIONER (BY SRI JAYAKUMAR S.PATIL, SENIOR COUNSEL A/W. SRI DAYANAND S.PATIL, ADVOCATE) AND¹ THE STATE OF KARNATAKA DEPARTMENT OF URBAN DEVELOPMENT BY ITS SECRETARY VIKAS SOUDHA BENGALURU - 560 001.

2. BRUHATH BANGALORE MAHANAGARA PALIKE BY ITS COMMISSIONER N.R.SQUARE, BENGALURU - 560 002.

3. THE ASST. DIRECTOR OF TOWN PLANNING (EAST) 22ND FLOOR, SUBHAS CHANDRA BOSE BUILDING, M G ROAD, BENGALURU - 560 015. 28

4. THE JOINT DIRECTOR (TOWN PLANNING- NORTH) BRUHATH BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 ...

RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 TO R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED 23.2.2017 ISSUED BY R-4 AT ANNEX-G IN SO FAR AS PERTAINS TO LEVY AND DEMAND OF GROUND RENT, SECURITY DEPOSIT AND LICENSE FEES AND ETC., IN WRIT PETITION No.17164/2017 BETWEEN SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT SOBHA SARJAPUR - MARTHAHALLI OUTER RING ROAD (ORR) DEVERABEESANAHALLI BELLANDUR POST BANGALORE - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY MRS V PADMAVATHI ... PETITIONER (BY SRI KEMPEGOWDA, ADVOCATE FOR M/S ANUP S. SHAH LAW FIRM, ADVOCATES) 29 AND 1. STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI BANGALORE - 560001 2 . BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BANGALORE - 560002 REPRESENTED BY ITS COMMISSIONER 3. JOINT DIRECTOR TOWN PLANNING SOUTH N R SQUARE BRUHAT BANGALORE MAHANAGARA PALIKE BANGALORE - 560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DELCARE THE BYELAW 39 IN THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES & ETC., IN WRIT PETITION No.17436/2017 BETWEEN BHAGWAN MAHAVEER MEMORIAL JAIN TRUST (REGD.) 30 MILLERS ROAD, VASANTH NAGAR, BENGALURU-560 052 REP. BY ITS PRESIDENT, SRI PHOOLCHAND JAIN ... PETITIONER (BY SRI SANJAY NAIR, ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU-560 001 2.

BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560 002 REPRESENTED BY ITS COMMISSIONER³ JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES²²⁶AND²²⁷OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYE LAW³⁹ IN THE BENGALURU MAHANAGARA PALIKE BUILDING BYE-LAWS²⁰⁰³(ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. 31 IN WRIT PETITION No.37473/2017 BETWEEN M/S BHARTIYA CITY DEVELOPERS PRIVATE LIMITED, (ERSTWHILE, ZIGMA LAND DEVELOPERS PVT. LTD.,) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956, HAVING ITS REGISTERED OFFICE AT:

56. 7, NALLAMBAKKAM VILLAGE (VIA VANDALUR), CHENNAI, TAMIL NADU - 640 048 AND CORPORATE OFFICE AT:

100. 1, ANCHORAGE, RICHMOND ROAD, BENGALURU - 560 025. REPRESENTED BY ITS AUTHORISED SIGNATORY, MR.SHAMA SUNDER R.J.

... PETITIONER (BY SRI CHANDRASHEKAR G.V., FOR M/S ANUP S. SHAH LAW FIRM, ADVOCATES) AND¹ STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. REPRESENTED BY ITS COMMISSIONER. 32

3. JOINT DIRECTOR TOWN PLANNING (NORTH), BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES²²⁶AND²²⁷OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAW³⁹ IN

THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 VIDE ANNEXURE - A AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES AND ETC., IN WRIT PETITION No.38743/2017 BETWEEN MR. H R CHANDRASHEKHAR S/O. LATE. H. RAMAIAH, AGED ABOUT 72 YEARS No.12/1, NEXT TO CANARA BANK, BEHIND ORIENTAL INSURANCE BUILDING, BELLARY ROAD, HEBBAL, BENGALURU - 560006. REP BY HIS POWER OF ATTORNEY HOLDER: M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED), A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956, AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT "SOBHA", SARJAPUR-MARATHALLI OUTER RING ROAD (ORR), DEVERABEESANAHALLI, BELLANDUR POST, BENGALURU - 560 103. 33 REP. BY ITS AUTHORISED SIGNATORY, MRS. V PADMAVATHI ... PETITIONER (BY SRI KEMPEGOWDA FOR M/S ANUP S. SHAH LAW FIRM, ADVOCATES) AND 1 STATE OF KARNATAKA REP BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU 56000 2. BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002. REP. BY ITS COMMISSIONER, 3. JOINT DIRECTOR TOWN PLANNING (NORTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAW 39 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAW 2003 AT ANNEX-A AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES AND ETC., 34 IN WRIT PETITION No.47077/2017 BETWEEN M/S BHARTIYA CITY DEVELOPERS PRIVATE LIMITED (ERSTWHILE, ZIGMA LAND DEVELOPERS PVT LTD) A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE AT:

56. 7, NALLAMBAKKAM VILLAGE (VIA VANDALUR) CHENNAI, TAMIL NADU- 600048 AND CORPORATE OFFICE AT:

100. 1, ANCHORAGE RICHMOND ROAD, BENGALURU-560025 REPRESENTED BY ITS AUTHORISED SIGNATORY MR SHAMA SUNDER R J ... PETITIONER (BY SRI KEMPEGOWDA, ADVOCATE FOR SRI ANUP S. SHAH LAW FIRM, ADVOCATES) AND1. STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 2 . BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE BENGALURU-560 002 REPRESENTED BY ITS COMMISSIONER353 . JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R- 1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYE LAW NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS2003(ANNX- A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES. IN WRIT PETITION No.58170/2017 BETWEEN M/S GOPALAN ENTERPRISES INDIA PVT LTD NO.5, RICHMOND ROAD, BENGALURU - 560 025 REP. BY ITS DIRECTOR, MR. C. PRAMOD. ... PETITIONER (BY SRI G.KRISHNAMURTHY, SENIOR COUNSEL A/W. SRI CHANDRAKANTH PATIL K. AND SMT. APARNA N., ADVOCATES) AND1 THE STATE OF KARNATAKA REPRESENTED BY CHIEF SECRETARY, 36 VIDHANA SOUDHA, BENGALURU560001.

2. DEPARTMENT OF URBAN DEVELOPMENT AND MUNICIPAL ADMINISTRATION, THE STATE OF KARNATAKA VIKASA SOUDHA, BENGALURU560001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PLIKE, N.R. SQUARE, J.C. ROAD, BENGALURU560002.

4. THE JOINT DIRECTOR-TOWN PLANNING NORTH BRUHAT BENGALURU MAHANAGARA PALIKE N.R. SQUARE, J.C. ROAD, BENGALURU560002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4

(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENTIRE PROCEEDINGS IN C.C.NO.146/2017 ON THE FILE OF PRINCIPAL SESSION AND SPECIAL JUDGE, D.K. MANGALORE, IN CRIME NO.86/2016 REGISTERED BY THE VENOOOR POLICE AS AGAINST THE PETITIONER FOR THE OFFENCES PUNISHABLE UNDER SECTION 364, 44, 3 OF MMRD ACT AND KMMC RULES 1994 AND SECTION 214, 21[4A], 4, A[1A] OF MINES AND MINERAL REGULATION OF DEVELOPMENT ACT AND SECTION 379 OF IPC VIDE ANNEXURE-A. 37 IN WRIT PETITION No.6381/2018 BETWEEN 1. SADUPADESHA VIDYALAYA No.28/1, HENNUR ROAD, KALYAN NAGAR, BANGALORE 56004 2 . SADUPADESHA VIDYALAYA TRUST No.28/1, HENNUR ROAD, KALYAN NAGAR, BANGALORE 56004 REPRESENTED BY THEIR GPA HOLDER, M/S ASHED PROPERTIES AND INVESTMENTS PVT LTD, A COMPANY INCORPORATED UNDER PROVISIONS OF INDIAN COMPANIES ACT, HAVING REGISTERED OFFICE AT NO.807, 8TH FLOOR, BARTON CENTRE, MG ROAD, BANGALORE 56000. REP BY ITS MANAGING DIRECTOR, MR. SAMEER A KHAN ... PETITIONERS (BY SRI T.P.VIVEKANANDA, ADVOCATE) AND 1 STATE OF KARNATAKA REP BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BANGALORE 56000 38 2 . THE BRUHAT BANGALORE MAHANAGARA PALIKE NR SQUARE, BANGALORE 56000, REP BY ITS COMMISSIONER, 3 . THE JOINT DIRECTOR (TOWN PLANNING NORTH) THE BRUHAT BANGALORE MAHANAGARA PALIKE, NR SQUARE, BANGALORE 56000. ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD:24.1.2018 AT ANNEXURE-H ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF RS.48,11,250/- TOWARDS THE GROUND RENT. IN WRIT PETITION No.9028/2018 BETWEEN M/S ZONASHA ESTATES AND PROJECTS NO.1075, 2ND FLOOR, 12TH MAIN, 8TH CROSS, INDIRANAGAR, BENGALURU - 560 038 REPRESENTED BY ITS PARTNER, SRI R.NAGARAJ AGED ABOUT 58 YEARS. ... PETITIONER (BY SRI

SHIVANANDA S., ADVOCATE) 39 AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD:

4. 9.2015 LEVYING FEES FOR ISSUE OF I.T/B.T BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEXURE-H AND THE DEMAND NOTICE ISSUED BY THE R-2 COMMISSIONER DTD:15.2.2018 AS CONTAINED IN ANNEXURE-J AND ETC., IN WRIT PETITION No.9581/2018 BETWEEN M/S ESTEEM ICON A PARTNERSHIP FIRM HAVING ITS OFFICE AT NO.32,33,34 40 3RD FLOOR, SNS CHAMBER, 239, SANKEY ROAD, SADASHIVANAGAR, BENGALURU - 560 080 REPRESENTED BY ITS PARTNER SRI NARAIN DAS BODARAM. ... PETITIONER (BY SRI SHIVANANDA S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER

ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE 2^D RESPONDENT COMMISSIONER DATED 9.2.2015 LEVYING FEES FOR ISSUE OF I.T./B.T BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEXURE-G, AND THE DEMAND NOTICE ISSUED BY THE 2^D RESPONDENT COMMISSIONER DATED 17.2.2018, AS CONTAINED IN ANNEXURE-H AND ETC., IN WRIT PETITION No.11868/2018 BETWEEN M/S ESTEEM ROYALE A PARTNERSHIP FIRM HAVING ITS OFFICE AT NO.32, 33, 34 3RD FLOOR, SNS CHAMBER, 239, SANKEY ROAD SADASHIVANAGAR BENGALURE - 560 080 REPRESENTED BY ITS PARTNER SRI SUNIL S. BATHIJA. ... PETITIONER (BY SRI SHIVANANDA S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR 42 TOWN AND COUNTRY PLANNING (SOUTH), BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD:

4. 9.2.2015 LEVYING FEES FOR ISSUE OF I.T./B.T./APARTMENTS BUILDING LICENSE/SANCTION PLAN, AS CONTAINED IN ANNEXURE-F AND THE DEMAND NOTICE ISSUED BY THE R-3 COMMISSIONER DTD: 8.3.2018 AS CONTAINED IN ANNEXURE-G AND ETC., IN WRIT PETITION No.12522/2018 BETWEEN M/S. SUMADHURA INFRACON PVT. LTD., A PRIVATE LIMITED COMPANY INCORPORATED UNDER THE INDIAN COMPANIES ACT, 1956, HAVING ITS REGISTERED OFFICE AT NO.43, 2ND FLOOR, "CKB PLAZA", VARTHUR MAIN ROAD, MARATHAHALLI, BENGALURU - 560 037, REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR, SRI G.

MADHUSUDHAN, SON OF LATE SRI. SATTAIAH. ... PETITIONER (BY SRI SHIVANANDA S., ADVOCATE) 43 AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560

002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) IN WRIT PETITION No.13143/2018 BETWEEN M/S SNS PLAZA A PARTNERSHIP FIRM, HAVING ITS OFFICE AT239 3RD FLOOR, SNS CHAMBER, SANKEY ROAD, SADASHIVANAGAR, BENGALURU56008, REP BY ITS PARTNER, SRI. NARINDAS BODARAM ... PETITIONER (BY SRI SHIVANANDA S, ADVOCATE) 44 AND1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU56000 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU56000 3 . THE JOINT DIRECTOR TOWN AND COUNTY PLANNING (NORTH), BRUHAT BANGALORE MAHANAGAR PALIKE, N R SQUARE, BENGALURU56000. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF I.T/B.T/APARTMENTS BUILDING LICENSE / SANCTION PLAN AS, AS CONTAINED IN ANNEX-F, AND THE DEMAND NOTICE ISSUED BY R-3 COMMISSIONER DATED163.2018 AS CONTAINED IN ANNEXURE- G AND ETC., 45 IN WRIT PETITION No.13465/2018 BETWEEN1 SATTVA HOUSING PVT LTD A COMPANY INCORPORATED UNDER THE

COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE AT NO.4TH FLOOR, SALARPURIA WINDSOR, NO.3, ULSOOR ROAD, BENGALURU-560 042 REPRESENTED BY ITS AUTHORISED SIGNATORY ASHWIN SANCHETI S/O LATE MANOHARCHAND SANCHETI AGED ABOUT 41 YEARS. 2 . DAZZLE TRADING LLP FORMERLY KNOWN AS DAZZLE TRADING PRIVATE LIMITED A LIMITED LIABILITY PARTNERSHIP INCORPORATED UNDER THE PROVISIONS OF LIMITED LIABILITY PARTNERSHIP ACT 2008 HAVING ITS REGISTERED OFFICE AT NO.222, GOKALDAS CHAMBERS, 5TH MAIN, SADASHIVNAGAR, BELLARY ROAD, BENGALURU-560 080 REPRESENTED BY ITS POWER OF ATTORNEY HOLDER SATTVA HOUSING PVT. LTD. THROUGH AUTHORIZED REPRESENTATIVE MR.ASHWIN SANCHETI AGED ABOUT 41 YEARS. ... PETITIONERS (BY SMT. ANUPARNA BORDOLOI, ADVOCATE FOR M/S SHETTY & HEGDE ASSOCIATES) 46 AND 1. THE STATE OF KARNATAKA DEPARTMENT OF TOWN AND COUNTRY PLANNING REPRESENTED BY ITS CHIEF SECRETARY VIDHANA SOUDHA, BENGALURU-560

001. 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGAR PALIKE, N.R.SQUARE, BENGALURU-560

002. 3 . JOINT DIRECTOR OF TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGAR PALIKE, N.R.SQUARE, BENGALURU-560 002 4 . ADDITIONAL DIRECTOR (TOWN PLANNING) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560

002. ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 TO R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENDORSEMENT DTD 28.02.2018 ISSUED BY R-3 SO FAR AS IT DIRECTS THE PETITIONER HEREIN TO DEPOSIT GROUND RENT OF RS.2,30,15,000/- VIDE ANNEX- A & ETC. 47 IN WRIT PETITION No.14265/2018 BETWEEN 1 SMT H G SHEELA W/O SRI R NAGARAJ, AGED ABOUT 50 YEARS, 2 . SMT G VANITHA W/O SRI G PRABHU, AGED ABOUT 38 YEARS, 3 . SMT G

KOKILA W/O VINOD, AGED ABOUT 36 YEARS, ALL ARE R/AT NO.80, 2ND MAIN ROAD, I CROSS, DEFENCE COLONY, INDIRANAGAR, BENGALURU-560038. ... PETITIONERS (BY SRI SHIVANANDA S., ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU-560001. 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002. 48 3 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD:4.9.2015 LEVYING FEES FOR ISSUE OF I.T./B.T. BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE-E AND THE DEMAND NOTICE ISSUED BY THE R-2 COMMISSIONER DTD:21.3.2018 AS CONTAINED IN ANNEXURE-F & ETC., IN WRIT PETITION No.14307/2018 BETWEEN 1. MRS. B.V.JAYALAKSHMI AGED 62 YEARS, D/O LATE P N VENKATARAMANASWAMY, R/AT NO.127/11, BULL TEMPLE ROAD, K.G.NAGAR, BENGALURU-560019. 2 . B N CHETHAN AGED 32 YEARS, S/O B V NANJUNDAPPA, R/AT NO.67/1-11, 7TH CROSS, SUBRAMANYAPURA MAIN ROAD, KADRENAHALLI, BSK 2D STAGE, BENGALURU-560070. 49 3 . B N MADHURYA AGED 28 YEARS, D/O LATE B V NANJUNDAPPA, R/AT NO.1075/2, 8TH CROSS, ST.THOMAS TOWN, LINGARAJAPURAM, KACHARAKANAHALLI, BENGALURU-560084. 4 . SMT SHANTHA AGED 51 YEARS, W/O LATE B V JAYANTH, R/AT NO.457, ITI LAYOUT, OPPOSITE TO GOPALAN ARCHADE, MYSORE ROAD, BENGALURU-560039 5 . B J KIRAN AGED 30 YEARS, S/O LATE B V JAYANTH, R/AT NO.457, ITI LAYOUT, OPPOSITE TO GOPALAN ARCHADE, MYSORE ROAD, BENGALURU-560039 6 . B JAYAMMA AGED 49 YEARS, W/O B V SOMASHEKAR, R/AT NO.18, IST MAIN ROAD, BHEL LAYOUT, KENCHAHALLI, R.R.NAGAR, BENGALURU-560098. 7 . B S PUNEETH AGED 27 YEARS, S/O LATE B V SOMASHEKAR, R/AT NO.18, IST MAIN ROAD, BHEL LAYOUT,

KENCHENAHALLI, R.R.NAGAR, BENGALURU-560098. 50 8 . B S NAVYASHREE AGED 20 YEARS, D/O LATE B V SOMASHEKAR, R/AT NO.18, IST MAIN ROAD, BHEL LAYOUT, KENCHENAHALLI, R.R.NAGAR, BENGALURU-560098. 9 . B V PREMA KUMARI AGED 52 YEARS, D/O LATE P N VENKATARAMANASWAMY, R/AT NO.426, RAJARAJESHWARI NILAYA, 5TH MAIN, 5TH CROSS, KENGERI SATELLITE TOWN, BENGALURU-560060. ALL THE PETITIONERS ARE REPRESENTED BY THEIR GENERAL POWER OF ATTORNEY HOLDER M/S M N LANDMAARK, A REGISTERED PARTNERSHIP FIRM, HAVING ITS REGISTERED OFFICE AT NO.11, A.S.COMPLEX, 8TH MAIN, BASAVESHWARANAGAR, BENGALURU-560079 BY ITS MANAGING DIRECTOR, SRI D RAGHU. ... PETITIONERS (BY SRI VIVEKANANDA.T.P., ADVOCATE) AND 1. STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR.AMBEDKAR VEEDHI, BENGALURU-560001 51 2 . THE BRUHATH BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560002 REPRESENTED BY ITS COMMISSIONER 3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHATH BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002. ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD:21.3.2018 AT ANNEXURE-D ISSUED BY THE R-3 IN SO FAR AS THE DEMAND OF RS.54,41,670.27/- TOWARDS THE GROUND RENT AND RS.1,06,83,560.47 TOWARDS THE LICENSE FEE & ETC., IN WRIT PETITION No.16282/2018 BETWEEN BHARTIYA CITY DEVELOPERS PRIVATE LIMITED A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 HAVING ITS OFFICE AT 1001, GROUND FLOOR, ANCHORAGE-1, RICHMOND ROAD, BENGALURU-560 025 REPRESENTED BY ITS AUTHORISED SIGNATORY MR SHAMA SUNDER R J 52 S/O LATE MR R M JANARDHAN AGED ABOUT 55 YEARS ... PETITIONER (BY SMT. ANUPARNA BORDOLOI, ADVOCATE) AND 1. THE STATE OF KARNATAKA DEPARTMENT OF TOWN AND COUNTRY PLANNING, REPRESENTED BY ITS CHIEF SECRETARY, VIDHANA SOUDHA,

BENGALURU-560 001 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560 002 3 . JOINT DIRECTOR OF TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560 002 4 . ADDITIONAL DIRECTOR (TOWN PLANNING) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 TO R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENDORSEMENT DTD 17.02.2018 ISSUED BY R-3 SO FAR AS IT DIRECTS THE PETITIONER HEREIN TO DEPOSIT GROUND RENT OF RS.2,04,09,706/- AND LICENSE FEE OF RS.2,63,94,789/- VIDE ANNEX-A. IN WRIT PETITION No.16990/2018 BETWEEN M/S. YUKEN INDIA PVT. LTD., REGISTERED OFFICE AT No.16, WHITEFIELD ROAD, WHITEFIELD, BENGALURU-560 066, REPRESENTED BY ITS POWER OF ATTORNEY HOLDER, BRIGADE ENTERPRISES LTD., 29TH AND 30TH FLOOR, WORLD TRADE CENTER, 26/1, BRIGADE GATEWAY, DR. RAJKUMAR ROAD, MALLESHWARAM, RAJAJINAGAR, BENGALURU-560 055, REPRESENTED BY SMT. GAYATHRI SHEELAVANT, AGED ABOUT 36 YEARS. ... PETITIONER (BY SRI SHIVANANDA S., ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU-560

001. 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU-560

002. 54 3 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH), BRUHATH BANGALORE MAHANAGARA PALIKE, N.R. CIRCLE, BENGALURU-560

002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE

CIRCULAR ISSUED BY R-2 COMMISSIONER DATED 49.2015 LEVYING FEES FOR ISSUE OF I.T / B.T BUILDING LICENSE / SANCTION PLAN AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY R-3 DATED 64.2018 AT ANNEX-F & ETC., IN WRIT PETITION No.17048/2018 BETWEEN 1. SRI. AL MUTHAIAH SON OF LATE SRI M.AL. ALAGAPPA CHETTIAR AGED ABOUT 84 YEARS RESIDING AT NO.34, RMV EXTENSION, SADASHIVANAGAR BENGALURU - 560080 2 . SRI A L ANNAMALAI SON OF LATE SRI M.A.L. ALAGAPPA CHETTIAR AGED ABOUT 68 YEARS RESIDING AT NO 221 UPPER PALACE ORCHARDS BELLARY ROAD, SADASHIVANAGAR 55 BENGALURU - 560080 REP BY THEIR POWER OF ATTORNEY HOLDER. BRIGADE ENTERPRISES LTD 29H & 30TH FLOOR, WORLD TRADE CENTER, 26/1, BRIGADE GATEWAY, DR RAJKUMAR ROAD, MALLESHWARAM, RAJAJINAGAR BENGALURU - 560055 REPRESENTED BY SMT ROHINI B M AGED ABOUT 38 YEARS ... PETITIONERS (BY SRI SHIVANANDA S., ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA BENGALURU - 560001 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BENGALURU - 560002 3 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R CIRCLE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) 56 THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO i) QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD 49.2015 LEVYING FEES FOR ISSUE OF I.T/B.T BUILDING LICENSE/SANCTION PLAN AS VIDE ANNEX-E AND THE DEMAND NOTICE ISSUED BY THE R-3 JOINT DIRECTOR DTD 0904.2018 VIDE ANNEX-F & ETC., IN WRIT PETITION No.17262/2018 BETWEEN SRI R. SHANKARAPPA S/O. LATE RAMAKRISHNAPPA, AGED ABOUT 61 YEARS R/AT No.31, KENCHENAHALLI, IDEAL HOME TOWNSHIP, RAJARAJESHWARINAGAR, MYSORE ROAD, BENGALURU 56009 ... PETITIONER (BY SRI SHIVANANDA.S., ADVOCATE) AND 1. THE STATE OF KARNATAKA

REPRESENTED BY ITS ADDL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU 560002. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, NR SQUARE, BENGALURU 560003. THE ASSISTANT DIRECTOR TOWN AND COUNTRY PLANNING, RAJARAJESHWARINAGAR DIVISION, BRUHAT BANGALORE MAHANAGARA PALIKE, 57 RAJARAJESHWARINAGARA, BENGALURU 560009 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 COMMISSIONER DATED 49.2.2015 LEVYING FEES FOR ISSUE OF I.T / B.T BUILDING LICENSE / SANCTION PLAN AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY R-3 DATED 73.2.2018 AS CONTAINED AT ANNEX-F & ETC., IN WRIT PETITION No.17350/2018 BETWEEN M/S VASTHU PROPERTIES NO.627, 14TH CROSS, J.P. NAGAR, I PHASE, BENGALURU - 560078. REPRESENTED BY ITS PARTNER SRI SHIVANAGOUDA PATIL. ... PETITIONER (BY SRI SHIVANANDA S, ADVOCATE) AND

1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560001. 58 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560002. 3 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (SOUTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N.R. CIRCLE, BENGALURU - 560002. ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 COMMISSIONER DATED 49.2.2015 LEVYING FEES FOR ISSUE OF I.T / B.T BUILDING LICENSE / SANCTION PLAN AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY R-3 DATED 213.2.2018 AT ANNEX-F & ETC., IN WRIT PETITION No.17352/2018 BETWEEN

1. SRI B M RAMANNA S/O LATE MUNIYAPPA, SINCE DECEASED BY HIS LRS B R ANANDA KUMAR S/O LATE B M RAMANNA, AGED

ABOUT 58 YEARS R/A SY NO.209/3, KODIGEHALLI HOBLI, BENGALURU NORTH TALUK, BENGALURU 592 . SRI K RAJANNA S/O SRI B KRISHNAPPA, AGED ABOUT 66 YEARS R/A SY.NO.209/8 AND 2096, KODIGEHALLI VILLAGE, YELAHANKA HOBLI, BENGALURU NORTH TALUK, BENGALURU 3. SRI N SHIVAKUMAR S/O P NANJUNDAPPA, AGED ABOUT 55 YEARS R/A SY.NO.209/4, KODIGEHALLI VILLAGE, YELAHANKA HOBLI, BENGALURU NORTH TALUK, BENGALURU 4. SRI K G VENKATESH S/O LATE GUNGAPPA, AGED ABOUT 62 YEARS R/A SY.NO.209/7, KODIGEHALLI VILLAGE, YELAHANKA HOBLI, BENGALURU NORTH TALUK, BENGALURU ALL THE PETITIONERS ARE REPRESENTED BY THEIR GPA HOLDER SRI S.A.KABEER, M/S ALPINE HOUSING DEVELOPMENT CORPORATION LTD., NO.302, ALPINE ARCH NO.10, LANGFORD ROAD, BENGALURU-560 027 ... PETITIONERS (BY SRI SHIVANANDA S, ADVOCATE) AND 1. THE STATE OF KARNATAKA 60 REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA, BENGALURU-560 001 2 . THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE BENGALURU-560 002 3 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.CIRCLE BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 COMMISSIONER DATED 49.2.2015 LEVYING FEES FOR ISSUE OF I.T / B.T BUILDING LICENSE / SANCTION PLAN AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY R-3 DATED 94.2.2018 DIRECTING THE PETITIONER TO DEPOSIT A SUM OF RS.41,17,000/- TOWARDS GROUND RENT, DEVELOPMENT FEE FOR THE BUILDING AND SITE, SECURITY DEPOSIT, LICENCE FEE, COMPOUND WALL FEE AND RS. 18,69,000/- TOWARDS LABOUR WELFARE FUND CONTRIBUTION AS CONTAINED AT ANNEX-F & ETC., 61 IN WRIT PETITION No.17356/2018 BETWEEN SMT B S SUSHEELA RAMAMURTHY D/O. SRI. B. SIDDAGANGAIAH, W/O. SRI. B. RAMMURTHY, AGED ABOUT 59 YEARS, R/AT. NO.2240, 23RD CROSS, BSK 2D STAGE, BENGALURU

- 560070. ... PETITIONER (BY SRI SHIVANANDA S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560002.

3. JOINT DIRECTOR TOWN AND COUNTRY PLANNING (SOUTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) 62 THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 DATED49.2015 LEVYING FEES FOR ISSUE OF I.T / B.T BUILDING LICENSE / SANCTION PLAN, AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY R-3 DATED83.2018 DIRECTING THE PETITIONER TO DEPOSIT A SUM OF RS.68,86,000/- TOWARDS GROUND RENT, DEVELOPMENT FEE FOR THE BUILDING AND SITE, SECURITY DEPOSIT, LICENCE FEE, COMPOUND WALL FEE AND RS.45,16,000/- TOWARDS LABOUR WELFARE FUND CONTRIBUTION AS CONTAINED IN ANNEX-F AND ETC. IN WRIT PETITION No.18297/2018 BETWEEN M/S. CONCORD HOUSING CORPORATION LIMITED A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956, HAVING ITS OFFICE AT NO.46/A, 1ST MAIN, 3RD PHASE, J.

P. NAGAR, BENGALURU, REPRESENTED BY ITS DIRECTOR, MR. R.G. ANIL, S/O. R. GOPAL REDDY, AGED ABOUT29YEARS. ... PETITIONER (BY SMT. ANUPARNA BORDOLOI, ADVOCATE (VIDEO CONFERENCING) AND1 THE STATE OF KARNATAKA DEPARTMENT OF TOWN AND COUNTRY PLANNING, REPRESENTED BY ITS CHIEF SECRETARY, VIDHANA SOUDHA, BENGALURU-560 001. 63

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560 002.

3. JOINT DIRECTOR OF TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560 002.

4. ADDITIONAL DIRECTOR (TOWN PLANNING) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 TO R4(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENDORSEMENT DATED 11.04.2018 ISSUED BY RESPONDENT NO.3 SO FAR AS IT DIRECTS THE PETITIONER HEREIN TO DEPOSIT GROUND RENT OF RS.35,20,354/- AND LICENSE FEE OF RS.69,78,899/- (ANNEXURE-A) ETC. IN WRIT PETITION No.18530/2018 BETWEEN SRI G V RAJASHEKAR S/O. GUDIMETLA KOTA NARASIMHA RAO, AGED ABOUT 50 YEARS, M/S. VISHALAKSHI HOUSING PROJECTS, NO.88/1, 1ST FLOOR, 64 BEL CORPORATE OFFICE, BENGALURU RING ROAD, BENGALURU - 560048. ... PETITIONER (BY SRI NAGARAJA T., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. CIRCLE, BENGALURU - 560002.

3. THE JOINT DIRECTOR TOWN PLANNING, BBMP, N.R. CIRCLE, BENGALURU - 560002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD:21.9.2017 ISSUED BY THE R-2 PRODUCED AT ANNEXURE-C AND DEMAND NOTICE DTD 6.4.2018 ISSUED BY THE R-3 PRODUCED AT ANNEXURE-B. 65 IN WRIT PETITION No.23726/2018 BETWEEN SRI. K S SATHYANARAYANAREDDY S/O.LATE SARREDDY, AGED ABOUT 51 YEARS R/AT. ROW HOUSE NO.141, DSR ELITE,

MAHADEVPURA, BENGALURU - 560045. ... PETITIONER (BY SRI NAGARAJA T., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560001.

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R. CIRCLE, BENGALURU - 560002.

3. THE JOINT DIRECTOR TOWN PLANNING - NORTH, BBMP, N.R. CIRCLE, BENGALURU - 560002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED2109.2017 ISSUED BY R-2 66 AT ANNEX-G AND DEMAND NOTICE DATED2104.2018 ISSUED BY R-3 VIDE ANNEX-F ETC. IN WRIT PETITION No.25545/2018 BETWEEN SMT. SULOCHANA RAMESH W/O. SRI P. RAMESH, No.3797, SAI CHITTA, 7TH MAIN, HAL2D STAGE, INDIRANAGAR, BENGALURU56003. REPTD. BY HER POWER OF ATTORNEY HOLDER M/S SURAJ DWELLERS (PVT.) LTD., A PRIVATE LIMITED COMPANY HAVING ITS REGISTERD OFFICE AT SURAJ GANGA ARCADE No.332/7, 14TH CROSS, 2ND BLOCK, JAYANAGAR, BENGALURU56001. REP. BY ITS DIRECTOR, SRI. L SURESH ... PETITIONER (BY SRI SHIVANANDA S., ADVOCATE) AND1 THE STATE OF KARNATAKA REP. BY ITS ADDL. CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SUDHA, BENGALURU56000 2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGRA PALIKE, NR SQUARE, BENGALURU56000 67 3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH), BRUHAT BANGALORE MAHANAGRA PALIKE, NR SQUARE, BENGALURU56000 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 DATED49.2015 LEVYING FEES FOR ISSUE OF I.T / B.T BUILDING

LICENSE / SANCTION PLAN, AS CONTAINED IN ANNEX-G, AND THE DEMAND NOTICE ISSUED BY R-3 DATED 55.2018 DIRECTING THE PETITIONER TO DEPOSIT A SUM OF RS. 45,63,000/- TOWARDS GROUND RENT, GST, PLAN COPY FEE, TANK REJUVENATION FEE, AS CONTAINED IN ANNEX-H ETC. IN WRIT PETITION No.25850/2018 BETWEEN SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT SOBHA, SARJAPUR-MARTHAHALLI OUTER RING ROAD(ORR) DEVERABEESANAHALLI BELLANDUR POST BENGALURU - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY 68 MR RAGHAVENDRA N R ... PETITIONER (BY SRI KEMPEGOWDA FOR M/S. ANUP S. SHAH LAW FIRM, ADVOCATES (VIDEO CONFERENCING)) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT 4H FLOOR, VIKAS SOUDHA DR. AMBEDKAR VEEDHI BENGALURU - 560001 2. BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER 3 JOINT DIRECTOR TOWN PLANNING(NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE DIRECTION DECLARING THE BYELAW 39 IN THE BANGALORE MAHANAGARA PALIKE BUILDING BYELAWS, 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. 69 IN WRIT PETITION No.27638/2018 BETWEEN M/S BRIGADE ENTERPRISES LIMITED A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT 29H AND 30H FLOORS, WTC-BENGALURU MALLESHWARAM-RAJAJINAGAR BENGALURU - 560 55 REPRESENTED BY ITS AUTHORISED SIGNATORY, SRI UDAYA KUMAR. ... PETITIONER (BY SRI SHIVANANDA S, ADVOCATE (VIDEO CONFERENCING)) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN

DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU-560 001.

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560 002. ... RESPONDENTS⁷⁰(BY SRI R.SRINIVAS GOWDA, AGA FOR R1(PHYSICAL HEARING); SRI SREENIDHI V AND SRI SINCHANA M.R., ADVOCATE FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 DATED 49.2015 LEVYING FEES FOR ISSUE OF I.T / B.T BUILDING LICENSE / SANCTION PLAN, AS CONTAINED IN ANNEX-F, AND THE DEMAND NOTICE ISSUED BY R-3 DATED 126.2018 AS CONTAINED IN ANNEX-K AND ETC., IN WRIT PETITION No.28692/2018 BETWEEN L & T CONSTRUCTIONS EQUIPMENT LIMITED-REALTY DIVISION (A WHOLLY OWNED SUBSIDIARY OF LARSEN & TOURBO LIMITED) A COMPANY UNDER THE COMPANIES ACT, 2013 HAVING ITS REGISTERED OFFICE AT L & T HOUSE, N.M.MARG, BALLARD ESTATE, MUMBAI - 400 001 MAHARASHTRA, INDIA HAVING ITS CORPORATE OFFICE AT BELLARY ROAD, BYATARAYANAPURA, BENGALURU - 560 092 REPRESENTED BY ITS AUTHORIZED SIGNATORY AND BUSINESS HEAD MR.K.CHANDRASHEKAR ... PETITIONER (BY SRI SHRAVANTH ARYA TANDRA FOR SMT. SANJANTHI SAJAN POOVAYYA, ADVOCATES) 71 AND 1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT 4^H FLOOR, VIKASA SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560 001 KARNATAKA, INDIA.

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER, N.R.SQUARE, BENGALURU - 560 002 KARNATAKA, INDIA.

3. JOINT DIRECTOR (TOWN PLANNING-NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002, KARNATAKA, INDIA. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R.,

ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS` FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THAT RESPONDENT NO.3 IS NOT EMPOWERED TO DEMAND OR RECEIVE GROUND RENT WHEN PUBLIC LAND IS NOT USED FOR STOCKING OR STORING OF THE BUILDING MATERIALS AND ETC., IN WRIT PETITION No.29867/2018 BETWEEN1 SRI. A. NARASIMHAN72SON OF LATE SRI C. ARUNACHALAM AGED ABOUT55YEARS, RESIDING AT NO.974-A, 2ND MAIN, 4TH BLOCK, RAJAJINAGAR. BENGALURU-560010

2. SRI N VIJAYA WIFE OF SRI A NARASIMHAAN AGED ABOUT68YEARS, RESIDING AT NO.974-A, 2ND MAIN, 4TH BLOCK, RAJAJINAGAR BENGALURU-560 010

3. SRI A ARUMUGAM SON OF LATE SRI C ARUNACHALAM AGED ABOUT53YEARS, RESIDING AT NO.974-B, 2ND MAIN, 4TH BLOCK, RAJAJINAGAR, BENGALURU-560 010 REP. BY THEIR POWER OF ATTORNEY HOLDER BRIGADE ENTERPRISES LTD29H & 30TH FLOOR, WORLD TRADE CENTER261, BRIGADE GATEWAY DR RAJKUMAR ROAD, MALLESWARAM RAJAJINAGAR, BENGALURU - 560055 REP BY SRI UDAYA KUMAR AGED ABOUT51YEARS, ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001 73

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N R CIRCLE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE2D RESPONDENT COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF I.T./B.T BUILDING

LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE-F, AND THE DEMAND NOTICE ISSUED BY THE^{3D} RESPONDENT - ADDITIONAL DIRECTOR DATED⁰⁶07.2018, AS CONTAINED IN ANNEXURE-G ETC. IN WRIT PETITION No.30066/2018 BETWEEN¹ DR. S V PRASAD AGED ABOUT⁵⁹YEARS S/O LATE S VENKATESU NARAYANADRI HOSPITAL RENIGUNTA ROAD, TIRUPATHI-517 506

2. SMT AMRUTHAVALLI AGED ABOUT⁵⁶YEARS⁷⁴W/O S V PRASAD, NARAYANADRI HOSPITAL RENIGUNTA ROAD, TIRUPATHI-517 506 ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND¹ STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT^{4H} FLOOR, VIKAS SOUDHA, DR AMBEDKAR VEEDHI, BENGALURU - 560 001

2. BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER³ THE ASSISTANT DIRECTOR (TOWN PLANNING) RAJARAJESHWARI NAGAR ZONE, BRUHAT BANGALORE MAHANAGARA PALIKE, RAJARAJESHWARI NAGAR, BENGALURU - 560

098. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE²²⁶OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED⁶⁴.2018 AT ANNEX-F ISSUED BY R-3 ONLY IN SO FAR AS THE DEMAND OF RS.16,84,884/- TOWARDS THE GROUND RENT AND GST OF RS.3,03,272/- ETC. 75 IN WRIT PETITION No.30415/2018 BETWEEN H V VENTURE PROJECTS PVT LTD (UNIT OF HABITAT VENTURES) #26, SHANKARMUTT ROAD BASAVANAGUDI BENGALURU-560 004 REP BY ITS DIRECTOR MR. BHASKAR T. NAGENDRAPPA ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND¹ THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R CIRCLE, BENGALURU-560

002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) 76 THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE 2D RESPONDENT COMMISSIONER DATED 49.2015 LEVYING FEES FOR ISSUES OF MULTI STORIED BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE- J, AND THE DEMAND NOTICE ISSUED BY THE 3D RESPONDENT - ADDITIONAL DIRECTOR DATED 0607.2018, AS CONTAINED IN ANNEXURE-K ETC. IN WRIT PETITION No.30867/2018 BETWEEN M/S CORNERSTONE BAY EAST DEVELOPERS PVT LTD OFFICE AT: CORNERSTONE HOUSE, # 583, 9TH MAIN, OFF CMH ROAD, INDIRANAGAR I STAGE, BENGALURU - 38 REP BY ITS GPA HOLDER, M/S MYSORE PROJECTS PVT LTD, REGD.OFFICE AT 29H FLOOR, WORLD TRADE CENTRE, BRIGADE GATEWAY CAMPUS, 26/1, DR.RAJKUMAR ROAD, MALLESHWARAM, RAJAJINAGAR, BENGALURU - 560 055 REP. BY ITS AUTHORIZED SIGNATORY, MR. UDAYA KUMAR A. ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, HOME DEPARTMENT, 77 VIDHANA SOUDHA, BENGALURU-560001

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKDE, N.R.CIRCLE, BENGALURU-560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO

QUASH THE CIRCULAR ISSUED BY THE2D RESPONDENT COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF I.T/B.T BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE- E, AND THE DEMAND NOTICE ISSUED BY THE2D RESPONDENT COMMISSIONER DATED1107.2018, AS CONTAINED IN ANNEXURE-F ETC. IN WRIT PETITION No.33013/2018 BETWEEN SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 AND HAVING ITS REGISTERED AND78CORPORATE OFFICE AT SOBHA SARJAPUR MARTHAHALLI OUTER RING ROAD (ORR) DEVERABEESANAHALLI BELLANDUR POST BENGALURU - 560 103 REPRESENTED BY ITS AUTHORISED SIGNATORY MR RAGHAVENDRA N R AGED ABOUT39YEARS ... PETITIONER (BY SRI SANJAY NAIR, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA DR. AMBEDKAR VEEDHI BENGALURU - 560 001

2. BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER3 JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYE-LAWS39 IN THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS, 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. 79 IN WRIT PETITION No.33406/2018 BETWEEN THE SOCIETY OF THE SERVANTS OF THE HOLY SPIRIT, A SOCIETY REGISTERED UNDER THE KARNATAKA SOCIETIES REGISTRATION ACT HAVING ITS REGISTERED OFFICE AT CONVENT OF THE HOLY SPIRIT, BANNERGHATTA ROAD, BENGALURU - 560

076. REPRESENTED BY ITS GPA HOLDER M/S ASHED PROPERTIES AND INVESTMENTS (PVT) LTD., A COMPANY INCORPORATED UNDER

PROVISIONS OF INDIAN COMPANIES ACT HAVING REGISTERED OFFICE AT NO.154/1 SAMEER HOUSE, WHEELER ROAD FRASER TOWN, BENGALURU - 560005 REPRESENTED BY ITS MANAGING DIRECTOR: MR SAMEER A KHAN ... PETITIONER (BY SRI VIVEKANANDA T.P., ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA DR AMBEDKAR VEEHDI BENGALURU - 560001

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER803. THE JOINT DIRECTOR TOWN PLANNING(SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED67.2018 AT ANNEX-E ISSUED BY R-3 IN SO FAR AS THE DEMAND OF RS.27,82,898/- TOWARDS THE GROUND RENT, RS.5,00,922/- TOWARDS TDS ON GROUND REND AND RS.54,35,859/- TOWARDS THE LICENSE FEE ETC. IN WRIT PETITION No.34265/2018 BETWEEN1 SRI C.THIMMA REDDY S/O LATE CHIKKA ABBAIAH, AGED62YEARS, R/AT KUDLU VILLAGE, SARJAPURA HOBLI, ANEKAL TALUK, BENGALURU RURAL DISTRICT.

2. SRI C. MUNI REDDY S/O LATE CHIKKA ABBAIAH, AGED61YEARS, R/AT NO.337, 2ND CROSS, 22ND MAIN ROAD, BTM LAYOUT, BENGALURU - 560 076. 81

3. SMT.NAGARATHNAMMA AGED57YEARS, D/O LATE CHIKKA ABBAIAH, W/O SRI KRISHNAMURTHY, R/AT MUNNEKOLAL MARATHAHALLI POST, BENGALURU - 560 037.

4. SRI SUDARSHAN REDDY AGED60YEARS, S/O LAKSHMAIAH REDDY, HUSBAND OF LATE BAGYAMMA, R/AT NO.7, ROOPENA AGRAHARA, KUDLU VILLAGE, SARJAPUR HOBLI, BENGALURU SOUTH TALUK, BENGALURU URBAN DISTRICT.

5. SMT.S.KAVITHA AGED33YEARS, D/O SUDARSHAN REDDY AND LATE.SMT. BHAGYAMMA, R/AT NO.7, ROOPENA AGARAHARA, KUDLU VILLAGE, SARJAPUR HOBLI, BENGALURU SOUTH TALUK, BENGALURU URBAN DISTRICT.

6. SMT.S.MAMATHA AGED32YEARS, D/O SUDARSHAN REDDY AND LATE SMT.BHAGYAMMA, R/AT NO.7, ROOPENA AGRAHARA, KUDLU VILLAGE, SARJAPUR HOBLI, BENGALURU SOUTH TALUK, BENGALURU URBAN DISTRICT. REPRESENTED BY THEIR GPA HOLDER, M/S. G.K.SHELTERS (P) LTD., A COMPANY INCORPORATED UNDER PROVISIONS OF INDIAN COMPANIES ACT, HAVING REGISTERED OFFICE AT NO.27, 82 9TH MAIN ROAD, JAYANAGAR3D BLOCK, BENGALURU - 560 011 REPRESENTED BY ITS MANAGING DIRECTOR, SRI K.NARASIMHULU NAIDU. ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR.AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED1204.2018 AT ANNEXURE-J ISSUED BY THE RESPONDENT NO.3 DEMANDING A SUM OF RS.10,74,000/- TOWARDS THE GROUND RENT AND ETC., 83 IN WRIT PETITION No.35728/2018 BETWEEN M. MR RAMAIAH S/O LATE SRI RANGASWAMAPPA, AGED ABOUT72YEARS, RESIDING AT GOKULA HOUSE, GOKULA MATHIKERE, BENGALURU - 560 054. REPRESENTED BY HIS GPA HOLDER, M/S A & G ENTERPRISES, REGD. OFFICE AT: SNS CHAMBER, #239, SANKEY ROAD, BENGALURU - 80

REPRESENTED BY ITS PARTNER, GAURAV AHUJA. ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE ASSISTANT DIRECTOR TOWN AND COUNTRY PLANNING (WEST) BRUHAT BENGALURU MAHANAGARA PALIKE, BHASHYAM PARK, SHESHADRIPURAM, BENGALURU - 560 003. ... RESPONDENTS84(BY SRI R. SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE CIRCULAR ISSUED BY THE2D RESPONDENT COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF I.T/B/T BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE- E, AND THE DEMAND NOTICE ISSUED BY THE3D RESPONDENT ASSISTANT DIRECTOR BEARING DEMAND NOTICE DATED1307.2018, AS CONTAINED IN ANNEXURE-F AND ETC., IN WRIT PETITION No.36017/2018 BETWEEN: VASWANI ESTATES DEVELOPERS PRIVATE LIMITED BEING A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE AT NO.30, VICTORIA ROAD BENALURU - 560 047. REPRESENTED BY ITS DIRECTOR MR. ARUN A. ADVANI ... PETITIONER (BY MS. NAYANTARA FOR SRI G. L. VISHWANATH, ADVOCATES (PHYSICAL HEARING)) AND:

1. STATE OF KARNATAKA REPRESENTED BY PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA85AMBEDKAR VEEDI BENGALURU - 560 001.

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER N.R.SQUARE BENGALURU - 560 002.

3. JOINT DIRECTOR (TOWN PLANNING-NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENDORSEMENT DATED 10.07.2018 AT ANNEXURE-J ISSUED BY RESPONDENT NO.3 IN SO FAR AS IT SEEKS TO RECOVER RS.67,61,057/- AS GROUND RENT AND GST OF RS.12,16,990/- AT THE RATE OF 18% LEVIED ON THE GROUND RENT FROM THE PETITIONER COMPANY AND ETC., IN WRIT PETITION No.41121/2018 BETWEEN 1 M/S ICKON PROJECTS A PARTNERSHIP FIRM, REGISTERED UNDER THE PROVISIONS OF PARTNERSHIP ACT, 1932 AND HAVING ITS REGISTERED OFFICE AT :

2. D FLOOR, 11/2, NEW JAYADEVA HOSTEL COMMERCIAL COMPLEX, 86 5TH MAIN ROAD, GANDHINAGAR, BENGALURU - 560 009 REPRESENTED BY ITS POWER OF ATTORNEY HOLDER: M/S SOBHA LIMITED.

2. M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT: SOBHA, SARJAPUR-MARTHAHALLI OUTER RING ROAD (ORR), DEVERABEESANAHALLI, BELLANDUR POST, BENGALURU - 560103 REPRESENTED BY ITS AUTHORIZED SIGNATORY MR.RAGHAVENDRA N R ... PETITIONERS (BY SRI VEERESH R. BUDIHALLI FOR M/S.ANUP S. SHAH LAW FIRM, ADVOCATES) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560001 2. BRUHAT BANGALORE MAHANAGARA PALIKE N.R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER 3 JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R SQUARE, 87 BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION

IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS 39 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No. 41409/2018 BETWEEN 1 OMAR FAROOK AGED ABOUT 56 YEARS S/O A SHAKOOR 2 SMT NASIMA FAROOK AGED ABOUT 48 YEARS W/O OMAR FAROOK BOTH ARE RESIDING AT NO. 315, 8TH CROSS ROAD, LAKSHMI ROAD SHANTHINAGAR BENGALURU - 560027 PETITIONERS ARE REPRESENTED BY THEIR GENERAL POWER OF ATTORNEY HOLDER M/S BREN CORPORATION PVT LTD THIRD FLOOR, BALAVANA, PLOT NO. 61, 5TH A BLOCK, KORAMANGALA, BENGALURU - 560095 88 BY ITS MANAGING DIRECTOR SRI J BOOPESH REDDY ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR, VIKASSOUDHA DR AMBEDKAR VEEDHI BENGALURU - 560001 2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER 3 THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD:

7. 9.2018 AT ANNEXURE-F ISSUED BY THE R-3 IN SO FAR AS THE DEMAND OF RS. 33,28,989/- TOWARDS THE GROUND RENT, RS. 2,99,609/- + RS. 2,99,609/- TOWARDS GST AND RS. 66,84,763/- TOWARDS LICENSE FEE ETC. 89 IN WRIT PETITION No. 42748/2018 BETWEEN SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 AND HAVING ITS OFFICE AT SARJAPUR-MARTHAHALLI OUTER RING ROAD (ORR) DEVERABESANAHALLI, BELLANDUR POST BENGALURU-560 103 REPRESENTED BY ITS AUTHORISED SIGNATORY MR RAGHAVENDRA N R ... PETITIONER (BY SRI SANJAY NAIR, ADVOCATE) AND 1 STATE OF

KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT⁴H FLOOR VIKAS SOUDHA DR. AMBEDKAR VEEDHI, BENGALURU-560 001 2. BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002 REPRESENTED BY ITS COMMISSIONER³ JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE ANNEX BUILDING N R SQUARE BENGALURU-560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; 90 SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES²²⁶AND²²⁷OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS³⁹ OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 AT ANNEX-A AS UN-CONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.45817/2018 BETWEEN¹ M/S. MEDA CONSTRUCTIONS A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT H.NO.8-2-268/1/D/A PLOT NO.7, AURORA COLONY, ROAD NO.3 BANJARA HILLS, HYDERABAD - 560 0034 REPRESENTED BY ITS MANAGING PARTNER M.SAI KRISHNA REDDY.

2. M.RAGHUNADHA REDDY S/O M.RAMA KRISHNA REDDY, AGED ABOUT⁵³YEARS, RESIDING AT H NO.8-2-416/A, ROAD NO.4, BANJARA HILLS, HYDERABAD - 560 034. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE (PHYSICAL HEARING)) AND¹ THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, HOME DEPARTMENT, 91 VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE ADDITIONAL DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHATH BENGALURU MAHANAGARA PALIKE, N R SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES²²⁶AND²²⁷OF THE CONSTITUTION OF INDIA PRAYING TO

QUASH THE CIRCULAR ISSUED BY R-2 DATED 4.9.2015 LEVYING FEES FOR ISSUE OF I.T / B.T. BUILDING LICENSE / SANCTION PLAN AS, AS CONTAINED IN ANNEX- E, AND THE DEMAND NOTICE ISSUED BY R-3 DEMAND NOTICE DATED 14.11.2018 VIDE ANNEX-F AND ETC., IN WRIT PETITION No.52417/2018 BETWEEN 1 SRI VIJAYARAGHAVA REDDY SON OF LATE SRI B.NARAYANA REDDY, AGED ABOUT 62 YEARS.

2. SRI N.RAVINDRA REDDY SON OF LATE SRI B.NARAYANA REDDY, AGED ABOUT 60 YEARS. 92

3. SRI N.RAMESH SON OF LATE SRI B.NARAYANA REDDY, AGED ABOUT 55 YEARS. PETITIONERS 1 TO 3 ARE RESIDING AT NO.61, SEETHARAM PALYA, MAHADEVAPURA POST, BENGALURU - 560 048. REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER M/S BRIGADE ENTERPRISES LTD., HAVING ITS REGISTERED OFFICE AT 29^H AND 30^H FLOOR, WORLD TRADE CENTER, 26/1, BRIGADE GATEWAY, DR. RAJKUMAR ROAD, MALLESWARAM, RAJAJINAGAR, BENGALURU - 560 055 REP. BY MR. UDAYA KUMAR AGED ABOUT 51 YEARS. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. 93

3. THE ADDITIONAL DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD: 4.9.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE, AS CONTAINED IN ANNEXURE-E, AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDITIONAL DIRECTOR DTD: 14.11.2018 AS CONTAINED IN ANNEXURE-H

AND ETC., IN WRIT PETITION No.53220/2018 BETWEEN L & T CONSTRUCTIONS EQUIPMENT LIMITED - REALTY DIVISION (A WHOLLY OWNED SUBSIDIARY OF LARSEN & TOUBRO LIMITED) A COMPANY UNDER THE COMPANIES ACT 2013 HAVING ITS REGISTERED OFFICE AT L & T HOUSE, N M MARG, BALLARD ESTATE, MUMBAI - 400 001 MAHARASHTRA INDIA, HAVING ITS CORPORATE OFFICE AT 94 BELLARY ROAD, BYATARAYANAPURA, BENGALURU-560092 REPRESENTED BY ITS AUTHORIZED SIGNATORY, MR K CHANDRASHEKAR. ... PETITIONER (BY SRI SUDHEER H.M. AND SRI S. GURU PRASANNA, FOR M/S. ANUP S. SHAH LAW FIRM, ADVOCATES) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU-560001 KARNATAKA INDIA.

2. BRUHAT BANGALORE MHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER, N.R.SQUARE, BENGALURU-560002 KARNATAKA, INDIA.

3. JOINT DIRECTOR (TOWN PLANNING -NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU-560002 KARNATAKA, INDIA ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THAT R-3 IS NOT EMPOWERED TO DEMAND OR RECEIVE GROUND RENT WHEN PUBLIC LAND IS NOT USED FOR STOCKING OR STORING OF THE BUILDING MATERIALS ETC. IN WRIT PETITION No.57548/2018 BETWEEN M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT:

"SOBHA", SARJAPUR-MARATAHALLI OUTER RING ROAD (ORR), DEVERABEESANAHALLI, BELLANDUR POST, BENGALURU-560103. REPRESENTED BY ITS AUTHORISED SIGNATORY, MR.RAGHAVENDRA N R

. ... PETITIONER (BY SRI SANJAY NAIR AND SRI KEMPEGOWDA FOR M/S. ANUP S. SHAH LAW FIRM, ADVOCATES) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU-560001.

2. BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560002. REPRESENTED BY ITS COMMISSIONER. 96

3. JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYE LAW NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS2003(ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.57893/2018 BETWEEN1 PURAVANKARA LIMITED (FORMERLY PURAVANKARA PROJECTS LTD) A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE COMPANIES ACT, 1956 HAVIANG ITS REGISTERED OFFICE AT1301, ULSOOR ROAD, BENGALURU - 566 043.

2. MR.A.RAMA REDDY S/O A.R.ASHWATHNARAYANA REDDY, AGED ABOUT45YEARS, RESIDING AT NO.453, 15TH CROSS ROAD, LAKKASANDRA LAYOUT, BENGALURU - 560 030. 97

3. MR.H.P.RAMA REDDY S/O LATE CHIKKAAPPAIAH, AGED ABOUT71YEARS, RESIDING AT NO.255, 36TH CROSS ROAD, 5TH MAIN ROAD, 4TH BLOCK, JAYANAGAR, BENGALURU - 560 011.

4. MR.KIRAN V S/O MR.VENUGOPAL REDDY, AGED ABOUT41YEARS, RESIDING AT NO.1140, 17TH CROSS ROAD, 7TH SECTOR, HSR LAYOUT, BENGALURU - 560 034.

5. MR.PRANEETH P S/O MR.N.C.PUTTAPPA, AGED ABOUT 45 YEARS, R/AT NO.690/H-1, 14TH MAIN, OPP. VET SCHOOL, 2ND PHASE, J P NAGAR, BENGALURU - 560 078.

6. MR.R.BABU REDDY S/O MR.RAGHURAM REDDY, AGED ABOUT 45 YEARS, RESIDING AT NO.690/H-1, 14TH MAIN, OPP. VET SCHOOL, 2ND PHASE, JP NAGAR, BENGALURU - 560 078. ALL ARE REPRESENTED BY THEIR GPA PURVA STAR PROPERTIES PVT. LIMITED, (A WHOLLY OWNED SUBSIDIARY OF PURAVANKARA PROJECTS LTD.,) NO.130/1, ULSOOR ROAD, 98 BENGALURU - 560 042 REPRESENTED BY ITS AUTHORISED SIGNATORY B.PRAVEEN KUMAR. ... PETITIONERS (BY SRI JOSEPH ANTHONY, ADVOCATE) AND 1 STATE OF KARNATAKA URBAN DEVELOPMENT DEPARTMENT VIKASA SOUDHA, BENGALURU - 560 001 REPRESENTED BY THE CHIEF SECRETARY.

2. BRUHAT BENGALURU MAHANAGARA PALIKE HUDSON CIRCLE, BENGALURU - 560 027 REPRESENTED BY THE COMMISSIONER.

3. JOINT DIRECTOR (TOWN PLANNING) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.CIRCLE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH BYE-LAW 39 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS, 2003 AS UNCONSTITUTIONAL, ARBITRARY, ILLEGAL AND ULTRA-VIRES AND ETC., 99 IN WRIT PETITION No.15/2019 BETWEEN SAPTHAGIRI BUILDERS & DEVELOPERS REPRESENTED BY ITS PARTNER SRI V ANANDA AGED ABOUT 59 YEARS R/AT NO.119, SY.NO.17 8TH CROSS, 30TH MAIN BSK 2D STAGE BENGALURU-560 070 ... PETITIONER (BY SRI VASANTHAPPA, ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT 4H FLOOR, VIKASSOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 2 . THE COMMISSIONER BRUHATH BENGALURU MAHANAGARA PALIKE N R

SQUARE BENGALURU-560 002 3 . JOINT DIRECTOR TOWN PLANNING BENGALURU SOUTH BRUHATH BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) 100 THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED ENDORSEMENT, DATED0607.18 MARKED AS ANNEXURE-G TO THIS WRIT PETITION AND ISSUE DIRECTION TO THE R-2 AND3TO ISSUE SANCTION PLAN. IN WRIT PETITION No.59/2019 BETWEEN1. SRI KRISHANAMA RAJU S/O K RAMARAJU AGED ABOUT73YEARS2. SRI K PRAVEEN RAJU S/O K R KRISHNAMA RAJU AGED ABOUT43YEARS3. SMT V GOWRAMMA W/O LATE K R NARAYANA RAJU AGED ABOUT71YEARS4. SRI K N MAHESH S/O LATE K R NARAYANA RAJU AGED ABOUT37YEARS PETITIONER NOS.1 TO4ARE ALL RESIDING AT14412TH CROSS, J P NAGAR II PHASE BENGALURU-560 078 ... PETITIONERS (BY SRI SAMMITH.S., ADVOCATE) AND1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL101CHIEF SECRETARY HOME DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001 2 . THE COMMISSIONER BRUHAT BENGALURU MAHANGARA PALIKE N R SQUARE BENGALURU-560 002 3 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (SOUTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 DATED49.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE / SANCTIONPLAN AS, AS THE R-3 DATED1212.2018 VIDE ANNEX-G & ETC., IN WRIT PETITION No.529/2019 BETWEEN M/S VENKATESHWARA DISTILLERIES A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.29/A KHB INDUSTRIAL AREA YELAHANKA NEW TOWN BENGALURU-560 064 102 REPRESENTED BY ITS POWER OF ATTORNEY HOLDER M/S DSR INFRASTRUCTURE PVT. LTD. A PRIVATE LIMITED COMPANY HAVING ITS

REGISTERED OFFICE AT DSR TRANQUIL PLOT NO.901, #101, AYYAPPA SOCIETY MAIN ROAD MADHAPUR, HYDERABAD-500 081 REPRESENTED BY ITS AUTHORISED SIGNATORY MR K S SATYANARAYANA REDDY ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001 2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002 3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD:

4. 9.2015 LEVYING FEES FOR ISSUE 103 OF BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE-E, AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDITIONAL DIRECTOR DTD:14.12.2018 AS CONTAINED IN ANNEXURE-F ETC. IN WRIT PETITION No.1281/2019 BETWEEN1 M/S DSR INFRASTRUCTURE PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT DSR TRANQUIL, PLOT No.901 # 101, AYYAPPA SOCIETY MAIN ROAD, MADHAPUR, HYDERABAD - 500 081 REPRESENTED BY ITS AUTHORISED SIGNATORY, MR.K.S.SATYANARAYANA REDDY.

2. SRI KRISHNA PRASUNA HOMES PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT ROAD NO.44, JUBILEE HILLS, HYDERABAD - 500 034 REPRESENTED BY ITS AUTHORIZED SIGNATORY, MR.V.KRISHNA REDDY.

3. SRI M. VENKAT KRISHNA REDDY S/O LATE M.RAMACHANDRA REDDY, AGED ABOUT 58 YEARS, RESIDING AT PLOT NO.91/B, ROAD NO.2, SAGAR SOCIETY, BANJARA HILLS, HYDERABAD - 500 034. REPRESENTED BY POWER OF ATTORNEY HOLDER PETITIONER NO.1

4. SMT. YARRAMREDDY SYAMALAMMA104W/O SRI Y. HARAGOPAL REDDY AGED ABOUT73YEARS, RESIDING AT KOTTUR VILLAGE, INDUKURPET MANDAL NELLORE DISTRICT-524 314 REPRESENTED BY POWER OF ATTORNEY HOLDER PETITIONER NO.1. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, HOME DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH), BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1(PHYSICAL HEARING); SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY R-2 COMMISSIONER105DATED49/2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEXURE-E, AND THE DEMAND NOTICE ISSUED BY R-3 ADDITIONAL DIRECTOR DATED2811/2018, AS CONTAINED IN ANNEXURE-F AND ETC., IN WRIT PETITION No.1705/2019 BETWEEN1. V. S. BALASUBRAMANYAM AGED83YEARS, S/O LATE V S SHESHA IYER2. SMT KALAVATI AGED60YEARS, W/O V S BALASUBRAMANYAM BOTH ARE RESIDING AT NO.13 4TH MAIN ROAD, 1ST CROSS, CHAMARAJPET BENGALURU-560 027 PETITIONERS ARE REPRESENTED BY THIER GENERAL POWER OF ATTORNEY HOLDER M/S MBR HOMES PVT LTD., NO.1, 2ND FLOOR, 39TH F CROSS, 18TH MAIN, JAYANAGAR, 4TH T BLOCK, BENGALURU-560 041 BY ITS DIRECTOR SRI RAJAT PRASAD ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND1. STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA106DR AMBEDKAR VEEDHI BENGALURU-560 001 2 . THE BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 REPRESENTED

BY ITS COMMISSIONER³. THE JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED 09.01.2019 AT ANNEXURE- E ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF RS.59,37,300/- TOWARDS THE GROUND RENT AND GST OF RS.10,68,714/- AND SCRUTINY FEE OF RS.2,96,865/- & ETC., IN WRIT PETITION No.7040/2019 BETWEEN M/S. REGULUS DEVELOPERS PVT LTD A COMPANY INCORPORATED UNDER PROVISIONS OF COMPANIES ACT 2013 HAVING REGISTERED OFFICE AT NO 3 LAVELLE ROAD, BENGALURU - 560001 107 REPRESENTED BY ITS DIRECTOR SRI B V BHARATH ... PETITIONER (BY SRI T P VIVEKANANDA, ADVOCATE) AND 1. STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT 4^H FLOOR, VIKAS SOUDHA DR AMBEDKAR VEEDHI BENGALURU - 560001 2 . THE BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER³. THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BENGALURU - 560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD.7.2.2019 AT ANNEXURE-D ISSUED BY THE R-3 IN SO FAR AS THE DEMAND OF RS.4,24,344.00 TOWARDS SCRUTINY FEE, RS.84,86,874.00 TOWARDS LICENSE FEE, RS.78,68,545.00 TOWARDS GROUND RENT GST. 108 IN WRIT PETITION No.9699/2019 BETWEEN 1 SOUL SPACE PROJECTS LIMITED A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE COMPANIES ACT, HAVING ITS OFFICE AT SOUL SPACE PARADIGM 4TH FLOOR, NEAR HOTEL PARK PLAZA, OUTER RING ROAD, MARATHA HALLI, BENGALURU :

560. 037 HEREIN REPRESENTED BY ITS AUTHORISED SIGNATORY SRI D.K.SHARMA S/O LATE RAM GOPAL SHARMA, HINDU, AGED ABOUT 49 YEARS.

2. SRI N.S.NANJAPPA REDDY S/O LATE SHAMAIAH REDDY, AGED ABOUT 85 YEARS.

3. SMT.ROJAMMA ALIAS SAROJAMMA W/O NANJAPPA REDDY, AGED ABOUT 76 YEARS.

4. SRI BABU REDDY S/O NANJAPPA REDDY, AGED ABOUT 57 YEARS.

5. SMT. SUNDANDA D/O NANJAPPA REDDY, AGED 54 YEARS.

6. SRI VISHWANATH REDDY AND S/O NANJAPPA REDDY AGED 51 YEARS.

7. SRI SURESH S/O NANJAPPA REDDY AGED 49 YEARS 109 ALL RESIDENT OF DODDANEKUNDI VILLAGE VARTHUR HOBLI-3, BENGALURU EAST TALUK PETITIONER NO.2 TO 7 HEREIN ARE REPRESENTED BY THEIR GENERAL POWER OF ATTORNEY HOLDER MR D.K.SHARMA S/O LATE SRI RAM GOPAL SHARMA, AGED 49 YEARS. ... PETITIONERS (BY SRI S.GANESH SHENOY, ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY TO URBAN DEVELOPMENT DEPARTMENT, MS BUILDING, DR.AMBEDKAR VEEDHI, BENGALURU - 560 001. .

2. BRUHATH BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU:

560. 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR (TOWN PLANNING NORTH) BRUHATH BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU 560002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD:14.2.2019 DTD:

14. 2.2019 AT110ANNEXURE-D ISSUED BY THE R-3 IN SO FAR AS THE DEMAND OF RS.29,30,603-00 TOWARD THE GROUND RENT AND OF RS.31,60,897-00-00 TOWARDS LICENSE FEE AND ETC., IN WRIT PETITION No.9940/2019 BETWEEN1 M/S DSR INFRASTRUCTURE PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT DSR TRANQUIL PLOT NO.901, #101, AYYAPPA SOCIETY MAIN ROAD, MADHAPUR, HYDERABAD - 500 081. REPRESENTED BY ITS AUTHORISED SIGNATORY MR K.S.SATYANARAYANA REDDY.

2. SRI M.VENKAT KRISHNA REDDY S/O LATE M.RAMACHANDRA REDDY, AGED ABOUT58YEARS, RESIDING AT PLOT NO.99/B, SAGAR CO-OPERATIVE HOUSING SOCIETY, ROAD NO.2, BANJARA HILLS, HYDERABAD-500034 3. SRI K.S.SATYANARAYANA REDDY S/O LATE SARREDDY AGED ABOUT51YEARS RESIDING AT ROW HOUSE NO.141, DSR ELITE, MAHADEVPURA BENGALURU - 560 048.

4. SMT. P. SUSHILAMMA W/O LATE SRI R KANTHARAJU SHETTY AGED ABOUT65YEARS RESIDING AT SRI BALAJI STORES 1111 ST MAIN ROAD, MEDAHALLI VILLAGE VIRGO NAGAR POST BENGALURU - 560 049.

5. SRI BALAJI S/O LATE SRI R.KANTHARAJU SHETTY AGED ABOUT45YEARS RESIDING AT SRI BALAJI STORES1T MAIN ROAD, MEDAHALLI VILLAGE VIRGO NAGAR POST BENGALURU - 560 049. PETITIONER NOS.2 TO5REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER, PETITIONER NO.1, M/S DSR INFRASTRUCTURE PVT. LTD., A PRIVATED LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT DSR TRANQUIL, PLOT NO.901 #101, AYYAPPA SOCIETY MAIN ROAD, MADHAPUR, HYDERABAD - 500 0081 REPRESENTED BY ITS AUTHORISED SIGNATORY MR K.S.SATYANARAYANA REDDY. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, LABOUR DEPARTMENT, VIKASA SOUDHA, BENGALURU - 560 001.

2. THE UNDERSECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU - 560 001. 112

3. THE COMMISSIONER BANGALORE DEVELOPMENT AUTHORITY, T. CHOWDAIAH ROAD, KUMARAPARK WEST BENGALURU-560020 4. TECHNICAL ADVISOR-4 BANGALORE DEVELOPMENT AUTHORITY T. CHOWDAIAH ROAD KUMARAPARK WEST BENGALURU - 560 020. ... RESPONDENTS (BY SRI SRINIVAS GOWDA, AGA FOR R1 AND R2; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-L AND THE DEMAND NOTICE ISSUED BY THE R-4 ON 14.12.2018, AS CONTAINED IN ANNEXURE-M IN SO FAR AS THE LABOUR WELFARE CESS AND ETC., IN WRIT PETITION No. 11063/2019 BETWEEN M/S. NANDI HOUSING PVT. LTD., A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 HAVING ITS REGISTERED OFFICE AT NO. 46, 36TH MAIN, BTM DOLLAR SCHEME, 113 BENGALURU - 560 068 REPRESENTED BY ITS DIRECTOR SRI THOMAS J. OLLAPALLY ... PETITIONER (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH), BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE

DTD:20.2.2019 AT ANNEXURE-E ISSUED BY THE R-3 ONLY INSOFAR AS THE DEMAND OF RS.9,90,151/- TOWARDS GROUND RENT AND GST OF RS.1,78,228/- INSOFAR AS BLOCK-2 IS CONCERNED AND A SUM OF RS.53,88,550/- TOWARDS GROUND RENT AND GST OF RS.9,69,939/- IN RESPECT OF BLOCK-1 IS CONCERNED, DEMAND OF SUM OF RS.7,98,097/- TOWARDS SECURITY DEPOSIT AND LICENSE FEE OF RS.7,17,302/- AND ETC. 114 IN WRIT PETITION No.11386/2019 BETWEEN M/S B & B INFRASTRUCTURE LTD., A COMPANY REGISTERED UNDER THE COMPANIES ACT, 1956, HAVING ITS REGISTERED OFFICE AT NO.37, 4TH CROSS, AGA ABBAS ALI ROAD, ULSOOR, BENGALURU - 560 042 REPRESENTED BY ITS MANAGING DIRECTOR, MR.S.K. BHASKAR RAJU. ... PETITIONER (BY SRI T.P.VIVEKANANDA, ADVOCATE (PHYSICAL HEARING)) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS115(BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI V.SRINIDHI A/W SMT.SINCHANA M.R., ADVOCATE FOR R2 AND R3) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED0103.2019 AT ANNEXURE - E ISSUED BY THE R-3 IN SO FAR AS HE DEMAND OF RS. 5,29,078/- TOWARDS SCRUTINY FEE, RS.28,83,094/- TOWARDS LICENSE FEE, RS. 27,00,036/- TOWARDS GROUND RENT & GST AND ETC., IN WRIT PETITION No.13495/2019 BETWEEN M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER, THE COMPANIES ACT, 1956 AND LHAVING ITS REGISTERED AND CORPORATE OFFICE AT SOBHA, SARJAPUR-MARTHAHALLI OUTER RING ROAD, (ORR) DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU - 560 103. REPRESENTED BY ITS AUTHORISED SIGNATORY MR. RAGHAVENDRA

N.R. AGED ABOUT 39 YEARS. ... PETITIONER (BY SRI K.G.RAGHAVAN, SENIOR COUNSEL A/W SRI SANJAY NAIR, ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS , 116 PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER, N.R. SQUARE, BENGALURU - 560 002.

3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYELAWS 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES AND ETC., IN WRIT PETITION No.14266/2019 BETWEEN M/S RMZ AZURE PROJECTS PVT. LTD., A COMPANY INCORPORATED UNDER THE PROVISIONS OF THE COMPANIES ACT 1956 (FORMERLY KNOWN AS GMR HEBBAL TOWERS PRIVATE LIMITED) HAVING ITS REGISTERED OFFICE AT 117 THE MILLENIA TOWER-B, LEVEL 1214 NO.1 & 2, MURPHY ROAD, ULSOOR BENGALURU - 560 008 REPRESENTED BY ITS AUTHORIZED SIGNATORY MR. JAYAKUMAR K ... PETITIONER (BY SRI. PRAKASH B.N., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF URBAN DEVELOPMENT, 4TH FLOOR, VIKASA SOUDHA AMBEDKAR VEEDHI, BENGALURU - 560 001. 2 . BRUHATH BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER 3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE BENGALURU - 560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA

PRAYING TO QUASH THE DEMAND NOTICE DATED 25.03.2019 ISSUED BY THE R-3, BBMP AT ANNEXURE-A, SO FAR AS IT RELATES TO CLAIM MADE FOR PAYMENT OF GROUND RENT IS CONCERNED & ETC., IN WRIT PETITION No.18873/2019 BETWEEN M/S. UKN ESPERANZA A PARTNERSHIP FIRM, NO.12, ST. PATRICKS ARCADE, RESIDENCY ROAD, BENGALURU - 560 025 REPRESENTED BY ITS AUTHORIZED SIGNATORY, SUDHIR KUMAR MISHRA WITH PLACE OF BUSINESS AT 10TH FLOOR, GAMMA BLOCK, SIGMA SOFTTECH PARK, NO.7, WHITEFIELD-VARTHUR MAIN ROAD, BENGALURU - 560 066. ... PETITIONER (BY SRI IAN LEWIS & SMT.VEENA H.R., ADVOCATES) AND THE STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, DEPARTMENT OF URBAN DEVELOPMENT, 4TH FLOOR, VIKASA SOUDHA, BENGALURU - 560 001.

2. BRUHAT BANGALORE MAHANAGAR PALIKE N.R. SQUARE, BENGALURU - 560 002, REPRESENTED BY ITS COMMISSIONER. 119

3. THE JOINT DIRECTOR TOWN PLANNING, BRUHAT BANGALORE MAHANAGAR PALIKE N.R. SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE DIRECTION DECLARING BYE-LAW NO.3.9 OF THE BANGALORE MAHANAGAR PALIKE BUILDING BYE-LAWS, 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES AND ETC., IN WRIT PETITION No.19335/2019 BETWEEN 1 M/S SJR PRIME SPECTRUM PVT LTD A REGISTERED COMPANY, NO.1, SJR PRIMUS, 7TH BLOCK, 7TH FLOOR, KORAMANGALA INDUSTRIAL AREA, BENGALURU - 560095 REP BY ITS BUSINESS DEVELOPMENT OFFICER 2 SRI Y VENUGOPALA REDDY AGED 72 YEARS, S/O YELLAPPA REDDY, R/AT ARAKERE VILLAGE, BEGUR HOBLI, 120 BENGALURU SOUTH TALUK, REP BY HIS GENERAL POWER OF ATTORNEY HOLDER M.S. SJR PRIME SPECTRUM PVT. LTD. A REGISTERED COMPANY NO.1, SJR PRIMUS, 7TH BLOCK, 7TH FLOOR, KORAMANGALA INDUSTRIAL AREA, BENGALURU - 560095 ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1

STATE OF KARNATAKA REP BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BEANGALURU - 560 001 2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002, REP. BY ITS COMMISSIONER³ THE JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) 121 THIS WRIT PETITION IS FILED UNDER ARTICLES²²6AND²²7OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD:

23. 4.2019 AT ANEXURE-F ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF RS.60,21,900/- TOWARDS GROUND RENT, GST, AT¹⁸ ON THE GROUND RENT AT RS.10,83,942/- LICENSE FEE OF RS.37,32,583/- IN RESPECT OF ISSUE OF MODIFIED BUILDING PLAN AND FURTHER DEMAND OF RS.4,81,67,130/- TOWARDS GROUND RENT AND GST AT¹⁸ ON THE GROUND RENT AT RS.86,70,083/- AND SCRUTINY FEE OF RS.15,32,590/- IN RESPECT OF ISSUE OF OCCUPANCY CERTIFICATE ETC. IN WRIT PETITION No.19746/2019 BETWEEN¹ SRI. VENKATA KRISHNA REDDY AGED⁵⁴YEARS, S/O V VENKATA RAMI REDDY R/AT PENT HOUSE NO.1, VARS FERNDAL APARTMENTS¹T MAIN, KODIHALLI HAL²D STAGE BENGALURU - 560 008.

2. M/S SUBHODAYARAGA INFRA PVT LTD., A REGISTERED COMPANY HAVING ITS OFFICE AT NO.144, 12TH MAIN, 23RD CROSS, 3RD BLOCK, JAYANAGAR, BENGALURU - 560 011.

3. DR. KRISHNA T V REDDY AGED⁶⁶YEARS, S/O LATE T.V.CHALAMA REDDY R/AT NO.501, 6TH FLOOR, WINDSOR CASTLE NO.50/1, PALACE ROAD, 122 NO.125, CUNNINGHAM ROAD BENGALURU - 560 052. REPRESENTED BY THEIR GPA HOLDER M/S ANKURAA SAI NITYA VENTURES A REGISTERED PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT No.NALLURAHALLI (V) BENGALURU EAST - 560 066 BY ITS MANAGING PARTNERS SRI P. BALASUBRAMANYAM AND SRI G MADHUKAR ...

PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND¹ STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BENGALURUR MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER³ THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) 123 THIS WRIT PETITION IS FILED UNDER ARTICLE²²⁶OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD:

25. 07.2018 AT ANNEXURE-D ISSUED BY THE R-3 IN SO FAR AS THE DEMNAD OF RS.10,85,994/- TOWARDS GROUND RENT, CGST AT RS.97,740/-AND SGST AT RS.97,740/- ON GROUND RENT, SECURITY DEPOSIT OF RS.24,13,321/- AND LICENSE FEE OF RS.21,70,488/- ETC. IN WRIT PETITION No.21988/2019 BETWEEN¹ SMT MALLIKA BEGUM W/O LATE D. SYED ABBAS, AGED ABOUT⁸⁰YEARS² SRI D. SYED NOORUL HASSAN S/O LATE D.SYED ABBAS, AGED ABOUT⁶³YEARS BOTH PETITIONER NOS.1 & 2 RESIDING AT #168, ARMSTRONG ROAD, BENGALURU - 560001. BOTH PETITIONER No.1 & 2 REPRESENTED BY POWER OF ATTORNEY HOLDER M/S EMBASSY CLASSIC PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT¹⁰¹¹⁰², EMBASSY CHAMBERS, 5, VITTAL MALLYA ROAD, BENGALURU - 560001 REPRESENTED BY ITS MANAGING DIRECTOR, SRI JAIKISHEN VIRWANI ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) 124 AND¹ THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, HOME DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560001 2. THE COMMISSIONER, BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU-560002 3. THE JOINT DIRECTOR, TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560002 ...

RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDITIONAL DIRECTOR AND DEMAND NOTICE DATED 01.02.2018, AS CONTAINED IN ANNEX-F ETC. IN WRIT PETITION No. 22316/2019 BETWEEN M/S PARAG CONSTRUCTIONS AND DEVELOPERS 125 NO. 3/1, J P TECHNO PARK 4TH FLOOR, MILLERS ROAD, BENGALURU - 560 042 REP. BY ITS AUTHORIZED SIGNATORY MR. U. VIVEKANANDA NAYAK S/O UMANATH NAYAK U AGED ABOUT 45 YEARS. ... PETITIONER (BY SRI CHANDAN K., ADVOCATE) AND 1 STATE OF KARNATAKA REP. BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU-560 001.

2. BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560 002 REP. BY COMMISSIONER 3 JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560

002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT DECLARING THE BYE-LAW NO. 3.9 OF BBMP BUILDING BYE-LAW 2003 AS UNCONSTITUTIONAL ILLEGAL AND ULTRA VIRES ETC. 126 IN WRIT PETITION No. 22389/2019 BETWEEN 1 SRI H R NARAYANASWAMY AGED ABOUT 52 YEARS, RESIDING AT No. 16, ANNAPOORNESHWARI NILAYA, 1ST CROSS, NANJAPPA GARDEN, BABUSABA PALYA, KALYAN NAGAR POST, BENGALURU 56004,

2. SRI ATHIQUE AHMED AGED ABOUT 49 YEARS, RESIDING AT NO.26/3, 1ST MAIN ROAD, GANGANAGAR, BENGALURU - 560032 BOTH THE PETITIONERS REPRESENTED BY ITS POWER OF ATTORNEY HOLDER M/S MEENAKSHI ESTATES, A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.529, SMR VINAY HILANDS, MADEENAGUDA, HYDERABAD - 500 049 REPRESENTED BY ITS MANAGING PARTNER SRI K. YADIAH. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, HOME DEPARTMENT, 127 VIDHANA SOUDHA BENGALURU-560001

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N.R. SQUARE, BENGALURU-560002

3. THE JOINT DIRECTOR, TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. QUARE, BENGALURU - 560 002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 04.09.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEX-E AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDITIONAL DIRECTOR AND DEMAND NOTICE DATED 23.04.2019, AS CONTAINED IN ANNEX-F ETC. IN WRIT PETITION No.22621/2019 BETWEEN 1 M/S DSR INFRASTRUCTURE PVT LTD A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT DSR TRANQUIL PLOT NO.901, #101, AYYAPPA SOCIETY MAIN ROAD MADHAPUR, HYDERABAD-500 081 128 REPRESENTED BY ITS AUTHORISED SIGNATORY MR K S SATYANARAYANA REDDY 2 SRI K RAGHURAM REDDY SON OF LATE P T KONDA REDDY AGED ABOUT 39 YEARS 3 SRI K JAYARAMA REDDY SON OF LATE P T KONDA REDDY AGED ABOUT 35 YEARS PETITIONER NOS.2 TO 3 ARE RESIDING AT GUNJUR PALYA GUNJUR POST, VARTHUR HOBLI BENGALURU EAST TALUK BENGALURU REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER PETITIONER NO.1 ...

PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002 129

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY THE R-3 JOINT DIRECTOR AND DEMAND NOTICE DATED2705.2019, AS CONTAINED IN ANNEX-H. IN WRIT PETITION No.23595/2019 BETWEEN M/S SRINIDHI DESIGN BUILD PVT LTD A PRIVATE LIMITED COMPANY HAVING ITS OFFICE AT FLAT NO.401, SRI EMERALK PARK, NEXT TO VASVANI WHISPERING PALMS MARATHAHALLI BENGALURU - 560037 REPRESENTED BY ITS DIRECTOR MR B JAGADEESH AGED ABOUT58YEARS ... PETITIONER (BY SRI ZULFIKIR KUMAR SHAFI, ADVOCATE) 130 AND1 THE STATE OF KARNATAKA URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKASA SOUDHA BENGALURU - 560001 REPRESENTED BY ITS SECRETARY2 BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIOENR3 THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE BBMP ANNEX BUILDING N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE DEMAND NOTICE DATED1705.2019 ANNEXURE-A ISSUED BY R-

3, CALLING UPON THE PETITIONER TO PAY AN AMOUNT OF RS.10,08,876.64 (RUPEES TEN LAKHS EIGHT THOUSAND EIGHT HUNDRED AND SEVENTY SIX AND PAISE SIXTY FOUR ONLY) TOWARDS GROUND RENT AND PAYMENT OF A SUM OF RS.18,99,956/- (RUPEES EIGHTEEN LAKHS NINETY NINE THOUSAND NINE HUNDRED AND FIFTY SIX ONLY) TOWARDS SECURITY DEPOSIT AND AN AMOUNT OF RS.29,14,000/- TOWARDS LABOUR WORK WELFARE FUND, FOR CONSTRUCTION OF RESIDENTIAL APARTMENT IN PROPERTY BEARING SY.NO.135/1B (OLD SY.NO.135/1) MEASURING AN EXTENT OF 2 ACRES OF 131 VIBHUTHIPURA VILLAGE, K.R.PURAM HOBLI, WARD NO.081 ZONE, AS A PREREQUISITE CONDITION FOR ISSUANCE OF PLAN AND LICENSE IN RESPECT OF THE PROJECT OF THE PETITIONER ETC. IN WRIT PETITION No.23888/2019 BETWEEN SIPANI PROPERTIES PVT LTD NO.439, GROUND & 1ST FLOOR, 18TH MAIN, 6TH BLOCK, KORAMANGALA, BENGALURU - 560095 REPRESENTED BY ITS DIRECTOR, MR DINESH SIPANI. ... PETITIONER (BY SRI PRASHANTH KUMAR D., ADVOCATE) AND 1 STATE OF KARNATAKA URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560001 REPRESENTED BY ITS SECRETARY 2 BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER 3 JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) 132 SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYE-LAW 39 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS, 2003 AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA-VIRES (ANNX- B) ETC. IN WRIT PETITION No.24906/2019 BETWEEN M/S FOUNTAIN REAL ESTATES AND DEVELOPERS (PRESENTLY M/S BAGAMANE VENTURES PRIVATE LIMITED) REPRESENTED BY ITS GENERAL POWER OF ATTORNEY HOLDER M/S PRESTIGE ESTATES PROJECTS LIMITED HAVING ITS REGISTERED OFFICE AT THE FALCON

HOUSE, NO1 MAIN GUARD CROSS ROAD, BENGALURU - 560001 ACTING THROUGH ITS AUTHORIZED SIGNATORY MR T ARVIND PAI ... PETITIONER (BY SRI NANDAKUMAR C.K, ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA BENGALURU - 560 001 133

2. THE COMMISSIONER BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTY PLANNING SOUTH BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE ISSUED BY THE R-3 THE JOINT DIRECTOR PLANNING DTD:06.06.2019 [ANNEXURE- A]. IN SO FAR AS IT RELATES TO THE DEMAND OF THE GROUND RENT AND THE GST THEREON TOTALLY AMOUNTING TO RS.98,18,112/- [RUPEES NINETY EIGHT LAKHS EIGHTEEN THOUSAND ONE HUNDRED TWELVE ONLY]. AND ETC., IN WRIT PETITION No.25145/2019 BETWEEN M/S SHOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER, THE COMPANIES ACT, 1956 AND HAVING ITS REGISTERED AND CORPORATE OFFICE AT, SOBHA, SARJAPUR-MARTHAHALLI OUTER RING ROAD (ORR) DEVARABEESANAHALLI, BELLANDUR POST, 134 BENGALURU - 560 103, REP. BY ITS AUTHORISED SIGNATORY, MR. RAGHAVENDRA N.R. ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER, N.R.SQUARE, BENGALURU - 560 002.

3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V & SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 [ANNEXURE-A]. AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES; QUASH THE DEMAND NOTICE DTD:

06. 06.2019 [ANNEXURE-B]. ISSUED BY R-3 TO THE EXTENT OF CLAIM MADE FOR PAYMENT OF RS.1,07,76,702/- [RUPEES ONE CRORE SEVEN LAKHS SEVENTY SIX THOUSAND AND SEVEN HUNDRED TWO ONLY]. TOWARDS GROUND RENT AND RS.19,39,806/- [RUPEES NINETEEN LAKHS THIRTY NINE THOUSAND AND EIGHT HUNDRED SIX ONLY]. TOWARDS GST ON THE SAID GROUND RENT AND ETC. IN WRIT PETITION No.25167/2019 BETWEEN 1 M/S. ARATTUKULAM DEVELOPERS A REGISTERD PARTNERSHIP FIRM NO.739, ADJACENT TO CHEVROLET SHOWROOM, HOSUR MAIN ROAD, SINGASANDRA, BENGALURU - 560 068 REPRESENTED BY ITS MANAGING PARTNER SRI. TONY VINCENT 2 SMT. M.R. JAMMUNARANI AGED 55 YEARS W/O SRI. K.A. SRINIVASMURTHY R/AT NO.57/1, 1ST MAIN ROAD, LAKSHMIPURA, HALASUR, BENGALURU 560008 REPRESENTED BY HER GENERAL POWER OF ATTORNEY HOLDER M/S ARATTUKULAM DEVELOPERS A REGISTERED PARTNERSHIP FIRM, NO.739, ADJACENT TO CHEVROLET SHOWROOM HOSUR MAIN ROAD, SINGASANDRA, BENGALURU - 560 068 REPRESENTED BY ITS MANAGING PARTNER SRI. TONY VINCENT ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) 136 AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BENGALURU - 560 002. REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH), BRUHAT BANGALORE MAHANGARA PALIKE N.R. SQUARE, BENGALURU 560002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED 06.06.2019 AT ANNEX-E ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF RS.38,85,345/- AND FURTHER DEMANDING RS.6,99,362/- TOWARDS GST AT 18 AND SCRUTINY FEE OF RS.2,59,023/- IN RESPECT OF ISSUE OF OCCUPANCY CERTIFICATE ETC. IN WRIT PETITION No.25459/2019 BETWEEN 1. M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) 137 A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 REGISTERED AND CORPORATE OFFICE AT SOBHA, SARJAPUR - MARATHAHALLI OUTER RING ROAD (ORR) DEVARABESANAHALLI, BELLANDUR POST BENGALURU - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY MR RAGHAVENDRA N R2 SMT GOWRAMMA W/O SRI KEMPEGOWDA AGED ABOUT 74 YEARS R/A DODDAHALLAHALLI VILLAGE KANAKAPURA TALUK BENGALURU RURAL DISTRICT-562117 REPRESENTED BY HER POWER OF ATTORNEY HOLDER M/S. SOBHA DEVELOPERS LTD., AND ITS REPRESENTED BY AUTHORISED SIGNATORY, MR. RAGHAVENDRA N.R.

3. SRI D K SURESH S/O SRI KEMPEGOWDA AGED ABOUT 53 YEARS R/A DODDAHALLAHALLI VILLAGE KANAKAPURA TALUK BENGALURU RURAL DISTRICT-562117 REPRESENTED BY HIS POWER OF ATTORNEY HOLDER M/S. SOBHA DEVELOPERS LTD., AND ITS REPRESENTED BY AUTHORISED SIGNATORY, MR. RAGHAVENDRA N.R. ... PETITIONERS (BY SRI MADHUKAR DESHPANDE, ADVOCATE) 138 AND 1. STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANGARA PALIKE REPRESENTED BY ITS COMMISSIONER. N.R. SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH), BRUHAT BANGALORE MAHANGARA PALIKE N.R. SQUARE, BENGALURU - 560

002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.25462/2019 BETWEEN 1 M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE 193 COMPANIES ACT, 1956 REGISTERED AND CORPORATE OFFICE AT SOBHA, SARJAPUR - MARTHAHALLI OUTER RING ROAD (ORR) DEVARABEESANAHALLI, BELLANDUR POST BENGALURU - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY MR RAGHAVENDRA N R ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI BENGALURU-560001

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER N R SQUARE, BENGALURU - 560002

3. JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.25496/2019 BETWEEN 1 SRI. SRINIVASAMURTHY Y.M. AGED 69 YEARS,

S/O LATE M V MUNIYAPPA, R/AT NO.354, 13TH A MAIN, A SECTOR, YELAHANKA, BENGALURU - 560064

2. SMT HEMALATHA AGED 58 YEARS, W/O LATE SRI CHIDANANDA Y C,

3. SRI Y C SUHAS AGED 38 YEARS, S/O LATE SRI CHIDANANDA Y C, PETITIONERS NO.2 AND 3 ARE R/AT NO.777, BASAVESHWARA NILAYA, RAILWAY STATION ROAD, YELAHANKA OLD TOWN, BENGALURU-560064 REPRESENTED BY THEIR GPA HOLDER, M/S JKC VARMA AND ORS, A REGISTERED PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.11, 1ST A MAIN, SECTOR-A, YELAHANKA NEW TOWN, BENGALURU, BY ITS MANAGING PARTNER SRI JKC VARMA (J.

KRISHNA CHAITANYA VARMA) ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) 141 AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR AMBEDKAR VEEDHI, BENGALURU - 560001 2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER, 3. THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED 04.06.2019 AT ANNEX-D ISSUED BY THE R-3 IN SO FAR AS THE DEMAND OF RS.3,06,810/- TOWARDS SCRUTINY FEE, RS.61,36,206/- TOWARDS LICENSE FEE, RS.32,61,164/- TOWARDS SECURITY DEPOSIT AND RS.56,89,140/- TOWARDS GROUND RENT AND CGST AND GST ON GROUND RENT ETC., 142 IN WRIT PETITION No.27756/2019 BETWEEN 1 SMT. VIMALAMMA W/O SRI M.GOVARDHAN, AGED ABOUT 63 YEARS, 2. SRI M.GOVARDHAN S/O LATE SRI R.MUNISWAMY REDDY, AGED ABOUT 74 YEARS.

3. SRI G.GIRISH S/O SRI M.GOVARDHAN AGED ABOUT 43 YEARS, 4. SMT. SUMA NEELISH W/O SRI NEELISH REDDY, AGED ABOUT 41 YEARS,

RESIDING AT NO.3349, 5TH CROSS, 12TH MAIN, HAL2D STAGE, INDIRANAGAR, BENGALURU - 560 008. PETITIONER NOS.1 TO4 REPRESENTED BY ITS POWER OF ATTORNEY HOLDER M/S BRR HALLMARK DEVELOPERS LLP A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.9, SECOND FLOOR, 1ST MAIN, H.I.G.H. LAYOUT, GANGANAGAR, BENGALURU - 560 032 REPRESENTED BY ITS DESIGNATED PARTNER SRI B.RAMESH REDDY. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) 143 AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, LABOUR DEPARTMENT, VIKASA SOUDHA, BENGALURU - 560 001.

2. THE UNDERSECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU - 560 001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

4. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2 (PHYSICAL HEARING) SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DTD 18.1.2007 AND THE CORRIGENDUM THEREIN DTD 28.2.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-C AND THE DEMAND NOTICE ISSUED BY THE R-4 ON DTD 24.6.2019 AS CONTAINED IN ANNEXURE-D IN SO FAR AS THE LABOUR WELFARE CESS ETC. 144 IN WRIT PETITION No.28990/2019 BETWEEN M/S SOBHA HIGHRISE VENTURES PRIVATE LIMITED A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 REGISTERED AND CORPORATE OFFICE AT SOBHA SARJAPUR MARTHAHALLI OUTER RING ROAD (ORR) DEVAREBEESANAHALLI

BELLANDUR POST BENGALURU - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY MR RAGHAVENDRA N R ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI BENGALURU - 560001

2. BRUHATH BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER N R SQUARE, BENGALURU - 560002

3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHATH BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) 145 THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS2003(ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.28992/2019 BETWEEN1 M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 REGISTERED AND CORPROATE OFFICE AT SOBHA SARJAPUR MARTHAHALLI OUTER RING ROAD (ORR) DEVARABEESANAHALLI BELLANDUR POST BENGALURU - 560103 REPRESENTED BY ITS AUTHORISED SIGNATORY MR RAGHAVENDRA N R2 M/S RAO BAHADUR B P ANNASWAMY CIE PUBLIC TRUST AT NO.59 MOORE ROAD, FRAZER TOWN, BENGALURU-560005 REPRESENTED BY ITS MANAGING TRUSTEE-CUM-SECERTARY SRI V P MANOHAR ... PETITIONERS (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKASA SOUDHA146AMBEDKAR VEEDHI BENGALURU - 560001

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIOENR N R SQUARE, BENGALURU - 560002

3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS2003(ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.29271/2019 BETWEEN M/S SHUBHACHANDI GRIHA NIRMAN PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS CORPORATE OFFICE AT NO.3, SALARPURIA WINDSOR4H FLOOR, ULSOOR ROAD, BENGALURU - 560 042 REPRESENTED BY ITS DIRECTOR SRI B.M.JAYESHANKAR ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) 147 AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT VIDHANA SOUDHA BENGALURU - 560 001.

2. THE UNDERSECRETARY MINISTRY OF LABOUR VIKASA SOUDHA BENGALURU - 560 001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIE N.R.SQUARE, BENGALURU - 560 002.

4. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DTD:18.1.2007 AND THE CORRIGENDUM THEREIN DTD:

28. 2.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-C CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD4.9.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE- D, AND THE DEMAND NOTICE ISSUED BY THE R-3 148 ADDITIONAL DIRECTOR DTD:

24. 6.2019 AS CONTAINED IN ANNEXURE-E ETC. IN WRIT PETITION No.29296/2019 BETWEEN BODHI NIKETAN TRUST A REGISTERED TRUST HAVING ITS OFFICE AT NO.68, CMI ASHRAM, K. NARAYANAPURA VILLAGE, KOTHANUR WARD NO.25, BENGALURU - 560 077 REPRESENTED BY ITS AUTHORIZED SIGNATORY FR. LIJO P. THOMAS ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, LABOUR DEPARTMENT, VIKASA SOUDHA, BENGALURU - 560 001.

2. THE UNDERSECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU - 560 001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. 149

4. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU-560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 & R2 (PHYSICAL HEARING); SRI SREENIDHI V & SMT.SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED181.2007 AND THE CORRIGENDUM THEREIN DATED2802.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEX-A AND THE DEMAND NOTICE ISSUED BY THE R-4 ON1803.2019, AS CONTAINED IN ANNEX-B INsofar AS THE LABOUR WELFARE CESS AND ETC. IN WRIT PETITION No.29578/2019

BETWEEN¹ M/S FERNS BUILDERS AND DEVELOPERS A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.95, AMARJYOTHI LAYOUT INNER RING ROAD, DOMLUR BENGALURU - 560 071 REPRESENTED BY ITS MANAGING PARTNER SRI AUSTIN ROACH² SRI AUSTIN ROACH SON OF LATE P A ROACH AGED ABOUT 64 YEARS RESIDING AT NO.5, 1ST MAIN ROAD DEFENCE COLONY, INDIRANAGAR BENGALURU - 560 038 ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND¹ THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, HOME DEPARTMENT VIDHANA SOUDHA, BENGALURU-560 001

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHATH BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560

002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE, AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY THE R-3 - JOINT DIRECTOR DATED 04.07.2019, AS CONTAINED IN ANNEX-F ETC., 151 IN WRIT PETITION No.30168/2019 BETWEEN¹ SRI M MUNISWAMY SON OF LATE T R MUNISWAMAPPA AGED ABOUT 74 YEARS,

2. SRI M ANJINAPPA SON OF LATE T R MUNISWAMAPPA AGED ABOUT 53 YEARS,

3. SRI M CHINNATHAYAPPA SON OF LATE T R MUNISWAMAPPA AGED ABOUT 62 YEARS,

4. SMT SHARADAMMA WIFE OF LATE M JAYARAMAKRISHNA AGED ABOUT 62 YEARS,
5. SMT NEELAMMA WIFE OF LATE M RAMACHANDRA AGED ABOUT 51 YEARS,
6. SMT M NEELAMMA WIFE OF SRI CHINNAMARI AGED ABOUT 51 YEARS,
7. SMT M JAYAMMA WIFE OF MUNIYAPPA AGED ABOUT 51 YEARS,
8. SMT M AKKAYAMMA WIFE OF SRI C RAMAIAH AGED ABOUT 73 YEARS,
9. SMT M PADMAMMA WIFE OF SRI MUNIYAPPA AGED ABOUT 61 YEARS,
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10. SMT M PARVATHAMMA WIFE OF LATE KRISHNAPPA AGED ABOUT 65 YEARS, PETITIONER NOS.1 TO 10 ARE RESIDING AT RAMAGONDANAHALLI VILAGE VARTHUR HOBLI BANGALORE REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER M/S VERACIOUS BUILDERS AND DEVELOPERS PVT LTD A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT NO.302 OXFORD CHAMBERS, RUSTUMBAGH AIRPORT ROAD, BENGALURU - 560 017 REPRESENTED BY ITS MANAGING DIRECTOR SRI K SREENIVASULU REDDY ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001
2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002 153
3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 (PHYSICAL HEARING); SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA

PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 4.9.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE, AS CONTAINED IN ANNEX-E, AND THE DEMAND NOTICE ISSUED BY THE R-3 - JOINT DIRECTOR DATED 07.08.2019, AS CONTAINED IN ANNEX-F ETC. IN WRIT PETITION No.38063/2019 BETWEEN 1 SRI M DAMODAR REDDY S/O M.VENKU REDDY AGED ABOUT 65 YEARS 2 SRI.M.SUREKHA W/O M.DAMODAR REDDY, AGED ABOUT 59 YEARS PETITIONERS NO.1 AND 2 ARE R/AT NO.12B, ANANTHAPURA VILLAGE, ATTUR POST, YELAHANKA, 154 BENGALURU-560 064

3. SRI.M.SRIHARI REDDY S/O M.RAJARAMI REDDY AGED ABOUT 52 YEARS R/AT ANANTHAPURA VILLAGE, ATTUR POST, YELAHANKA, BENGALURU-560

064. PETITIONERS NO.1 TO 3 ARE REP. BY THEIR POWER OF ATTORNEY HOLDER M/S DSR INFRASTRUCTURE PVT LTD A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT DSR TRANQUIL, PLOT NO.901 # 101, AYYAPPA SOCIETY MAIN ROAD, MADHAPUR, HYDERABAD-500 081 REP. BY ITS AUTHORISED SIGNATORY MR. K.S. SATYANARAYANA REDDY ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REP BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU-560 002.

3. THE JOINT DIRECTOR TOWN AND COUNTER PLANNING (NORTH) BBMP, N.R.SQUARE, BENGALURU-560 002. ... RESPONDENTS 155 (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DTD 4.9.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE, AS CONTAINED IN ANNEXURE-D AND THE DEMAND NOTICE ISSUED BY THE R-3 JOINT DIRECTOR DTD:03.08.2019 AS CONTAINED IN

ANNEXURE-H AND ETC., IN WRIT PETITION No.38832/2019 BETWEEN KOLTE PATIL DEVELOPERS LIMITED BEING A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT: NO.17, CITY POINT, 2ND FLOOR, DHOLE PATIL ROAD, PUNE - 411 001. BRANCH OFFICE AT: THE ESTATE NO.121 10TH FLOOR, DICKENSON ROAD BENGALURU - 560 042. REPRESENTED BY ITS ATTORNEY HOLDER MR.B.C.JAGDEESHA ... PETITIONER (BY MS.NAYANTARA, ADVOCATE FOR SRI G.L.VISHWANATH, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY PRINCIPAL SECRETARY156URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDI, BENGALURU - 560 001.

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER N.R.SQUARE, BENGALURU - 560 002.

3. JOINT DIRECTOR (TOWN PLANNING - NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002.

4. ASSISTANT ENGINEER (TOWN PLANNING - NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002.

5. ASSISTANT DIRECTOR (TOWN PLANNING NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 TO R5 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND DTD:5.8.2019 ISSUED BY THE R-3 AT ANNEXURE-R TO THE EXTENT OF RS.1,30,10,146 BEING THE GROUND RENT, GST, AND SCRUTINY FEE DEMANDED THEREIN AND ETC., 157 IN WRIT PETITION No.39208/2019 BETWEEN1 SMT. SNEHALATHA KHOLAY AGED ABOUT72YEARS (SENIOR CITIZEN BENEFIT NOT CLAIMED) W/O. SRI. H.C. KHOLAY, RESIDING AT NO.53, 27TH MAIN ROAD, 1ST CROSS, BTM1T STAGE, BENGALURU - 560068. REPRESENTED BY HER POWER OF ATTORNEY HOLDER M/S. DSR INFRASTRUCTURE PVT. LTD.

2. M/S. DSR INFRASTRUCTURE PRIVATE LIMITED HAVING ITS REGISTERED OFFICE AT DSR TRANQUIL, PLOT NO.901, #101, AYYAPPA SOCIETY MAIN ROAD, MADHAPUR, HYDERABAD-500081. REPRESENTED BY ITS CEO AND AUTHORIZED SIGNATORY MR. K.S. SATYANARAYANA REDDY ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT, VIDHANA SOUDHA BENGALURU-560001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N.R. SQUARE, BENGALURU-560002.

3. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE158N.R. SQUARE BENGALURU-560002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE, AS CONTAINED IN ANNEXURE-E AND THE DEMAND NOTICE ISSUED BY THE R-3 JOINT DIRECTOR DTD:

16. 8.2019 AS CONTAINED IN ANEXURE-H AND ETC., IN WRIT PETITION No.41698/2019 BETWEEN M/S. SHYAMARAJU & COMPANY (INDIA) PVT. LTD. A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT DIVYASREE CHAMBERS, A-WING NO.11, OSHAUGNESSY ROAD, BENGALURU - 560025. REPRESENTED BY ITS AUTHORISED SIGNATORY, SRI RAGHAVENDRA SAANU. ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, HOME DEPARTMENT, VIDHANA SOUDHA, BENGALURU-560001. 159

2. THE UNDER SECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU-560001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU-560002.

4. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU-560002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEX-C, CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEX-D, AND THE DEMAND NOTICE ISSUED BY THE R-3 - ADDL. DIRECTOR DATED 18.07.2019, AS CONTAINED IN ANNEX-E ETC. IN WRIT PETITION No.42396/2019 BETWEEN M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER 160 THE COMPANIES ACT 1956 REGISTERED AND CORPORATE OFFICE AT SOBHA, SARJAPUR - MARTHAHALLI OUTER RING ROAD, (ORR) DEVARABEESANAHALLI, BELLANDUR POST BENGALURU - 560 103 REPRESENTED BY ITS AUTHORISED SIGNATORY MR RAGHAVENDRA N R ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR, VIKAS SOUDHA DR. AMBEDKAR VEEDHI, BENGALURU - 560 001

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER N R SQUARE, BENGALURU - 560 002

3. JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002 ...

RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYELAWS 2003/161 (ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.44811/2019 BETWEEN 1 SRI C. JAGANNATH NAIDU AGED 75 YEARS, S/O LATE CHINNAPPA NAIDU,

2. SMT VASANTHA J AGED 67 YEARS, W/O SRI C JAGANNATH NAIDU,

3. SRI J CHANDRASHEKAR AGED 47 YEARS, S/O C JAGANNATH NAIDU,

4. SRI J SHARAVANA AGED 45 YEARS, S/O SRI JAGANNATH NAIDU, PETITIONERS NO.1 TO 4 ARE R/AT NO.34, ITI LAYOUT, B.NARAYANAPURA VILLAGE, DOORVANI NAGAR, BENGALURU - 560016 REPRESENTED BY THEIR GPA HOLDER FOR PETITIONER NOS.1 TO 6 M/S SJR PRIME CORPORATION PVT LTD., A REGISTERED COMPANY, NO.1, SJR PRIMUS, 7TH BLOCK, 7TH FLOOR, KORAMANGALA INDUSTRIAL AREA, BENGALURU - 560 095 REPRESENTED BY ITS ADDITIONAL DIRECTOR SRI TEJUS REDDY 1625. SRI N VENUGOPALA REDDY AGED 64 YEARS, S/O SRI NAGAPPA, R/O SONNENAHALLI VILLAGE, MAHADEVAPURA POST, K R PURAM HOBLI, BENGALURU EAST TALUK 6 SRI MADHUSUDHAN REDDY AGED 36 YEARS, S/O SRI VENUGOPAL REDDY, R/O SONNENAHALLI VILLAGE, MAHADEVAPURA POST, K R PURAM HOBLI, BENGALURU EAST TALUK.

7. M/S SJR PRIME CORPORATION PVT LTD A REGISTERED COMPANY, NO.1, SJR PRIMUS, 7TH BLOCK, 7TH FLOOR, KORAMANGALA INDUSTRIAL AREA, BENGALURU - 560095 REPRESENTED BY ITS ADDITIONAL DIRECTOR SRI TEJUS REDDY ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR.AMBEDKAR VEEDHI, BENGALURU - 560001 2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002

REPRESENTED BY ITS COMMISSIONER¹⁶³³. THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU - 560002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE²²⁶OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD:

6. 9.2019 AT ANNEXURE-E ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF SUM OF RS.25,70,408/- TOWARDS GROUND RENT AND GST AT¹⁸ ON THE GROUND RENT AT RS.4,62,673/- LICENSE FEE OF RS.25,70,408/- SCRUTINY FEE OF RS.1,28,520/- IN RESPECT OF ISSUE OF OCCUPANCY CERTIFICATE AND MODIFIED PLAN ETC. IN WRIT PETITION No.46939/2019 BETWEEN M/S ADARSH DEVELOPERS A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.10, VITAL MALLYA ROAD, REPRESENTED BY ITS PARTNER AND AUTHORIZED SIGNATORY, SRI B.M.JAYESHANKAR. ... PETITIONER (BY SRI SAMMITH.S., ADVOCATE) AND¹. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, 164 HOME DEPARTMENT, VIDHANA SOUDHA, BENGALURU-560001. 2 . THE UNDERSECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU-560001. 3 . THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002. 4 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (SOUTH), BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002. ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1 & R2, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES²²⁶AND²²⁷OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED^{1801.2007} AND THE CORRIGENDUM THEREIN DATED^{2802.2007} MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNX-B, CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED^{49.2015} LEVYING FEES FOR ISSUE OF BUILDING

LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEX-C, AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDL. DIRECTOR DATED 09.09.2019, AS CONTAINED IN ANNEX-D AND ETC., 165 IN WRIT PETITION No.50186/2019 BETWEEN 1. SMT PARIMALA DESAI W/O LATE DR. P.R.DESAI AGED ABOUT 83 YEARS, 2 . SRI. ARVIND DESAI S/O LATE DR. P.R. DESAI AGED ABOUT 67 YEARS, 3 . DR. MOHINI N PRASAD D/O LATE DR.P.R.DESAI, AGED ABOUT 66 YEARS, 4 . DR KAMINI A RAO D/O LATE DR P.R.DESAI, AGED ABOUT 65 YEARS, 5 . DR. NALINI KRISHNAN D/O LATE DR. P.R.DESAI AGED ABOUT 63 YEARS, 6 . DR. ANIL DESAI S/O LATE DR. P.R.DESAI AGED ABOUT 55 YEARS, PETITIONERS 1 TO 6 ARE ALL RESIDING AT NO.6 KUMARA KRUPA ROAD KUMARCOT LAYOUT, MADHAVANAGAR BENGALURU - 560 001 PETITIONER NOS. 1-6 ARE REPRESENTED BY THEIR GPA HOLDER M/S ADARSH DEVELOPERS HAVING ITS REGISTERED OFFICE AT 166 NO.10, VITTAL MALLYA ROAD, BENGALURU - 560 001 REP. BY ITS AUTHORIZED SIGNATORY SRI B.M.JAYESHANKAR ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY HOME DEPARTMENT VIDHANA SOUDHA BENGALURU - 560 001 2 . THE UNDERSECRETARY MINISTRY OF LABOUR VIKASA SOUDHA BENGALURU - 560 001 3 . THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 4 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE BENGALURU -560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1 & R2, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING)) 167 THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R.2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-C, CIRCULAR ISSUED BY THE R.3 COMMISSIONER DATED 4.9.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEXURE-D,

AND THE DEMAND NOTICE ISSUED BY THE R.4 ADDITIONAL DIRECTOR, DEMAND NOTICE DATED 17.10.2019, AS CONTAINED IN ANNEXURE-E AND ETC., IN WRIT PETITION No.50280/2019 BETWEEN M/S ADARSH HAVEN PVT LTD A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT NO.10, VITTAL MALLYA ROAD BENGALURU-560 001 REPRESENTED BY ITS AUTHORIZED SIGNATORY SRI B M KARUNESH ... PETITIONER (BY SRI SAMMITH.S., ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001 2 . THE UNDER SECRETARY 168 MINISTRY OF LABOUR VIKASA SOUDHA BENGALURU-560 001 3 . THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 4 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1 & R2 SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 & R4)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R.2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-C, CIRCULAR ISSUED BY THE R.2 COMMISSIONER DATED 49.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN, AS CONTAINED IN ANNEXURE-D AND THE DEMAND NOTICE ISSUED BY THE R.3 ADDITIONAL DIRECTOR DEMAND NOTICE DATED 25.10.2019 AS CONTAINED IN ANNEXURE- E AND ETC., IN WRIT PETITION No.50442/2019 BETWEEN 1. SMT. AMMAYYA @ AMMAYAMMA 169 W/O LATE G V NARASIMHAIAH AGED ABOUT 80 YEARS, RESIDING AT NO.355, 5TH MAIN, NEAR JAIN TEMPLE, BSK I STAGE, 1ST BLOCK, SRINAGAR BENGALURU-560050 REPRESENTED BY HER GPA HOLDER M/S VASUNDRA BUILDER BY ITS PARTNERS SRI C SUBRAMANI SRI V UMASHANKAR 2. M/S VASUNDRA BUILDER HAVING ITS OFFICE AT NO.321 BASEMENT FLOOR, 5TH CROSS ROAD, 5TH BLOCK, BSK 3D STAGE,

3RD PHASE, BENGALURU-560085 REPRESENTED BY ITS PARTNERS a. SRI C SUBRAMANI S/O LATE CHINNASWAMY NAIDU AGED ABOUT 49 YEARS, b. SRI V UMASHANKAR S/O SRI B VENKATARATHNAM NAIDU AGED ABOUT 43 YEARS ... PETITIONERS (BY SRI B. PRAMOD, ADVOCATE) AND 1. THE STATE OF KARNATAKA THE URBAN DEVELOPMENT DEPARTMENT, VIKASA SOUDHA, DR B R AMBEDKAR VEEDHI BENGALURU-560001 REPRESENTED BY ITS SECRETARY 1702 . THE STATE OF KARNATAKA THE LABOUR DEPARTMENT, VIKASA SOUDHA DR B R AMBEDKAR VEEDHI BENGALURU-560001 REPRESENTED BY ITS UNDER SECRETARY 3. BRUHATH BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU-560002 REPRESENTED BY ITS COMMISSIONER 4. THE ASSISTANT DIRECTOR TOWN PLANNING (RAJARAJESHWARINAGARA) BRUHATH BENGALURU MAHANAGARA PALIKE 18H CROSS, IDEAL HOMES LAYOUT, R R NAGAR, NEAR BESCOM OFFICE, BENGALURU-560098 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1 & R2, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD. 4.9.2015 ISSUED BY THE R.3 ANEXURE.E IN SO FAR AS PETITIONERS IS CONCERNED. IN WRIT PETITION No.50652/2019 BETWEEN 1. ALEKHYA PROPERTY DEVELOPMENTS PVT LTD A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT NO.10, VITTAL MALLYA ROAD, 171 BENGALURU-560001 REPRESENTED BY ITS AUTHORIZED SIGNATORY SRI B M JAYESHANKAR 2. SRI B S BHASKAR REDDY S/O LATE SRI G SRINIVAS REDDY, AGED ABOUT 60 YEARS, (SENIOR CITIZEN BENEFIT NOT CLAIMED) R/AT NO.A, SUNRISE VILLAS, NEAR TRINITY MEADOWS, BELLANDUR MAIN ROAD, BELLANDUR POST, BENGALURU-560037 3 . SRI S RUKMANGADAA S/O LATE SRI G SRINIVAS REDDY, AGED ABOUT 59 YEARS, R/AT NO.697, 21ST CROSS, 22ND MAIN, SECTOR 2 HSR LAYOUT, BENGALURU-560034 4 . SRI B S GOPAL S/O LATE SRI G SRINIVAS REDDY, AGED ABOUT 57 YEARS, R/AT NO.2069, 24TH MAIN, SECTOR 1 HSR LAYOUT, BENGALURU-560034 PETITIONER NOS.2 TO 4 ARE REPRESENTED BY THEIR GPA HOLDER M/S ADARSH DEVELOPERS, A PARTNERSHIP FIRM HAVING ITS REGISTERED

OFFICE AT NO.10, VITTAL MALLYA ROAD, BENGALURU-560001 REPRESENTED BY ITS PARTNER AND AUTHORIZED SIGNATORY SRI B.M.JAYESHANKAR ... PETITIONERS (BY SRI SAMMITH.S., ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU-560001 2 . THE UNDER SECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU-560001 3 . THE COMMISSIONER, BRUHAT BENGALURU MAHANAGARA PALIKE, N R SQUARE, BENGALURU-560002 4 . THE JOINT DIRECTOR, TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N R SQUARE, BENGALURU-560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1 & R2, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R.2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-D, CIRCULAR ISSUED BY THE R.2 COMMISSIONER DATED 4.9.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE-E AND THE DEMAND NOTICE ISSUED BY THE R.3 ADDITIONAL DIRECTOR DEMAND NOTICE DATED 25.10.2019 AS CONTAINED IN ANNEXURE- F AND ETC., IN WRIT PETITION No.51603/2019 BETWEEN 1. M/S. RAPSRI ENGINEERING INDUSTRIES LIMITED A COMPANY INCORPORATED UNDER THE COMPANIES ACT 1956 REGISTERED AND CORPORATE OFFICE AT NO.39/40, GOWDANAPALYA, SUBRAMANYAPURA POST, BENGALURU-560061 REPRESENTED BY ITS POWER ATTORNEY HOLDER, M/S SOBHA DEVELOPERS LIMITED. THROUGH MR RAGHAVENDRA N R2. M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956, REGISTERED AND CORPORATE OFFICE AT, SOBHA, SARJAPUR-MARTHAHALLI OUTER RING ROAD, (ORR) DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU-

560103 REPRESENTED BY ITS AUTHORIZED SIGNATORY, MR RAGHAVENDRA N R ... PETITIONERS (BY SRI MADHUKAR DESHPANDE, ADVOCATE) 174 AND1. STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU-560001 2 . BRUHAT BENGALURU MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER, N R SQUARE, BENGALURU-560002 3 . JOINT DIRECTOR, TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU-560002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYE LAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE LAWS2003(ANNEXURE-A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES & ETC., IN WRIT PETITION No.51825/2019 BETWEEN SRI. P.H. VENKATARAMANAPPA SON OF HULIYAPPA AGED ABOUT79YEARS RESIDING AT2D CROSS, GUNJURPALYA VILLAGE175VARTHUR HOBLI, BENGALURU EAST TALUK BENGALURU REPRESENTED BY HIS GPA HOLDER M/S SVR BUILDERS AND DEVELOPERS HAVING ITS REGISTERED OFFICE AT DSR DIYA ARCADE, NO.220, 4TH FLOOR, 9TH MAIN, HRBR LAYOUT, 1ST BLOCK EXTN KALYANNAGAR BENGALURU - 560043 REPRESENTED BY ITS AUTHORIZED SIGNATORY AND MANAGING PARTNER SRI N RAVEENDRA KUMAR REDDY ... PETITIONER (BY SRI SAMMITH.S., ADVOCATE) AND1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA BENGALURU - 560001 2 . THE UNDER SECRETARY MINISTRY OF LABOUR VIKASA SOUDHA BENGALURU - 560001 3 . THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU - 560002 176 4 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU - 560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1 & R2, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 & R4

(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEX-C, CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEX-D, AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDL. DIRECTOR DATED 12.07.2019, AS CONTAINED IN ANNEX-E. IN WRIT PETITION No.52084/2019 BETWEEN 1 SRI SHIVALINGAIAH S/O SRI LINGE GOWDA, AGED ABOUT 84 YEARS.

2. SMT. SAVITHRAMMA W/O SRI SHIVALINGAIAH, AGED ABOUT 73 YEARS. PETITIONERS NO.1 AND 2 ARE RESIDING AT NO.553, 7TH MAIN, 4TH CROSS, RPC LAYOUT, 177 VIJAYANAGAR, BENGALURU - 560 040.

3. SRI PRADEEP KRISHNAPPA S/O SRI M KRISHNAPPA, AGED ABOUT 32 YEARS. RESIDING AT NO.2937/38E, SERVICE ROAD, VIJAYANAGAR, 2ND STAGE, BENGALURU - 560 040.

4. SRI ARUN KUMAR S/O SRI NAGARAJ AGED ABOUT 43 YEARS. RESIDING AT NO.11, 11TH MAIN ROAD, ATTIGUPPE, VIJAYANAGAR, BENGALURU - 560 040.

5. SRI K H MANJAPPA S/O SRI HANUMANTHAIAH AGED ABOUT 60 YEARS, RESIDING AT NO.465, 4TH B MAIN ROAD, 4TH STAGE, 4TH BLOCK, WEST OF CHORD ROAD, MAGADI ROAD, BENGALURU - 560 079.

6. SMT. PANKAJA M.S., W/O LATE SRI CHANDRASHEKARAIAH AGED ABOUT 51 YEARS, RESIDING AT KODIYAALA VILLAGE, BIDADI HOBLI, RAMANAGARA TALUK AND DISTRICT.

7. SRI RAJU S/O SRI DEVARAJU, AGED ABOUT 49 YEARS, RESIDING AT NO.1205/46, 1ST MAIN, MC LAYOUT, VIJAYANAGAR, BENGALURU - 560 040.

178 PETITIONER No.1-7 ARE REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER M/S APG HABITAT PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT No.2/1, EMBASSY ICON ANNEXE, INFANTRY ROAD, BENGALURU - 560 001 REPRESENTED BY ITS AUTHORISED SIGNATORY SRI SOMASUDARAM THIRUPPATHI ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA BENGALURU - 560 001.

2. THE UNDER SECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA BENGALURU - 560 001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002.

4. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 & R2 179 (PHYSICAL HEARING); SRI V.SREENIDHI AND SMT.SINCHANA M.R., ADVOCATE R3 AND R4) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED1801.2007 AND THE CORRIGENDUM THEREIN DATED2802.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANENXURE-C, CIRCULAR ISSUED BY THE R-3 COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS CONTAINED IN ANNEXURE-D AND THE DEMAND NOTICE ISSUED BY THE R-4 JOINT DIRECTOR DEMAND NOTICE DATED2911.2019 AS CONTAINED IN ANNEXURE-E AND ETC., IN WRIT PETITION No.52669/2019 BETWEEN1 SRI N.PRAKASH S/O LATE M.NANJAPPA, AGED ABOUT45YEARS.

2. SRI P.K.RAJAGOPAL S/O LATE SRI P.N.KRISHNAPPA, AGED ABOUT 48 YEARS. PETITIONER NOS.1 & 2 ARE RESIDING AT PARVATHAMMA BUILDING, THINDLU VILLAGE, VIDYARANYAPURA POST, BENGALURU - 560 097. PETITIONER NOS.1 & 2 ARE REPRESENTED BY THEIR GPA HOLDER M/S SUMADHURA INFRACON PVT. LTD., A PRIVATE LIMITED COMPANY HAVING 180 ITS REGISTERED OFFICE AT NO.43, CKB PLAZA, 2ND FLOOR, VARTHUR MAIN ROAD, MARATHAHALLI, BENGALURU - 560 037 REP. BY ITS AUTHORIZED SIGNATORY SRI BHARAT KUMAR KANDUKURI. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE UNDER SECRETARY MINISTRY OF LABOUR VIKASA SOUDHA, BENGALURU - 560 001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

4. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2, R3 AND R4 (PHYSICAL HEARING)) 181 THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEX-C, CIRCULAR ISSUED BY THE R-3 COMMISSIONER DATED 4.9.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEX-D, AND THE DEMAND NOTICE ISSUED BY THE R-4 ADDITIONAL DIRECTOR DATED 11.12.2019, AS CONTAINED IN ANNEX-E AND ETC., IN WRIT PETITION

No.52682/2019 BETWEEN M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT, SOBHA, SARJAPUR MARTHAHALLI OUTER RING ROAD (ORR) DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU - 560 103 REP BY ITS AUTHORISED SIGNATORY MR.RAGHAVENDRA N.R. ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND1 STATE OF KARNATAKA REP BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001 182 2. BRUHAT BENGALURU MAHANAGARA PALIKE REP BY ITS COMMISSIONER, N.R.SQUARE, BENGALURU - 560 002.

3. JOINT DIRECTOR, TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS2003(ANNX- A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRUS ETC. IN WRIT PETITION No.135/2020 BETWEEN1 K S JUNJAPPA AGED78YEARS S/O LATE SIDDAPPA2. SMT. GOWRAMMA AGED73YEARS W/O SRI K.S.JUNJAPPA3. SRI.J.ANANDA AGED44YEARS S/O SRI K.S.JUNJAPPA ALL ARE RESIDING AT NO.328 RESIDING AT NO.328, JUNJAPPA COMPLEX, KALKERE VILLAGE, K.R.PURAM HOBLI, BENGALURU EAST TALUK, BENGALURU-560043. 183 REPRESENTED BY THEIR GPA HOLDER M/S. S.K.DEWLLINGS LLP FORMERLY KNOWN AS M/S. S.K.PROJECTS HAVING ITS OFFICE AT UNIT NO.A1, SAI HOME STYLE, DODDATHOGURU, ELECTRONIC CITY, BENGALURU-560100 REPRESENTED BY ITS PARTNER SRI PAPAIAH N @ PAPI REDDY ... PETITIONERS (BY SRI VIVEKANANDA T P, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SODUHA, DR.AMBEDKAR VEEDHI, BENGALURU-560001. 2 . STATE OF KARNATAKA DEPARTMENT OF LABOUR

VIKASA SOUDHA, BENGALURU REPRESENTED BY ITS SECRETARY³. THE BRUHATH BANGALORE MAHABAGARA PALIKE N.R.SQUARE, BENGALURU-560002. REPRESENTED BY ITS COMMISSIONER⁴. THE JOINT DIRECTOR TOWN PLANNING (NORTH) BUILDING LICENSE CELL, BRUHATH BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002. ... RESPONDENTS¹⁸⁴(BY SRI R. SRINIVAS GOWDA, AGA FOR R1 AND R2, SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE²²⁶OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED NIL SIGNED ON¹²12.2019 AT ANNEX-D ISSUED BY THE R-4 IN SO FAR AS THE DEMAND OF RS.1,61,698/- TOWARDS SCRUTINY FEE, RS.32,33,969/- TOWARDS LICENSE FEE, RS.23,31,740/- TOWARDS GROUND RENT AND GST, RS.24,46,655/- TOWARDS SECURITY DEPOSIT AND ALSO INSOFAR AS THE CONSTRUCTION WORKERS WELFARE CESS OF RS.37,71,000/- IS CONCERNED AND ETC., IN WRIT PETITION No.388/2020 BETWEEN M/S SOBHA LIMITED A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 AND HAVIANG ITS REGISTERED OFFICE AT SOBHA SARJAPUR MARTHAHALLI OUTER RING ROAD (ORR) DEVARABEESANAHALLI, BELLANDOUR POST, BENGALURU - 560 103 REP BY ITS AUTHORISED SIGNATORY SRI RAJESH MARATHE ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND¹ STATE OF KARNATAKA REP BY ITS PRINCIPAL SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 185 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BENGALURU MAHANAGARA PALIKE REP BY ITS COMMISSIONER, N.R.SQUARE, BENGALURU - 560 002.

3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES²²⁶AND²²⁷OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS

NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS2003(ANNX- A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES ETC. IN WRIT PETITION No.3771/2020 BETWEEN M/S. CHIMES EDUCATIONAL TRUST A PUBLIC CHARITABLE TRUST, HAVING ITS OFFICE AT NO.5, PATALAMMA TEMPLE STREET, BASAVANAGUDI, BENGALURU - 560004. REP. BY ITS TRUSTEE SMT. BRINDA SRINIVAS ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) 186 AND1 THE STATE OF KARNATAKA REP. BY ITS ADDITIONAL CHIEF SSECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU-560001.

2. THE UNDERSECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU-560001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU-560002.

4. THE ASSISTANT DIRECTOR TOWN AND COUNTRY PLANNING (SOUTH), BRUHAT BENGALURU MAHANAGARA PALIKE, 9TH CROSS, 9TH MAIN ROAD, JAYANAGAR2D BLOCK, BENGALURU-560011. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2; SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED1801.2007 AND THE CORRIGENDUM THEREIN DATED2802.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNX-C, CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED49.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNX-D, 187 AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDL. DIRECTOR DATED0702.2020, AS CONTAINED IN ANNX-E AND ETC., IN WRIT PETITION No.4595/2020 BETWEEN1 SRI B.H.NARAYANASWAMY AGED ABOUT76YEARS SON OF LATE HANUMEGOWDA2 SMT. RUKMINIYAMMA AGED ABOUT66YEARS W/O B.H.NARAYANASWAMY3 DR.B.N.PAVITHRA AGED ABOUT46YEARS W/O

MAHESH RAJ GOPAL D/O B.H.NARAYANASWAMY.

4. SRI.B.N.PRAVEEN AGED ABOUT 43 YEARS, S/O B.H.NARAYANASWAMY
SRI.B.N.RAKESH AGED ABOUT 40 YEARS S/O B.H.NARAYANASWAMY
RESIDING AT NO.566, 7TH A MAIN, A SECTOR, YELAHANKA NEW TOWN,
BENGALURU - 560 064. ALL ARE REPRESENTED BY THEIR GPA HOLDER
M/S. VIKRAM STRUCTURES PVT. LTD., REGISTERED UNDER THE
COMPANIES ACT, HAVING ITS OFFICE AT NO.22, 5TH A MAIN, NEAR
BAPTIST HOSPITAL, BEHIND ROYAL SENATE HOTEL, 188 HEBBAL,
BENGALURU - 560 024. REPRESENTED BY ITS MANAGING DIRECTOR MR.
VIKRAM PRABHAKAR. ... PETITIONERS (BY SRI VIVEKANANDA T.P.,
ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS
SECRETARY URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS
SOUDHA, DR.AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE,
BENGALURU - 560 002. REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH), BRUHAT BANGALORE
MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560

002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI
SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3
(PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER
ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE
DEMAND NOTICE DATED 18.02.2020 AT ANNEX-F ISSUED BY THE R-3 ONLY IN
SO FAR AS THE DEMAND OF RS.1,73,70,769/- TOWARDS THE GROUND
RENT AND GST OF RS.31,26,738/- AND RS.5,52,706/- TOWARDS SCRUTINY
FEE AND ETC., 189 IN WRIT PETITION No.5087/2020 BETWEEN 1. SRI B H
NARAYANAPPA AGED 76 YEARS S/O LATE HANUMANTHARAYAPPA 2. SMT C
RUKMINI AGED 50 YEARS W/O B H NARAYANAPPA 3. SRI B N PAVAN KUMAR
AGED 22 YEARS S/O B H NARAYANAPPA ALL ARE RESIDENTS OF
BHATTARAHALLI VILLAGE BIDARAHALLI HOBLI, BENGALURU EAST TALUK
BENGALURU REPRESENTED BY THEIR GPA HOLDER M/S HEBRON
PROPERTIES PVT LTD A REGISTERED COMPANY (FORMED OUT OF THE

BUSINESS TAKEN OVER FROM PARTNERSHIP FIRM M/S VINEYARD PROPERTIES) HAVING ITS REGISTERED OFFICE AT NO5C -712 5TH A CROSS, HRBR LAYOUT1T BLOCK, KALYAN NAGAR POST BENGALURU - 560043 REP BY ITS MANAGING DIRECTOR SRI SATHISH KOSHY ... PETITIONERS (BY SRI VIVEKANANDA T P, ADVOCATE) 190 AND1. STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA DR AMBEDKAR VEEDHI BENGALURU - 560001 2 . BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560002 REPRESENTED BY ITS COMMISSIONER3. THE JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU - 560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R- 1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD.18.2.2020 AT ANNEXURE-H ISSUED BY THE R- 3 ONLY INSOFAR AS THE DEMAND OF RS.20,69,594/- TOWARDS AND GROUND RENT AND GST OF RS.3,72,527/- AND RS.90,930/- TOWARDS SCRUTINY FEE. IN WRIT PETITION No.5758/2020 BETWEEN M/S AKARSHA REALTY PVT LTD191A REGISTERED COMPANY HAVING ITS OFFICE AT NO.10, VITTAL MALLYA ROAD, BENGALURU - 560 001 REPRESENTED BY ITS DIRECTOR SRI B M JAYESHANKAR ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT VIDHANA SOUDHA BENGALURU-560 001

2. THE UNDER SECRETARY MINISTY OF LABOUR VIKASA SOUDHA BENGALURU-560 001

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-560 002

4. THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE, BENGALURU-

560 002 ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2 SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R02 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEX-M, CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2015 LEVYING FEES FOR ISSUE OF BUILDING LICENSE/SANCTION PLAN AS, AS CONTAINED IN ANNEX-N, AND THE DEMAND NOTICE ISSUED BY THE R-3 ADDITIONAL DIRECTOR BEARING DEMAND NOTICE DATED 29.02.2020, AS CONTAINED IN ANNEX-P ETC. IN WRIT PETITION No.6413/2020 BETWEEN M/S BRIGADE PROPERTIES PVT LTD A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT 29H FLOOR, WORLD TRADE CENTRE, 26/1, BRIGADE GATEWAY, DR RAJKUMAR ROAD, MALLESHWARAM, RAJAJINAGAR, BENGALURU 560005. REPRESENTED BY ITS AUTHORIZED SIGNATORY SRI UDAYA KUMAR ... PETITIONER (BY SRI SAMMITH.S., ADVOCATE) AND 1. THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU 560002 . THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N R SQUARE, BENGALURU 560001 3 . THE JOINT DIRECTOR TOWN AND COUNTRY PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N R SQUARE, BENGALURU 56000 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE, AS CONTAINED IN ANNEXURE-C AND THE DEMAND NOTICE ISSUED BY THE R-3 JOINT DIRECTOR DATED 16.03.2020 AS CONTAINED IN ANNEXURE-D & ETC., IN WRIT PETITION No.6633/2020

- BETWEEN1 SMT.NIRMALA AGED65YEARS, W/O LATE G RAMAKRISHNA REDDY.
2. SRI HEMANTH KUKMAR H.R., AGED47YEARS, S/O LATE G.RAMAKRISHNA REDDY.
3. SRI LAKSHMISHA H.R., AGED45YEARS, S/O LATE G.RAMAKRISHNA REDDY.
4. SRI PRABHAKAR H.R., AGED43YEARS, S/O LATE G RAMAKRISHNA REDDY. 194 PETITIONERS NO.1 TO4ARE RESIDING AT HARALUR VILLAGE, AGARA POST, BENGALURU EAST TALUK, BENGALURU.
5. SMT.KASTURI AGED41YEARS, W/O SRI VINUKAR, D/O LATE G.RAMAKRISHNA REDDY, NO.109, 2ND A CROSS ROAD, NEAR LAKSHMI NARAYANA TEMPLE, MUNNEKOLALA, BENGALURU - 560 037. REPRESENTED BY THEIR GPA HOLDER, M/S BREN CORPORATION PVT. LTD., A COMPANY REGISTERED UNDER THE COMPANIES ACT HAVING ITS REGISTERED OFFICE AT THIRD FLOOR, BALAVANA, PLOT No.61, 5TH A BLOCK, KORAMANGALA BENGALURU-560095 BY ITS DIRECTOR, SRI J.BOOPESH REDDY.
6. M/S BREN CORPORATION (FORMERLY KNOWN AS SJR ENTERPRISES) A PROPRIETARY CONCERN THIRD FLOOR, BALAVANA, PLOT NO.61, 5TH A BLOCK, KORAMANGALA, BENGALURU - 560 095 BY ITS SOLE PROPRIETOR, SRI J.BOOPESH REDDY. ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE (PHYSICAL HEARING)) 195 AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKASA SOUDHA, DR AMBEDKAR VEEDHI, BENGALURU - 560 001.
2. STATE OF KARNATAKA DEPARTMENT OF LABOUR, VIKASA SOUDHA, BENGALURU - 01 REPRESENTED BY ITS SECRETARY.
3. THE BRUHAT BANGALORE MAHANAGARA PALIKE N R SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

4. THE JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2(PHYSICAL HEARING); SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DTD. 17.03.2020 AT ANNEX-D ISSUED BY THE R-4 IN SO FAR AS THE DEMAND OF RS. 2,61,999/- TOWARDS SCRUTINY FEE, RS.52,39,970/- 196 TOWARDS LICENSE FEE, RS.30,91,582/- TOWARDS GROUND RENT AND GST, RS.58,22,189/- TOWARDS SECURITY DEPOSIT AND ALSO IN SO FAR AS THE CONSTRUCTION WORKERS WELFARE CESS OF RS. 92,17,000/- IS CONCERNED AND ETC., IN WRIT PETITION No.7454/2020 BETWEEN M/S. SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 REGISTERED AND CORPORATE OFFICE AT SOBHA SARJAPUR-MARTHAHALLI OUTER RING ROAD (ORR) DEVARABEESANAHALLI, BELLANDUR POST, BENGALURU 56010 REPRESENTED BY ITS AUTHORISED SIGNATORY MR. PRASAD M.S ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND 1. STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU-560001 2 . BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER N.R.SQUARE, BENGALURU-560002 197 3 . JOINT DIRECTOR TOWN PLANNING (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BENGALURU-560002. ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 VIDE ANNEX-A AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES. IN WRIT PETITION No.7895/2020 BETWEEN 1. MR RAJA JAYASHANKAR S/O LATE RAJA SREEKANTIAH SETTY AGED 81 YEARS R/AT No.3, 36TH CROSS ROAD,

8TH BLOCK, JAYANAGAR BANGALOE560070 2 . MR. RAJA UDAYSHANKAR S/O RAJA JAYASHANKAR55YEARS, R/AT NO.3, 36TH CROSS ROAD, 8TH BLOCK, JAYANAGAR BENGALURU560070 3 . MR. RAJA SUCHINDRA198SON OF MR. RAJA JAYASHANKAR AGED ABOUT53YEARS R/AT F-2, RAJAMAHALAKSHMI NO.12, BASAPPA ROAD, SHANTHINAGAR BENGALURU560027 4 . MR. RAJA DATTA KUMAR SON OF MR. RAJA JAYASHANKAR AGED ABOUT51YEARS G-1, MEENAKSHI MANOR No.14/2, 10TH D MAIN ROAD, 5TH CROSS ROAD, FIRST BLOCK, JAYANAGAR BENGALURU560011 5 . MR. C. CHOWRIRAJ SON OF LATE CHOWRAPPA @ PRAKASHAPPA74YEARS R/AT CHIKKA KAMANAHALLI VILLAGE GOTTIGERE POST BANNERGHATTA ROAD, BENGALURU SOUTH TALUK560083 ALL ARE REPRESENTED BY THEIR GENERAL POWER OF ATTORNEY PURAVANKARA LIMITED (FORMERLY PURAVANKARA PROJECTS LTD) A COMPANY INCORPRATED UNDER THE PROVISIONS OF THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT1301, ULSOOR ROAD, BENGALURU56604 REPRESENTED BY ITS AUTHORISED SIGNATORY MR. B. PRAVEEN KUMAR ... PETITIONERS (BY SRI JOSEPH ANTHONY, ADVOCATE) 199 AND1. STATE OF KARNATAKA URBAN DEVELOPMENT DEPARTMENT VIKASA SOUDHA BENGALURU56000 REPRESENTED BY THE CHIEF SECRETARY2. BRUHAT BENGALURU MAHANAGARA PALIKE HUDSON CIRCLE BENGALURU560027 REPRESENTED BY THE COMMISSIONER3. JOINT DIRECTOR (TOWN PLANNING-SOUTH) BRUHATH BENGALURU MAHANAGARA PALIKE N.R. CIRCLE BENGALURU560002 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED DEMAND NOTICE ISSUED ON MAY20 2020 BY THE R-3 (ANNEXURE-A) AS REGARD THE DEMAND MADE AT SL.NO.2 (GROUND RENT). IN WRIT PETITION No.7949/2020 BETWEEN M/S R.K. SURAKSHA PROPERTIES A PARTNERSHIP FIRM HAVING ITS OFFICE AT NO.80/3 80 FEET ROAD, 200 AREKERE OPP SAI BABA TAMPLE B G ROAD BENGALURU-76 REPRESENTED BY ITS MANAGING PARTNER SRI V RAMESH KUMAR S/O LATE CHANDRASHEKAR NAIDU AGED

ABOUT 51 YEARS ... PETITIONER (BY SRI B. PRAMOD, ADVOCATE) AND 1. STATE OF KARNATAKA THE URBAN DEVELOPMENT DEPARTMENT VIKASA SOUDHA DR B R AMBEDKAR VEEDHI BENGALURU-560001 REPRESENTED BY ITS SECRETARY 2. STATE OF KARNATAKA THE LABOUR DEPARTMENT VIKASA SOUDHA DR B R AMBEDKAR VEEDHI BENGALURU-560001 REPRESENTED BY ITS UNDER SECRETARY 3. BRUHAT BENGALURU MAHANAGAR PALIKE N R SQUARE BENGALURU-560002 REPRESENTED BY ITS COMMISSIONER 4. THE ASSISTANT DIRECTOR TOWN PLANNING BOMMANAHALLI DIVISION BRUHAT BENGALURU MAHANAGARA PALIKE BEGUR MAIN ROAD, BOMMANAHALLI BENGALURU-560068 ... RESPONDENTS 201 (BY SRI R SRINIVAS GOWDA, AGA FOR R1 AND R2, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED 04.09.2015 ISSUED BY THE R-3 ANNEXURE-E IN SO FAR THE PETITIONER IS CONCERNED & ETC., IN WRIT PETITION No. 7973/2020 BETWEEN M/S BHARTIYA URBAN PRIVATE LIMITED (ERSTWHILE, BHARTIYA CITY DEVELOPERS PVT.LTD.) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 HAVING ITS REGISTERED OFFICE AT 567, NALLAMBAKKAM VILLAGE (VIA VANDALUR) CHENNAI TAMIL NADU-600048 AND CORPORATE OFFICE AT 51, PALACE ROAD BENGALURU-560 001 REPRESENTED BY ITS AUTHORISED SIGNATORY MR SHAMA SUNDER R J ... PETITIONER (BY SRI SANJAY NAIR, ADVOCATE) AND 1. STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT 4H FLOOR, VIKAS SOUDHA 202 AMBEDKAR VEEDHI BENGALURU-560 001 2 . BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 REPRESENTED BY ITS COMMISSIONER 3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N R SQUARE BENGALURU-560 002 ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R2 & R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA

PRAYING TO DECLARE THE BYE LAW NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE-LAWS 2003 ANNEXURE-A AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES & ETC., IN WRIT PETITION No.8026/2020 BETWEEN1. SRI. B.K. VASUDEV PRADEEP S/O LATE V. KRISHNAPPA43YEARS2. SRI. B.K. RAGHAVENDRA PRAMOD S/O LATE V. KRISHNAPPA41YEARS203BOTH ARE R/AT No.8, GANESHA NILAYA, 8TH AND9H CROSS, INDIRA GANDHI CIRCLE BEHIND SBM, SARAKKI BENGALURU SOUTH, JP NAGAR BENGALURU560078 REPRESENTED BY THEIR GPA HOLDER M/S S.K. SURAKSHA PROPERTIES REPRESENTED BY ITS MANAGING PARTNER SRI. V. RAMESH KUMAR S/O LATE CHANDRASHEKAR NAIDU AGED ABOUT51YEARS3. M/S S.K. SURAKSHA PROPERTIES HAVING ITS OFFICE AT No.36/52, 11TH A MAIN, 27TH CROSS, JAYANAGAR4H BLOCK EAST BENGALURU560011 REPRESENTED BY ITS MANAGING PARTNER SRI. V. RAMESH KUMAR S/O LATE CHANDRASHEKAR NAIDU AGED ABOUT51YEARS ... PETITIONERS (BY SRI B. PRAMOD, ADVOCATE) AND1. THE STATE OF KARNATAKA THE URBAN DEVELOPMENT DEPARTMENT VIKASA ASOUDHA, DR. B.R. AMBEDKAR VEEDHI, BANGALLORE560001 REPRESENTED BY ITS SECRETARY2. THE STATE OF KARNATAKA THE LABOUR DEPARTMENT VIKASA SOUDHA, DR. B.R AMBEDKAR VEEDHI, 204 BENGALURU560001 RERPESENTED BY ITS UNDER SECRETARY3. BRUHATH BANGALORE MAHANAGAR PALIKE N.R. SQUARE BENGALURU56000 REPRESENTED BY ITS COMMISSIONER4. THE ASSISTANT DIRECTOR TOWN PLANNING (RAJARAJESHWARINAGARA) BRUHAT BANGALORE MAHANAGARA PALIKE18H CROSS, IDEAL HOMES LAYOUT R.R. NAGAR, NEAR BESCOM OFFICE BENGALURU560098 ... RESPONDENTS (BY SRI R SRINIVAS GOWDA, AGA FOR R1 AND R2, SRI SREENIDHI V & SMT SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING)) IN WRIT PETITION No.8133/2020 BETWEEN1 SMT. MANI R.N., AGED54YEARS, D/O LATE K.RAJASHEKAR, W/O SRI T.C.RAJEEV, R/AT NO313A, 9TH MAIN, 5TH BLOCK, JAYANAGAR, BENGALURU - 560 041.

2. SRI SHIVA SHANKAR R., AGED ABOUT46YEARS, S/O LATE K.RAJASHEKAR, R/AT NO3810 14TH CROSS, HAL2D STAGE, INDIRANAGAR, BENGALURU - 560 038. 205

3. SMT. SHASHIKALA SHILPA R., AGED 44 YEARS, D/O LATE K. RAJASHEKAR, W/O SATISH NAGARAJAN MARUPALLY, R/AT NO.17, RUDRA NILAYA, SANTHOSHIMATHA TEMPLE STREET, ARAKERE, BANNERGHATTA ROAD, BENGALURU - 560 076. PETITIONERS ARE REPRESENTED BY M/S. LEGACY GLOBAL PROJECTS PVT. LTD., A REGISTERED COMPANY, HAVING ITS REGISTERED OFFICE AT NO.333, 2ND FLOOR, NOVA MILLER, THIMMAIAH ROAD, BENGALURU - 560 052 BY ITS JOINT MANAGING DIRECTOR, SRI SANJAY SHENOY. ... PETITIONERS (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR TOWN PLANNING (NORTH), BUILDING LICENSE CELL (NORTH) BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS 206 (BY SRI R. SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE SIGNED ON 13.05.2020 AT ANNEXURE-H ISSUED BY THE R-3 IN SO FAR AS THE DEMAND OF RS.4,34,217/- TOWARDS SCRUTINY FEE, RS.73,96,702/- TOWARDS LICENSE FEE, RS.90,97,159/- TOWARDS GROUND RENT AND GST IS CONCERNED AND ETC., IN WRIT PETITION No.8538/2020 BETWEEN M/S KLASSIK ENTERPRISES PVT. LTD., A COMPANY INCORPORATED UNDER THE INDIAN COMPANIES ACT 1956 REGISTERED OFFICE AT SY.NO.10/1 AND 111, KALENA AGRAHARA, NEAR MEENAKSHI TEMPLE, BANNERGHATTA ROAD, BENGALURU - 560 076 REP. BY ITS DIRECTOR SRI M. RAMAKRISHNA REDDY. ... PETITIONER (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001. 207

2. STATE OF KARNATAKA DEPARTMENT OF LABOUR, VIKASA SOUDHA, BENGALURU - 01. REPRESENTED BY ITS SECRETARY.
3. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.
4. THE JOINT DIRECTOR TOWN PLANNING (BUILDING LICENSE CELL-NORTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE SIGNED ON 21.05.2020 AT ANNEXURE-D ISSUED BY THE R-4 IN SO FAR AS THE DEMAND OF RS.1,80,076/- TOWARDS SCRUTINY FEE, RS.36,01,523/- TOWARDS LICENSE FEE, RS.21,24,898/- TOWARDS GROUND RENT AND GST, RS.40,01,692/- TOWARDS SECURITY DEPOSIT AND ALSO IN SO FAR AS THE CONSTRUCTION WORKERS WELFARE CESS OF RS.58,82,000/- IS CONCERNED AND ETC., IN WRIT PETITION No.8540/2020 BETWEEN DR.M.RAVINDRA VARMA AGED 72 YEARS, S/O LATE M.MUNIVENKATAPPA, 208 RESIDING AT NO.600, HORAMAVU MAIN ROAD, HORAMAVU, BENGALURU - 560 043. REPRESENTED BY GPA HOLDER M/S SAI CHARITA BUILDERS A REGISTERED PARTNERSHIP FIRM HAVING ITS OFFICE AT NO.502, 5TH FLOOR SAI CHARITA GREEN OAKS- PHASE- I HORAMAVU MAIN ROAD, HORAMAVU, BENGALURU - 560 043. REPRESENTED BY ITS PARTNER MR. I.LSKHMI REDDY. ... PETITIONER (BY SRI VIVEKANANDA T.P., ADVOCATE) AND 1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR.AMBEDKAR VEEDHI, BENGALURU - 560 001.
2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. REPRESENTED BY ITS COMMISSIONER.
3. THE JOINT DIRECTOR BUILDING LICENSE CELL (NORTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) 209 THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE DEMAND NOTICE DATED0606.2020 AT ANNEXURE- E ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF RS.12,08,562/- TOWARDS THE GROUND RENT AND GST OF RS.2,17,541/- AND RS.51,272/- TOWARDS SCRUTINY FEE AND ETC., IN WRIT PETITION No.8697/2020 BETWEEN THE TOTAL ENVIRONMENT CONSTRUCTION PRIVATE LIMITED., A COMPANY REGISTERED UNDER THE COMPANIES ACT, 1956, HAVING ITS REGISTERED OFFICE AT IMAGINE, NO.78, ITPL ROAD, EPIP ZONE, WHITEFIELD, BENGALURU - 560 066 REPRESENTED BY ITS AUTHORIZED SIGNATORY MR. SURESH CHANDRA BHANDARI. ... PETITIONER (BY SRI SRIDHAR G., AND SRI R.SHASHIDHAR, ADVOCATES) AND1 THE STATE OF KARNATAKA BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R.SQUARE, BENGALURU -560002 REPRESENTED BY ITS COMMISSIONER. 210

3. THE JOINT DIRECTOR BUILDING LICENCE CELL (NORTH) THE BRUHAT BANGALORE MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED

ORDER

DATED0407.2020 AT ANNEXURE - B ISSUED BY THE R- 3 IN SO FAR AS THE DEMAND FOR SUM OF RS.1,28,50,531-00 TOWARDS GROUND RENT AND GST AND ETC., IN WRIT PETITION No.8831/2020 BETWEEN1 SRI K.G.RAJAGOPAL REDDY S/O LATE K.M.GOVINDA REDDY, AGED

ABOUT 72 YEARS.

2. SMT. SUNANDAMMA W/O SRI K.G. RAJAGOPAL REDDY, AGED ABOUT 70 YEARS. BOTH ARE RESIDING AT NO. 519, 20TH C MAIN, 8TH BLOCK, KORAMANGALA, BENGALURU - 560 095. ... PETITIONERS (BY SRI B. PRAMOD, ADVOCATE) 211 AND 1 THE STATE OF KARNATAKA THE URBAN DEVELOPMENT DEPARTMENT, VIKAS SOUDHA, BENGALURU - 560 001 REPRESENTED BY ITS SECRETARY.

2. THE STATE OF KARNATAKA THE LABOUR DEPARTMENT VIKAS SOUDHA, DR. B. R. AMBEDKAR VEEDHI, BENGALURU - 560 001 REPRESENTED BY ITS UNDER SECRETARY.

3. BRUHAT BANGALORE MAHANAGARA PALIKE N.R. SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

4. THE ASSISTANT DIRECTOR TOWN PLANNING- (SOUTH) BRUHAT BANGALORE MAHANAGARA PALIKE, BBMP COMPLEX, 9TH CROSS, 9TH MAIN ROAD, JAYANAGAR, 2ND BLOCK, BENGALURU - 560 011. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 AND R2; SRI SREENIDHI V., AND SMT. SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DTD. 04.09.2015 ISSUED BY THE R-3 (ANNX-E) IN SO FAR THE PETITIONERS ARE CONCERNED; QUASH THE GOVERNMENT

ORDER

DTD: 18.01.2007 AND THE CORRIGENDUM

ORDER

DTD. 28.02.2007 ISSUED BY THE R-2 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS (ANNX-F) IN SO FAR THE PETITIONERS ARE CONCERNED AND ETC., 212 IN WRIT PETITION No. 8849/2020 BETWEEN M/S SOBHA LIMITED (FORMERLY SOBHA DEVELOPERS LIMITED) A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956 REGISTERED AND

CORPORATE OFFICE AT SOBHA, SARJAPUR MARTHAHALLI OUTER RING ROAD,(ORR) DEVAABEESANAHALLI, BELLANDUR POST BENGALURU - 560103. REPRESENTED BY ITS AUTHORISED SIGNATORY MR.PRASAD M.S. ... PETITIONER (BY SRI MADHUKAR DESHPANDE, ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS PRINCIPAL SECRETARY URBAN DEVELOPMENT DEPARTMENT4H FLOOR, VIKAS SOUDHA AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BANGLAORE MAHANGARA PALIKE REPRESENTED BY ITS COMMISSIONER N.R. SQUARE BENGALURU - 560 002.

3. JOINT DIRECTOR TOWN PLANNING (NORTH) BRUHAT BANGLAORE MAHANAGARA PALIKE213N.R.SQUARE BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO (A)ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT OF LIKE NATURE OR DIRECTION, DECLARING THE BYELAWS NO.3.9 OF THE BANGALORE MAHANAGARA PALIKE BUILDING BYE- LAWS2003(ANNEXURE- A) AS UNCONSTITUTIONAL, ILLEGAL AND ULTRA VIRES AND ETC., IN WRIT PETITION No.8984/2020 BETWEEN TRANQUIL REALTY PRIVATE LIMITED BEING A COMPANY INCORPORATED UNDER THE COMPANIES ACT, 1956, HAVING ITS REGISTERED OFFICE AT NO.30, VASWANI VICTORIA, VICTORIA ROAD, BENGALURU - 560 047 REPRESENTED BY ITS DIRECTOR MR ARUN A ADVANI. ... PETITIONER (BY MS.NAYANTARA, ADVOCATE FOR SRI G.L.VISHWANATH, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY PRINCIPAL SECRETARY, 214 URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, AMBEDKAR VEEDHI, BENGALURU - 560 001.

2. BRUHAT BANGALORE MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER, N R SQUARE, BENGALURU - 560 002.

3. JOINT DIRECTOR (TOWN PLANNING- NORTH) BRUHATH BANGALORE MAHANAGARA PALIKE, N R SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ENDORSEMENT DTD:23.6.2020 ISSUED BY THE R-3 AT ANNEXURE-P INsofar AS IT SEEKS TO RECOVER RS.36,46,160 TOWARDS GROUND RENT AND GST AT THE RATE OF18PERCENT AND ETC., IN WRIT PETITION No.8993/2020 BETWEEN1 M. THIYAGARAJAN AGED62YEARS, S/O LATE T. MURUGAVEL, NO.519, SY. NO.24/2, MAHADEVAPURA VILLAGE, K.R.PURAM HOBLI, WARD NO.81, 215 MAHADEVAPURA ZONE, BENGALURU - 560 048.

2. OMAR FAROOK S/O A. SHAKOOR, AGED56YEARS, NO.519, SY. NO.24/2, MAHADEVAPURA VILLAGE, K.R.PURAM HOBLI, WARD NO.81, MAHADEVAPURA ZONE, BENGALURU - 560 048. REPRESENTED BY THEIR GPA M/S SAI PRAGATHI ESTATES AND CONSTRUCTIONS PVT. LTD., REGISTERED OFFICE AT FLAT NO.501, 5TH FLOOR, PLOT NO.3-6-517, SAO DATTA ARCADE, HIMAYAT NAGAR, HYDERABAD - 500 029. REPRESENTED BY ITS MANAGING DIRECTOR SRI K.PRATAP REDDY. ... PETITIONERS (BY SRI T P VIVEKANANDA, ADVOCATE) AND1 STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, URBAN DEVELOPMENT DEPARTMENT, 4TH FLOOR, VIKAS SOUDHA, DR. AMBEDKAR VEEDHI, BENGALURU - 560 001. 216

2. THE BRUHAT BANGALORE MAHANAGARA PALIKE N.R SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

3. THE JOINT DIRECTOR (BUILDING LICENSE CELL-NORTH), BRUHAT BANGALORE MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1; SRI SREENIDHI V., AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE226OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE

DEMAND NOTICE DTD.18.5.2020 AT ANNEXURE-E ISSUED BY THE R-3 ONLY IN SO FAR AS THE DEMAND OF RS.20,60,543/- TOWARDS THE GROUND RENT AND GST OF RS.3,70,898/- AND RS.68,685/- TOWARDS SCRUTINY FEE RS.13,73,695/- TOWARDS LICENSE FEE ARE CONCERNED AND ETC., IN WRIT PETITION No.9421/2020 BETWEEN1 M/S. PARIWAR HOUSING CORPORATION A PARTNERSHIP FIRM HAVING ITS OFFICE AT NO.167, 36TH CROSS, 18TH MAIN, 4TH T BLOCK JAYANAGAR, BENGALURU - 560 041. REPRESENTED BY ITS PARTNER SRI A.KIRAN KUMAR AGED ABOUT34YEARS, S/O LATE ANAND. 217

2. M/S WISE BUILDERS AND DEVELOPERS A PARTNERSHIP FIRM HAVING ITS OFFICE AT NO.169, 6TH MAIN, JAYANAGAR4H BLOCK, BENGALURU - 560 011. REPRESENTED BY ITS PARTNER SRI C.VENKATESH S/O LATE CHENGAMA NAIDU, AGED ABOUT50YEARS. ... PETITIONERS (BY SRI B.PRAMOD, ADVOCATE) AND1 THE STATE OF KARNATAKA THE URBAN DEVELOPMENT DEPARTMENT VIKASA SOUDHA, DR.B.R.AMBEDKAR VEEDHI, BENGALURU - 560 001 REPRESENTED BY ITS SECRETARY.

2. THE STATE OF KARNATAKA THE LABOUR DEPARTMENT, VIKASA SOUDHA, DR.B.R.AMBEDKAR VEEDHI, BENGALURU - 560 001 REPRESENTED BY ITS UNDER SECRETARY.

3. BRUHATH BANGALORE MAHANAGAR PALIKE N.R.SQUARE, BENGALURU - 560 002 REPRESENTED BY ITS COMMISSIONER.

4. THE ASSISTANT DIRECTOR (TOWN PLANNING) MAHADEVAPURA DIVISION, BRUHATH BANGALORE MAHANAGARA PALIKE, WHITEFIELD MAIN ROAD, BENGALURU - 560 048. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 & R2; SRI SREENIDHI V., AND SMT.SINCHANA M.R., 218 ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR DATED0409.2015 ISSUED BY THE R-3 (ANNEXURE - E) IN SO FAR THE PETITIONERS ARE CONCERNED AND ETC., IN WRIT PETITION No.11152/2020 BETWEEN1 M/S PARAKITE BUILDERS PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS

REGISTERED OFFICE AT M/S. GPR TOWERS, NO.6, PARK ROAD, TASKER TOWN, BENGALURU - 560 051. REPRESENTED BY ITS DIRECTOR AND AUTHORIZED SIGNATORY SRI AVINASH AGARWALL.

2. SRI M. NARAYANA S/O LATE MUNI VENKATAPPA AGED ABOUT 81 YEARS, (SENIOR CITIZEN BENEFIT NOT CLAIMED) RESIDING AT GRAPE GARDEN, OPP. CHANDRAMMA CHOULTRY, SEVANAGAR, BENGALURU - 560 033.

3. SRI M. SUBBANNA S/O LATE MUNI VENKATAPPA, AGED ABOUT 79 YEARS, (SENIOR CITIZEN BENEFIT NOT CLAIMED) RESIDING AT GRAPE GARDEN, OPP. CHANDRAMMA CHOULTRY, SEVANAGAR, BENGALURU - 560 033. 219 PETITIONER NOS. 2 & 3 ARE REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER, PETITIONER NO. 1 REPRESENTED BY ITS AUTHORIZED SIGNATORY MR. AVINASH AGARWALL. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE UNDER SECRETARY MINISTRY OF LABOUR, VIKASA SOUDHA, BENGALURU - 560 001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R. SQUARE, BENGALURU - 560 002.

4. THE JOINT DIRECTOR (BUILDING LICENSE CELL-NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R. SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R1 AND R2 (PHYSICAL HEARING); SRI SREENIDHI V. AND SMT. SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 220 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF

LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-C AND ETC., IN WRIT PETITION No.11163/2020 BETWEEN SRI SATHYA SAI HEALTH AND EDUCATION TRUST HAVING ITS OFFICE AT NO.303, TARA APARTMENT, NO.132, INFANTRY ROAD, BENGALURU - 560 001. REPRESENTED BY ITS POWER OF ATTORNEY HOLDER, M/S VISHNU PRIYA GROUP OF BUILDERS AND DEVELOPERS A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.1-7-331, CHAITANYAPURI, DILSUKHNAGAR, HYDERABAD - 500 060 REPRESENTED BY ITS PARTNER AND AUTHORIZED SIGNATORY SRI.M.ANIL KUMAR. ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001. 221

2. THE UNDER SECRETARY MINISTRY OF LABOUR, VIKASAS SOUDHA, BENGALURU - 560 001.

3. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

4. THE JOINT DIRECTOR (BUILDING LICENSE CELL - NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA, ADVOCATE FOR R1 AND R2 (PHYSICAL HEARING); SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DTD.18.1.2007 AND THE CORRIGENDUM THEREON DTD.28.2.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-C AND ETC., IN WRIT PETITION No.11307/2020 BETWEEN G. V. NAGARAJA REDDY S/O G. T. VENKATASWAMY REDDY, AGED ABOUT 56 YEARS.

2. G. V. SATISH REDDY S/O G. T. VENKATASWAMY REDDY, AGED ABOUT 54 YEARS. 222 PETITIONER NOS.1 AND 2 ARE RESIDING AT GUNJUR VILLAGE AND POST, BENGALURU EAST TALUK, BENGALURU - 560 085. PETITIONER NOS.1 AND 2 ARE REPRESENTED BY THEIR POWER OF ATTORNEY HOLDER, M/S. ND DEVELOPERS PVT. LTD., A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT NO.398, 2ND FLOOR, 7TH CROSS, MICO LAYOUT, B.T.M. 2ND STAGE, BENGALURU - 560 076. REP. BY ITS AUTHORIZED SIGNATORY SRI AVINASH AGARWALL. ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE, N.R.SQUARE, BENGALURU - 560 002.

3. THE ASSISTANT DIRECTOR TOWN PLANNING, MAHADEVAPURA WARD, 223 BRUHAT BENGALURU MAHANAGARA PALIKE, BENGALURU - 560 048. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2 (PHYSICAL HEARING) SRI SREENIDHI V AND SMT.SINCHANA M.R., ADVOCATES FOR R3 AND R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE AS CONTAINED IN ANNEXURE-G AND ETC., IN WRIT PETITION No.12570/2020 BETWEEN 1 SRI.Y. MUNIRAJAPPA AGED ABOUT 66 YEARS S/O LATE SRI DODDA YAMANNA 2 SMT. NARAYANAMMA W/O SRI Y MUNIRAJAPPA AGED ABOUT 45 YEARS.

3. SMT.C.JAMUNA W/O SRI Y MUNIRAJAPPA AGED 45 YEARS 4 SRI M.MAHESH S/O MR. MUNIRAJAPPA AGED ABOUT 26 YEARS.

5. SRI M YATHISH S/O M Y MUNIRAJAPPA AGED ABOUT 24 YEARS. 224

6. SMT.KAMALAMMA W/O LATE SRI Y.VENKATASWAMY AGED ABOUT 71 YEARS.

7. SRI V.NAGESH S/O LATE SRI Y VENKATASWAMY AGED ABOUT 50 YEARS.
8. SMT.GAYATHRAMMA D/O LATE SRI Y.VENKATASWAMY AGE ABOUT 48 YEARS
9 SRI HEMAVATHI V., D/O LATE SRI Y.VENKATASWAMY Y AGED ABOUT 46 YEARS.
10. SRI V.ASHOK S/O LATE SRI Y.VENKATASWAMY AGED ABOUT 43 YEARS.
11. SRI Y.MUNIYALLAPPA S/O LATE SRI DODDA YAMANNA AGED ABOUT 71 YEARS
12 SMT.AMMAYAMMA W/O SRI Y.MUNIYALLAPA AGED ABOUT 60 YEARS.
13. SRI M.SOMANATH S/O LATE SRI DODDA YAMANNA AGED ABOUT 46 YEARS.
14. SRI M.CHANDRASHEKAR S/O MR.Y.MUNIYALLAPPA AGED 41 YEARS.
15. SRI SRINIVAS S/O MR Y.MUNIYALLAPPA AGED ABOUT 36 YEARS. 225
16. SMT.RENUKA D/O MR Y.MUNIYALLAPPA AGED ABOUT 37 YEARS
17 SRI HARISH S/O MR Y.MUNIYALLAPPA AGED ABOUT 32 YEARS.
18. SMT.SARASWATHAMMA D/O LATE SRI DODDA YAMANNA AGED ABOUT 60 YEARS.
19. SMT GOWRAMMA D/O LATE SRI RATHNAPPA AGED ABOUT 66 YEARS.
20. SMT.ANJINAMMA D/O LATE SRI RATHNAPPA AGED ABOUT 59 YEARS.
21. SMT.SAROJAMMA D/O LATE SRI RATHNAPPA AGED ABOUT 56 YEARS.
22. SRI R.NARAYANASWAMY S/O LATE SRI RATHNAPPA AGED ABOUT 53 YEARS.
23. SMT KALPANA D/O LATE SRI R NARAYANASWAMY AGED ABOUT 36 YEARS.
24. SMT.PRATHIBA S/O SRI R.NARAYANASWAMY AGED ABOUT 34 YEARS.

25. SRI N.AVINASH S/O SRI NARAYANASWAMY AGED ABOUT 33 YEARS. 226
26. SRI R.VENUGOPAL S/O LATE SRI RATHNAPPA AGED ABOUT 50 YEARS.
27. SMT.MANJULA W/O SRI R.VENUGOPAL AGED ABOUT 44 YEARS.
28. SMT.SOWMYA D/O SRI R.VENUGOPAL AGED ABOUT 30 YEARS.
29. SRI ARUN KUMAR S/O SRI R.VENUGOPAL AGED ABOUT 25 YEARS.
30. SMT.VENKATAMMA W/O LATE SRI SHAMANNA AGED ABOUT 71 YEARS.
31. SRI S.MANJUNATH S/O LATE SRI SHAMANNA AGED ABOUT 51 YEARS
PETITIONERS NO.1 TO 31 ARE RESIDING AT HORAMAVU VILLAGE
K.R.PURAM HOBLI, BENGALURU EAST TALUK BENGALURU.
32. SMT.AMMAYAMMA W/O LATE SRI RAMAIAH AGED ABOUT 76 YEARS 33
SMT. R. BHAGYALAKSHMI D/O LATE SRI RAMAIAH AGED ABOUT 46 YEARS.
227
34. SMT R.MANJULA D/O LATE SRI RAMAIAH AGED ABOUT 42 YEARS 35
SMT.R.GIRIJA D/O LATE SRI RAMAIAH AGED ABOUT 38 YEARS.
36. SRI M.KRISHNAPPA S/O LATE SRI MUNISWAMAPPA AGED
ABOUT 83 YEARS.
37. SMT. SUSHEELAMMA W/O SRI M KRISHNAPPA AGED ABOUT 71 YEARS.
38. SRI K.SRINIVASA MURTHY S/O SRI M.KRISHNAPPA AGED
ABOUT 47 YEARS.
39. SMT.K.KANAKA D/O SRI M.KRISHNAPPA AGED ABOUT 41 YEARS.
40. SRI K.RAVI S/O SRI M KRISHNAPPA AGED ABOUT 32 YEARS 41 SRI
M.SRIRAMAIAH S/O LATE SRI MUNISWAMAPPA AGED ABOUT 71 YEARS 42
SMT. NANJAMMA W/O SRI M SRIRAMAIAH AGED ABOUT 66 YEARS.
43. SMT.S.RADHA D/O SRI M.SRIRAMAIAH AGED ABOUT 47 YEARS. 228

44. SMT S INDIRA D/O SRI M SRIRAMAIAH AGED ABOUT 45 YEARS.

45. SRI S SATISH S/O SRI M SRIRAMAIAH AGED ABOUT 42 YEARS. PETITIONER NO.32 TO NO.35 ARE RESIDING AT NO.297 HORAMAVU VILLAGE AND POST BENGALURU - 560 043. PETITIONERS NO.41 TO 45 ARE RESIDING AT NO.1, 2ND MAIN, HORAMAVU VILLAGE AND POST, BENGALURU - 560 043. REPRESENTED BY ITS POWER OF ATTORNEY HOLDER M/S A.S.N DEVELOPERS A PARTNERSHIP FIRM HAVING ITS REGISTERED OFFICE AT NO.39 HORAMAVU VILLAGE K R PURAM HOBLI, BENGALURU EAST TALUK BENGALURU - 560 016. REPRESENTED BY ITS MANAGING PARTNER SRI P.BALASUBRAMANYAM ... PETITIONERS (BY SRI SAMMITH S., ADVOCATE) AND 1 THE STATE OF KARNATAKA REPRESENTED BY ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT 229 VIDHANA SOUDHA BENGALURU - 560 001. 2 . THE UNDER SECRETARY MINISTRY OF LABOUR VIKASA SOUDHA BENGALURU - 560 001.

3. BRUHAT BENGALURU MAHANAGARA PALIKE REPRESENTED BY THE COMMISSIONER N.R.SQUARE, BENGALURU - 560 002.

4. THE ASSISTANT DIRECTOR TOWN PLANNING (ADTP), BRUHAT BENGALURU MAHANAGARA PALIKE TOWN PLANNING (MAHADEVAPURA), RHB COLONY WHITEFIELD MAIN ROAD BENGALURU - 560 048. ... RESPONDENTS (BY SRI R.SRINIVAS GOWDA, AGA FOR R1 AND R2 (PHYSICAL HEARING); SRI SREENIDHI V & SMT.SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R- 2 DATED 18.01.2007 AND THE CORRIGENDUM THEREIN DATED 28.02.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE - C AND ETC., IN WRIT PETITION No.12576/2020 BETWEEN H. T. MOHANDAS 230 S/O H.C.THAMMAIAH, AGED ABOUT 58 YEARS, RESIDING AT NO.52 3RD CROSS,

SATYANARAYANA LAYOUT WEST OF CHORD ROAD, 3RD STAGE, 4TH BLOCK, BASAVESHWARANAGAR BENGALURU - 560 079. ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY, URBAN DEVELOPMENT DEPARTMENT, VIDHANA SOUDHA, BENGALURU - 560 001.

2. THE UNDERSECRETARY MINISTRY OF LABOUR VIKASA SOUDHA, BENGALURU - 560 001.

3. BRUHAT BENGALURU MAHANAGARA PALIKE REPRESENTED BY ITS COMMISSIONER, N R SQUARE, BENGALURU - 560 002.

4. ASSISTANT DIRECTOR TOWN PLANNING (RAJARAJESHWARINAGARA) BRUHAT BENGALURU MAHANAGARA PALIKE18H CROSS IDEAL HOME LAYOUT, RR NAGAR, NEAR BESCOM OFFICE, BENGALURU - 560 098. ... RESPONDENTS231(BY SRI R.SRINIVAS GOWDA, AGA FOR R1 & R2 (PHYSICAL HEARING); SRI SREENIDHI V & SMT.SINCHANA M.R., ADVOCATES FOR R3 & R4 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLES226AND227OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE GOVERNMENT

ORDER

ISSUED BY THE R-2 DATED1801.2007 AND THE CORRIGENDUM THEREIN DATED2802.2007 MANDATING UPFRONT COLLECTION OF LABOUR WELFARE CESS, AS CONTAINED IN ANNEXURE-C AND ETC., WRIT PETITION No.13116/2020 BETWEEN M/S BHARTIYA URBAN PVT LTD (FORMERLY M/S BHARTIYA CITY DEVELOPERS PVT LTD) A PRIVATE LIMITED COMPANY HAVING ITS REGISTERED OFFICE AT:

56. 7, NALLAMBAKKAM VILLAGE VIA VANDALUR CHENNAI-600048 AND ADMINISTRATIVE OFFICE AT NO.1/5, PALACE ROAD BENGALURU-560001 REPRESENTED BY ITS AUTHORIZED SIGNATORY MR SHAMA SUNDER R J ... PETITIONER (BY SRI SAMMITH S., ADVOCATE) AND1 THE STATE OF KARNATAKA REPRESENTED BY ITS ADDITIONAL CHIEF SECRETARY URBAN DEVELOPMENT DEPARTMENT232VIDHANA SOUDHA BENGALURU -

560 001.

2. THE COMMISSIONER BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002.

3. THE JOINT DIRECTOR (TOWN PLANNING-NORTH) BRUHAT BENGALURU MAHANAGARA PALIKE N.R.SQUARE, BENGALURU - 560 002. ... RESPONDENTS (BY SRI R. SRINIVAS GOWDA, AGA FOR R-1, SRI SREENIDHI V. AND SMT.SINCHANA M.R., ADVOCATES FOR R2 AND R3 (PHYSICAL HEARING)) THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR ISSUED BY THE R-2 COMMISSIONER DATED 49.2.2015 LEVYING FEES FOR ISSUE OF OCCUPANCY CERTIFICATE, AS CONTAINED IN ANNEXURE - G AND ETC., ***** THESE WRIT PETITIONS HAVING BEEN HEARD AND RESERVED FOR

ORDER

S ON 03.02.2021, COMING ON FOR PRONOUNCEMENT THIS DAY, THE COURT MADE THE FOLLOWING :- 233

ORDER

Conglomeration of these petitions raise a challenge to several imposts/fee imposed by the Bruhath Bengaluru Mahanagara Palike¹ and the State of Karnataka upon the residents and developers/builders of the city of Bengaluru, all of which come under the precincts of the BBMP.

2. Since these petitions run into several numbers, I deem it appropriate to use the pleadings in W.P.No.36017/2018, W.P.No.4601/2020 and W.P.No.8849/2020, which are the leading petitions for noticing the facts, as all of the actions are challenged in these petitions. All the other petitions raise a common challenge. 1 the BBMP for short 234 FACTUAL SCORE: W.P.No.36017 of 2018:- 3. The subject petition is filed by M/s Vaswani Estates Developers Private Limited², a developer. The Company claims to be a Private Limited Company registered under the Companies Act, 1956 which is in the business of construction/development of several residential and commercial projects in and

around the City of Bangalore. It is the claim of the Company that in order to develop certain lands in the property bearing Municipal Nos.1 and 1/1 Madras Tank Road/St.Marks Road with PID No.76-20-35 owned by one Sri P.H. Krishna Reddy, the Land Owner, the Company and the Land Owner entered into a joint development agreement on 11-02-2005 in respect of the aforesaid property to construct a commercial building and registered the same at the jurisdictional sub-registrar. It also transpires that several supplemental joint agreements 2 the Company for short 235 took place between the Company and the Land Owner which is not the concern or the issue in this petition.

4. The Company intending to construct a commercial building on the property and several agreements having been entered into between the parties, the Company had to and did obtain no objections from concerned departments in respect of construction to be undertaken on the property. All no objection certificates obtained from several statutory authorities are also annexed to the petition.

5. As stated above, the Company intending to construct a commercial building on the property (3B+G+9UF) made an application on 20th March, 2018 along with requisite documents prescribed in law to the BBMP and the Town Planning Department of the BBMP. The Company also remitted requisite fee of Rs.68,534/- along with the application. 236

6. The BBMP approved and granted building licence as also a sanctioned plan to the Company on 04-07-2018. The 3rd respondent/Department of Town Planning of the BBMP issued an endorsement demanding Rs.1,86,86,000/- from the Company under various heads set out in the endorsement and an additional amount of labour cess of Rs.17,16,200/- for the purpose of grant of building licence and sanction of plan. The impugned demands made read as follows: w wP v ***** Aq AiP AAzAv, D Sv AS;36, .L.r AS. 70-20-36, Am iP g, q A.111, AwUg, AUg E Gzg td PlqP P Adgw Pjg U i DAiPgg GR (1) g Cz rgvg. i DAiPg gg GR (2) g vAiAv rU P gP v vjU wP U D vAvAz GvwAiiU gAi CrVgvz. EzgAv .f.J.n .9 v J.f.J.n .9 g rU z vP MI .18 g f.J.n wPPVgvz. CzgAv P Adgw AAzs 237 , Evg U v f.J.n. jzAv wPz v PPAqAv jVz. PU wPz P AS U g g. 1 rU 67,61,057-00 - fJn 18% (rU vP) 12,16,99000 2 Gv :

1. PlqPV122,129-00

2. PV212,486-00 3 szv ot 12,21,291-00 4 89,66,697-00 5 P wU v DgtUq 96,000-00
6 1 g PP Pt Az PU AzAiUPz 17,779-00 7 Pg gf 70,829-00 MI 1,86,85,258-00 Say
Rs. 1,86,86,000-00 It is these two endorsements and the fee that is levied under
various heads in terms of aforementioned endorsement that are the subject matter
of challenge in 238 this petition. This petition concerns challenge to (i) ground rent,
(ii) licence fee, (iii) lake rejuvenation fee and (iv) scrutiny fee. W.P.No.4601 of
2020:-

7. The petitioners in this writ petition are Mr. Sunderam Shetty and others. The
contention of the petitioners in this petition is akin to what is contended in the
aforesaid writ petition. Here again, when documents were submitted to the BBMP,
after arriving at a joint development agreement for sanction of plan and grant of
building licence for construction of a residential apartment complex, the BBMP
made the grant of such permission/licence subject to payment of ground rent and
several other demands which run into several crores on various heads. The
challenge in this petition is to the following action of levying fee/tax. The prayer of
the petitioners reads as follows:- 239 (i) Issue a writ of certiorari or similar writ or
order or direction to quash the demand notice No.BBMP/Addl.Dir/JD
North/LP/0048/2014-15 dated 18-02-2020 at Annexure-G issued by the
respondent No.3 only in so far as the demand of Rs.77,73,818/- towards ground
rent and GST at 18% on the ground rent at Rs.13,99,287/- and scrutiny fee of
Rs.5,18,255/-. (ii) Issue a writ of mandamus or any other appropriate writ or order
or direction declaring that Bye-law No.3.9 in the Bangalore Mahanagara Palike
Building Bye-laws, 2003 as unconstitutional, arbitrary, illegal and ultra vires. (iii)
Issue a writ of mandamus or similar writ or order or direction directing respondent
Nos. 2 and 3 to issue occupancy certificate pursuant to the demand notice
No.BBMP/Addl.Dir/JD North/LP/0448/2014-15 dated 18-02-2020 at Annexure-G
without insisting for payment of Rs.77,73,818/- 240 towards ground rent and GST
at 18% on the ground rent at Rs.13,99,287/- and scrutiny fee of Rs.5,18,255/-. (iv)
Issue any other appropriate writ or order or direction as deemed fit in the
circumstances of the case, in the interest of justice and equity. W.P.No.8849 of
2020:-

8. In this writ petition, apart from what is challenged by the petitioners in the writ petitions noted hereinabove, the petitioner is seeking to raise a challenge to the demand of Labour Cess imposed by Government of Karnataka under the Building and Other Construction Workers Welfare Cess Act, 19963 to be paid to the Welfare Board. The impugned demands made are as follows: w wP Aq AiP AAzAv (A.589), Nagondanahalli & Hagadur village, K R Puram 3 Welfare Cess Act for short 241 Hobli, Bangalore East Taluk, Ward-084 Ai, AUg JDTP- North E Gzg Residential - Apartment GAIUzPlqP New (FRESH PLAN SANCTION) Pjg U Commissioner gg AP:10 June, 2020 Cz r. New (FRESH PLAN SANCTION) AAzs v Evg U wPz U gU F PPAqAv jVz. I. PU wPz P U g g. AS 1 j 7,85,384.28 2 gV 1,57,07,685.60 3 rU - fJn 92,67,534.50 18% (rU vP) 4 Pn PAi - 1961 3,49,060.00 PA18gAv (Gvv): PlqPV5Pn PAi - 1961 00.00 PA18gAv (Gvv): PV6szv ot 1,74,52,984.00 7 Pg gf 00.00 8 DgtUq 2,15,000.00 9 g CUv NA10 1 gPP 2,17,047.00 242 Pt Az PU AzAiUPz MI 4,32,04,000.00 P Adgw / gV AAzs z g.4,32,04,000.00/- (g. Rupees Four Crore Thirty Two Lacs Four Thousand Only) Debit Card / Credit Card / Net Banking SAvg Commissioner, BBMP U wz. II. Plq v Evg it PPg Pt AqU wPz v P U g g. AS PP Pt U 2,14,88,000.00 wPz Pgz v 2,14,88,000.00 Identical demands are made in all these cases.

9. According to the petitioners, they are legally liable to be pay only betterment fee, compound wall fee and no other levy that is sought to be imposed upon them. Insofar as it concerns this writ petition, it is the 243 case of the petitioners that Government of Karnataka issued corrigendum on 08-01-2007 and 28-02-2007 prescribing the procedure for levy of labour cess. Clause (c) of the Government order dealt with labour cess in respect of construction work which is approved by any legal authority. The demand notice issued by the 3rd respondent/Town Planning Department of the BBMP charge one percent labour cess in a manner that is not sanctioned by law. The learned counsel would contend that petitioners are not liable to pay upfront, labour cess and service charge on labour cess. The demand made by the 3rd respondent is contrary to the Act and the rules as the Rules do not contemplate payment of upfront labour cess. Therefore, broadly, the contention of the petitioners in the aforesaid writ petitions is that the fee that is levied upon them is without authority of law, without application of mind and contrary to the Act and the Rules and the Byelaws 244 that empower imposition of

fee upon the petitioners and the like.

10. Heard Ms. Nayantara, learned counsel appearing for the petitioner in Writ Petition No.36017/2018, Sri. T.P.Vivekananda, learned counsel appearing for petitioners in Writ Petition No.4601/2020, Sri. Madhukar Deshpande, learned counsel appearing for petitioner in Writ Petition No.8849/2020, Sri.Sammith.S., learned counsel appearing for petitioners in Writ Petition No.12570/2020 and Sri C.K.Nanda Kumar, learned counsel appearing for petitioner in Writ Petition No.24906/2019. 10.1. Heard Sri K.G.Raghavan, learned senior counsel appearing petitioner in Writ Petition No.13495/2019, Sri G. Krishnamurthy, learned senior counsel appearing for petitioners in Writ Petition No.57893/2018, Sri Jayakumar S.Patil, learned senior 245 counsel appearing for petitioner in Writ Petition No.16461/2017 and Sri V.Sreenidhi, learned counsel along with Smt. Sinchana.M.R, learned counsel appearing for BBMP. SUBMISSIONS: PETITIONERS:

11. Ms. Nayanatara, learned counsel representing the petitioner in Writ Petition No.36017/2018, spearheading the arguments in all cases, would raise the following contentions: (i) Levy of fee that is challenged is in blatant violation of the power to do so by the BBMP. (ii) Characterization of impugned levy is without authority of law. (iii) It is neither a fee nor a tax as there is no co- relation between what is charged and quid pro quo (iv) The impugned levy is violative of Article 19(1)(g) of the Constitution of India. 246 (v) All the levies are without authority of law as neither the Statute nor the Bye-laws empower the BBMP. (vi) Imposition of lake rejuvenation fee invoking Section 18(1)(A) of the Karnataka Town and Country Planning Act is also impermissible as it is imposed by way of a Circular dated 27.01.2017. (vii) Licence fee and scrutiny are imposed invoking the power under the bye-law and bye-laws have no force of law unless the Act empowers such imposition. (viii) The petitioner in this petition is entitled for refund of the entire amount deposited without prejudice. The learned counsel Ms.Nayantara would place reliance upon the following judgments: a) Hutchison Essar South Limited V. Corporation of The City of Belgaum ILR2011 Karnataka 2631 247 b) Wireless - TT Info Services Ltd. and Others V. State of Karnataka and Others 2012 (3) KarLJ302c) Calcutta Municipal Corporation and Others V. Shrey

Mercantile Pvt. Ltd. and others (2005) 4 SCC245d) The Commissioner, Hindu Religious Endowments, Madras V. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt AIR 1954 SC282e) The Corporation of Calcutta and another V. Liberty Cinema AIR (1965) SC1107f) Delhi Race Club Ltd. V. Union of India and Others (2012) 8 SCC680g) Nagar Mahapalika Varnasi V. Durga Das Battacharya AIR 1968 SC1119h) Jindal Stainless Ltd., and another V. State of Haryana (2017) 12 SCC1i) State of Kerala and Others V. PJ Joseph AIR 1958 SC296j) Ahmedabad Urban Development Authority V. Sharad Kumar Jayantikumar Pasawalla and Others AIR 1992 SC2038248 k) Nagrik Upabhokta M. Manch V. Union of India and Others AIR 2002 SC2405l) M/S Govind Saran Ganga Saran V. Commissioner of Sales Tax and others AIR 1985 SC1041m) Corporation of Calcutta and Another V. Liberty Cinema AIR 1965 SC1107n) Pandit Banarsi Das Bhanot V. The State of Madhya Pradesh and Others AIR 1958 SC909o) Salonah Tea Company Ltd., V. Superintendent of Taxes Nowgong and Others. AIR 1990 SC77212. Sri T.P.Vivekananda, learned counsel would also submit on similar lines with regard to the power of the BBMP to impose impugned levies and would further contend that the State Government is not empowered to impose Labour Cess on the petitioners in the case as even the said imposition/demand is without authority of law. The learned counsel Sri.T.P.Vivekananda would place reliance upon the following judgments:

249. a) N.D.Sirur and Ors Vs. Corporation of the city of Bangalore and ors 1965(1) MLJ316b) K.Pundalika Nayak Vs. City Municipal Council, Mangalore 1973(1) MLJ298c) Mysore Kirloskar Ltd. Vs. Hubli Dharwad Municipal Corporation and another 1990(3) KLJ Supp. 124 d) Calcutta Municipal Corporation and Ors Vs. M/s.Shrey Mercantile Pvt. Ltd., and Ors AIR 2005 SC1879e) Om Prakash Agarwal etc., Vs. Giriraj Kishore and Ors AIR 1986 SC72613. Sri Madhukar Deshpande, learned counsel who among other common challenges as mentioned hereinabove, challenges Labour Cess and has made elaborate submissions on imposition of Labour Cess being contrary to the procedure stipulated for levy of such cess under the Welfare Act, as the Government order notified in terms of the Act does not speak of levy in the manner that is made. In the said writ petition the 250 demand of Labour Cess though demanded by the BBMP, it is at the direction of the State Government, both of whom do not have any power to impose the said fee in the

manner that it is demanded.

14. All other learned counsel who represented the petitioners have reiterated the submissions of the aforesaid learned counsel and therefore, they are not repeated.

RESPONDENT- BBMP:

15. Sri V.Sreenidhi, learned counsel appearing for the BBMP, in all these cases, would at the outset contend that the petitioners have filed these petitions under a mistaken notion that the demand made is a tax. According to the BBMP it is a fee that is leviable by the BBMP in terms of powers conferred in it by the bye- laws. It is his submission that for maintenance of streets of the City on which materials belonging to the 251 petitioners in all these cases are transported, fee is collected which cannot be termed as unjustified. He would further submit that building materials used for construction are being lavishly placed on roads of the BBMP while undertaking construction for which the petitioners in all these cases are bound to pay for the use of public place to store the materials and hence levy of ground rent. 15.1. It is his submission that plethora of documents are to be scrutinized by several officers of BBMP and infrastructure that is created for scrutiny of such documents empower the BBMP to charge scrutiny fee and would defend imposition of Labour Cess on the direction of Government and it is only the Government orders issued from time to time under the Welfare Act that are implemented. He would also further contend that the fee that is levied being linked to the guidance 252 value is under re-consideration at the hands of the BBMP. 15.2. Insofar as it concerns imposition of Lake Rejuvenation Fee, the BBMP would submit that it is at the direction of the State in terms of the circular of the Government dated 27.01.2017, the BBMP has issued a circular on 30.03.2017 as directed by the State for collection of Lake Rejuvenation Fee and the betterment charges linked to the guidance value. 15.3. The learned counsel laying emphasis on the presumption of constitutionality of the enactments would rely on the judgments of the Apex Court in the case of State of Bihar v. Bihar Distillery Ltd.,⁴ and in the case of Bhanumati v. State of U.P.,⁵ following Bihar Distillery and would submit that in the light of the activities of the Corporation, the demand of fee and its linking to the guidance value are all valid in law. He 4 (1997) 2 SCC4535 (2010) 12 SCC1253 further submits that the entire money that is collected goes into the

Corporation fund for several functions performed by the Corporation in terms of Sections 58 and 59 of the Act. RESPONDENT - STATE:

16. The learned Government Advocate submitted only on the issue of imposition of labour cess and lake rejuvenation fee. It is his contention that in terms of the Welfare Cess Act and the Rules made thereunder, collection of labour cess at 1% of the construction cost has been in force with effect from 26.09.1996 in terms of Section 3 of the said Act. Rules formulated in terms of the Act only empower the State to direct the BBMP to collect cess on behalf of the State as it is a local body. He would further submit that the Act being a welfare legislation, the imposition of payment of labour cess upfront at the time when the construction begins cannot be said to be illegal. The functions of the Board 254 constituted under Section 22 of the Act is to maintain the welfare of the labourers coming under the Act. He would further submit that the petitioners have an alternative remedy of filing an appeal before the Appellate Authority under Rule 11 of the Rules and the writ petition insofar as the challenge to imposition of labour cess and seeking its payment upfront ought to be dismissed on account of availability of statutory alternative remedy. He would submit that these are the only areas in which the States answer is required in these petitions and insofar as the other issues are concerned would toe the lines of the learned counsel representing the BBMP.

17. On a cumulative analysis of the pleadings and the submissions made, the impugned imposts/fee that are called in question in the cluster of these petitions are as follows: (1) Ground rent (2) License fee 255 (3) Scrutiny fee (4) Security deposit. (5) Lake rejuvenation fee (6) Service charges at 1% of the amount payable to Palike from out of Building Construction Workers Welfare Cess - labour cess.

18. I have given my thoughtful consideration to the rival submissions made by the respective counsel appearing for the parties and in furtherance whereof, the following issue would arise for my consideration: Whether the impugned imposts/fee (supra) suffer from want of legal sanction?. POSITION IN LAW:

19. Before embarking upon the journey of consideration of the impugned imposts, I deem it appropriate to consider the position in law with regard to imposition of

such imposts or a fee.

20. Article 265 of the Constitution is the source of power for the Union and the States to impose taxes in 256 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.

21. Tax or a fee has been a subject matter of interpretation by the Apex Court in several judgments considering several facets of such imposts. A few that are germane, out of the lot that are quoted, for consideration in the list are as follows: (i) Commissioner, Hindu Religious Endowments v. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt 6 45. 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 6 1954 SCR1005 AIR 1954 SC282257 CLR263 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 AC168 . 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 258 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 common burden, the quantum of imposition upon the taxpayer depends generally upon his capacity to pay.

46. 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. 259

47. 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 260 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, 261 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 applied) 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. 262 (ii) Corporation of Calcutta v. Liberty Cinema⁷ 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. 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. 7 AIR 1965 SC1107263 (iii) Nagar Mahapalika v. Durga Das Bhattacharya⁸ 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 Rs 1,43,741/7/0 was spent by the Municipal Board for providing facilities and amenities to owners and drivers of rickshaws. This sum of Rs 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. Rs 20,000 spent as expenses for lighting of streets and lanes. 8 (1968) 3 SCR374264 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 265 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 applied) The Apex Court in the aforesaid case holds that if there is no sufficient quid pro quo established, imposition of fees would become illegal. 266 (iv) *Delhi Race Club Vs. Union of India*⁹ 35. In the light of the tests laid down in *Hingir-Rampur* [AIR 1961 SC459: (1961) 2 SCR537 and followed in *Kesoram Industries* [(2004) 10 SCC201], 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, 9 (2012) 8 SCC680267 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 268 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 applied) 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*¹⁰, 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., 10 (2017) 12 SCC1269 Hindu Religious Endowments v. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt* [*Commr., Hindu Religious Endowments v. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt*, AIR 1954 SC282:

1954. SCR1005 , *Jagannath Ramanuj Das v. State of Orissa* [*Jagannath Ramanuj Das v. State of Orissa*, AIR 1954 SC400 , *Hingir-Rampur Coal Co. Ltd. v. State of Orissa* [*Hingir-Rampur Coal Co. Ltd. v. State of Orissa*, AIR 1961 SC459 , *Corpn.*

of Calcutta v. Liberty Cinema [Corpn. of Calcutta v. Liberty Cinema, AIR 1965 SC1107 , Kewal Krishan Puri v. State of Punjab [Kewal Krishan Puri v. State of Punjab, (1980) 1 SCC416 , Krishi Upaj Mandi Samiti v. Orient Paper and Industries Ltd. [Krishi Upaj Mandi Samiti v. Orient Paper and Industries Ltd., (1995) 1 SCC655 , State of Gujarat v. Akhil Gujarat Pravasi V.S. Mahamandal [State of Gujarat v. Akhil Gujarat Pravasi V.S. Mahamandal, (2004) 5 SCC155 and State of W.B. v. Kesoram Industries Ltd. [State of W.B. v. Kesoram 270 Industries Ltd., (2004) 10 SCC201: AIR 2005 SC1646]. (Emphasis applied) A Nine Judge Bench of the Apex Court in the aforesaid case at the outset 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 Pasawalla¹¹, 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 ¹¹ (1992) 3 SCC285271 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 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 ²⁷² case [(1987) 3 SCC82 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 SC459: (1961) 2 SCR537 and Jagannath Ramanuj case [AIR 1954 SC400:

1954. SCR1046 and Delhi Municipal Corporation case [(1983) 3 SCC229:

1983. SCC (Tax) 154 : AIR 1983 SC617 . 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, 273 therefore, fails and is dismissed with no order as to costs. (Emphasis applied) 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.,¹² 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 12 (2005) 4 SCC245274 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 SCC466 in which it has been held: (SCC pp. 483-86, paras 18-30) 18. The Constitution of India postulates either a tax or a 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. xx xx xx xx xx 25. In Liberty Cinema [(1965) 2 SCR477: AIR 1965 SC1107 this Court, while interpreting Section 548 of the Calcutta Municipal Act providing for grant of a licence, observed: (AIR p. 1116, para

18) 275 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 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. xx xx xx xx 276 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. xx xx xx xx xx 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 277 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 278 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 more 279 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 280 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 applied) 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. 282

22. On an analysis of the afore-extracted judgments of the Apex Court, it would become unmistakably clear that certain services that are rendered to the benefit of the individual upon whom the fee is charged such a fee can be charged, failing which, it would take the character of tax. Even a rupee cannot be taken from a citizen as fee except in accordance with law. It is on the bedrock of the principles enunciated by the Apex Court, the impugned imposts/fee are required to be considered. Therefore, each of the impugned levy is considered separately. THE KARNATAKA MUNICIPAL CORPORATIONS ACT, 1976¹³:

23. The BBMP has now imposed the impugned demands contending that they are empowered to do so under the Act and the bye-laws. Therefore, it is 13 Act for short 283 germane to notice the existence of power under the Act and the validity of the bye-laws to demand the impugned fees. 23.1. The provision that empowers imposition of the aforesaid fee by the BBMP is under the Act and the Bye-laws. Section 103 of the Act reads as follows:- 103. Taxes which may be imposed.-

Subject to the general or special orders of Government, a Corporation shall,- (a) Omitted. (b) at rates not exceeding those specified in this Act, levy any one or more of the following taxes:- (i) a tax on buildings or vacant lands or both situated within the city (hereinafter referred to as the property tax), (vii) a duty on certain transfers of property in the shape of an additional stamp duty. 284

23.2. The Act empowers the Corporation to impose tax on buildings or vacant lands or both situated within the city. Section 295 of the Act reads as under: 295. Building bye-laws.-

(1) With the approval of the Government the corporation may make bye-laws,- (a) for the regulation or restriction of the use of sites or buildings, and (b) for the regulation or restriction of building.

(2) Without prejudice to the generality of the power conferred by clause (b) of sub-section (1), bye-laws made under that clause may provide,- (a) that no insanitary or dangerous site shall be used for building, and (c) for the regulation or restriction of the construction of buildings intended for public worship on sites.

(3) Without prejudice to the generality of the power conferred by clause (a) of sub-285 section (1), bye-laws made under that clause may provide for the following matters:- (a) information and plans to be submitted together with applications for permission to build; (b) height of buildings, whether absolute or relative to the width of streets; (c) level and width of foundation, level of lowest floor and stability of structure; (d) number and height of storeys composing a building and height of rooms; (e) provision of sufficient open space, external or internal, and adequate means of ventilation; (f) provision of means of egress in case of fire; (g) provision of secondary means of access for the removal of house refuse; 286 (h) materials and methods of construction of external and parting walls, roofs, and floors; (i) position, materials and methods of construction of hearths, smoke escapes, chimneys, staircases, privies, drains, cesspools; (j) paving of yards; (k) restrictions on the use of inflammable materials in buildings; (l) in the case of wells, dimensions of the well, the manner of enclosing it and if the well is intended for drinking purposes, the means which shall be used to prevent pollution of water.

(4) Every bye-law made under sub- section

(1) relating to grant of licence for the construction or reconstruction of a building shall provide that planting of trees and plants in the premises shall be a condition of every licence granted for the construction or reconstruction of any such building.
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(5) No piece of land shall be used as a site for the construction of a building, and no building shall be constructed or reconstructed otherwise than in accordance with the provisions of this Act and of any rules or bye- laws made thereunder relating to the use of building sites or the construction or re- construction of buildings.

23.3. This section empowers the Corporation to make bye-laws with the approval of Government. Bye- laws can be made on various subjects that are enumerated in the said section. Section 310 deals with completion certificate and permission to occupy or use a particular building and reads as follows:- 310. Completion certificate and permission to occupy or use.- (1) Every person shall, within one month after the completion of the erection of a building or the execution of any such work, deliver or send or cause to be delivered or sent to the Commissioner at his office notice in writing of such completion, accompanied by a certificate 288 in the form prescribed in the bye-laws signed and subscribed in the manner prescribed and shall give to the Commissioner all necessary facilities for the inspection of such buildings or of such work and shall apply for permission to occupy the building. (1A) Notwithstanding anything contained in sub-section (1), where permission is granted to any person for erection of a building having more than one floor, such person shall, within one month after completion of execution of any of the floors of such building, deliver or send or cause to be delivered or sent to the Commissioner at his office, a notice in writing of such completion accompanied by a certificate in the form prescribed in the byelaws, signed and subscribed in the manner prescribed and shall give to the Commissioner all necessary facilities for inspection of such floor of the building and may apply for permission to occupy such floor of the building. (2) No person shall occupy or permit to be occupied any such building or part of the 289 building or use or permit

to be used the building or part thereof affected by any work, until,- (a) permission has been received from the Commissioner in this behalf; or (b) the Commissioner has failed for thirty days after receipt of the notice of completion to intimate his refusal of the said permission.

23.4. For grant of completion certificate or occupancy certificate, compliance with payment of fee imposed under the bye-laws is mandatory. Section 423 of the Act deals with power to make bye-laws and reads as follows:- 423. Power to make bye-laws.- Subject to the provisions of this Act, the rules and regulations, the Corporation may make bye-laws,- (1) for all matters expressly required or allowed by this Act to be provided for by byelaws; 290 (20) (a) for the regulation of burial and burning and other places for the disposal of corpses; (b) for the levy of fees for the use of such burial and burning grounds and crematoria as are maintained by the Corporation; (c) for the verification of deaths and the cause of death; (d) for the period for which corpses must be kept for the inspection; (e) for the period within which corpses must be conveyed to a burial or burning ground, and the mode of conveyance of corpses through public places. (Emphasis applied) The levy of fee under the Act can only be on matters allowed by the Act. What is permitted under the Act is 291 found only in sub-section 20(b) of Section 423 (Supra), which empowers collection or levy of fee for use of such burial, burning grounds and crematoria that are maintained by the Corporation. In no other section of the Act the Corporation is empowered to levy fee. Section 443 of the Act deals with General provisions regarding licences, registrations and permissions. Here again there is no provision to charge fee. THE BANGALORE MAHANAGARA PALIKE BUILDING BYE- LAWS, 2003:

24. The fee that is charged by the Corporation is claimed to be in terms of the bye-laws. The present bye- law that is obtaining in the Corporation is the one that is notified in the year 2003. Objects and reasons of Bye-laws read as follows:- Now, therefore, in exercise of the powers conferred by Section 295 read with Section 423 of the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977), the Bangalore Mahanagara Palike 292 hereby makes the following bye-laws in supersession of Bangalore City Corporation Building Bye-laws, 1983 and the same is hereby published as required by clause (a) of Section 426 of the said

Act, for the public inspection. The bye-laws are made in terms of the powers conferred upon the Corporation under the Act in terms of Section 295 read with Section 423 of the Act. This bye-law is made in supersession of the earlier bye-law of the year 1983. It is at this juncture I deem it appropriate to consider every levy/fee that is imposed by the Corporation qua the corresponding power under the Act, the Rules and the Bye-laws. GROUND RENT:

25. Bye-law Nos.3.8 to 3.13 deal with ground rent and read as follows:- 3.8 Ground rent.- The ground rent for stocking of building materials on public land 293 as prescribed by the Authority without causing obstruction to movement of vehicles and pedestrians subject to the permission of the Authority. Note.- (i) The ground rent charges shall be based on the total floor area of all the floors in the buildings. The ground rent is valid for a period of two years only. If the building is not completed and the occupancy certificate is not obtained within the period of two years, further rent is to be paid at half the rate per annum or part thereof till the building is completed. (ii) The ground rent applies only for the storing of building materials and not for any other purpose. (iii) If the public land is utilised for storing of excavated materials and debris, separate charges will have to be paid at four times the rate fixed as ground rent. 294

3.9 Ground rent for high rise buildings.- High rise buildings are not exempted from payment of ground rent irrespective of the setbacks and coverage. 3.10 Exemptions for ground rent.- Ground rent may be exempted in the following cases, namely.- (1) individual residential bungalows with front set back of 6 metres and more with coverage of not more than 55 percent. (2) schools, colleges and other institutions with a front set back of 8 meters and more with coverage of not more than 33.33 per cent. (3) religious and cultural buildings with a front set back of 8 meters and more with coverage of not more than 45 per cent. (4) heavy industries and Government buildings with large extents of 295 land capable of storing the building materials within the periphery of the property. Note.- Exemption shall be granted only on production of undertaking from the applicant on a stamped paper of Rs. 30 that the Corporation land, footpath and road will not be used for stocking building materials as well as depositing debris and in case of violation of this condition, they shall be liable to pay the ground rent at the normal rates in addition

to the penalty of 50 % of the amount specified which will be recovered as arrears of tax on land and buildings, etc. 3.13 Revision of licence fee and ground rent.- The Licence fee and ground rent are subject to revision from time to time by the Commissioner without notice.

25.1. Ground rent is to be imposed for stocking of building materials on public land as prescribed by the authority without causing obstruction to the movement of vehicles and pedestrians subject to prior permission 296 of the authority. Bye-law 3.9 deals with imposition of ground rent for high rise buildings. Bye-law 3.10 exempts certain buildings for imposition of ground rent i.e., individual residential bungalows with front setback for 6 meters; schools, colleges and other institutions with setback of 8 meters; religious and cultural buildings with front set back of 8 meters; and heavy industries and Government buildings with large extents of land for storing building materials. Bye-law 3.13 deals with revision of licence fee and ground rent. 25.2. Ground rent was so demanded is being demanded apart from it having no backing in the statute with blatant non-application of mind as the petitioners in most of the petitions who have their own space in the construction area to store or stock materials for construction would not be using public road or according to the BBMP, the roads maintained by the BBMP. Those who are stocking construction 297 materials in their own land, without using public property/road/pavement are also made to pay ground rent as it is made a condition precedent for either licence, occupancy certificate or a plan sanction. Therefore, an individual house owner using the road for storing construction materials and the owner of multi- storied buildings/apartments storing building materials in their own land for construction cannot be treated alike for the purpose of demand of ground rent. There cannot be a better example of non-application of mind in raising the demand under the impugned levies. 25.3. Payment of ground rent was accepted and paid by citizens hitherto. What became agonizing was the circular dated 04.09.2015 whereby a revised ground rent was demanded by linking to the guidance value. It is at this juncture writ petitions galore challenging the action of the BBMP in demanding ground rent linking it to guidance value, all on the strength of a circular dated 298 04.09.2015 again without being backed by any statute and contrary to the legal spirit of demand of a fee being quid pro quo. LICENCE FEE:

26. The next component of challenge is imposition of licence fee. Bye-law Nos.3.1 to 3.7.3 deal with imposition of licence fee. Bye-law No.3.1 deals with licence to be obtained from the Corporation by those who intend to erect or re-erect a building or make material alteration, by submission of application as specified under Sections 299, 304 and 312 of the Act. For grant of a licence there are various conditions to be fulfilled as obtaining under bye-law No.3.2.10 which reads as follows:

3. 2.10. Other certificates.- Certificates from the following authorities, wherever applicable. 299 Agency In respect of 3.2.(10.1) B.D.A. (a) Commencement certificate for the change of land use in the Development Plan of Bangalore as per sections 14 & 15 of the Karnataka Town and Country Planning Act, 1961. (b)Bifurcation or amalgamation of plot as per Section 17 of KTCP Act 1961. (c) Approval in case of buildings permissible under special circumstances as per Schedule I. (d) Approval of layout plan in case of Group Housing Schemes where sital area of group housing exceeds 4,000 sq. mtrs. (e) In case of civic amenity site, leased out by the Bangalore Development Authority, com-mencement certificate under sections 14 and 15 of the Karnataka Town and Country Planning Act, 1961 for construction of the building. 3.2 (10.2) B.W.S.S.B N.O.C. in case of high rise 300 building or group housing 3.2 (10.3) BESCOM N.O.C. in case of high rise building or group housing. 3.2 (10.4) Fire Services N.O.C. in case of high rise Dept. building. (Bye-law 2.45 definition) 3.2(10.5) Airport N.O.C. in case of high rise Authority of building. India 3.2(10.6) Telecommuni- N.O.C in case of high rise cation Dept. building above 7 floors. 3.2(10.7) Kar.Slum N.O.C. with regard to non-Clearance & interference with Imp.Board improvement schemes, in respect of areas notified under Section 3 of the Karnataka Slum Areas (Improvement & Clearance) Act, 1973. 3.2(10.8) District N.O.C. in case of permanent Magistrate and/or semi permanent cinema theatres including drive-in-theaters, and petrol pumps. 3.2(10.9) Director of N.O.C. in case of industrial Fac. & Boilers buildings 3.2(10.10) Controller of N.O.C. in case of buildings Explosives proposed for storage or sale of combustible articles. 3.2(10.11) Railways N.O.C. in case of buildings abutting railway margin. 301 BUILDING LICENCE FEE:

27. Bye-law 3.7 deals with imposition of building licence fee and reads as follows:-

3.7. Building licence fee.- 3.7.1 Every person intending to construct or reconstruct or alter any building under sections 299, 304 and 312 of the Act shall pay to the Corporation fund, the building licence fee as prescribed by the Authority subject to a minimum of Rs. 300/- (Rupees three hundred only). Provided that no licence fee shall be payable by the Central and the State Governments for the construction of buildings by them on their lands. Note.- The fixation of licence fee shall be governed by the following: (a) For re-erection of existing buildings, the fees chargeable shall be the same as for the erection of new buildings. 302 (b) For additions and alterations in the existing buildings the fees shall be chargeable on the added portions only at the same rate applicable to the new building. 3.7.2. Part of the building licence fee which shall not be less than 5% of the licence fee and subject to a minimum of Rs. 50/- (Rupees fifty) only shall be paid together with the application for building licence, as scrutiny fee, which is not refundable. The balance amount of licence fee shall be paid on receipt of demand notice from the Authority. 3.7.3 Licence fee for compound wall at Rs. one only per running meter shall be paid on receipt of demand notice. In terms of bye-law No.3.7 every person intending to construct or re-construct or alter any building under Sections 299, 304 and 312 shall pay building licence fee, minimum of which is prescribed as Rs.300/- exempting State Government related construction 303 buildings. Bye-law Nos. 3.7.2 and 3.7.3 also deal with imposition of licence fee which is non-refundable. Therefore, the levy of licence fee in the manner that is done is again a fee which pre-supposes to be a charge for a service that is rendered and an element of quid pro quo steps in. For imposition of licence fee again in the manner that is sought by the Corporation also lacks sanction of law. The same goes with scrutiny fee. Scrutiny fee is demanded by the Corporation for scrutinizing the documents submitted for issuance of plan and completion certificate or occupancy certificate. It is submitted on line and permissions taken from all other authorities for issuance of occupancy certificate form part of scrutiny fee.

28. The defence of BBMP is that they have set up computers and several people are working on the job for grant of occupancy certificates after scrutinizing the documents, and therefore, levy on scrutiny fee is valid. 304 This submission is unacceptable as any fee must have a sanction in law. As noticed hereinabove, the

ground rent, licence fee and the scrutiny fee are all de hors the power under the Act.

29. The afore-narrated bye-laws are the ones that the BBMP claims to empower them to levy fee for ground rent, licence, building licence, scrutiny and demand of security deposit. Framing of building bye- laws is dealt with under Sections 295 and 423. Nowhere the said sections empower framing of bye-laws empowering imposition of any fee by the Corporation. As stated hereinabove, the only place the word fee is found in the subjects enumerated in Section 423 which deal with the power to make bye-laws is in case of burial and burning ground or a crematoria that is maintained by the Corporation. 305

30. Therefore, there is no power under Act to impose the impugned levies i.e., ground rent, licence fee, building licence fee, scrutiny fee and security deposit. It is trite that fee can be imposed only if there is quid pro quo. Quid pro quo in legal parlance is that fee that can be imposed for a service that is rendered. The principle of quid pro quo or a fee chargeable for a service rendered as considered by the Apex Court (supra), wherein the Apex Court has held that there should be reasonable co-relation for imposition/collection of a fee, apart from the fact that it should be with authority of law. JUDICIAL INTERPRETATION OF FEE:

31. Levy of fee in its exclusiveness has also been a subject matter of judicial interpretation. The Division Bench of the High Court of Calcutta considering drainage development fees imposed by Calcutta 306 Municipal Corporation and others held in *ASIAN LEATHER LIMITED AND OTHERS v. KOLKATA MUNICIPAL CORPORATION AND OTHERS*¹⁴ 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 creates it. See: *Manimuddin Bepari v. Chairman of the Municipal Commissioner, Dacca* reported in MANU/WB/0316/1935:

40. CWN17 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 14 (2007) SCC OnLine Cal 268 307 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 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) 32. A Division Bench of High Court of Gujarat again considering imposition of permission fee on installation of mobile communication towers by the 308 Gujarat Urban Development and Urban Housing Department holds in *INDUS TOWERS LIMITED v. STATE OF GUJARAT AND OTHERS*¹⁵ 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. (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; 15 (2010) SCC OnLine Guj 3777 309 (c) provide the making such grants-in-aid to the Municipalities from the Consolidated Fund of the State; and (c) 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 310 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 311 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, Architects 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 dairy 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, 312 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 applied) It is also germane to notice the judgment of the Division Bench of the High Court of Madras in the case of *SHRINE BASILICA OF OUR LADY OF HEALTH VAILANKANNI v. THE EXECUTIVE OFFICER*¹⁶ interpreting power of the Municipality to levy, collect ¹⁶ (1998)2 CTC327314 and appropriate taxes, tolls and fees, wherein it is held that it can only be in accordance with the procedure prescribed in law.

33. Therefore, the synthesis of the interpretation of a tax or a fee that can be levied by a Corporation upon its citizens as considered in the judgments (supra), would lead to an unmistakable conclusion that a fee is a charge for special service rendered to individuals by a governmental agency; the amount of fee levied is supposed to be based on expenses incurred by Government in rendering service. Fee is uniform and no account is taken of payers capacity. Imposition of fee can only be as a quid pro quo. The licence fee that is payable to the BBMP is for approving construction plan and issuing licence. An applicant for approval of a plan would submit a blue print of a plan prepared at his own expense along with no objection and other supporting ³¹⁵ documents as prescribed in law and the

building will have to be constructed only upon a licence being given and plan being approved. Apart from the fact that there is no statutory backing for such a fee, the levy of such fee is even otherwise illegal. Scrutiny fee is again charged for scrutinizing documents submitted for issuance of a licence. It is co-terminus with licence fee and therefore, would lose its legs to stand for the very same reason as that of licence fee. The other fee that is called in question is a Lake Rejuvenation Fee. LAKE REJUVENATION FEE:

34. Lake Rejuvenation Fee is imposed invoking Section 18(1)(A) of the Karnataka Town and Country Planning Act, 1961¹⁷, which reads as under: (1) Notwithstanding anything contained in this Act, the Planning 17 KTCP Act for short 316 Authority while granting permission for development of land or building levy and collect from the owner of such land or building - (i) A Cess for the purpose of carrying out any water supply scheme; (ii) A surcharge for the purpose of formation of ring road; (iii) A Cess for the purpose of improving slums; and (iv) A surcharge for the purpose of establishing Mass Rapid Transport System at such rate but all the above levies together not exceeding one tenth of the market value of the land or building as may be prescribed . A bare perusal at the said Section would clearly indicate that the Planning Authority while granting permission for development of land or building, levy and collect a cess for purpose for carrying out water supply scheme, a surcharge for formation of ring road, a cess for the 317 purpose of improving slums, a surcharge for establishing mass rapid transport system. Therefore, Section 18(1)(A) of the KTCP Act empowers the Planning Authority, which is the BDA to collect Lake Rejuvenation Fee on the circumstances narrated therein. This would not even remotely authorize the BBMP to expressly or impliedly charge or levy Lake Rejuvenation Fee.

35. It is to be noticed that Lake Rejuvenation Fee is not imposed in terms of the Act, but on the strength of a circular dated 27.01.2017. The Act itself not authorizing charge of any fee of the kind that is charged by the BBMP, the circular can hardly generate power to impose such fee. It is also to be noticed that BBMP has made the levy of Lake Rejuvenation Fee applicable to all applications coming in for a building licence and sanction of plan in terms of their circular dated 30.03.2017. Therefore, both the circulars of the 318 Government and the BBMP

would on the face of it become unenforceable as they seek to impose certain impost without any statutory backing for such imposition. LINKING THE IMPUGNED LEVY TO GUIDANCE VALUE:

36. The impugned exorbitant demands now made by the Corporation are all on the strength of certain circulars. Ground rent, licence fee, scrutiny fee, building licence fee and lake rejuvenation fee are linked to guidance value by issuing circulars dated 04.09.2015, 27.01.2017 and 30.03.2017. Guidance value of a property is a value fixed by a Committee constituted under Section 45B of the Karnataka Stamp Act, 1957. The said guidance value so fixed by the Committee would vary on the location of the property. There can be no relevance to determine the impugned levies made by the Corporation linking ground rent, lake rejuvenation fee, licence fee are all on the basis of the 319 aforesaid circular dated 04.09.2015. Notwithstanding the fact that the circulars cannot seen to impose the impugned levies or link the same to the guidance value, the guidance value of property is a value fixed by a committee constituted under Section 45(b) of the Stamp Act, which is for the purpose of determining the value below which the property cannot be sold based on which registration charges and stamp duty are determined and for detection of cases of under- valuation in terms of Section 45(a) of the Stamp Act. Linking ground rent to the guidance value is of no relevance to determine impugned levies made by the Corporation. The guidance value so fixed by the Committee under the Stamp Act would without any doubt vary on the location of the property. Therefore, imposition of ground rent, linking of licence fee and scrutiny fee to the guidance value are manifestly arbitrary, as the guidance value would vary from place to place. As an illustration the guidance value in the 320 central business district (CBD) of Bangalore has sky rocketed and the guidance value in a remote area on the out-skirts of Bangalore is at a different value which is admittedly lesser. Linking guidance value for the same purpose of imposition of ground rent would result in gross arbitrariness and is violative of Article 14 of the Constitution of India. It is these circulars that linked the demand of the impugned levy to the guidance value that left the citizens bleeding and the business houses fleeing.

37. At the same time it cannot be said that a citizen or any person who uses the public property, can use it without payment of any fee. The fee is chargeable for storing materials on the public property or the Corporation property, at a fee properly determined and not by the guidance value, that too after bringing in suitable amendment to the law and not under the bye- laws that are now being used to impose ground rent, 321 licence fee, scrutiny fee and security deposit. The same goes with lake rejuvenation fee that is imposed, which is also linked to guidance value, drawing an imaginary power under the KTCP Act. DEFENCE OF THE BBMP:

38. In the light of the aforesaid analysis, it is now germane to notice the defence of the BBMP in all these cases in justification of the impugned fee. The learned counsel Sri.V.Sreenidhi, representing the BBMP, seeks to justify the impugned levies taking shelter under Section 295 of the Act, with particular reference to sub-section (1) (a) and (b) of Section 295. The aforesaid Section reads as follows: 295. Building bye- laws - (1) With the approval of the Government the Corporation may make bye-laws, - (a) for the regulation or restriction of the use of sites of buildings, and 322 (b) for the regulation or restriction of building. Sub-section (1)(a) deals with regulation or restriction of use of sites or of buildings. Section (1) (b) deals with regulation or restrictions of a building. It is unimaginable how the BBMP can impose the fee taking shelter under Section 295. Though Section 295 deals with the power of making bye-laws for regulation of buildings, nowhere empowers the BBMP to impose the impugned levy. The argument of the learned counsel is that funds are required for the BBMP for performing its manifold activities for the benefit of citizens, in the upkeep of roads, to maintain cleanliness of the City, computerization or digitization of all the services which is the reason for imposition/demand of impugned levy is also unacceptable for the reason that the BBMP is collecting fee for such activity under Sections 466 and 323 467 of the Act. Sections 466 and 467 of the Act read as follows:- 466. Power to declare expenses on certain works as improvement expenses.-If the expenses to be recovered have been incurred or are to be incurred in respect of any work mentioned,- (a) in section 189, section 225, section 227, clause (b) of sub- section (1) of section 272, section 283, sub-sections (1) and (2) of section 328, section 332 section 337, section 376 or section 462; or (b) in any rule made under this Act

in which this section is made applicable to such expenses, the Commissioner may, if he thinks fit and with the approval of the standing committee, declare such expenses to be improvement expenses.

467. Improvement expenses by whom payable.-(1) Improvement expenses 324 shall be a charge on the premises, in respect of which or for the benefit of which the same shall have been incurred and shall be recoverable in instalments of such amounts, and at such intervals, as will suffice to discharge such expenses together with interest thereon within such period not exceeding twenty years as the Commissioner may in each case determine. (2) The said instalments shall be payable by the owner or occupier of the premises on which the expenses are charged: Provided that when the occupier pays any such instalment he shall be entitled to deduct the amount thereof from the rent payable by him to the owner or to recover the same from the owner. The aforesaid provision of the Act empowers improvement charges to be collected from citizens by the BBMP which is being collected at rates specified from time to time. It is under these provisions of law improvement charges are being collected from citizens. 325 Therefore, the argument that the City has to be kept clean, roads have to be kept in order and for other manifold activities all the levies are valid as they go into the BBMPs fund and the fund is regulated under the Act are all rendered unsustainable as power under the Act for imposition of such levy being unavailable. Linking the impugned levies to the guidance value, as stated hereinabove, has led the citizens bleeding. For the reasons indicated hereinabove, the argument advanced by the BBMP for justification of any of the impugned levies to the extent indicated and considered in this order, are unacceptable.

39. Insofar as the judgments relied on by the learned counsel appearing for the BBMP is concerned, the Apex Court in the case of STATE OF BIHAR V. BIHAR DISTILLERY LTD.,¹⁸ holds as follows: 17. Now coming to the reasoning in the impugned judgment, we must say with all 18 (1997) 2 SCC453326 respect that we have not been able to appreciate it. The approach of the court, while examining the challenge to the constitutionality of an enactment, is to start with the presumption of constitutionality. The court should try to sustain its validity to the extent possible. It should strike down the enactment only when it is not possible to

sustain it. The court should not approach the enactment with a view to pick holes or to search for defects of drafting, much less inexactitude of language employed. Indeed, any such defects of drafting should be ironed out as part of the attempt to sustain the validity/constitutionality of the enactment. After all, an Act made by the legislature represents the will of the people and that cannot be lightly interfered with. The unconstitutionality must be plainly and clearly established before an enactment is declared as void. The same approach holds good while ascertaining the intent and purpose of an enactment or its scope and application. Now, the result of the impugned judgment is that the Amending Act has 327 become an exercise in futility - a purposeless piece of legislation. And this result has been arrived at by pointing out some drafting errors and some imperfection in the language employed. If only the High Court had looked into the minutes of the meeting dated 15-12- 1989 and the two letters of the Commissioner aforementioned, it would have become clear that the Amending Act was doing no more than repeating contents of the said letters and placing the legislative imprimatur on them. As the impugned judgment itself suggests, part of the imperfection of language is perhaps attributable to translation from Hindi to English. Indeed, it is surprising that the Court has not even referred to the long preamble to the Act which clearly sets out the context and purpose of the said enactment. It was put in at such length only with a view to aid the interpretation of its provisions. It was not done without a purpose. To call the entire exercise a mere waste is, to say the least, most unwarranted besides being uncharitable. The court must recognize the fundamental nature and importance of 328 legislative process and accord due regard and deference to it, just as the legislature and the executive are expected to show due regard and deference to the judiciary. It cannot also be forgotten that our Constitution recognises and gives effect to the concept of equality between the three wings of the State and the concept of checks and balances inherent in such scheme. Following the judgment in the case of BIHAR DISTILLERY, the Apex Court in the case of BHANUMATI V. STATE OF U.P.¹⁹ has held as follows: 82. In State of Bihar v. Bihar Distillery Ltd. [(1997) 2 SCC453 this Court in SCC para 17 at p. 466 : JT para 18 at pp. 865-66 of the Report laid down certain principles on how to judge the constitutionality of an enactment. This Court held that in this exercise the Court should: (a) try to sustain

validity of the impugned law to the extent possible. It can strike down the 19 (2010) 12 SCC1329 enactment only when it is impossible to sustain it; (b) the Court should not approach the enactment with a view to pick holes or to search for defects of drafting or for the language employed; (c) the Court should consider that the Act made by the legislature represents the will of the people and that cannot be lightly interfered with; (d) the Court should strike down the Act only when the unconstitutionality is plainly and clearly established; (e) the Court must recognise the fundamental nature and importance of legislative process and accord due regard and deference to it. This Court abstracted those principles from various judgments of this Court.

83. In *State of Bihar* [(1997) 2 SCC453 this Court also considered the observations of Lord Denning in *Seaford Court Estates Ltd. v. Asher* [(1949) 2 KB481; (1949) 2 All ER155(CA)]. and highlighted that the job of a judge in construing a statute must proceed on the constructive task of finding the intention of Parliament and this must be done (a) not only from the language of the statute but also (b) upon consideration of the social conditions which gave rise to it (c) and also of the mischief to remedy which the statute was passed and if necessary (d) the judge must supplement the written word so as to give force and life to the intention of the legislature. According to Lord Denning these are the principles laid down in *Heydon case* [(1584) 3 Co Rep 7a :

76. ER637 and is considered one of the safest guides today. This Court also accepted those principles. (See *Bihar Distillery Ltd. case* [(1997) 2 SCC453 , SCC para 20 at p. 468 : JT para 21 at p. 867 of the Report.) 84. Reliance was also placed on another decision of this Court in *Dharam Dutt v. Union of India* [(2004) 1 SCC712 . This judgment is relevant in order to deal with the argument of the learned counsel for the appellants that in reducing the period for bringing the no-confidence motion from two years to one year and then in reducing the required majority from 2/3rd to simple majority, the legislature was guided by the sinister motive of some influential Ministers to get rid of a local leader who, as a Pradhan of Panchayat, may have become very powerful and competitor of the Minister in the State.

85. In *Dharam Dutt* [(2004) 1 SCC712] this Court held that if the legislature is competent to pass a particular law, the motives which impelled it to act are really irrelevant. If the legislature has competence, the question of motive does not arise at all and any inquiry into the motive which persuaded Parliament into passing the Act would be of no use at all. The Apex Court in the case of *STATE OF U.P. V. VAM ORGANIC CHEMICALS LTD.*,²⁰ has held as follows:

20. (2004) 1 SCC225332 30. The locus classicus on the distinction between a fee and a tax is the decision of this Court in *Commr., H.R.E. v. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt* [AIR 1954 SC282:

1954. SCR1005 . In that case the subject-matter of challenge was, inter alia, Section 76 of the Madras Hindu Religious and Charitable Endowments Act, 1951 under which religious institutions were required to make a contribution at 5 per cent of their income towards the services rendered by the Government and its officers. According to the State this annual contribution was a fee for overseeing the working of the religious institutions. According to the religious institutions, the levy was a tax which the State was incompetent to impose.

31. The distinctive characteristics of a tax and fee were laid down. As far as fee is concerned, it was held that: (AIR p. 295, para

44) [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. 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. (emphasis supplied) 33. This Court struck down Section 76 on the ground that the annual contribution was a tax as there was total absence of any correlation between the expenses incurred by the Government and the amount raised by contribution under the provision of Section 76 and in these circumstances the theory of a return or counterpayment or quid pro quo cannot have any possible application to this case (AIR p. 296, para 49).

(emphasis supplied) 334 34. The word service in the context of a fee could, therefore, include, a levy for a compulsory measure undertaken vis--vis the payer in the interest of the public. This coercive measure has been subsequently judicially clarified to mean a regulatory measure. But in the case of both kinds of services, whether compulsorily imposed or voluntarily accepted, there would have to be a correlation between the levy imposed and the counter payment or quid pro quo. However, relationship between the levy and the services rendered is one of general character and not of mathematical exactitude. All that is necessary is that there should be a reasonable relationship between levy of the fee and the service rendered. [Sreenivasa General Traders v. State of A.P., (1983) 4 SCC353 Contrariwise when there is no such correlation, the levy, despite its nomenclature is in fact a tax. In Corpn. of Calcutta v. Liberty Cinema [AIR 1965 SC1107 the licence fee charged under Section 548 of the Calcutta Municipal Act, 1951 had been challenged on the ground that no service was rendered 335 commensurate with the tax. This Court said that the levy was a tax which the State was competent to impose: (AIR pp. 1116-17, para

20) [T]he 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. (emphasis supplied) In the aforesaid judgment the Apex Court has impliedly overruled BIHAR DISTILLERY and has clearly held that the element of quid pro quo cannot be diluted in the charge of a fee, failing which, it would become imposition of tax and not a fee. The aforesaid judgment considers the judgments on the issue and follows 336 SIRUR MUTT and LIBERTY CINEMA (supra). The subsequent judgment relied on by the learned counsel with regard to constitutionality would not be applicable to the facts of the case at hand as it followed BIHAR DISTILLERY which stands impliedly overruled in the judgment (supra).

40. As held by the Apex Court in the case of AHMEDABAD URBAN DEVELOPMENT AUTHORITY (supra), imposition of a tax or a fee by a delegated authority must be very specific and there is no scope of implied authority for imposition of such tax or fee. The authority must act strictly within the parameters of the Act. The theory of implied intent or the concept of incidental and ancillary power, as submitted by the learned counsel appearing for the BBMP cannot be accepted. 337 LABOUR CESS UNDER THE WELFARE CESS ACT:

41. The issue that remains for consideration is imposition of labour cess in terms of the statute. Writ Petition No.8849 of 2020 among other cases is taken up for consideration in so far as it pertains to labour cess, which is called in question in several of the writ petitions. The demand for labour cess is under the Welfare Cess Act and the Rules framed there under. The Welfare Cess Act was promulgated for levy and collection of cess on the cost of construction incurred by employers with a view to augmenting resources of the Building and Other Construction Workers Welfare Boards constituted under the Welfare Cess Act. Certain provisions in the Welfare Cess Act that are germane for consideration in the subject lis are extracted hereunder for the purpose of quick reference: 3. Levy and collection of cess.-(1) There shall be levied and collected a cess for 338 the purposes of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 at such rate not exceeding two per cent. but not less than one per cent. of the cost of construction incurred by an employer, as the Central Government may, by notification in the Official Gazette, from time to time specify. (2) The cess levied under sub-section (1) shall be collected from every employer in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such local authority is required, as may be prescribed. (3) The proceeds of the cess collected under sub-section (2) shall be paid by the local authority or the State Government collecting the cess to the Board after deducting the cost of collection of such cess 339 not exceeding one per cent. of the amount collected. (4) Notwithstanding anything contained in sub-section (1) or sub-section (2), the cess leviable under this Act including payment of such cess in advance may, subject to

final assessment to be made, be collected at a uniform rate or rates as may be prescribed on the basis of the quantum of the building or other construction work involved.

5. Assessment of cess.-(1) The officer or authority to whom or to which the return has been furnished under section 4 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the employer. (2) If the return has not been furnished to the officer or authority under sub-section (2) of section 4, he or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the employer. (3) An order of assessment made under sub-section (1) or sub-section (2) shall specify the date within which the cess shall be paid by the employer.

8. Interest payable on delay in payment of cess.-If any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two per cent. for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid.

11. Appeals.-(1) Any employer aggrieved by an order of assessment made under section 5 or by an order imposing penalty made under section 9 may, within such time as may be prescribed, appeal to such appellate authority in such form and in such manner as may be prescribed. (2) Every appeal preferred under sub-section (1) shall be accompanied by such fees as may be prescribed. (3) After the receipt of any appeal under sub-section (1), the appellate authority shall, after giving the appellant an opportunity of being heard in the matter, dispose of the appeal as expeditiously as possible. (4) Every order passed in appeal under this section shall be final and shall not be called in question in any court of law.

14. Power to make rules.-(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act. (2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

(a) the manner in which and the time within which the cess shall be collected under sub-section (2) of section 3; (b) the rate or rates of advance cess leviable under sub-section (4) of section 3; (c) the particulars of the returns to be furnished, the officer or authority to whom or to which such returns shall be furnished and the

manner and time of furnishing such returns under sub-section (1) of section 4; (d) the powers which may be exercised by the officer or authority under section 7; (e) the authority which may impose penalty under section 9; (f) the authority to which an appeal may be filed under sub-section (1) of section 11 and the time within 343 which and the form and manner in which such appeal may be filed; (g) the fees which shall accompany an appeal under sub-section (2) of section 11; and (h) any other matter which has to be, or may be, prescribed. (3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification 5 in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without 344 prejudice to the validity of anything previously done under that rule. Section 3 of the Welfare Cess Act deals with levy and collection of cess and mandates that cess shall be levied and collected under the Welfare Cess Act at such rate not exceeding 2% but not less than 1% of the cost of construction incurred by the employer as the Central Government or the State Government may specify in this behalf from time to time.

42. The cess levied under sub-section (1) is to be collected from every employer. Two modes of collection are envisaged under sub-section (2). Deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction by such local authority is required, as may be prescribed. The local authority which is empowered to collect cess in 345 terms of the Welfare Cess Act is the BBMP in the case at hand. Under sub-section (3) the proceeds of cess collected is to be paid by the local authority or the State Government who has collected the cess to the Board after collecting the cost of collection of such cess not exceeding 1% of the amount so collected.

43. The assessment of cess is dealt with under Section 5 of the Welfare Cess Act. Section 8 deals with interest payable on delay in payment of cess. Any dispute with regard to the assessment of cess under Section 5 or imposition of interest or penalty under Sections 8 and 9 is appealable under Section 11. Section 14 of the Welfare Cess Act empowers the Government to make Rules for the purpose of carrying out the provisions of the Act. The Rules are to be made with regard to the manner and the time within which cess shall be paid and collected under sub-section (2) of Section 3 (supra). 346

44. In exercise of powers conferred by sub-section (1) of Section 14 rules have been framed by the Central Government viz., the Building and Other Construction Workers Welfare Cess Rules, 1998 (for short the Cess Rules). Rule 3 deals with levy of cess for collection to be made under Section 3 of the Welfare Cess Act. Relevant rules for the purpose of lis are Rules 3, 4, 8 and 11 which are extracted hereunder for the purpose of ready reference: 3. Levy of cess.- For the purpose of levy of cess under sub-section (1) of section 3 of the Act, cost of construction shall include all expenditure incurred by an employer in connection with the building or other construction work but shall not include- cost of land; any compensation paid or payable to a worker or his kin under the Workmens Compensation Act, 1923.

4. Time and manner of collection.-

(1) The cess levied under sub-section

(1) of 347 section 3 of the Act shall be paid by an employer, within thirty days of completion of the construction project or within thirty days of the date on which assessment of cess payable is finalised, whichever is earlier, to the cess collector.

(2) Notwithstanding the provisions of sub-rule (1), where the duration of the project or construction work exceeds one year, cess shall be paid within thirty days of completion of one year from the date of commencement of work and every year thereafter at the notified rates on the cost of construction incurred during the relevant period.

(3) Notwithstanding the provisions of sub-rule

(1) and sub-rule (2), where the levy of cess pertains to building and other construction work of a Government or of a Public Sector Undertaking, such Government or the Public Sector Undertaking shall deduct or cause to be deducted the cess payable at the notified rates from the bills paid for such works.

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(4) Notwithstanding the provisions of sub-rule

(1) and sub-rule (2), where the approval of a construction work by a local authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the Board and payable at the station at which the Board is located for an amount of cess payable at the notified rates on the estimated cost of construction: Provided that if the duration of the project is likely to exceed one year, the demand draft may be for the amount of cess payable on cost of construction estimated to be incurred during one year from the date of commencement and further payments of cess due shall be made as per the provisions of sub-rule (2).

(5) An employer may pay in advance an amount of cess calculated on the basis of the estimated cost of construction along with the notice of commencement of work under section 46 of the Main Act by a crossed demand draft in favour of the Board and 349 payable at the station at which the Board is located: Provided that if the duration of the project is likely to exceed one year, the demand draft may be for the amount of cess payable on cost of construction estimated to be incurred during one year from the date of such commencement and further payment of cess due shall be made as per the provisions of sub-rule (2).

(6) Advance cess paid under sub-rules (3),

(4) and (5), shall be adjusted in the final assessment made by the Assessing Officer.

8. Return of overpaid cess.-(1) Where the Assessing Officer has passed an order of assessment and the employer decides to withdraw from or foreclose theThe Building and other construction workers Welfare Cess Rules, 19981 works or

modifies the plan of construction thereby reducing the cost of construction undertaken or has been forced by other circumstances to call off the completion of the work undertaken, he may 350 seek revision of the assessment order by making an information in Form II to the Assessing Officer giving details of such reduction or stoppage of work.

(2) Revision of order of assessment shall be made by the Assessing Officer, in the same manner as the original order, within thirty days of receipt of such information in Form II.

(3) Following the revision of assessment as per sub-rule (2), the Assessing Officer shall, wherever necessary, endorse a copy of the revised assessment to the Board or cess collector, as the case may be, for making the refund of excess cess as ordered in the revised assessment.

(4) The Board shall, within thirty days of receipt of the endorsement from the Assessing Officer under sub-rule (3), refund the amount specified in the order to the employer through a demand draft payable at the station where the establishment is located. 351

(5) Where the Appellate Authority has modified the order of assessment reducing the amount of cess, refund shall be made within such time as may be specified in that order.

11. Date of payment.-Date of payment of cess shall be the date on which the amount is deposited with the cess collector under sub-rule

(1) of rule 4, or the date of deduction at source under sub-rule

(3) of rule 4, or the date on which the draft has been deposited with the local authority under sub-rule

(4) of rule 4, as the case may be. In terms of Rule 4 which deals with time and manner of collection of cess it clearly depicts that cess is to be paid where duration of the project or construction work exceeds one year within 30 days of completion of one year from the date of commencement of the work. Sub- rule

(5) of Rule 4 directs that an employer may pay in advance an amount of cess calculated on the basis of 352 estimated cost of construction along with the notice of commencement of work.

45. Therefore, two directions emerge from sub- rules (2), (4) and (5) of Rule 4. The cess levied under sub-section (1) of Section 3 of the Act is to be paid by the employer within 30 days of completion of construction or the project or within 30 days on which the assessment of cess is finalized, whichever is earlier to the Cess Collector. Sub-rule (2) begins with a non obstante clause reading notwithstanding the provisions of sub-rule (2) where the duration of the project exceeds one year, the cess can be paid within one month of completion of one year from the date of commencement of work. Sub-rule (4) which again begins with a non- obstante clause mandates that notwithstanding sub- rules (1) and (2) where approval of a construction work by a local authority is required, every application for such approval shall be accompanied by a crossed 353 demand draft in favour of the Board. The amount of cess payable is at the notified rates on the estimated cost of construction.

46. Therefore, whatever sub-rules (1) and (2) have given is taken away by sub-rule (4). At the time when the application is submitted to the BBMP for approval it should contain a demand draft of the amount of cess payable at the notified rates on the estimated cost of construction. Therefore, it is under this provision the BBMP, being a local authority, is empowered to demand labour cess at the notified rate. Sub-rule (4) is accompanied with a proviso.

47. The proviso to sub-rule (4) mandates that if the duration of the project is likely to exceed one year, the demand draft may be for the amount of cess payable on the cost of construction incurred during one year from the date of commencement and payment of cess that would fall due in terms of sub-rule (2). Therefore, 354 the proviso though permits demand of cess from the hands of BBMP it does not mandate payment upfront in advance at a time when application for approval is made. Sub-rule (5) makes it directory and not mandatory as it reads an employer may pay in advance an amount of cess calculated on the basis of estimated cost of construction.

48. Rule 8 deals with return of overpaid cess. Rule 11 mandates date of payment. In terms of Rule 11 the date of payment of cess shall be the date on which the amount is deposited in terms of the aforesaid Rules with the local authority. In terms of the afore-narrated provisions of the Welfare Cess Act and the Cess Rules, the impugned demand is required to be noticed and considered. The notice of demand in the case at hand is dated 12.06.2020. The labour cess along with other imposts that is demanded is Rs.2,17,047-00. Sub- section (3) of Section 3 of the Welfare Cess Act provides 355 for deducting the cost of collection of cess not exceeding one per cent of the amount collected by the local authority. The contention of the petitioners in so far as labour cess is concerned that it is demanded upfront which is contrary to the Welfare Cess Act and the Cess Rules as the BBMP has included the said demand in the list of imposts for upfront payment of the entire amount of labour cess is contrary to the Welfare Cess Act and the Cess Rules.

49. The contention of the Government Advocate that the petitioners have to file an appeal in so far as it concerns labour cess is misconceived. The demand of cess upfront by the BBMP at the time when approval is to be given for construction of a building, though in the first blush, looks to be in terms of the Welfare Cess Act, the proviso to the Welfare Cess Act dilutes and makes it directory for the employer to pay the cess in advance or to pay the cess 30 days after completion of one year 356 from the date of commencement of work. Therefore, the demand of upfront labour cess in the impugned order is unenforceable against the petitioners, for it being contrary to the Act.

50. The demand now made is undoubtedly payable by the petitioners but on completion of one year of the project within 30 days of such completion which is the mandate of the Welfare Cess Act and is to be strictly adhered to. Moreover, in the light of the fact that Rule 7 of the Rules mandates the employer to provide details of estimated cost of construction in Form No.I and the Assessing Officer would pass an order of assessment. A conjoint reading of Rules 4 and 7 makes it unmistakably clear that the local authority may either within 30 days of completion of the project or within 30 days from the date of assessment of cess payable is finalized, whichever is earlier, shall pay cess to the Cess Collector. 357

51. The justification of Government for upfront demand of cess of one percent of the estimated cost is on the strength of two Government orders dated 18-01- 2007 and 26-02-2007 which are issued in furtherance of the Act and the Rules. The Government orders which are issued in furtherance of the Act and the Rules cannot run counter to the Act and the Rules. The mandate of the Act or the Rules cannot be taken away by Government orders. The offending portion of the Government order dated 18.01.2007 reads as follows:- (c) Where the approval of the construction work by local authority is required, all local authorities mainly Bangalore Mahanagara Palike, and all City Corporations, Municipal Corporations and Town Municipalities, Panchayats etc., shall obtain estimated cost of the construction along with building plans, which are submitted for approval by concerned employees i.e., owners/ contractors/builders etc., such bodies shall collect upfront an amount of 1% of the estimated cost furnished 358 along with building plans, and remit by way of crossed demand draft payable in favour of Karnataka State Building and Other Construction Workers Welfare Board, along with forwarding letter within 30 days in terms of Rules 5(3) of the Building and Other Construction Workers Welfare Cess Rules, 1998. The local bodies before remitting the amount of cess of the board can deduct 1% of the total amount collected for meeting their administrative expenses. The said clause of the Government order is modified by issuance of corrigendum dated 28-02-2007 which reads as follows:- In order portion of the G.O.No.LD300LET2006dated xx 2007, the para No.(c) is deleted and the following para is substituted: (c) Where the approval of the construction work by local authority is required, all local authorities mainly Bangalore Mahanagara Palike, and all City Corporations, Municipal Corporations and Town Municipalities, Panchayats etc.; shall 359 obtain estimated cost of the construction along with building plans, which are submitted for approval by concerned employers i.e., owners/ contractors/builders etc.; such bodies shall collect by way of demand draft in favour of Karnataka State Building and Other Construction Workers Welfare Board upfront an amount of 1% of the estimated cost furnished along with building plans, and remit the demand draft to the Karnataka State Building and Other Construction Workers Welfare Board along with forwarding letter within 30 days in terms of Rules 5(3) of the Cess Rules, 1998. The Board shall give back 1% of such total collection to the local

body for the services rendered. It is this Government Order that is the fly in the ointment as a demand upfront is made by the State through the BBMP for payment of cess. This runs completely counter to the Act and the Rules which empower demand of cess. The charging provisions are 360 Section 3 and Rule 3 of the Act and Rules respectively, which nowhere mandate that payment of labour cess should be paid upfront. It is the Government order dated 28.02.2007 which generates such demand. Since the impugned Government order runs counter to the Act and the Rules, it is rendered unenforceable. Therefore, the petitioners are not required to pay labour cess upfront before construction takes place but would not escape such payment as mandated under the Act and as such the demand of labour cess by the BBMP at 1% being valid but the demand of it upfront is invalid. REFUND:

52. The learned counsel appearing for the petitioners, in particular, the learned counsel in W.P.No.36017/2018 Ms.Nayantara would vehemently argue that if the impugned levies are without authority of law, the petitioners are entitled to a refund and would place reliance upon the judgment of the Apex Court in 361 the case of U.P.POLLUTION CONTROL BOARD VS. KANORIA AND OTHERS²¹ and in the case of SREE DIGVIJAY CEMENTS COMPANY AND OTHERS VS. UNION OF INDIA²². Though in terms of the judgments relied on by the learned counsel would at the first blush look acceptable, the facts of the case that went into rendering of the aforesaid judgments will have to be considered and if considered, they are distinguishable without much ado. Therefore, a blanket refund cannot be the consequence in the peculiar facts of the case at hand.

53. Holding the impugned demands to be illegal will not preclude or be an impediment for the legislature to bring out suitable legislation for imposition of the said demands. This is in the light of the judgment of the Division Bench of this Court in the case of Wireless 21 AIR 2001 SC78722 AIR 2003 SC767362 - TT Info Services Ltd. and Others V. State of Karnataka and Others²³ 2. The learned Single Judge though has accepted the contention that there is no provision to collect the permission fee and installation charges in respect of communication towers has thereafter held that the structure viz., the telecommunication tower answers the definition of building as defined under Section 2(3) and 2(1-A) of the

respective Acts. Though the demand notices were quashed, the learned Single Judge was of the view that the quantified amount as fixed by the Bruhat Bangalore Mahanagara Palike is to be adopted by the other local bodies. A further direction was also issued for framing such law/rules in this regard. The petitioners claiming to be aggrieved by the decision of the learned Single Judge are before this Court in these intra-Court appeals. 23 2012 (3) Kar.LJ302363 14. Further in the case of Indus Towers Ltd. v. State of Gujarat (2010-GHJ-24-329) relied on by the appellants, the Division Bench of the High Court of Gujarat was seized of an identical situation as in the case on hand wherein there was no specific provision for imposing tax on telecommunication equipment, but it had been considered as a building and the regulations were enforced, in fact in that case, in the absence of provision in the Act, which is a requirement under Article 265 of the Constitution of India a Government resolution had been issued in exercise of powers under Article 162 of the Constitution of India providing for such regulations. The validity of the same had arisen for consideration. The Court after adverting to all aspects of the matter and also keeping in view the decisions of the Hon'ble Supreme Court had quashed the same. However, in the course of the judgment, the Court observed that it would be open for the legislature to make such amendments in the Acts making provision for bringing the technological advances within 364 the purview of the Act. We are in agreement and subscribe to the said view, as otherwise it would not be permissible for the local authorities to regulate, levy and collect taxes or fees in respect of mobile telecommunication towers/posts under the presently subsisting charging section of the Acts under consideration.

15. Having arrived at the above conclusion, the next aspect for consideration is as to whether the learned Single Judge was justified in the instant case in holding that the appellants are liable to pay tax of Rs. 12,000/- p.a. per mobile tower till appropriate Rules are framed for levying taxes on mobile towers by adopting the Rules stated to have been framed by the Bruhat Bangalore Mahanagara Palike (BBMP). Though we do not propose to express any opinion about the validity or otherwise of the Regulations stated to have been framed by the BBMP as the same do not arise for consideration herein, we are of the opinion that the course adopted 365 by the learned Single Judge is not justified in law.

16. The decisions of the Hon'ble Supreme Court referred supra is categorical that the tax cannot be levied in the absence of express provision to do so. If there is a void, it is for the legislature to remedy the situation. It is also the well-settled position of law that it is not for the Courts either to legislate or direct the legislature to enact the law in any particular manner. In this regard, it is apposite to refer to the decisions rendered by the Hon'ble Supreme Court in the case of *State of Himachal Pradesh v. A parent of a Student of Medical College, Shimla* (AIR 1985 SC010; *S.R. Batra v. Taruna Batra* (SMI) (2007 (3) SCC169 and *Divisional Manager, Aravali Golf Club v. Chander Hass* (2008 (1) SCC683 relied on by the learned senior counsel for the appellants wherein the said position has been succinctly stated. Hence, in the absence of the fiscal demands being backed by law on the subject, tills Court would strike down the same. It is 366 for the legislature to take into consideration all aspects and enact such law as it deems fit in its wisdom. (Emphasis supplied) Therefore, in the light of the aforesaid judgment, it is for the legislature to bring about appropriate law to demand any kind of fee that is now demanded. EPILOGUE: Ergo, on an anatomy of the plethora of judgments of the Apex Court, this Court and other constitutional Courts qua the facts obtaining in the case at hand, the impugned demands made by the BBMP to the extent considered would all be unenforceable in the existing incarnation as they are ultravires the Act. As a logical sequitur, I hold, that the imposition of the impugned imposts is impossible to be countenanced. 367 For the praedictus reasons, I pass the following:

ORDER

(a) All the Writ Petitions are allowed. (b) The bye-laws under which Ground Rent, Licence Fee, Building Licence Fee, Scrutiny Fee, Security Deposit are all held ultravires the Act and are resultantly rendered unenforceable. (c) The Circular bearing No.Ai /e.r(G)/rJi3/Dg/320/2015-16 dated 04.09.2015 stands quashed. (d) The Circular bearing No.CE36 2016 (sU) dated 27.01.2017 and the Circular bearing No.Ai/Dg/1533/2016-17 dated 30.03.2017 demanding Lake Rejuvenation Fee are quashed. (e) Imposition of labour cess under the Welfare Cess Act is upheld, but its demand for payment upfront in terms of Government Orders dated 18.01.2007 and 28.02.2007 stands quashed. (f) The State or the BBMP is not

precluded from bringing in the impugned levies under the provisions of the Act or the Rules by making suitable amendments to the Act and the Rules. 368 (g) Petitioners in all these petitions who have deposited certain amounts in terms of the interim order passed by this Court before this Court are entitled to refund of the amounts so deposited. (h) Insofar as refund in other cases who have paid to the Corporation under protest, they shall be entitled to such refund only if the same is not collected from the consumers of the apartments, businesses as the case would be. (i) Insofar as all other payments made, they would all be at liberty to give representation to the BBMP and the BBMP would consider the refund of the amounts, in accordance with law and the findings of this Court. (j) If representations are made by the petitioners for refund, the BBMP shall pass appropriate orders within 12 weeks from the date of such representations. In view of disposal of the petitions, all pending Interlocutory Applications also stand disposed. Sd/- JUDGE bkp CT:MJ

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