

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF JUNE, 2019

BEFORE

THE HON'BLE MR.JUSTICE G.NARENDAR

WRIT PETITION No.21655/2019 (LB-TAX)

BETWEEN:

M/S.ALLIANCE BUSINESS SCHOOL
(A COMPANY INCORPORATED UNDER
THE PROVISIONS OF THE INDIAN
COMPANIES ACT, 1956)
A SECTION 25 COMPANY (SECTION 8
UNDER THE ACT OF 2013)
SPONSORING BODY OF ALLIANCE
UNIVERSITY, BANGALORE
HAVING ITS REGISTERED
OFFICE AT NO.2 AND 3,
2ND CROSS, 36TH MAIN, 2ND CROSS,
DOLLARS SCHEME, BTM I STAGE
BANGALORE-560068
REPRESENTED BY ITS MANAGING DIRECTOR
SHRI SUDHIR ANGUR

... PETITIONER

(BY SRI.NANJUNDA REDDY, SR.COUNSEL FOR
SRI.SHYAM SUNDAR.M.S., ADV.)

AND

1. M/S.KARPOORU GRAMA PANCHAYATH
KASABA HOBLI, ANEKAL TALUK
BANGALORE RURAL DISTRICT – 562 106
REPRESENTED BY ITS PDO

2. THE CHAIRPERSON
KARPOORU GRAMA PANCHAYATH
KASABA HOBLI, ANEKAL TALUK
BANGALORE RURAL DISTRICT – 562 106
3. PANCHAYAT DEVELOPMENT OFFICER
KARPOORU GRAMA PANCHAYATH
KASABA HOBLI, ANEKAL TALUK
BANGALORE RURAL DISTRICT – 562 106
4. M/S BYAGADADENAHALLI GRAMA PANCHAYATH
KASABA HOBLI, ANEKAL TALUK
BANGALORE RURAL DISTRICT – 562 106
REPRESENTED BY ITS PDO
5. THE CHAIRPERSON
BYAGADADENAHALLI GRAMA PANCHAYATH
KASABA HOBLI, ANEKAL TALUK
BANGALORE RURAL DISTRICT – 562 106
6. PANCHAYATH DEVELOPMENT OFFICER
BYAGADADENAHALLI GRAMA PANCHAYATH
KASABA HOBLI, ANEKAL TALUK
BANGALORE RURAL DISTRICT – 562 106
7. THE CHIEF EXECUTIVE OFFICER
ZILLA PANCHAYATH
BANGALORE URBAN DISTRICT
HAVING OFFICE AT:
ZILLA PANCHAYAT BUILDING
NEXT SRI BANASHANKARIAMMA TEMPLE
BANASHANKARI, BANGALORE – 560 050
... RESPONDENTS

(BY SRI.A.NAGARAJAPPA, ADV. FOR R2, R3, R5 & R6
SRI.PRADEEP.M., ADV. FOR R7
R1 SERVED)

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

THAT THE PETITIONER AND ITS UNIVERSITY BY NAME ALLIANCE UNIVERSITY LOCATED AT CHIKKAHAGADE, ANEKAL TALUK, BANGALORE RURAL DISTRICT IS EXEMPTED PAYMENT OF PROPERTY AND BUILDING TAXES TO THE LOCAL SELF BODY VIZ. THE RESPONDENT GRAMA PANCHAYATHS BY VIRTUE OF RULE 6(C) OF THE KARNATAKA PANCHAYATH RAJ (GRAMA PANCHAYATHS TAXES AND FEES) RULES, 1994 AND ETC.,

THIS WRIT PETITION COMING ON FOR 'ORDERS' THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

Heard Sri.Nanjunda Reddy, learned Senior counsel for Sri.Shyam Sundar.M.S., learned counsel for the petitioner and learned counsel for the respondents.

2. Learned Senior counsel would submit that Rule 6(c) of the Karnataka Panchayath Raj (Gram Panchayath and Tax and Fee) Rules, 1994 exempts the buildings and lands used solely for charitable and public religious from the liability of paying tax and that the petitioner has been recognized by the Income Tax Authority as a charitable institution and hence, demand by the panchayath is unsustainable.

3. Be that as it may, the fact remains that on earlier occasions, taxes were paid by admitting the liability. In that view of the matter, subsequent notices have been issued. Petitioner is now contending otherwise. That apart, it is seen that an appeal has also been preferred by the petitioner. That by itself would dis-entitle the petitioner to maintain the instant writ petition impugning the demand made by the respondent-Authority. Hence, this Court is of the opinion that the writ petition could be disposed of with a direction to the Appellate Authority to consider and dispose of the appeal as expeditiously as possible.

Accordingly, the writ petition is disposed of with a direction to the Appellate Authority to consider and dispose of the appeal within an outer limit of four months from the date of receipt of a certified copy of this order. It is made clear that the amount deposited before this Court shall be kept in a fixed deposit in any Nationalized Bank for the duration of

appeal and depending on the outcome of the said appeal, the amount shall be released in favour of the successful party.

The Panchayath Authorities are directed not to initiate any precipitate action till the disposal of the appeal or for a period of four months whichever is earlier.

Sri.Pradeep.M., learned counsel undertakes to and is permitted to file power on behalf of respondent No.7.

No costs.

Sd/-
JUDGE

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