



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF DECEMBER, 2023

BEFORE

THE HON'BLE MR JUSTICE M.G.S. KAMAL

WRIT PETITION NO. 29334 OF 2023 (LB-BMP)

BETWEEN:

MAVERICK HOLDINGS AND INVESTMENTS
PRIVATE LIMITED
A COMPANY REGISTERED UNDER THE PROVISIONS
OF THE COMPANIES ACT, 1956
HAVING ITS OFFICE AT NO.78/1,
NEW K.R.ROAD, BASAVANAGUDI,
BENGALURU - 560 004
REPRESENTED BY ITS AUTHORIZED SIGNATORY,
DIRECTOR,
MAHESH S DESHPANDE

...PETITIONER

(BY SRI. S. SRIRANGA SENIOR COUNSEL FOR
SMT. SUMANA NAGANAND, ADVOCATE)

AND:

1. BRUHAT BENGALURU MAHANAGARA PALIKE
N.R.SQUARE, J.C.ROAD
BENGALURU - 560 002
REPRESENTED BY ITS COMMISSIONER.
2. THE ASSISTANT REVENUE
OFFICER, SHANTHINAGAR (SUB-DIVISION)
BRUHAT BENGALURU MAHANAGARA PALIKE

Digitally
signed by
SUMA B N
Location:
High Court of
Karnataka



12TH FLOOR, PUBLIC UTILITY BUILDING
MAHATMA GANDHI ROAD, MAYO HALL,
BENGALURU - 560 001.

...RESPONDENTS

(BY SRI. B.S. KARTHIKEYAN, ADVOCATE FOR R1 & R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO a) QUASH THE DEMAND NOTICE BEARING NO.SA.KAM.A (SHANA)/P.R./816/2023-24 DATED 28.08.2023 ISSUED BY R2 (ANNEXURE-G). b) DIRECT THE RESPONDENTS TO ACCEPT THE SELF-ASSESSMENT RETURNS AS FILED BY THE PETITIONER FROM THE YEAR 2008-09 TILL DATE ETC.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

Sri.B.S.Karthikeyan, learned counsel takes notice for respondents.

Short grievance of the petitioner is that the demand notice at Annexure-G dated 28.08.2023 issued under Sub-Sections (12), (15), (16) of Section 144 of BBMP Act, 2020 is without any prior notice, as such same is sought to be quashed.



2. Sri.Sriranga, learned Senior counsel appearing for Smt.Sumana Naganand for petitioner drawing attention of this Court to Annexure-E, the receipt of payment of tax submits that as on 15.06.2023 petitioner has paid the entire amount of tax as demanded by the respondent authorities and that there are no arrears. As such he submits that the demand made by the respondent-authorities as per Annexure -G in a sum of Rs.64,12,66,015/- apart from being excessive, arbitrary and also untenable as they have not been issued any prior notice. He submits that the said demand apparently refers to the period of 2008-09 which is barred by limitation. He submits petitioner not having been given opportunity of being heard respondent authorities could not have passed such an order.

3. In response, Sri.B.S.Karthikeyan, learned counsel undertaking to appear for respondents justifying the demand notice of the respondent authorities submits that the petitioner was paying the tax on self assessment mode



and only on auditing and scrutiny of the amount being paid to the respondent the unpaid amount/arrears and differential tax required to be paid has been found which is mentioned at Annexure-G and same is required to be paid by petitioner. He submits that petitioner being aware of this, cannot be heard to say that it has not been given an opportunity. He submits that the notice in question was issued on 28.08.2023 and petitioner has approached this court after lapse of four months.

4. Heard and perused the records.

5. There is no dispute of the fact that petitioner has paid the tax, albeit under self assessment scheme as on 15.06.2023 and records reveal that as on that date the petitioner has paid entire amount. Though Annexure-G refers to assessment of tax for the period from 2008-09 to 2022-23 consisting of revised tax and differential tax, the petitioner apparently has not been given any opportunity to have its say in the matter. Annexure-H is a communication issued by the petitioner addressed to the



second respondent. Perusal of which reveal that petitioner has sought for details based on which the respondent raised the demand. Said communication has not been responded by the respondent.

6. Be that as it is. The fact remains that petitioner has not been issued with any prior notice before issuing the demand notice at Annexure-G which pertains to the period from 2008-09 to 2022-23.

In that view of the matter, this Court is of the considered view that petitioner shall consider the impugned demand notice as show cause notice and file its reply within 15 days from the date of receipt of certified copy of this order and respondent authorities shall consider the same and pass appropriate orders within twelve weeks thereafter in accordance with law.

Petition is disposed of.



Sri.B.S.Karthikeyan, learned counsel for respondents
is permitted to file vakalath within two weeks.

Sd/-
JUDGE

SBN