



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF JULY, 2026

BEFORE

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

WRIT PETITION NO. 58109 OF 2016 (GM-RES)

C/W

WRIT PETITION NO. 9339 OF 2020 (GM-RES)

IN WP No. 58109/2016

BETWEEN:

G M INFINTE DWELLING(I) PRIVATE LIMITED
A COMPANY INCORPORATED UNDER THE
COMPANIES ACT, 1956,
HAVING ITS OFFICE AT NO.6,
GM PEARL, BTM LAYOUT,
1ST STAGE, 1ST PHASE,
BANGALORE-560 068,
REPRESENTED BY ITS GENERAL MANAGER - CRM,
MR.NAVEEN KUMAR.M

...PETITIONER

(BY SRI. GIRIDHAR S V., ADVOCATE)

AND:

1. ELECTRONICS CITY INDUSTRIAL TOWNSHIP
AUTHORITY, NO.7(P), WEST PHASE,
ELECTRONICS CITY,
BANGALORE-560 100,
REPRESENTED BY ITS CHAIRPERSON,
MR.KIRON D SHAH.



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2. THE PRINCIPAL SECRETARY,
DEPARTMENT OF URBAN DEVELOPMENT
GOVERNMENT OF KARNATAKA.

...RESPONDENTS

(BY SRI. LOMESH KIRAN N., ADVOCATE AND
SMT. KRUTIKA RAGHAVAN, ADVOCATE FOR R1;
SRI. MAHANTESH SHETTAR, AGA FOR R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO
QUASH THE NOTIFICATION DATED 24.12.2013 AS AT
ANENXURE-D ISSUED BY THE RESPONDENT; QUASH THE
NOTICE DATED 05.11.2016 AS AT ANNEXURE-F ISSUED BY
THE RESPONDENT PASS AN ORDER AS TO THE COSTS OF THE
PRESENT WRIT PETITION.

IN WP NO. 9339/2020

BETWEEN:

DHANA LAKSHMI M.,
AGE ABOUT 44 YEARS
PROPRIETOR
"NARBAHVI" DAUGHTER OF LATE MEENAKSHI
SUNDARAM CARRYING BUSINESS AT V2
KSSIDC 3RD CROSS, NEXT TO CANARA BANK
ELECTRONIC CITY PHASE 1
BANGALORE - 560100
AND RESIDING AT VILLA NO 12
COCONUT GROVES DODATHOGUR
ELECTRONIC CITY POST
BANGALORE - 560 100.

...PETITIONER

(BY SRI. GIRIDHAR S V, ADVOCATE)



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AND:

ELECTRONIC CITY INDUSTRIAL
TOWNSHIP AUTHORITY
NO 7 (P) WEST PHASE
ELECTRONICS CITY
BANGALORE - 560 100
REP. BY ITS CHAIRPERSON
MR M HARI PRASAD HEGDE.

...RESPONDENT

(BY SRI. ABHINAY V AND TEJAS SHETTY, ADVOCATES)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE NOTIFICATION DATED 24.12.2013 AS AT ANNEXURE-C ISSUED BY THE RESPONDENT AND ETC.

THESE PETITIONS, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE M.G.S. KAMAL

ORAL ORDER

Petitioner in W.P.No.58109/2016, being a company purportedly involved in the business of construction and development of residential and commercial buildings and other similar development activities, is before this Court being aggrieved by a communication/notification dated 24.12.2013 produced at Annexure-D issued by the Chief Executive Officer-respondent No.1.



2. Petitioner in W.P.No.9339/2020 claiming to be a lessee in respect of property bearing Nos.1 and 2, Electronic City, Hosur Road, Bangalore and property bearing No.V2 KSSIDC, 3rd Cross Electronic City Phase 1, Bangalore, purportedly carrying on the business in the field of advertisement is also before this Court being aggrieved by the very same communication.

3. By the aforesaid communication respondent No.1 has sought to restrict petitioners and the like from displaying, erecting, fixing any advertisement on any land, building, wall, frame, post or structure or upon any vehicle in any manner whatsoever including promotional activities such as putting up kiosk, stalls etc., without written permission being obtained from the respondent No.1. The said communication further states, display of any advertisement or carrying of the promotional activities as above, without obtaining the permission should be taken down or removed at the cost of the owner of the land or the building. In addition, the respondent No.1 authority would have right to impose penalty on any violation at such rate as would be determined by the respondent No.1.



4. Learned counsel for the petitioners at the outset submits:

(a) that such communication issued by the respondent No.1 is one without jurisdiction and authority and the same is arbitrary and illegal.

(b) that under Chapter XVI-A the Governor may by notification specify such area to be industrial township for the purpose of said chapter and vest powers with the said Industrial Township Authority for the purpose of carrying out its functions which are otherwise vested in the Municipal Council under Sections 175 to 275 (both inclusive) of the Karnataka Municipalities Act, 1964.

(c) that Sections 133 to 136 of the Act provides power and authority to regulate and impose tax on advertisement and advertisement tax by the Municipal Council including power of removal of unauthorised advertisement if any.

(d) No such power or authority has been vested with the industrial township as respondent herein. Therefore, the impugned communication issued by the respondent No.1 intending to regulate advertisement and promotional activities and consequence action in the event of violation thereof



as stated in the impugned communication are unjustified and unsustainable.

5. Learned AGA who was directed to take notice by impleading respondent-No.2- The Principal Secretary, Department of Urban Development, Government of Karnataka, who on instructions submits that the respondent-State would look into this aspect of the matter and take necessary steps in accordance with law.

6. Heard and perused the records.

7. Chapter XVI A of the Karnataka Municipalities Act, 1964 provides for constitution of Industrial Township Authority. The said chapter consists of Sections 364A to 364Q. Relevant for the purpose of these petitions are Sections 364F and G which read as under:

364(F) Functions and duties of Industrial Township Authority.- *It shall be incumbent on the Authority to make adequate provision by any means or resources which it may lawfully use or take for each of the following matters within the Industrial Township, namely:-*

- (1) Regulation and construction of buildings;*
- (2) Planning for economic and social development;*
- (3) Roads and bridges;*



(4) Water supply for domestic, industrial and commercial purposes;

(5) Public, health, sanitation, conservancy and solid waste management and fire services;

(6) Urban forestry, protection of environment and promotion of ecological aspects;

(7) Safeguarding the interests of weaker sections of society, including handicapped and mentally retarded and improvement of slums;

(8) Provision for urban amenities and facilities such as parks, garden and playgrounds;

(9) Burial grounds and crematoriums;

(10) Public amenities including street lighting, parking lots, bus stops and public conveniences;

(11) Regulation of slaughter houses and tanneries;

(12) Any other matter as may be prescribed.

364(G). Powers of Industrial Township Authority.- (1)
The Industrial Township Authority for the purpose of carrying out its functions under section 364 (F) shall exercise all such powers vested in the Municipal Council under sections 175 to 275 both inclusive.

(2) The Industrial Township Authority may by order delegate such of its powers except the powers unders section 364(P) as it may deem fit to the Chief Executive Officer of the Authority.

8. Section 364G as noted above, provides that for the purpose of carrying out functions enumerated under Section 364F, Industrial Township Authority shall exercise power vested in the Municipal Council under Sections 175 to 275.

9. As rightly pointed out by learned counsel for petitioners except providing for powers vested in the Municipal Council



under Sections 175 to 275 to be exercised by Industrial Township Authority no other power otherwise vested with the Municipal Council are expected to be exercised by such Industrial Township Authority.

10. Power to regulate advertisement and imposition of tax etc., are provided under Sections 133 to 136 of the Karnataka Municipalities Act, 1964 which read as under:

133. Prohibition of advertisements without written permission of municipal council.—

(1) No advertisement shall, after the levy of the tax under section 94 has been determined upon by the municipal council, be exhibited, erected, fixed or retained upon or over any land, building, wall, hoarding, frame, post or structure or upon or in any vehicle or shall be displayed in any manner whatsoever in any place within the 1[municipal area]1 without the written permission of the municipal council, granted in accordance with bye-laws made under this Act.

(2) The municipal council shall not grant such permission if,—

(i) the advertisement contravenes any bye-laws made under this Act;

or

(ii) the tax, if any, due in respect of the advertisement has not been paid.

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement tax, the municipal council shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission.



134. Permission of the municipal council to become void in certain cases.—The permission granted under section 133 shall become void in the following cases, namely:—

(a) if the advertisement contravenes any bye-law made under this Act;

(b) if any material change is made in the advertisement or any part thereof without the previous permission of the municipal council;

(c) if the advertisement or any part thereof falls otherwise than through accident;

(d) if any addition or alteration be made to, or in the building, wall, hoarding, frame, post or structure upon or over which the advertisement is exhibited, erected, fixed or retained, if such addition or alteration involves the disturbance of the advertisement or any part thereof;

(e) if the building, wall, hoarding, frame, post or structure upon or over which the advertisement is exhibited, erected, fixed or retained is demolished or destroyed.

135. Presumption in case of contravention.— Where any advertisement has been exhibited, erected, fixed or retained upon or over any land, building, wall, hoarding, frame, post or structure or upon or in any vehicle or displayed to public view from a public street or public place in contravention of the provisions of this Act or any bye-laws made thereunder, it shall be presumed, unless and until the contrary is proved, that the contravention has been committed by the person or the persons on whose behalf the advertisement purports to be or the agents of such person or persons.

136. Removal of unauthorised advertisements.—If any advertisements exhibited, erected, fixed or retained in contravention of the provision of section 133, or after the written permission for the exhibition, erection, fixation or retention thereof for any period shall have expired or become void, the Municipal Commissioner or Chief Officer may, by notice in writing, require the owner or occupier of the land, building, wall, hoarding, frame, post or structure or vehicle upon or over or in which the same is exhibited, erected, fixed



or retained to take down or remove such advertisement or may enter any land, building, property or vehicle and have the advertisement dismantled, taken down or removed or spoiled, defaced or screened.

11. Clearly power to regulate display of advertisement and power to impose tax thereon is covered and provided under Sections 133 to 136 to be exercised by the Municipal Council. Though certain powers of the Municipal Council as envisaged and contemplated under Sections 175 to 275 are delegated and vested with the industrial township as that of the respondent under Section 364F. Power to regulate advertisement and impose tax as provided under Sections 133 to 136 of the Act is conspicuously absent under the said chapter. Meaning thereby the Industrial Township Authority has not been vested with power provided under Sections 133 to 136.

12. Issuance of impugned communication and the action threatened thereunder could only be exercised as provided under Sections 133 to 136 which is not vested with respondent No.1 herein.

13. By virtue of interim order dated 14.11.2016 this Court had directed the petitioners herein to deposit certain sum which



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is stated to have been deposited before the respondent authority. Respondent authority shall refund the said amount to the petitioners.

14. It is made clear upon such law being brought into force if petitioners are found liable to pay the amount, the same may be recovered in the manner known to law.

15. In that view the matter, the impugned communication/notification dated 24.12.2023 is quashed.

16. Needless to state it is for the respondent-State to take appropriate action to cover the field which is otherwise provided under Sections 133 to 136, falling within the areas which are declared as industrial township under Chapter XVI-A of the Act.

With the above observations, petitions are ***disposed of.***

Sd/-
(M.G.S. KAMAL)
JUDGE