



## Bruhat Bengaluru Mahanagara Palike

No.ARO(BTP)/W-5/PR-1835/2025-26

Office of the Asst Revenue Officer  
BYATARAYANPURA Sub-division  
Bengaluru, Date: 09-07-2025

### **Show Cause Notice**

(Under Section 150(3) of the GBG Act 2024)

**Year of Assessment: 2021-2022**

Whereas, as per rule 5 of BBMP (Property tax Assessment, recovery and Management) Rule 2024(continued under Section 360 of GBG Act 2024, vide notification DPAL 45 SHASANA 2024 Dated: 24-04-2025), the information furnished by you for ekhata reveals that your declared self-assessment of property tax is less than actual area and use .

Whereas, evidence of facts leading to evasion of payment of property tax, which justify making of reassessment, have come to knowledge of BBMP on date **09-07-2025**, as detailed below, which is in your name/occupied by you vide PID/Khata/Survey No **Survey No.:373/84and374/85/14to143**, and as such, has reason to believe that self declaration return furnished, for the year **2021-2022** vide application No **1600445145** which is deemed as assessed, appears to be incorrect or has been under assessed resulting in evasion of property tax.

Sl. No	Description	As per the return filed by Citizen	Assessment as per information & registered deed given by you for ekhata
1	Zonal classification (SAS)	2008:F 2016:E Capped Zone :E	2008:F 2016:E Capped Zone :E
2	Category	I - RCC/Madras Terrace Buildings Year: 2013 Self:1150 Sft Tenant:0 Sft Parking Self:0 Sft Tenant:0 Sft	I - RCC/Madras Terrace Buildings Year: 2013 Self:1150 Sft Tenant:0 Sft Parking Self:180 Sft Tenant:0 Sft

From the details shown above it is clear that you have filed incorrect property tax returns resulting in evasion of actual property tax payable as detailed below.

Sl. No	Description	As per returns filed by citizen computed & Paid (Rs.)	Assessment under rule 5 read with section 150(3) (Rs.)
1	Assessment of Residential Properties for Category I,II,III,IV	2677.2	2886.72
2	Assessment of Non-Residential Properties for Category V, VI, IX (ii,iii,iv), XVII	0	0
3	Assessment of Non-Residential Properties for Category VII,VIII,IX (i),X,XI,XII	0	0
4	Assessment of Excess Vacant and Vacant Land not built upon of Category XIII	0	0
5	Assessment of Vacant Land at prescribed rates.	0	0

6	Tax On Telecommunication Towers	0	0
7	Tax on Billboard/hoarding	0	0
8	Property Tax	2677.20	2886.72
9	Cess (At 26% from 2021-22 onward and 24% prior to thatAY)	696.07	750.55
10	Total Property tax with Cess	3373.27	3637.27

Sl.No	Description	Amount (Rs.)
1	Difference (evaded) Property Tax	209.52
2	Cess (At 26% from 2021-22 onward and 24 % prior to that AY)	54.48
3	Penalty(#) is equal to the difference (evaded) property tax	209.52
4	Interest *(calculated as on date of this notice generation)	539.91
5	SWM Cess	0.00
6	Total	1013

Since the tax re-assessed is more than 5% than the tax remitted along with returns, the evaded tax of Rs.1013 shall be payable together with penalty equal to the tax so evaded payable along with interest for the difference, as per section 150(3) GBG Act 2024. Hence you are hereby called upon to show cause within 15 (Fifteen) days as to why an order of reassessment should not be confirmed accordingly and Demand notice issued.

In case you were to fail to show cause within 15 (Fifteen) days, from the date of the receipt of the notice, the order of re-assessment as per the show cause notice will be confirmed, calling upon you (owner/occupier) to pay the above said sum. You may file your objection, if any, online at <https://BBMPeNyaya.karnataka.gov.in>. An opportunity for being heard will be provided to you.



**Asst Revenue Officer**  
BYATARAYANPURA Sub-division  
Bruhath Bengaluru Mahanagara Palike

To

Yeshveer Singh Saini  
373/84and374/85/14to143/103,,YELAHANKA, Bangalore

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