

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 08TH DAY OF JANUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE M. NAGAPRASANNA

WRIT PETITION No.4937 OF 2024 (KLR – RES)

BETWEEN:

THE NTI HOUSING CO-OPERATIVE SOCIETY LTD.,
BEING A REGISTERED CO-OPERATIVE SOCIETY
(UNDER KARNATAKA CO-OPERATIVE
SOCIETIES ACT, 1959)
HAVING ITS REGISTERED OFFICE AT
NO.84, "SUN SMILE", 1ST FLOOR,
8TH CROSS, SERPENTINE ROAD,
KUMARA PARK WEST,
BENGALURU – 560 020.

REPRESENTED BY ITS SECRETARY/
CHIEF EXECUTIVE
SRI PRATAPACHAND RATHOD

... PETITIONER

(BY SMT.NAYANA TARA B.G., ADVOCATE)

AND:

1 . THE DEPUTY COMMISSIONER
BANGALORE URBAN DISTRICT, BANGALORE
KANDAYA BHAVAN

K.G ROAD,
BENGALURU – 560 009.

- 2 . THE ASSISTANT COMMISSIONER
BANGALORE NORTH SUB-DIVISION,
KANDAYA BHAVAN
K.G.ROAD,
BENGALURU – 560 009.
- 3 . SPECIAL TAHASILDAR
BANGALORE NORTH (ADDL.) TALUK
YELAHANKA
BENGALURU – 560 064.
- 4 . SRI K.V.RAMANJANAPPA
AGED ABOUT 75 YEARS,
S/O LATE VEERAPPA,
RESIDING AT: KODIGEHALLI VILLAGE,
GOVT. SCHOOL ROAD,
YELAHANKA HOBLI,
BANGALORE NORTH (ADDL) DISTRICT – 560 092.

SINCE DEAD BY HIS LRS

- 4.A SRI SHIVANANJEGOWDA
S/O K.V.RAMANJANAPPA
AGED ABOUT 38 YEARS
R/AT NO.758, GOVT. SCHOOL ROAD
OPP. GOVT. SCHOOL
KODIGEHALLI, BENGALURU – 560 092.

IMPLEADED VIDE COURT ORDER DATED 05.06.2025

... RESPONDENTS

(BY SRI SESHU V., HCGP FOR R1 TO 3;
SMT S.SUSHEELA, SR. ADVOCATE A/W
SRI NAGESH VINAY S., ADVOCATE FOR R-4 (A))

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO CALL FOR RECORDS OF RP NO. 201/2020 BEFORE THE R-1; QUASH THE ORDER DTD 25.10.2023 IN RP NO. 201/2020 PASSED BY THE R-1 AT ANNEXURE-A; QUASH THE ORDER DTD 03.06.2016 IN RA(BNA)NO. 60/2016-17 PASSED BY THE R-2 AT ANNEXURE-B; DIRECT THE R-3 TO ENTER THE NAME OF THE PETITIONER SOCIETY IN THE REVENUE RECORDS IN RESPECT OF SY NO. 165/2 MEASURING 29 GUNTAS IN KODIGEHALLI VILLAGE, YELAHANKA HOBLI, BANGALORE NORTH TALUK.

THIS WRIT PETITION HAVING BEEN HEARD AND RESERVED FOR ORDERS, COMING ON FOR PRONOUNCEMENT THIS DAY, THE COURT MADE THE FOLLOWING:-

CORAM: **THE HON'BLE MR JUSTICE M.NAGAPRASANNA**

CAV ORDER

The petitioner/NTI Housing Co-operative Society (hereinafter referred to as 'the Society' for short) is at the doors of this Court seeking the following prayers:

- "(a) Call for records of RP No.201 of 2020 before the respondent No.1;
- (b) Issue a writ of certiorari or any other order, writ or direction of similar nature quashing the order dated 25-10-2023 in RP No.201 of 2020 passed by the respondent No.1 at **Annexure-A**;
- (c) Issue a writ of certiorari or any other order, writ or direction of similar nature quashing the order dated

3.06.2016 in RA (BNA) No.60/2016-17 passed by the respondent No.2 at **Annexure-B**;

- (d) Issue a writ of mandamus or any other writ, order or direction of similar nature directing the respondent No.3 to enter the name of the petitioner Society in the revenue records in respect of Survey No.165/2 measuring 29 guntas in Kodigehalli Village, Yelahanka Hobli, Bangalore North Taluk;
- (e) Grant any other relief that this Hon'ble Court deems fit in the facts and circumstances of the present case in the interest of justice."

2. Facts in brief, germane, are as follows:

2.1. The petitioner is a Co-operative Society. The State Government issued a preliminary notification on 03-01-1985 in respect of the subject property seeking to acquire the lands. A final notification thereon was issued on 22-09-1986. Further notification under Section 16(2) of the Land Acquisition Act, 1894 was issued in respect of the said property delivering possession of the property to the hands of the Society on 05-11-1992. This is challenged in Writ Petition No.2501 of 1996 before this Court. The said writ petition comes to be dismissed upholding the acquisition proceedings.

2.2. The said order came to be challenged before the Division Bench in Writ Appeal No.7940 of 1996, which also comes to be dismissed by an order dated 09-12-1998 upholding the order of the learned single Judge, thereby affirming the acquisition proceedings. When things stood thus, the 4th respondent files Writ Petition No.47009-47010 of 2001 calling in question katha made in favour of the Society. The said writ petition comes to be withdrawn reserving liberty to submit a representation. The 4th respondent then, long after the acquisition and handing over of the property to the hands of the Society, submits a representation to drop his lands from acquisition.

2.3. The State Government, by an order dated 30-01-1999, drops the said property from acquisition which was challenged by the Society in Writ Petition No.6578 of 1999. In the course of the proceedings, it is the submission in the petition, that the State Government had indicated that possession of the property was handed over to the Society by its order dated 20-04-1999. The writ petition then comes to be withdrawn. The 4th respondent again files another writ petition in Writ Petition No.32641 of 2002. The

learned single Judge allowed the writ petition in terms of the order dated 06-07-2009, on a short point that the land owners were not heard prior to passing of the order of handing over of the property to the Society.

2.4. The allottees of sites formed in the said property and other properties which are subject matter of order dated 30-01-1999 preferred Writ Petition No.29555-29570 of 2010. During its pendency, another writ petition comes to be filed which was tagged along with this, in Writ Petition No.38771 of 2014 all calling in question Government order dated 30-01-1999 and to review the order that was passed on 06-07-2009 in Writ Petition No.32641 of 2002 among other prayers. The said writ petitions come to be disposed by an order dated 25-07-2019 recalling the order dated 6-07-2009 passed in Writ Petition No.32641 of 2002 and restoring the same to the file. The other prayers were also kept open for adjudication. In terms of the said order, the Government order dated 20-04-1999 passed by the State Government which was challenged in the aforesaid Writ Petition Nos. 32641 of 2002 stood restored and the same is pending.

2.5. As observed hereinabove, on 20-04-1999, in terms of a notification under Section 16(2) of the Land Acquisition Act, 1894 it is the averment that the property remained in possession and enjoyment of the Society and its allottees. In terms of the order dated 06-07-2009 passed in Writ Petition No.32641 of 2002, the 4th respondent approaches the 3rd respondent to change the mutation in respect of the property in dispute in favour of the 4th respondent, on the score that the 4th respondent had inherited the said property from his deceased wife Munithayamma. Respondent No.3 did not effect the same. Therefore, the 4th respondent files an appeal under Section 136(2) of the Karnataka Land Revenue Act ('the Act' for short). The appeal is allowed and the 2nd respondent direct the 3rd respondent to change the khata in the name of the 4th respondent on the basis of inheritance. Aggrieved by the said order, the petitioner prefers a revision petition in R.P.201/2020 and the revision petition comes to be rejected. It is this that is called in question in the subject petition.

3. Heard Smt. Narayana Tara B.G., learned counsel appearing for the petitioner; Sri Seshu V., learned High Court Government

Pleader appearing for respondents 1 to 3 and Smt. S.Susheela, learned senior counsel appearing for respondent No.4.

4. The learned counsel appearing for the petitioner Smt. Narayana Tara B.G., would vehemently contend that the appeal filed under Section 136(2) of the Act clearly relies on the judgment dated 06-07-2009 passed in Writ Petition No.32641 of 2002, which on the date the 2nd respondent passed the order, had been recalled. There was no order in favour of the 4th respondent to seek change in mutation. The same error is committed by the Revisional Authority as well. She would therefore, contend that on this short score, apart from merits that the petitioner has in the case at hand, the writ petition is to be allowed and the orders have to be set at naught, as those writ petitions which were restored are still pending adjudication at the hands of this Court.

5. Per contra, the learned senior counsel Smt. S. Susheela appearing for the 4th respondent would vehemently contend that possession of lands was taken or otherwise is the subject matter in other petitions. But, as far as this respondent is concerned, he

would be entitled for certain amount of land and it is that land that was the subject matter of proceedings under the Act. No fault can be found with the order passed by the Authorities. She would seek dismissal of the petition.

6. The learned High Court Government Pleader would also toe the lines of the learned senior counsel for the 4th respondent in contending that in terms of the final notification, 29 guntas of land appears to have been left out and, therefore, the order was unsustainable. On a repeated query to verify the documents, the learned High Court Government Pleader would accept that no parcel of land is left out and would leave the decision to the Court.

7. I have given my anxious consideration to the submissions made by the respective learned counsel and have perused the material on record.

8. The aforesaid narrated facts are not in dispute. The issue lies in a narrow compass as to whether the orders impugned - one

passed by the Assistant Commissioner/2nd respondent under Section 136(2) of the Act and the other by the 1st respondent rejecting the review petition filed by the petitioner deserve to be sustained.

9. A little history, *albeit* at the periphery, is required to be noticed. The genesis of the problem dates back to 1985 when a preliminary notification comes to be issued in respect of the subject property and final notification later on 22-09-1986. On 4-11-1992 a Notification under Section 16(2) of the Land Acquisition Act, 1894 comes to be issued and possession of the said property is handed over to the Society on 5-11-1992. The said acquisition comes to be challenged before this Court by filing several writ petitions and a few of them are germane to be noticed. The Society had preferred a writ petition with regard to possession in terms of the Notification under Section 16(2) in which the 4th respondent was a party. The writ petition comes to be disposed of recording the submission of the Government that possession is handed over to the Society in terms of its order dated 06-07-1999. The order reads as follows:

"Learned Government Advocate appearing for the 1st respondent has filed a memo stating that the Government has handed over possession of lands to the petitioner.

Petitioner submits that in view of the memo, he does not press the writ petition.

Memo is taken on record.

Writ petition dismissed as not pressed."

The order was passed on the memo filed by the Government. Later, writ petition is filed in Writ Petition No.32641 of 2002 by the 4th respondent. The said writ petition comes to be allowed by the following order:

"....

6. In the result, this writ petition is allowed. Annexure-L communication is set aside only in so far as petitioner 1 to 3 are concerned. It is open to the parties to work out their remedies before the appropriate authority in case the State Government proceeds with the matter, it shall give an opportunity of being heard to the petitioners and pass a reasoned order."

The writ petition comes to be allowed on a short score that land owners were not heard. Subsequently, writ petitions come to be filed by other land owners in Writ Petition Nos. 29555-29570 of 2010 connected with Writ Petition No.38771 of 2014. The said writ petitions come to be disposed of by the following order:

"....."

25. In view of the above discussions, this Court is of the considered opinion that the order dated **06.07.2019 passed in W.P.No.32641/2002 is required to be recalled and is accordingly recalled. W.P.No.32641/2002 is restored to file. List W.P.No.32641/2002 for hearing next week. W.P.Nos.29555-70/2010 and W.P.No.38771/2014 are partly allowed in so far as the challenge to the order dated ***06.07.2009 passed in W.P.No.32641/2002 is concerned. The other prayers sought for in W.P.Nos.29555-70/2010 and W.P.No.38771/2014 are kept open for adjudication in W.P.No.32641/2002. The petitioners in W.P.No. 32641/2002 shall array the instant petitioners as party respondents in the writ petition and the same shall be heard and disposed off in accordance with law."

The order dated 06-07-2009 which had allowed the petition setting aside the acquisition on the score that land owners were not heard was recalled and it was restored to file. It is said that the said petition is still pending.

PRESENT PROCEEDINGS:

10. The 4th respondent approaches the 3rd respondent/ Tahsildar seeking change in mutation entries on a twin strength – one that he has inherited the property and the other the order dated 06-07-2009 passed in Writ Petition No.32641 of 2002 allowing the writ petition. The Tahsildar refuses to change mutation

entry ostensibly on the score that right of the 4th respondent had stood extinguished. This is challenged by the 4th respondent by filing an appeal before the Assistant Commissioner under Section 136(2) of the Act. The Assistant Commissioner allows the appeal by the following order:

"The above appeal preferred under section 136(2) of the Karnataka Land Revenue Act 1964 (hereinafter referred to as the 'Act') challenging the order in M.R.No.H5/2015-2016, in respect of the property in survey No.165/2, measuring 0-29 guntas out of 0-32 guntas, situated at Kodigehalli village, Yelahanka Hobli, Bengaluru North (Addl) Taluk (hereinafter referred to as the 'said property/ies').

1. The delay in filing the above appeal is condoned and the matter has taken up for final disposal.
2. The appellant submits that the wife of the appellant namely Munithayamma was the owner and khatedar of the property in survey No.165/2, measuring 0-29 guntas out of 0-32 guntas, situated at Kodigehalli village, Yelahanka Hobli, Bengaluru North (Addl) Taluk and the said Munithayamma wife of K.V.Ramanjinappa was died and the appellant being the husband of the said K.V.Munithayamma has filed an application for change of khata in his name on the basis of inheritance. But the respondent authority has rejected to effect the mutation. Hence, the abode appeal.
3. Heard the arguments of the appellant and posted the above appeal for orders.
4. I have perused the entire pleadings and the documents furnished by the appellant.
5. The RTC extracts produced by the appellant shows that the said Munithayamma wife of K.V.Ramanjinappa is the khatedar of the property In survey No. 165/2,

measuring 0-29 guntas out of 0-32 guntas, situated at kodigehalli village, Yelahanka Hobli, Bengaluru North (Addl) Taluk and the Genealogical Tree produced by the appellant shows that the appellant is the husband of the deceased Smt.Munithayamma - the present khatedar and the death certificate produced by the appellant shows that the said Smt. Munithayamma was expired. Therefore, the respondent ought to have transferred the khata in the name of the appellant by way of interitance.

6. In view of the above mentioned facts and the observations made, I proceed to pass the following;

ORDER

The appeal of the appellants is hereby allowed.

The Tahasildar, Bengaluru North (Addl) Taluk, Yelahanka, Bengaluru is hereby directed to effect the mutation and transfer the khata in the name of the appellant by way of inheritance in respect of the property in survey No.165/2, measuring 0-29 guntas, situated at Kodigehalli village, Yelahanka Hobli, Bengaluru North (Addl) Taluk, in accordance with law.

Dictated to the stenographer, the typescript edited by me, corrected and then pronounced in open court on 3rd day of June 2016.

Sd/-
(K.RANGANATH)
Assistant Commissioner
Bengaluru North Sub-Division
Bengaluru."

The Assistant Commissioner does not proceed to notice any order passed by this Court in any of the writ petitions, but restricts his order to 29 guntas in Sy.No.165/2 and directs khata to be changed

in the name of the 4th respondent. This is challenged by the petitioner before the 1st respondent/Deputy Commissioner by filing a revision petition. In the revision petition the Deputy Commissioner passes the following order:

“1) ಅರ್ಜಿದಾರರು ಹಾಜರುಪಡಿಸಿರುವ ಭೂಸ್ವಾಧೀನ ಕಾಯ್ದೆಯ ಪ್ರಾಥಮಿಕ ಅಧಿಸೂಚನೆ ಪ್ರತಿ ಮತ್ತು ಉದ್ದೇಶಕ್ಕೆ ಭೂಸ್ವಾಧೀನವಾಗಿರುತ್ತದೆ ಎಂದು ಸ್ಪಷ್ಟಪಡುತ್ತದೆ.

2) ವಿಶೇಷ ಭೂಸ್ವಾಧೀನಾಧಿಕಾರಿಗಳು ಅಧಿಸೂಚನೆ ದಿನಾಂಕ:15-04-1991ರ ಮೇಲೆ ಭೂಸ್ವಾಧೀನವಾದ ಸ್ವತ್ತನ್ನು ಹಸ್ತಾಂತರಿಸಿರುವ ಬಗ್ಗೆ ವಿಧಿ 16(2) ರ ಅನ್ವಯ ಅಧಿಸೂಚನೆಯನ್ನು ಹೊರಡಿಸಿರುವುದು ಕಂಡುಬರುತ್ತದೆ.

3) ಅರ್ಜಿದಾರರು ತಿಳಿಸಿರುವಂತೆ ಭೂಸ್ವಾಧೀನವಾದ ಸ್ವತ್ತನ್ನು ಭೂಮಾಲೀಕರಿಗೆ ಹಿಂದಿರುಗಿಸುವಂತೆ ಸರ್ಕಾರವು ನಿರ್ದೇಶಿಸಿದ್ದನ್ನು ಅರ್ಜಿದಾರ ಸೊಸೈಟಿಯು ಸರ್ಕಾರಕ್ಕೆ ಮನವಿ ಸಲ್ಲಿಸಿದ ನಂತರ ಸರ್ಕಾರವು ತಾನು ನೀಡಿದ ನಿರ್ದೇಶನವನ್ನು ಹಿಂಪಡೆದಿದ್ದು, ಇದನ್ನು ಎದುರುದಾರರು ಮಾನ್ಯ ಉಚ್ಚನ್ಯಾಯಾಲಯದಲ್ಲಿ ಡಬ್ಲ್ಯುಪಿ 32641/2002 ರ ಮೇಲೆ ಪ್ರಶ್ನಿಸಿದ್ದು, ವಿಚಾರಣೆ ನಡೆಸಿದ ಘನ ನ್ಯಾಯಾಲಯವು ದಿನಾಂಕ:06-07-2009 ರ ತನ್ನ ತೀರ್ಪಿನಲ್ಲಿ ಈ ಕೆಳಕಂಡಂತೆ ಆದೇಶಿಸಿರುವುದು ಕಂಡುಬರುತ್ತದೆ.

a. In the result, this writ petition is allowed. Annexure-L communication is set aside only in so far as petitioner 1 to 3 are concerned. It is open to the parties to work out their remedies before the appropriate authority in case the State Government proceeds with matter, it shall give an opportunity of being heard to the petitioners and pass a reasoned order. ಎಂದು ತಿಳಿಸಿರುತ್ತದೆ.

ಈ ರೀತಿ ನ್ಯಾಯಾಲಯವು ಆದೇಶ ನೀಡಿದ ನಂತರ ಅರ್ಜಿದಾರರಾಗಲೀ ಎದುರುದಾರರಾಗಲೀ ಸರ್ಕಾರವನ್ನು ಸಂಪರ್ಕಿಸಿ, ಯಾವ ರೀತಿಯ ಆದೇಶವನ್ನು ತಂದಿರುತ್ತೇವೆಂಬುದನ್ನು ನಿರ್ದೇಶನದಂತೆ ಯಾರ ಪರವಾಗಿಯೂ ತೀರ್ಮಾನ ಮಾಡಿಲ್ಲವೆಂಬುದು ದೃಢಪಡುತ್ತದೆ, ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಪ್ರಶ್ನಿತ ಭೂಸ್ವಾಧೀನ ಸ್ವತ್ತನ್ನು ವಾಪಸ್ ಪಡೆದಿರುವ ಎದುರುದಾರರು ಈ ಕ್ಷಣದವರೆಗೆ ಪ್ರಶ್ನಿತ ಸ್ವತ್ತಿಗೆ ಶ್ರೀ ಹಕ್ಕುದಾರರಾಗಿರುತ್ತಾರೆಂಬುದು ಮೇಲ್ನೋಟಕ್ಕೆ ದೃಢಪಡುತ್ತದೆ. ಮತ್ತು ಉಪವಿಭಾಗಾಧಿಕಾರಿಗಳು ಪ್ರಶ್ನಿತ ಆದೇಶ ಹೊರಡಿಸಿರುವುದು ಸಮಂಜಸವಾಗಿದ್ದು, ಸದರಿ ಆದೇಶದಲ್ಲಿ ಮಧ್ಯ ಪ್ರವೇಶಿಸುವ ಅಗತ್ಯ ಕಂಡುಬರುವುದಿಲ್ಲ.

ಅರ್ಜಿದಾರರು ನ್ಯಾಯಾಲಯದ ತೀರ್ಪಿನ ಅಡಿಯಲ್ಲಿ ಸರ್ಕಾರವನ್ನು ಸಂಪರ್ಕಿಸಿ ತನ್ನ ಪರ ಆದೇಶ ಪಡೆದ ನಂತರ ಕಂದಾಯಾಧಿಕಾರಿಗಳ ಮುಂದೆ ಸದರಿ ಆದೇಶವನ್ನು ಮುಂದೂಡಿದ, ಸೂಕ್ತ ತಿದ್ದುಪಡಿಗಳನ್ನು - ಕಂದಾಯ ದಾಖಲೆಗಳಲ್ಲಿ ಮಾರ್ಪಡಿಸಿಕೊಳ್ಳಲು ಅವಕಾಶವಿರುತ್ತದೆ. ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಈ ಕೆಳಕಂಡಂತೆ ಆದೇಶಿಸಿದೆ.

ಆದೇಶ:-

ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ) ತಾಲ್ಲೂಕು, ಯಲಹಂಕ ಹೋಬಳಿ, ಕೋಡಿಗಹಳ್ಳಿ ಗ್ರಾಮದ ಸ.ನಂ. 165/2 ರ 0-29 ಗುಂಟೆ ಬಗ್ಗೆ ಅರ್ಜಿದಾರರು ಸಲ್ಲಿಸಿದ ಪುನರ್ ಪರಿಶೀಲನಾ ಅರ್ಜಿಯನ್ನು ತಿರಸ್ಕರಿಸಿ ಆದೇಶಿಸಿದೆ.

ಈ ಆದೇಶವನ್ನು ಉತ್ತರೇಖನ ಕೊಟ್ಟು, ಬೆರಳಚ್ಚು ಮಾಡಿಸಿ, ತಪ್ಪುಗಳನ್ನು ತಿದ್ದುಪಡಿ ಮಾಡಿ ದಿನಾಂಕ: 25.10.2023 ರಂದು ಬಹಿರಂಗ ನ್ಯಾಯಾಲಯದಲ್ಲಿ ಘೋಷಿಸಲಾಯಿತು.”

ಸಹಿ/-
(ಕೆ.ಎ.ದಯಾನಂದ)
ಜಿಲ್ಲಾಧಿಕಾರಿಗಳು
ಬೆಂಗಳೂರು ನಗರ ಜಿಲ್ಲೆ
ಬೆಂಗಳೂರು.”

Here, the Deputy Commissioner relies entirely on an order dated 6-07-2009. The order is rendered on 25-10-2023. By that time, the order on which the Deputy Commissioner places reliance upon stood recalled in terms of an order dated 25-07-2019. Therefore, there was no reason for the Deputy Commissioner to look into an order that stood recalled as on the date he passed the order. Surprisingly the Deputy Commissioner also records that in terms of a notification issued under Section 16(2) of the Land Acquisition Act, the property stood vested in the hands of the Society and

passes his order entirely on the order passed by this Court dated 06-07-2009 which was not in existence as on the date the Deputy Commissioner passed his order.

11. Therefore, the order of the Deputy Commissioner suffers from want of application of mind, adequate reasons and does not refer to the factum of possession being handed over to the Society by the State itself, which was recorded by the learned single Judge referred to *supra*. On all these counts, the order of the revisional authority is to be obliterated and the matter remitted back to his hands for consideration afresh. Though the order passed by the Assistant Commissioner is also under challenge, since the order passed in the revision petition suffers from legal lacunae, I deem it appropriate to remit the matter back to the hands of the 1st respondent/ Deputy Commissioner, while directing stay of the order passed by the Assistant Commissioner on 03-06-2016 till disposal of the revision petition.

12. For the aforesaid reasons, the following:

ORDER

- (i) Writ Petition is ***allowed.***
- (ii) The order dated 25-10-2023 passed by the 1st respondent/Deputy Commissioner in Revision Petition No.201 of 2020 stands quashed.
- (iii) The matter is remitted back to the hands of the Deputy Commissioner for a decision afresh, bearing in mind the observations made in the course of the order.
- (iv) The order of the Assistant Commissioner which is challenged before the Deputy Commissioner in Revision Petition No.201 of 2020 shall remain stayed, till decision of the Deputy Commissioner in the now remanded proceedings.

**Sd/-
(M.NAGAPRASANNA)
JUDGE**

bkp
CT:MJ