



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE TAX RECOVERY  
OFFICER  
TRO 1, BANGALORE

To, ANRIYA PROJECT MANAGEMENT SERVICES PRIVATE LIMITED 164 1ST CROSS 1ST STAGE RMV 2ND STAGE AECS LAYOUT, GEDDALAHALLI SANJAYANAGAR BANGALORE 560094, Karnataka India	
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PAN: AAECA3362L	Dated: 25/11/2025	DIN & Letter No : ITBA/COM/F/17/2025-26/1082988615(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under Second Schedule of Income-tax Act - Letter

FORM NO. I.T.C.P. 13

[See rule 38 and rule 52(2) of the

Second Schedule to the Income-Tax Act, 1961]

**PROCLAMATION OF SALE**

\*Whereas the undersigned has drawn up the certificate No. TRO 1 BANGALORE/AAECA3362L/2025-26/100000739692 dated 15.05.2025 for the recovery of the sum of Rs.43,28,420/- from M/s Anriya Project Management Services Private Ltd (PAN: AAECA3362L) which sum is recoverable together with interest in accordance with section 220(2) of the Income Tax Act, 1961, and the costs, charges and expenses, interest of the proceedings for the recovery thereof;

And whereas the undersigned has ordered the sale of the attached properties mentioned in the annexed schedule in satisfaction of the said certificate;

And whereas on the 29<sup>th</sup> day of December 2025 (the date fixed for the sale) there will be due there under a sum of Rs.1,09,99,294/- (for AY 2010-11 and 2011-12) including costs and interest.

Notice is hereby given that, in the absence of any order of postponement, the said properties shall be sold by public auction at 11:00 AM on the said date: 29.12.2025.

Note: If digitally signed, the date of digital signature may be taken as date of document.  
BMTc BUILDING, 80 FEET ROAD, 6TH BLOCK, NEAR KHB GAMES VILLAGE, KORAMANGALA, BENGALURU, Karnataka-560095  
Email: BANGALORE.TRO1@INCOMETAX.GOV.IN,

Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).  
\* DIN- Document identification No.



SANGHAMITRA HALL, 1<sup>st</sup> Floor, BMTC Building, 80 Feet Road, Koramangala, Bengaluru-560095.

The sale will be of the properties of the defaulter above named as mentioned in the schedule below; and the liabilities and claims attaching to the said property, so far as they have been ascertained, are those specified in the schedule against each lot.

The properties will be put up for sale in the lots specified in the schedule. If the amount to be realized by sale is satisfied by the sale of a portion of the property, the sale shall be immediately stopped with respect to the remainder. The sale will also be stopped if, before any lot is knocked down, the arrears mentioned in the said certificate, interest payable under section 220(2) of the Income -tax Act, 1961, and costs (including the costs of the sale) are tendered to the officer conducting the sale or proof is given to his satisfaction that the amount of such arrears, interest and costs has been paid to the undersigned.

At the sale, the public generally are invited to bid either personally or by duly authorized agent. No officer or other person, having any duty to perform in connection with this sale shall, however, either directly or indirectly bid for, acquire or attempt to acquire any interest in the property sold.

The sale shall be subject to the conditions prescribed in the Second Schedule to the Income-Tax Act, 1961, and the Rules made there under and to the following further conditions: -

1. The particulars specified in the annexed schedule have been stated to the best of the information of the undersigned, but the undersigned shall not be answerable for any error, misstatement or omission in this proclamation.
2. The reserve price, below which the properties shall not be sold is Rs.68,55,450 for each lot.
3. The amounts by which biddings are to be increased shall be determined by the officer/s conducting the sale. In the event of any dispute arising as to the amount bid, or as to the bidder, the lot shall at once be again put to auction.
4. The highest bidder shall be declared to be the purchaser of any lot provided always that he is legally qualified to bid and provided further that the amount bid by him is not less than the reserve price. It shall be in the discretion of the undersigned to decline acceptance of the highest bid when the price offered appears so clearly inadequate as to make it inadvisable to do so.
5. For reasons recorded, it shall be in the discretion of the officer/s conducting the sale to adjourn it subject always to the provisions of the Second Schedule to the Income-Tax Act, 1961.
6. In the case of immovable property, the person declared to be the purchaser shall pay immediately after such declaration, a deposit of twenty-five per cent on the amount of purchase money to the officer conducting the sale and, in default of such deposit, the property shall forthwith be put up again and resold. The full amount of the purchase





money payable shall be paid by the purchaser to the undersigned on or before the 15<sup>th</sup> day from the date of the sale of the property, exclusive of such day, or if the 15<sup>th</sup> day be a Sunday or other holiday, then on the first office day after the 15<sup>th</sup> day. In default of payment within the period mentioned above, the property shall be resold, after the issue of fresh proclamation of sale. The deposit, after defraying the expenses of the sale, may, if the undersigned thinks fit, be forfeited to the Government and defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

#### SCHEDULE OF PROPERTY

No. of lots	Description of property to be sold with the names of the other co-owners where the property belongs to the defaulter and any other persons as co-owners	Revenue Assessed upon the property or any part thereof	Details of any encumbrances to which the property is liable	Claims, if any, which have been put forward to property and any other known particulars bearing on its nature and value
1	2	3	4	5
1.	Flat No. 103 Durian, The Orchard, Site No. 24, HMT Main Road, Opposite Main Factory, HMT Complex, Peenya Plantation 'B' HMT Complex, Jalahalli, Bangalore - 560013	Income Tax arrears/dues is Rs.1,09,99,294		
2.	Flat No. 104 Durian, The Orchard, Site No. 24, HMT Main Road, Opposite Main Factory, HMT Complex, Peenya Plantation 'B' HMT Complex, Jalahalli, Bangalore - 560013			



Given under my hand and seal at Bengaluru on this day 18<sup>th</sup> day of November 2025.

M BINDHU  
TRO 1, BANGALORE

Copy to:

1. The SRO/RO, Peenya
2. The Addl. Commissioner of Income Tax, Range-1(1), Bengaluru
3. The Income Tax Officer, Ward-1(1)(1), Bengaluru
4. The Notice Board of the Tax Recovery Officer-1, Bengaluru
5. The Resident Welfare Association, The Orchard, Bengaluru
6. M/s Manne Constructions, C/o Kamal Manohar, Building No. 759/38, Pune-411004
7. M/s Shiv Parvati Constructions, Bangalore.
8. The File

M BINDHU  
TRO 1, BANGALORE

(In case the document is digitally signed please  
refer Digital Signature at the bottom of the page)



Signature valid

Digitally Signed.  
Name: MOOVANKARA BINDHU  
Date: 25-Nov-2025 17:52:43  
Location: BANGALORE

## **Terms & Conditions for Sale of Immovable Property by Public Auction.**

1. The particulars mentioned in the sale proclamation have been stated to the best of the information of this office but this office shall not be answerable for any error, misstatement or omission in the proclamation of sale.
2. The property is being auctioned by the Tax Recovery Officer - 1, Bengaluru (on the basis of approval accorded by the Principal Commissioner of Income Tax, Bengaluru-1, Bengaluru).
3. The Sale Proclamation has been made on 26.11.2025 in accordance with the Second Schedule to the Income Tax Act, 1961.
4. As on 29.12.2025 ( the date fixed for auction), an amount of Rs.1,09,99,294 is outstanding against the demand for Assessment Years 2010-11 to 2011-12 which is inclusive of interest and costs. This amount is recoverable from the defaulter Anriya Project Management Services Private Limited against recovery certificate as per ITCP- 1 dated 15.05.2025.
5. The sale proceeds out of the proposed auction of the property in execution of this certificate proceedings shall be disposed of in the manner prescribed in Rule 8 of the of the Second Schedule to the Income Tax Act, 1961.
6. The property is sold on 'as is where is and what is there is' basis.
7. The auction sale is as per the provisions and rules made under the Second schedule of the Income Tax Act, 1961. The auction sale is also subject to various acts enacted by the Government of India, State Government, Local Authorities and such other authorities empowered to make laws, rules and also subject to such laws, rules, acts and regulations for the time being in force.
8. So far known to this office, there are no claims, liabilities or encumbrances.
9. So far known to this office, there are no arrears of Municipal tax or other taxes but if there are any, if the auction price obtained what is due from the defaulter to the Income-tax department then from out of the excess amount such Municipal tax arrears etc., will be paid but if there is no excess, such taxes will not be paid by the department and the purchaser of the property has to pay the property subject to payment of taxes.





10. The amount by which each bidding is to be increased shall be determined by the Tax Recovery Officer conducting the sale. In the event of any dispute arising as to the amount of bid, or as to the bidder, the lot shall at once be again put to auction.
11. The property will be normally sold in the same order in which they have been shown in the proclamation of sale.
12. Each bidder should be qualified to bid at the auction.
13. Any bidder if he is bidding on behalf of a third party should exhibit an authority letter issued to him by the said third party.
14. Each bidder should clearly state the name & address of himself, if he is bidding for himself or the name & address of a third party on whose behalf he is bidding. No subsequent change/alteration of the name/names will be allowed. Besides, all the intending bidders have to produce a valid photo identification document viz. Passport/Aadhar Card/Voters ID Card/ PAN Card in original before the start of auction.
15. The details of this auction are also available on the income tax department's websites: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in), [www.incometaxkarnatakagoa.gov.in](http://www.incometaxkarnatakagoa.gov.in).
16. The Reserve Price for the property below which it may not be sold is fixed at Rs.68,55,450/-. This is fixed on the basis of inspection made by the Departmental Valuation Officer and report submitted by him. If the highest bid is less than this reserve price, the Tax Recovery Officer in his discretion may decline to accept such bid.
17. If the price offered appears to be clearly inadequate also, the Tax Recovery Officer may decline to accept the bid.
18. The Tax Recovery Officer conducting the sale shall have the discretion to adjourn the sale for any reason subject to the provisions of the Second Schedule to the Income-tax Act, 1961. There is no necessity for fresh proclamation of sale to be issued if the adjournment is for a period of not more than 30 days.
19. 2% of the purchase price upto Rs.1,000/- and 1% of the purchase price for the amount exceeding Rs.1,000/- will be collected from the purchaser as poundage.
20. Two or more persons also can join together and bid but they should declare their specific shares at the time of auction. In the case of joint bid it will be deemed that they have equal shares. Only one sale certificate will be issued in case of immovable property, however,



in their joint names. If the names & shares are mentioned, such persons get right for that share in the property.

21. The Caution Deposit Amount as a prerequisite for participating in the auction is fixed at Rs.10,000/- (which is to be deposited before the start of bidding by way of Pay Order / Demand Draft drawn on any Schedule Bank in favour of Tax Recovery Officer-1, Bangalore).
22. The Caution Deposit Amount in the case of the successful bidder will be adjusted towards the bid amount. In the case of unsuccessful bidders, the deposit amount will be returned at the close of the auction.
23. All the bidders should note that, in case, the full amount of arrears due for which the proclamation of sale has been given is paid before the conclusion of the auction, the auction will automatically become cancelled. On no account, the bidders can claim any costs, expenses or other compensation for their having attended and participated in the auction. Similarly, in case, there is any stay from any authority including the Court, the auction will be postponed or cancelled without any further notice and the persons participating in the auction cannot claim any damages etc., for such postponement.
24. Presence in the auction or participation in the bid shall be deemed to be an acceptance of the conditions specified here.
25. The Tax Recovery Officer conducting the auction reserves the right to prevent any individual from participating in the bid if he is satisfied that such an individual's presence may impede the progress of the auction. Participating bidders shall also note that intentionally obstructing sale of property offered for sale by authority of public servant is an offence as per section 184 of the IPC.
26. It shall be the responsibility of the interested bidders to inspect and satisfy themselves about the property before participating in the auction. The intending bidders, therefore, can have the inspection of the property and the documents relating to the auction of the property by submitting a request to the Tax Recovery Officer-1, Bangalore through email id: bangalore.tro1@incometax.gov.in on or before 19.12.2025. The dates fixed for inspection of the property are on 23rd and 24th December 2025 between 11.00 AM to 03.00 PM.
27. The intending bidders for their satisfaction should make independent enquiries regarding the encumbrances on the property and claims / rights dues affecting the property.





- auction, prior to participating in the auction. The property is being sold with all the existing and future encumbrances whether known or unknown to this office. The Income Tax Department shall not be responsible in any way for any third party claims/ rights /dues.
28. No officer or other person having any duty to perform in connection with any sale under this schedule shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.
  29. Any person except a minor or lunatic may participate and bid in the auction.
  30. Biddings and/or purchases of the property by the NRIs are subject to rules and regulations of Reserve Bank of India and other laws for the time being in force.
  31. The successful bidder should mention in the bid sheet the correct names of purchaser/purchasers in whose name/names, the property is intended to be transferred. No subsequent change/alteration of the name/names will be allowed.
  32. 25% of the purchase price (excluding the amount of Rs.10000/- retained out of the Caution Deposit Amount) should be paid to the Tax Recovery Officer conducting the auction by a Pay Order / Demand Draft drawn in any Scheduled Bank in favour of Tax Recovery Officer-1, Bangalore" as soon as the auction is knocked down and in case of default in payment, the property will be again put up for auction. The balance of 75% of the amount together with poundage fees shall be paid to this office on or before 15th day from the date of the sale. Under no circumstances, this time of 15 days can be extended by any authority. If the amount is not so paid, then out of the 25% of the amount paid, the costs of the auction will be deducted and the balance may be forfeited to the Government according to the discretion of the Tax Recovery Officer.
  33. In case of default in payment as per Rule 57 of the Second Schedule to the Income-tax Act, 1961 the procedure laid down in the Second Schedule to the Income-tax, 1961 will be followed and the purchaser will be liable for appropriate action against him/her as laid down in the Second Schedule to the Income-tax Act, 1961 and also as provided in any other relevant laws. He/ She shall forfeit all claims to the property or to any part of the sum for which it may be subsequently be sold.
  34. The sale of immovable property will be confirmed only after 10 days of the sale and it shall become absolute only thereafter. Before the





said 30 days, if the entire arrears i.e. the amount specified in the proclamation of sale in Form No. ITCP-13 is paid by the tax defaulter, then the sale becomes automatically cancelled.

35. Where no application is made for setting —aside the sale under any rule(s) of the Second Schedule to the Income-tax Act, 1961 or where such an application(s) is/are made and disallowed by the TRO, the TRO shall (if the full amount of the purchase money has been paid) make an order confirming the sale and thereupon, the sale shall become absolute. However, where such application is made and allowed, and where, in the case of an application made to set-aside the sale, on deposit of the amount and penalty and charges within thirty days from the date of the sale, the Tax Recovery Officer shall make an order setting-aside the sale.
36. For any reason (s) if the sale is not confirmed, but is set aside, any money paid or deposited by the purchaser on account of the purchaser will be refunded to the purchaser as per the provisions of law.
37. The entire money paid by the purchaser will not be credited to the Income tax account until confirmation but will be kept with the Tax Recovery Officer himself under his personal custody and hence, in case, the sale is set aside, the amount can be refunded immediately without any necessity for issuing a refund order by the concerned Income tax officer.
38. After the confirmation of the sale of immovable property a certificate in Form No. ITCP- 20 will be issued. The original of this sale certificate is liable for stamp duty and further duty is also chargeable on the copy of the sale certificate to be forwarded to the Sub-Registrar concerned. These charges (which may vary from State to State) is/ are to be borne by the auction purchaser only. The Original Sale Certificate thus issued will be the title for the property and it has the same value as a Sale Deed.
39. The purchaser will also have to pay the outstanding amounts pertaining to the property.
40. Along with the sale certificate, as far as possible, a plan of the property also will be issued.
41. After confirmation of the sale and after the issue of the sale certificate, the delivery of the immovable property will be made by a beat of drum at the locality announcing that from the date of sale, it has become absolute and the purchaser has become owner of the property.



42. In case, the property is occupied by any tenant, the tenant cannot be evicted by this office. However, an order will be made declaring the purchaser as the owner of the property from the date the sale has become absolute and a copy of it will be served on 30 days after the sale and affixed on the property and the proclamation will be made by beat of drum. The tenant will automatically become the tenant of the new purchaser and from the date of purchase if the new purchaser desires to evict the tenant he has to take recourse by himself in accordance with law by approaching the rent controller or other authority.
43. In case the property is occupied by the defaulter himself or any other person on his behalf who is not a tenant, then, the purchaser is at liberty to go and take possession of the property. However, if any resistance is offered either by the defaulter or any person on his behalf, if an application is made by the purchaser under Rule 39 of the Income tax Certificate Proceedings Rules, 1962, then efforts will be taken to put the purchaser in the possession of the property and if need be by removing the defaulter or any other person on his behalf who is obstructing the possession of the property.
44. As far as possible efforts will be made to obtain a nil encumbrance certificate from the Sub-Registrar but the purchaser cannot demand the same as a matter of right.
45. All bidders/purchasers shall be deemed to have read, verified and acquainted themselves with the conditions of sale, encumbrances, physical features and other characteristics of the property. No dispute in this regard shall be entertained after the completion of auction.
46. The TRO may cause to place necessary restrictions and arrangements as it may deem fit for the smooth and transparent conduct of the auction.
47. Advertisement regarding this auction is being published in the newspapers.
48. These Terms and condition is /are also to be read with the proposed proclamation of sale in Form No.ITCP-13 dated 25.11.2025.
49. No clarification in this regard will be given over and above whatever is already on record.
50. Courts in Bangalore only shall have exclusive jurisdiction to adjudicate upon any matter arising under/or relating to the auction sale.

