HC-KAR

NC: 2026:KHC:16850-DB
WA No. 106 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF MARCH, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE C.M. POONACHA

WRIT APPEAL NO. 106 OF 2026 (EXCISE)

BETWEEN:

1. COMMISSIONER OF EXCISE IN KARNATAKA,
   2ND FLOOR, TPMC BUILDING,
   A BLOCK, SHANTINAGAR,
   BENGALURU -560 027.

2. THE DEPUTY COMMISSIONER OF EXCISE,
   UTTARA KANNADA DISTRICT,
   D.C.OFFICE COMPOUND,
   KARAWAR - 581 301,
   UTTARA KANNADA.

…APPELLANTS

(BY SMT. NAMITHA MAHESH B.G., AGA)

Digitally signed by VEERENDRA KUMAR K M
Location: High Court of Karnataka

AND:

1. SRI AKHIL NAIK,
   S/O NARAYANA NAIK,
   AGED ABOUT 44 YEARS,
   RESIDING AT BENDI BAZZAR,
   ANKOLA,
   NOW RESIDENCY APARTMENT,
   NO.440/2, NRI LAYOUT,
   RAMAMURTHY NAGARA,
   BENGALURU - 560 243

2. SRI PRASHANTH VENKATARAMANA NAIK,
S/O VENKATARAMANA NAIK,
RESIDING AT NILEKENI,
SIRSI TOWN-581 324,
UTTARA KANNADA DISTRICT - 581 403.

…RESPONDENTS

THIS WRIT APPEAL IS FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO 1.SET ASIDE THE ORDER DATED 15/03/2023 PASSED BY THE LEARNED SINGLE JUDGE IN WP NO.20864/2022, CONSEQUENTLY, DISMISS THE WRIT PETITION NO.20864/2022 FILED BY THE RESPONDENT ETC.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE
and
HON'BLE MR. JUSTICE C.M. POONACHA

ORAL JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. The appellants have filed the present appeal after an inordinate delay of 1004 days.

2. The appellants have also filed an application seeking condonation of the said delay. It is stated in the affidavit accompanying the said application that a legal opinion had been obtained and the office of the Advocate General opined that it is not a fit case to file an appeal. However, the matter was once again considered and after perusal of documents and obtaining

necessary advice from the Law Department, it was decided to file a Writ Appeal. The application is bereft of any details as to when the opinion to the effect that it is not a fit case for filing an appeal was received and when did the appellants decide to file the appeal.

3. In view of the above, we were inclined to dismiss the application on the last date of hearing. However, the learned Additional Government Advocate sought time to file an additional affidavit, which has since been filed. The said affidavit also does not disclose the necessary details. It does not disclose as to when was the opinion of the Advocate General received. It only sets down certain events which do not set out the sufficient cause that prevented the appellants from filing the appeal within the stipulated time. It states that respondent No.1 had filed an application for renewal of his excise licence. He had also filed a Writ Petition before this Court praying that his representation be heard and the licence be renewed for the period from 2016-2017 till 2025-2026. In the context of those actions instituted by respondent No.1 seeking renewal of his licence, the appellants decided to file the present appeal.

4. According to the appellants, respondent No.1 is not entitled to renewal of his licence for various reasons. It is not necessary for this Court to examine the merits of respondent No.1's challenge to the denial of renewal or the appellants' defence to the same. These proceedings clearly do not provide any sufficient cause that prevented the appellants from filing the present appeal within the stipulated period.

5. Absent any credible explanation as to what prevented the appellants from filing the present appeal within the stipulated period, we are not persuaded to accept that the inordinate delay is required to be condoned. The application is accordingly dismissed. Consequently, the appeal is dismissed.

6. Pending applications, if any, stands disposed of.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(C.M. POONACHA)
JUDGE

TSN
List No.: 2 Sl No.: 13