HC-KAR

NC: 2026:KHC:16621-DB
WA No. 170 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH 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. 170 OF 2026 (GM-FOR)

BETWEEN:

1. SRI KRISHNA MUTT
   BY ITS PARYAYA SWAMIJI
   CAR STREET, UDUPI
   UDUPI DISTRICT - 576 101

…APPELLANT

(BY SRI LAKSHMI E., ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
   BY ITS SECRETARY
   FOREST DEPARTMENT
   M.S. BUILDING
   DR. AMBEDKAR VEEDHI
   BANGALORE - 560 001

2. THE CHIEF CONSERVATOR OF FORESTS
   ARANYA BHAVAN
   MALLESWARAM
   BANGALORE - 560 003

3. THE DY CONSERVATOR OF FOREST
   OFFICE OF THE DCF
   SHIMOGA - 577 202

Digitally signed by SRIDEVI S
Location: High Court of Karnataka

4. THE COMMISSIONER
HINDU RELIGIOUS AND
CHARITABLE ENDOWMENTS
2ND AND 3RD FLOOR
MAHADESHWARA
VARTHA BHAVAN
A.V. ROAD
BANGALORE - 560 018

5. THE DY COMMISSIONER
OFFICE OF THE DY COMMISSIONER
SHIMOGA DISTRICT
SHIMOGA - 577 202

…RESPONDENTS

(BY SRI PUTTIGE R RAMESH, SENIOR ADVOCATE A/W
SMT. LAKSHMI E., ADVOCATE)

THIS WRIT APPEAL FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO ALLOW THIS WRIT APPEAL AND SET ASIDE THE ORDER DATED 18/12/2025 IN WRIT PETITION NO.34025/2011 AND 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 appellant has filed the present appeal impugning an order dated 18.12.2025 [**impugned order**] passed by the learned

Single Judge of this Court in WP.No.34025/2011 (GM-FOR). The appellant had filed the said petition, *inter alia*, praying as under:

> "(i) ALLOW this Writ Appeal and set aside the Order dt.18.12.2025 in W.P.No.34025/2011; and
>
> (ii) ALLOW W.P.No.34025/2011 as prayed for to meet the ends justice."

2. The learned Single Judge had disposed of the writ petition by granting liberty to the appellant to make an application to the Deputy Commissioner, Udupi, for the grant of 10 kgs of sandalwood and directed the respondents to consider the same within 30 days of the said application in accordance with the applicable policy. Additionally, the learned Single Judge had also directed the Principal Secretary, Ecology Forests to consider whether the institutions such as the appellant could grow sandalwood trees for the express purpose of usage in religious practices of a Temple.

3. The appellant's prayer for release of 1087 kgs of sandalwood to it for the year 2011-12 was not acceded to. Aggrieved by the same, the appellant has preferred the present appeal.

4. The appellant is an ancient religious institution at Udupi, established by the saint Madhavacharya. The saint had established the idol of Lord Krishna, which is stated to have been originally made by Shree Arjuna and obtained from a vessel wrecked at the coast of Tulva.

5. The appellant is managed by Ashtamatt (8 Mutts) that were established by the saint Madhavacharya. The appellant states that each of the 8 Mutts performs pooja by rotation every two years, and the Mutt performing the pooja is known as the Paryaya Mutt, and during the said period, the Paryaya Mutt is in overall control of the administration of the Sri Krishna Mutt. The appellant Mutt is stated to be more than seven centuries old. It is the custom amongst Hindu devotees to offer flowers, sandalwood paste and *tulasi* as one of the preferred form of worship, to an idol. The appellant states that sandalwood paste is prepared by rubbing sandalwood against a grinding slab. The pieces of sandalwood are reduced to a paste, which is used in performing the ritual *pooja*.

6. Sandalwood is a forest produce, which is protected under the Karnataka Forest Act, 1963. The appellant has set out the extract

of Section X of the Forest Manual, which states that the sandalwood conservancy was first introduced by Hyder Ali in Mysore and enforced by Tipu Sulthan. The article became a regular State monopoly since the Dewan Poorniah's administration.

7. It is stated that in 1837, a communication was sent by the Commissioner to Nagar Division for providing sandalwood allowances to certain Mutts, Chatrams and Pagodas in the division. The appellant claims that it has been the recipient of the grant of 1087 kgs of sandalwood billets for several years. It claims that the State had passed an order way back on 07.08.1896 granting 1087 kgs of sandalwood to the appellant free of cost. However, the said order is not readily available.

8. The appellant also relies on a circular dated 22.06.1976, which called upon it to apply for and take delivery of sandalwood for which it is entitled before the end of February in each year, and to furnish detailed accounts showing the receipts and disposal of sandalwood supplied to it during the previous year.

9. In addition to the above, the appellant also relies on the communications dated 16.02.1996 and 19.04.1997. The English

translation of these communications is placed on record and the said communications being *inter se* the government officials support the claim that the appellant was allocated 1087 kg of sandalwood.

10. The appellant claims that although 1087 kgs of sandalwood was allocated for the year 2004-05 and a challan dated 03.02.2005 was prepared, but the quantity was overwritten and the challan was modified for release of 239 kgs of sandalwood.

11. It is stated that thereafter only 100 kgs of sandalwood was granted on 04.09.2007, but only a part of it was released on the ground that the stocks of sandalwood were not available. The appellant states that, by the Government order dated 26.10.2010, it was placed outside the purview of Muzrai Institutions.

12. The appellant claims that its representations for further release of sandalwoods were not acceded to.

13. The respondents do not dispute that 1087 kg of sandalwood had been sanctioned annually to the appellant, in terms of the Government letter dated 04.07.1921. It is stated that the Special

Deputy Commissioner, Shivamogga had issued a circular dated 22.06.1976 for setting out the mode of supply of sandalwood to Muzrai Institutions. In terms of the stipulated procedure, the Commissioner for Hindu Religious and Charitable Endowments, Bangalore, was required to release the amount required annually for supply of sandalwood to the Deputy Commissioner, Shivamogga. The Deputy Commissioner of Shivamogga would draw the amount and issue a treasury cheque to the Divisional Forest Officer of Shivamogga for the release of sandalwood to the concerned Muzrai institution from the available stock. In case of non-availability of sandalwood at Shivamogga Sandalwood Koti (Sri Gandhada Koti), the Divisional Forest Officer, Mysore, would be approached for the supply of sandalwood.

14. It is stated that during the year 2011-12, the Commissioner, Hindu Religious and Charitable Endowments, Bangalore had released an amount of ₹5,14,331/- for purchasing 100 kgs of sandalwood by the appellant. It is stated that thereafter a meeting was held between the officials of the Forest Department, Land Revenue, Muzrai Department and the Finance Department to discuss the supply of free sandalwood to Muzrai Institutions. During

the course of the meetings and discussions, the Forest Department had informed that in view of a decrease in the production of sandalwood, the quantity of sandalwood as fixed by the Government could not be supplied.

15. However, by an order dated 26.10.2010, the appellant's name was deleted from the list of Muzrai Institutions as notified under Section 23 of the Karnataka Hindu Religious Institutions and Charitable Endowments Act, 1997.

16. The appellant has countered the aforesaid contention and submitted that Rule 98 of the Karnataka Forest Rules, 1969 mentions “supply of sandalwood to temples and Muzrai Institutions”. Thus, the supply of sandalwood is not confined to Muzrai Institutions alone.

17. The learned Single Judge had accepted the contention that the appellant would also be entitled to supply of sandalwood. The only question that remained to be addressed was the quantity of sandalwood that could be supplied to the appellant.

18. In this regard, the respondents referred to a notification dated 04.12.2017, which concern the supply of sandalwood to temples and Muzrai Institutions. Under the said notification, the temples and Muzrai Institutions were classified in two categories, namely Class A and Class B. Those that fell in Class A were entitled to 20 kgs of sandalwood in a financial year and those in Class B would be entitled to 10 kgs of sandalwood.

19. Thus, no institution or temple is entitled to supply more than 20 kgs of sandalwood in a financial year. The appellant's name did not feature in the list of temples or the institutions as specified in the notification. Concededly, the appellant was entitled to avail the benefit of this memorandum dated 19.12.2016, whereby it could make an application to Deputy Commissioner for sanctioning 10 kgs of sandalwood per year, subject to availability. There is no dispute that, as per the present policy, the State can make available only 10 kgs of sandalwood to temples and institutions.

20. The learned Single Judge considered the same and accordingly granted liberty to the appellant to apply for grant of 10

kgs of sandalwood in terms of the office memorandum dated 19.12.2016.

21. There is no dispute as to the current policy of the State to supply 20 kgs of sandalwood to temples and institutions classified under Class A and 10 kgs of sandalwood to those institutions listed under Class B. The said decision being a matter of policy is not amenable to judicial review, except on limited grounds.

22. We find no grounds to fault the said policy, given the limited supply of sandalwood and the requirement to conserve sandalwood trees.

23. We find no merit in the present appeal. The appeal is accordingly dismissed.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(C.M. POONACHA)
JUDGE

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List No.: 2 Sl No.: 12