



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 3RD DAY OF JULY, 2026

BEFORE

THE HON'BLE MR. JUSTICE M.G.S. KAMAL

WRIT PETITION NO. 7459 OF 2023 (GM-FOR)

BETWEEN:

M/S. SRINIVASA TIMBER DEPOT
REPRESENTED BY ITS MANAGING PARTNER,
N. BHUPESH VENKAT KUMAR,
R/AT NO 1-18, JAGANNADHAPURAM,
WEST GODAVARI,
ANDRA PRADESH - 534 122,
REGISTERED PARTNERSHIP FIRM

...PETITIONER

(BY SRI. RAGHU PRAKASH BABU D, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY
AND ADDITIONAL CHIEF SECRETARY,
DEPARTMENT OF FOREST,
ECOLOGY AND ENVIRONMENT,
M.S. BUILDING, 4TH FLOOR,
DR. AMBEDKAR VEEDHI,
BANGALORE - 560 001.
2. THE PRINCIPAL CHIEF
CONSERVATOR OF FORESTS,
(HEAD OF FOREST FORCE),
"ARANYA BHAVAN",
18TH CROSS, MALLESWARAM,
BANGALORE - 560 003.



3. KARNATAKA FOREST DEVELOPMENT CORPORATION LIMITED,
(A GOVERNMENT OF KARNATAKA UNDERTAKING),
REPRESENTED BY ITS MANAGING DIRECTOR,
REGISTERED OFFICE AT 'VANA VIKAS',
1ST FLOOR, 18TH CROSS,
MALLESWARAM, BANGALORE - 560 003.
4. KARNATAKA FOREST DEVELOPMENT CORPORATION LIMITED,
(A GOVERNMENT OF KARNATAKA UNDERTAKING),
REPRESENTED BY ITS EXECUTIVE DIRECTOR,
POST BOX NO. 930, KULSHEKARA,
MANGALORE - 575 005.
5. THE DEPUTY CONSERVATOR OF FORESTS
VIRAJPET DIVISION,
ARANYA BHAVANA,
GANDHINAGARA,
VIRAJPET - 571 218.

...RESPONDENTS

(BY SRI. MAHANTESH SHETTER, AGA FOR R1)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE STATE GOVERNMENT, ITS AUTHORITIES, 5TH AND 6TH RESPONDENTS CANNOT LEVY, DEMAND AND COLLECT FOREST DEVELOPMENT FEE AT THE RATE OF 12 PERCENT OF THE SALE CONSIDERATION AMOUNT UNDER SEC.98-A(1) OF THE KARNATAKA FOREST ACT, 1963 IN RESPECT OF THE TIMBER AND OTHER FOREST PRODUCE AUCTIONED / SOLD BY THE FOREST DEPARTMENT IN DIFFERENT GOVERNMENT DEPOTS IN KARNATAKA IN VIEW OF THE JUDGMENT RENDERED BY THE



DIVISION BENCH OF THIS HONBLE COURT ON 04.10.2017 IN THE CASE OF SRI.B. RUDRAGOUDA AND OTHERS - VS STATE OF KARNATAKA AND OTHERS REPORTED IN AIR 2018 KAR 19 AND ETC.,

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE M.G.S. KAMAL

ORAL ORDER

1. This petition is filed seeking following relief's:

" (i) Declare, by issue of appropriate Writ or Order or State Government, its authorities, 5th and 6th Respondents cannot levy, demand and collect 'Forest Development Fee' at the rate of 12% of the sale consideration amount under Sec.98-A(1) of the Karnataka Forest Act, 1963 in respect of the timber & other forest produce auctioned / sold by the Forest Department in different Government Depots in Karnataka in view of the judgment rendered by the Division Bench of this Hon'ble Court on 04/10/2017 in the case of '**Sri. B.Rudragouda & Others -vs- State of Karnataka & Others**' reported in **AIR 2018 KAR 19**, in the interest of justice and equity.

(ii) Issue a Writ of Certiorari or any other appropriate Writ or Order or Direction, quashing two sale intimation letters bearing Auction No. **MSTC/BLR/Deputy Conservator of Forests/GOVT TIMBER DEPOT/ THITHIMATHI/ 13/Thithimathi/ 22-23/45693** by way of Email dated: 23.03.2023 to the extent of Forest Development Tax to a tune of 12% amounting to a sum of Rs. 4,633/- respectively the vide ANNEXURE 'B' issued by the 5th Respondent and accept the payment by excluding the FDT.

(iii) Issue a Writ of Mandamus or any other appropriate Writ or Order or Direction, directing the Respondent to expeditiously refund to the petitioner, the



entire amount of Rs. 8,65,434.29/- collected from the petitioner under the Auction Sale dated 02.03.2018, 25.08.2018, 09.10.2019, 12.03.2021 and 16.08.2021 along with interest as per **ANNEXURE 'A'** dated: 14.09.2022 in the interest of justice and equity.

(iv) Issue such other appropriate writ or Order or direction as deemed fit under the circumstances of the case, in the interest of justice.

2. It is contended that the issue involved in the writ petition has been adjudicated in the case of **National Mineral Development Corporation Limited and others Vs. State of Karnataka and others** reported in **ILR 2016 KAR 311** and **Sri. B. Rudragouda and others Vs. State of Karnataka and others** reported in **AIR 2018 KAR 19**.

3. In response, learned Additional Government Advocate has submitted that the decision of this Court in **National Mineral Development Corporation Limited** (supra) has been challenged before the Hon'ble Supreme Court in SLP (C) Nos.6219-6313/2016 [C.A.No.3974-4068/2016] while decision in **Sri. B. Rudragouda and others** (Supra) has been challenged in SLP (Civil) No.4329-4386/2018 [C.A.No.3214-3271/2018]. It is further submitted that the Hon'ble Apex Court has granted interim order against refund of Forest Development Tax. It was further submitted, decision in



W.P.No.38941/2018, was challenged in W.A.No.743/2021, wherein interim order against demand/collection of FDT/FDF has been granted.

4. In view of above, it is submitted that the writ petition be disposed of, reserving liberty to the petitioner to avail such remedy, subject to outcome of matters before Hon'ble Supreme Court and Division Bench of this Court.

5. Submissions placed on record.

6. Writ petition is ***disposed of*** reserving liberty as sought for.

Sd/-
(M.G.S. KAMAL)
JUDGE

SPV
List No.: 1 Sl No.: 3