



CNR: KAHC010255642026

NC: 2026:KHC:46232  
RP No. 182 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25<sup>TH</sup> DAY OF AUGUST, 2026

BEFORE

THE HON'BLE MRS. JUSTICE K.S. HEMALEKHA

REVIEW PETITION NO.182 OF 2026

**BETWEEN:**

M/S. SHREE SAI ENTERPRISES,  
A REGISTERED FIRM  
BY ITS MANAGING PARTNER  
T.H. MUDDUKRISHNAIAH,  
S/O HAMUMAIAH,  
AGED ABOUT 56 YEARS,  
R/AT TALAGAWARA,  
KODIGEHALLI POST,  
DODDABALLAPURA TALUK,  
BENGALURU NORTH TALUK -561 203.

...PETITIONER

(BY SMT. SUDHA D., ADVOCATE)

**AND:**

1. THE STATE OF KARNATAKA  
FINANCE DEPARTMENT  
REPRESENTED BY PRINCIPAL SECRETARY,  
DEPARTMENT OF FINANCE,  
VIDHANA SOUDHA,  
AMBEDKAR VEEDHI,  
BENGALURU-01.
2. THE EXCISE COMMISSIONER IN KARNATAKA,  
2<sup>ND</sup> FLOOR, TTMC, 'A' BLOCK,  
BMTc BUILDING, SHANTINAGAR,  
BENGALURU-560027.
3. THE DEPUTY COMMISSIONER,  
BANGALURU URBAN DISTRICT,  
BENGALURU - 560 001.



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4. THE DEPUTY COMMISSIONER OF EXERCISE,  
BUD-1, NO.62, 3<sup>RD</sup> FLOOR,  
3<sup>RD</sup> CROSS, 1<sup>ST</sup> MAIN ROAD,  
YASHWANTHAPURA INDUSTRIAL SUBURB,  
BENGALURU URBAN DISTRICT,  
BENGALURU-560 022.

...RESPONDENTS

(BY SRI. B. MANJUNATHA, AGA)

THIS REVIEW PETITION IS FILED UNDER ORDER 47 RULE 1 OF THE CODE OF CIVIL PROCEDURE, PRAYING TO REVIEW THE ORDER DATED 16.03.2026 PASSED IN W.P.NO.33479/2025 TO MEET THE ENDS OF JUSTICE

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

CORAM: HON'BLE MRS. JUSTICE K.S. HEMALEKHA

### **ORAL ORDER**

1. The present review petition is filed seeking review of the order dated 16.03.2026 passed in W.P.No.33479/2025 [Excise], whereby the petitioner was reserved liberty to avail the statutory remedy of appeal under Section 61(2) of the Karnataka Excise Act, 1965 [**the Act**] before the competent authority.

2. The petitioner, a registered partnership firm had applied for grant of a licence in Form No.II for retail vending of Beer under the Karnataka Excise (Lease of the Right of Retail Vend of Beer) Rules



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1976. The application came to be rejected by respondent No.3- Deputy Commissioner by order dated 17.09.2025, referring, *inter alia* to the Government order and the advice of respondent No.2- Excise Commissioner. Aggrieved by the said order, the petitioner approached this Court in W.P.No.33479/2025.

3. This Court, by order dated 16.03.2026, disposed of the writ petition on the ground that the petitioner had an efficacious alternative statutory remedy of appeal under Section 61(2) of the Act.

4. The petitioner has sought review of the said order contending that the specific circumstances that respondent No.2-Chief Controlling Authority, whose advice/instructions had been relied upon by respondent No.3 while passing the impugned order, is also the appellate authority, could not be effectively brought to the notice of this Court. It is contended that in such circumstances, relegating the petitioner to avail the appellate remedy would not be efficacious, as the very authorities, whose advice form the basis of the impugned order would be required to consider the appeal. The



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petitioner contends that the said circumstances constitute an error apparent on the face of record, warranting review of the order.

5. Learned Additional Government Advocate appearing for the respondents, fairly submits that, in view of the aforesaid circumstances, particularly the fact that respondent No.2-Chief Controlling Authority, on whose advice the impugned order came to be passed is also an appellate authority, the review petition may be allowed.

6. Having considered the submission made on both sides, this Court is of the considered view that there is an error apparent on the face of record. The fact that respondent No.2, whose advice had been relied upon in passing the impugned order, is also the appellate authority is a material circumstance. In such circumstances, the petitioner cannot be effectively relegated to the very appellate authority whose advice forms the basis of the order under challenge. Accordingly, this Court pass the following:

**ORDER**

- i. The review petition is ***allowed***.



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- ii. The order dated 16.03.2026 passed in W.P.No.33479/2025 is ***recalled***.
- iii. W.P.No.33479/2025 shall be posted before the appropriate roster Bench for consideration in accordance with law.

**Sd/-**

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**JUSTICE K.S. HEMALEKHA**

AT  
List No.: 1 SI No.: 12