



CNR: KAHC010545852026

NC: 2026:KHC:41967
WP No. 24645 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 7TH DAY OF AUGUST, 2026

BEFORE

THE HON'BLE SMT. JUSTICE LALITHA KANNEGANTI

WRIT PETITION NO. 24645 OF 2026 (EXCISE)

BETWEEN:

1. SRI. HARI PRASAD B.G.
S/O GOPAL REDDY
AGED ABOUT 36 YEARS
R/AT. HOUSE NO. 120,
SRINIDHI, GOPALA REDDY
COMPOUND, NEAR
KADUBEESANAHALLI,
BENGALURU – 560 103

...PETITIONER

(BY SRI. D.R. RAVISHANKAR SR. COUNSEL FOR
SRI. MAHESHKIRAN SHETTY S., ADVOCATE)

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by SUVARNA T
Location: HIGH
COURT OF
KARNATAKA

AND:

1. THE STATE OF KARNATAKA
DEPARTMENT OF REVENUE,
REPRESENTED BY ITS SECRETARY,
VIDHANA SOUDHA,
BENGALURU – 560 001
2. THE COMMISSIONER OF EXCISE
OFFICE OF THE EXCISE COMMISSIONER,
2ND FLOOR, TTMC 'A' BLOCK, BMTC BUILDING,
SHANTINAGAR, BENGALURU – 560 027



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3. THE DEPUTY COMMISSIONER OF
EXCISE (BUD-5), BENGALURU URBAN
DISTRICT, BENGALURU – 560 027

4. THE INSPECTOR OF EXCISE
RANGE 30, MAHADEVAPURA,
(BUD-5) BENGALURU – 560048

...RESPONDENTS

(BY SRI. MANJUNATH B., AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A)
QUASH THE ORDER BEARING EXE/BUD5/V-30/CL-9 PLUS
R.V.B/17A/40/2025-26 NO. DATED 01.08.2026 PASSED BY THE
RESPONDENT NO. 3 VIDE ANNEXURE-W. AND B) DIRECTING
THE RESPONDENT NO. 3 TO ACCEPT THE RENEWAL FEES IN
RESPECT OF CL-9 AND RVB LICENSE BEARING REGISTER NO.
BURI3521- ARVB AND FURTHER DIRECT THE RESPONDENT NO.
3 TO RENEW THE LICENSE FOR THE EXCISE YEAR 2026-27 IN
THE NAME OF THE PETITIONER. AND ETC.,

THIS WRIT PETITION, COMING ON FOR PRELIMINARY
HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE SMT. JUSTICE LALITHA KANNEGANTI



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ORAL ORDER

The present writ petition is filed seeking the following prayer:

"Wherefore, it is prayed that this Hon'ble Court be pleased to:

a) Issue a writ in the nature of certiorari or any other appropriate writ or direction to quash the order bearing No.EXE/BUD5/V-30/CL-9+RVB/17A/40/2025-26 dated 01.08.2026 passed by respondent No.3 vide Annexure-W.

b) Issue a writ in the nature of mandamus directing the respondent No.3 to accept the renewal fees in respect of CL-9 and RVB license bearing Register No.BURI3521-ARVB and further direct the respondent No.3 to renew the license for the excise year 2026-27 in the name of the petitioner.

c) Issue such other reliefs as this Hon'ble Court deems fit to grant in favour of the petitioner by this Hon'ble Court in view of the facts and circumstances of the cases, in the interest of justice and equity."

2. Learned Senior Counsel, representing learned counsel for the petitioner, submits that respondents issued a notice dated 23.07.2026, asking them to appear for the inquiry on 24.07.2026. There was an endorsement on the same day stating that since the licence holder has died and the licence held by them has not been transferred to the legal heirs as per Rule 17-A of the licence, since the excise year has come into



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effect, in reference (2) as the year commencing from the first day of July and ending on the 30th June of the next calendar year, and since the excise year 2025-26 has ended, it is not clear who the direct heirs of the deceased are and the legal heirs are pending the completion of the Rule 17-A process, and the appeal was disposed of. It is stated that they have again received the notice of hearing dated 24.07.2026. The petitioners have appeared before the authorities, and thereafter an order dated 01.08.2026 was passed, whereby they have considered the case of one Ashwath Narayan and the petitioner. In the order, it was observed that Ashwath Narayana has not submitted any document and that it is difficult to decide who are the legal heirs of the licensee; therefore, the matter will cause legal confusion for the transfer of the licence. An application under P & C No.606/2025 has been filed in the City Court, and the judgment is still pending. Since the two petitioners have filed separate petitions and documents, it is not possible to determine who the legal heirs are, and by granting the licence to other persons who are not the legal heirs, it is like giving permission to sell illegal liquor.



This will affect the revenue of the State. They have referred to an order dated **03.02.2016** arising out of **WP Nos. 56185/2025 and 56499-56502 of 2015**, wherein the Court has observed that when there are more than one legal heir, it can only be in the joint names or in the name of one person as agreed by the others; in the absence of such agreement between the legal heirs, a direction in the writ petition to transfer the licence to one legal heir would not be possible. Insofar as the claim made by respondent No.4 under a Will, the right of respondent No. 4 also cannot be adverted to in the instant writ petition, since it is for the Competent Court to decide all these aspects of the matter. Hence, the mandamus sought cannot be issued. The respondents finally passed an order observing that since the documents regarding the legal heirs of the said licence have not been produced, it is not possible to carry out the process of transfer of licence under Rule 17(a) of the Karnataka Excise (General Conditions of Licenses) Rules; therefore, it is ordered that the late Smt.Premamma V, CL-9 and corresponding RVB licence holder for the year 2025-26; the liquor and beer stock held under CL- 9 and the corresponding RVB licence shall be



taken into custody by the department and disposed of as per the rules.

3. Learned Senior Counsel, representing the learned counsel for the petitioner, submits that there are no legal heirs to the late Smt. Premamma V, and that all other family members have no objection to transferring the license in favor of the petitioner. Since Ashwath Narayana, the other claimant, has not produced any documents, an indemnity bond ought to have been taken, and the license ought to have been transferred in his favor. It is submitted that the trade license has already been transferred in favor of the petitioner, which is generally how such transfers are made. However, in this case, they are insisting on the Succession Certificate, and the learned Senior Counsel has also pointed out the earlier Endorsement dated 23.07.2026 and the Notice dated 24.07.2026, asking the petitioner to appear for inquiry. It is submitted that they have already prejudged the matter. It is submitted that unless and until the order impugned is stayed, it would cause a lot of hardship to the petitioner.



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4. Learned AGA, who is appearing on behalf of the respondents, submits that, because there is a dispute over who the legal heirs of the late Smt. Premamma V are, the department is not in a position to transfer the license. Once the license cannot be transferred, the stocks have to be handed over, and that order is rightly passed. There is no reason to interfere with the impugned order.

5. Having heard learned Senior counsel for the petitioner and learned AGA for the respondent, perused the material on record. There is a dispute over who is the legal heir of the late Smt. Premamma V. According to the petitioner, he is the son of the husband's brother of Smt. Premamma V. She is issueless, and her husband predeceased her. All other legal heirs have no objection to the transfer of the license in favor of the petitioner. Sri Ashwath Narayana, the brother of the late Smt. Premamma V., contends that she executed a Will in his favor and is also a party in the P & C filed by the petitioner.

6. It is the submission of the learned Senior Counsel that, generally, in cases of this nature, they will accept only the indemnity bond and will not insist on the Succession Certificate.



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According to the learned AGA, when there is a dispute, they will ask for a Succession Certificate. Leaving these contentions apart, the manner in which this order is passed, looking at the Endorsement, Notice, and later the order, on the face of it, appears to show some ambiguity in the respondents' decision. Further, in general, in all cases where there are conflicting claims by the parties with regard to transfer of license, the respondents also ought to have indicated in the order what procedure they follow. There has to be clarity and consistency in the procedure followed by the respondents, which will not give rise to any ambiguity. In those circumstances, this Court is of the view that the impugned order needs to be set aside. The respondents, having already heard both parties and with all the material before the authorities, shall pass a fresh order in accordance with law. In that view of the matter, this Court is passing the following:

ORDER

- i. The order dated 01.08.2026 passed by respondent No.3 ***is set aside*** and the



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matter is ***remanded back*** to respondent No.3.

- ii. Respondent No.3 shall pass orders in accordance with law within a period of one week from the date of receipt of the copy of the order.
- iii. The respondents shall inform Sri. Ashwath Narayanan about this order.
- iv. Accordingly, the writ petition is ***allowed.***
- v. All pending I.As., in the writ petition shall stand closed.

Sd/-
(LALITHA KANNEGANTI)
JUDGE

PKN
List No.: 1 Sl No.: 30