



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

CORAM

WEB COPY

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 34097 of 2025

and

WMP No.38249 of 2025

V.Omalingam

..Petitioner(s)

Vs

1. The Deputy Commissioner (Excise)
Government Of Puducherry, Karaikal.

2. V.Seetha

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorarified mandamus calling for the records relating to the impugned show cause notice dated 19.08.2025 No.2504/ DCE/ C2/ 2025-26/ 2622 issued by the 1st respondent and the quash the same and consequently directing the 1st respondent to issue further permits to permit the petitioner to conduct the business in FL 2 licence for the shop of M/s.Selva Wines (26/FL-2) situated at R.S.No.7/8 and 7/9 Chandirapady Road, Poovam, Kottucherry, Karaikal.

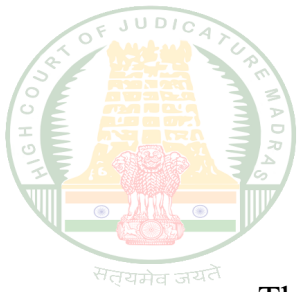
For Petitioner(s):

Mr.K.M.Vijayan, Senior Counsel for
M/s.K.M.Vijayan Associates

For Respondent(s):

Mr.V.Vasanthakumar, AGP (Pondy) for R1

Mr.Joseph Prabakar for R2



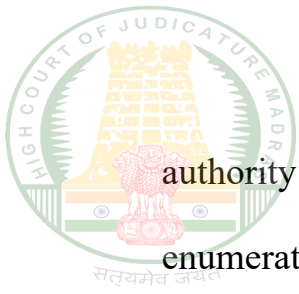
ORDER

The petitioner has challenged the show cause notice dated 19.08.2025 issued by the first respondent, whereby the petitioner was called upon to appear on 26.08.2025 with all supporting documents to show cause why the FL-2 licence should not be suspended or cancelled under Section 28 of the Pondicherry Excise Act, 1970.

2. The petitioner is a partner of the firm, M/s.Selvam Wines, in whose favour the FL-2 licence has been granted. According to the petitioner, the second respondent, who is his sister and the other partner of the firm, submitted a representation dated 06.08.2025 stating that she had retired from the partnership. Based on the said representation, the impugned show cause notice came to be issued.

3. Learned counsel appearing for the first respondent submitted that the show cause notice has been issued in exercise of the powers conferred under Section 28 of the Pondicherry Excise Act, 1970 and that the writ petition challenging the notice is devoid of merits.

4. It is not in dispute that the FL-2 licence stands in the name of M/s. Selvam Wines, a partnership firm of which the petitioner and the second respondent are partners. Although the second respondent claims to have retired from the partnership, such retirement has not yet been legally recognised. Be that as it may, Section 28 of the Pondicherry Excise Act, 1970 empowers the licensing



authority to suspend or cancel a licence only on the grounds specifically enumerated therein. The retirement or withdrawal of one of the partners is not one of the statutory grounds for suspension or cancellation of the licence. Therefore, the impugned show cause notice has been issued without any legal basis and cannot be sustained.

5. At this stage, learned counsel appearing for the second respondent submitted that the disputes between the parties have been amicably resolved and that the second respondent has no objection to the impugned show cause notice being quashed.

6. Recording the above submission and for the reasons stated above, the impugned show cause notice dated 19.08.2025 issued by the first respondent is set aside. The writ petition is accordingly allowed. Consequently, the connected miscellaneous petition is closed. There shall be no order as to costs.

24-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
ssk

To

The Deputy Commissioner (Excise)
Government Of Puducherry, Karaikal.



WEB COPY

WP No. 34097 of 2



HEMANT CHANDANGOUDAR, J.

ssk

WP No. 34097 of 2025

24-07-2026