IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF APRIL, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MR. JUSTICE C.M. POONACHA

WRIT APPEAL NO. 100029 OF 2026 (EXCISE)

BETWEEN:

1. THE STATE OF KARNATAKA
REPRESENTED BT ITS SECRETARY
DEPARTMENT OF FINANCE & EXCISE
VIKASA SOUDHA
BENGALURU - 560 001

2. THE COMMISSIONER OF EXCISE
IN KARNATAKA
TTMC, 2ND FLOOR
BMTC COMPLEX, SHANTHINAGAR
BENGALURU - 560 027

...APPELLANTS

(BY SRI SHASHIKIRAN SHETTY K., ADVOCATE GENERAL A/W
SMT. PRATHIMA HONNAPURA, AAG &
SMT. NAMITHA MAHESH B.G., AGA)

Digitally signed by AMBIKA H B
Location: High Court of Karnataka

AND:

1. SMT. SHANTABAI
W/O. MADHUSA MEHERWADE
SINCE DECEASED BY HER L.R.

1(a) TULUJARAM
S/O MADHUSA MEHERWADE
AGED ABOUT 82 YEARS
OCC: BUSINESS
R/O. VISHWESHWARA NAGAR
HUBBALLI TQ, HUBBALLI
DIST: DHARWAD - 580 026

2. PHILIP M. FERNANDES
S/O. MININ FERNANDES
AGED ABOUT 72 YEARS
OCC: BUSINESS
R/O. NO: 542, PATS KORNER BUILDING
DR. KAMALAKAR ROAD
NEAR BSNL OFFICE - 581 301
KARWAR, UTTARA KANNADA DISTRICT

3. SRI AKHIL NAIK
S/O. NARAYAN NAIK
AGED ABOUT 44 YEARS
OCC: BUSINESS
No.202, RICHES RESIDENCY APARTMENT
No.440/2, NRI LAYOUT
RAMA MURTHY NAGAR
BENGALURU - 43

...RESPONDENTS

(BY SRI ASHOK HARANAHALLI, SENIOR ADVOCATE A/W
SRI MOHAN MAHABALESHWARA BHAT, ADVOCATE &
SRI SANDEEP S. PATIL, ADVOCATE)

THIS WRIT APPEAL IS FILED UNDER SECTION 4 OF KARNATAKA HIGH COURT ACT, 1961, PRAYING TO SET ASIDE THE INTERIM ORDER DATED 12.01.2026 PASSED IN W.P. NO.110093/2025 (EXCISE) PASSED BY THE LEARNED SINGLE JUDGE OF THIS HON'BLE COURT & ETC.

THIS APPEAL, COMING ON FOR ORDERS, 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 appellants have filed the present appeal impugning an interim order dated 12.01.2026 passed by the learned Single Judge

in Writ Petition No.110093/2025 (Excise), whereby the stay orders granted earlier were extended. The said order was premised on the earlier order dated 26.12.2025 passed by the learned Single Judge staying the enforcement of the amended Rule 5 and 5A of the Karnataka Excise (Sale of Indian and Foreign Liquors) (Second Amendment) Rules, 2025.

2. The issues raised in the present appeal have been considered by this Court in a judgment dated 15.04.2026 passed in Writ Appeal No.541/2026 (Excise).

3. For the reasons stated therein, the present appeal is allowed and the impugned order is set aside.

4. The pending interlocutory applications also stand disposed of.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(C.M. POONACHA)
JUDGE

AHB
List No.: 2 Sl No.: 24