HC-KAR

NC: 2026:KHC:60354-DB
WA No. 2089 of 2026

CNR: KAHC010623752026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 30TH DAY OF OCTOBER, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

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

WRIT APPEAL NO.2089 OF 2026 (EXCISE)

BETWEEN:

1. THE STATE OF KARNATAKA,
REPRESENTED BY ITS SECRETARY TO GOVT.,
DEPT., OF EXCISE,
VIDHANA SOUDHA-001.

2. THE DEPUTY COMMISSIONER OF EXCISE,
BENGALURU URBAN DISTRICT (BUD-6),
NO.334/9, EXCISE BHAVANA,
KSBCL COMPLEX,
OPP. BYATARAYANAPURA POLICE STATION,
MYSURU ROAD, BENGALURU-560026.

Digitally signed by
MAHALAKSHMI B M
Location: High Court
of Karnataka

3. THE INSPECTOR OF EXCISE
PADMANABHANAGAR ZONAL NO.36,
BENGALURU-006.

…APPELLANTS

(BY SRI. K.S. HARISH, GOVERNMENT ADVOCATE)

AND:

DEEKSHITH H.P
S/O PUTTARAJU H.B.
AGED ABOUT 36 YEARS,
OWNER OF THE 14-WHEELER TANKER
NO.KA-13-D-1827,
R/AT NO.MIG 7/C, 2ND STAGE,

KUVEMPU NAGARA,
HASSAN-573 201.

…RESPONDENT

(BY SRI. RAVI M.M., ADVOCATE)

THIS WRIT APPEAL IS FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE ORDER DATED 14.05.2026 PASSED BY THE LEARNED SINGLE JUDGE IN WRIT PETITION NO.15309/2026 (EXCISE) AND ETC.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE
and
HON'BLE MRS. JUSTICE K.S. HEMALEKHA

ORAL JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. For the reasons stated in the application-I.A No.2/2026, the same is allowed. The delay of 81 days in filing the present appeal is condoned.

2. The State has filed the present appeal impugning an order dated 14.05.2026 passed by the learned Single Judge in W.P.No.15309/2025 [EXCISE]. The respondent had filed the said petition impugning an order dated 23.02.2026, whereby the concerned authority had imposed a condition to furnish a Bank

Guarantee for a sum of ₹10,20,000/- for release of the seized vehicle [14 wheeler tanker] bearing registration No.KA-13-D-1827.

3. The learned Single Judge had allowed the petition and modified the condition imposed for release of the vehicle by reducing the Bank Guarantee to ₹1,20,000/- and the respondent was directed to furnish an indemnity bond for the remaining amount.

4. The seizure order had been passed in view of the allegation that a substantial quantity of liquor had been recovered from the said vehicle. A case was also registered in C.C.No.10579/2026 pursuant to an FIR in Crime No.10/2025-26/4108IE/410808 for the offences punishable under various provisions of the Karnataka Excise Act, 1965.

5. The learned Government Advocate submits that there has been a further development and this Court had quashed the Criminal proceedings in C.C.No.10579/2026 as well as the FIR, and consequently the vehicle in question is required to be released. He, however, states that the State has preferred a Special Leave Petition [Dairy No.67771/2026] against the said order and in the

event, the State succeeds in the said appeal before the Hon'ble Supreme Court, its right to pursue the present appeal be reserved.

6. In view of the above, we dispose of the present appeal with liberty to the State to revive the appeal subject to the outcome of the proceedings in Special Leave Petition.

7. Pending interlocutory application stands disposed of.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(K.S. HEMALEKHA)
JUDGE

AT
List No.: 2 Sl No.: 13