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More Retail Pvt., Ltd., vs the Excise Commissioner

More Retail Pvt., Ltd., vs the Excise Commissioner

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Court : Karnataka Orders

Decided On : May-30-2024

Judge : K.Somashekar,Chillakur Sumalatha

Appeal No. : WA/910/2021

Appellant : More Retail Pvt., Ltd.,

Respondent : The Excise Commissioner

Judgement :

-1-

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 30TH DAY OF MAY, 2024 PRESENT THE HON'BLE MR JUSTICE K.SOMASHEKAR AND THE HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA WRIT APPEAL NO.910 OF 2021 (EXCISE) C/W WRIT APPEAL NO. 749 OF 2021 (EXCISE) WRIT APPEAL NO. 750 OF 2021 (EXCISE) WRIT APPEAL NO. 751 OF 2021 (EXCISE) WRIT APPEAL NO. 752 OF 2021 (EXCISE) WRIT APPEAL NO. 753 OF 2021 (EXCISE) WRIT APPEAL NO. 754 OF 2021 (EXCISE)

Digitally signed by MOUNESHWARAPPA WRIT APPEAL NO. 770 OF 2021 (EXCISE) NAGARATHNA Location: HIGH WRIT APPEAL NO. 774 OF 2021

(EXCISE) COURT OF KARNATAKA WRIT APPEAL NO. 775 OF 2021 (EXCISE) WRIT APPEAL NO. 868 OF 2021 (EXCISE) IN WRIT APPEAL NO.910 OF 2021 (EARLIER CALLED AS MORE RETAIL LTD., AND THE NAME CHANGED BY VIRTUE OF CERTIFICATE OF INCORPORATION OF CHANGE OF NAME) -2- ESTATE ANDHERIKURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE EXCISE COMMISSIONER

2. DEPUTY COMMISSIONER (EXCISE) BENGALURU EAST INDIRANAGAR BENGALURU - 560 092. W.P.NO.27608/2019, DATED 20/07/2021 AND PASS SUITABLE ORDERS AS MAY BE DEEMED APPROPRIATE TO MEET THE ENDS OF JUSTICE AND EQUITY. -3- IN WRIT APPEAL NO.749 OF 2021 ESTATE, ANDHERIKURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE STATE OF KARNATAKA EXCISE OF DEPARTMENT GOVERNMENT OF KARNATAKA VIKASASOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 REPRESENTED BY ITS SECRETARY.

2. THE EXCISE COMMISSIONER

3. DEPUTY COMMISSIONER (EXCISE) BENGALURU EAST INDIRANAGAR BENGALURU - 560 092. -4-

W.P.NO.10642/2021, DATED 20/07/2021 AND PASS ANY SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE, TOGETHER WITH COSTS THROUGHOUT IN THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.750 OF 2021 ESTATE, ANDHERIKURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE STATE OF KARNATAKA EXCISE OF DEPARTMENT GOVERNMENT OF KARNATAKA VIKASASOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 REPRESENTED BY ITS SECRETARY. -5-

2. THE EXCISE COMMISSIONER

3. DEPUTY COMMISSIONER (EXCISE) BENGALURU URBAN DISTRICT-1 BENGALURU - 560 026.

W.P.NO.10013/2021, DATED 20/07/2021 AND PASS ANY SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE, TOGETHER WITH COSTS THROUGHOUT IN THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.751 OF 2021 NEAR MITTAL INDUSTRIAL ESTATE ANDHERI KURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S., AGED ABOUT 37 YEARS -6-

1. THE STATE OF KARNATAKA EXCISE OF DEPARTMENT GOVERNMENT OF KARNATAKA VIKASA SOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 REPRESENTED BY ITS SECRETARY.

2. THE EXCISE COMMISSIONER

3. DEPUTY COMMISSIONER (EXCISE) BENGALURU URBAN DISTRICT-8 BENGALURU - 560 027.

W.P.NO.10645/2021, DATED 20/07/2021 AND PASS ANY SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE, TOGETHER WITH COSTS THROUGHOUT IN THE ENDS OF JUSTICE AND EQUITY. -7- IN WRIT APPEAL NO.752 OF 2021 NEAR MITTAL INDUSTRIAL ESTATE ANDHERIKURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE STATE OF KARNATAKA EXCISE OF DEPARTMENT GOVERNMENT OF KARNATAKA VIKASA SOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 REPRESENTED BY ITS SECRETARY.

2. THE EXCISE COMMISSIONER

3. DEPUTY COMMISSIONER (EXCISE) BENGALURU URBAN DISTRICT BENGALURU - 560 027. -8-

W.P.NO.10644/2021, DATED 20/07/2021 AND PASS ANY SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE, TOGETHER WITH COSTS THROUGHOUT IN THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.753 OF 2021 NEAR MITTAL INDUSTRIAL ESTATE ANDHERI KURLA

ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE STATE OF KARNATAKA EXCISE OF DEPARTMENT GOVERNMENT OF KARNATAKA VIKASA SOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 REPRESENTED BY ITS SECRETARY. -9-

2. THE EXCISE COMMISSIONER

3. DEPUTY COMMISSIONER (EXCISE) BENGALURU URBAN DISTRICT-5 BENGALURU - 560 038.

W.P.NO.10639/2021, DATED 20/07/2021 AND PASS ANY SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE, TOGETHER WITH COSTS THROUGHOUT IN THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.754 OF 2021 NEAR MITTAL INDUSTRIAL ESTATE ANDHERI KURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S., AGED ABOUT 37 YEARS - 10 -

1. THE STATE OF KARNATAKA EXCISE OF DEPARTMENT GOVERNMENT OF KARNATAKA VIKASA SOUDHA AMBEDKAR VEEDHI BENGALURU-560 001 REPRESENTED BY ITS SECRETARY.

2. THE EXCISE COMMISSIONER

3. DEPUTY COMMISSIONER (EXCISE) BENGALURU URBAN DISTRICT BENGALURU - 560 027.

W.P.NO.10640/2021, DATED 20/07/2021 AND PASS ANY SUCH OTHER ORDERS AS MAY BE DEEMED APPROPRIATE, TOGETHER WITH COSTS THROUGHOUT IN THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.770 OF 2021 (EARLIER CALLED AS MORE RETAIL LTD., AND THE NAME - 11 - CHANGED BY VIRTUE OF CERTIFICATE OF INCORPORATION OF CHANGE OF NAME) NEAR MITTAL INDUSTRIAL ESTATE ANDHERI KURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE EXCISE COMMISSIONER

2. DEPUTY COMMISSIONER (EXCISE)

BENGALURU EAST, BYATARAYANAPURA BENGALURU - 560 092. W.P.NO.27607/2019, DATED 20/07/2021 AND PASS SUITABLE - 12 - ORDERS AS MAY BE DEEMED APPROPRIATE TO MEET THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.774 OF 2021 (EARLIER CALLED AS MORE RETAIL LTD., AND THE NAME CHANGED BY VIRTUE OF CERTIFICATE OF INCORPORATION OF CHANGE OF NAME) NEAR MITTAL INDUSTRIAL ESTATE ANDHERI KURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE EXCISE COMMISSIONER

2. DEPUTY COMMISSIONER (EXCISE) BANGALORE EAST, INDIRANAGAR BENGALURU - 560 092. - 13 - W.P.NO.27606/2019, DATED 20/07/2021 AND PASS SUITABLE ORDERS AS MAY BE DEEMED APPROPRIATE TO MEET THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.775 OF 2021

(EARLIER CALLED AS MORE RETAIL LTD., AND THE NAME CHANGED BY VIRTUE OF CERTIFICATE OF INCORPORATION OF CHANGE OF NAME) NEAR MITTAL INDUSTRIAL ESTATE ANDHERIKURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. AGED ABOUT 37 YEARS

1. THE EXCISE COMMISSIONER - 14 -

2. DEPUTY COMMISSIONER (EXCISE) BENGALURU EAST, INDIRANAGAR BENGALURU - 560 032. W.P.NO.27610/2019, DATED 20/07/2021 AND PASS SUITABLE ORDERS AS MAY BE DEEMED APPROPRIATE TO MEET THE ENDS OF JUSTICE AND EQUITY. IN WRIT APPEAL NO.868 OF 2021

(EARLIER CALLED AS MORE RETAIL LTD., AND THE NAME CHANGED BY VIRTUE OF CERTIFICATE OF INCORPORATION OF CHANGE OF NAME) NEAR MITTAL INDUSTRIAL ESTATE ANDHERIKURLA ROAD, ANDHERI (E) SIGNATORY: VIVEK S. - 15 - AGED ABOUT 37 YEARS

1. THE EXCISE COMMISSIONER

2. DEPUTY COMMISSIONER (EXCISE) BENGALURU EAST, INDIRANAGAR BENGALURU - 560 092.

ORDERS PASSED BY THE LEARNED SINGLE JUDGE IN WP NO.27609/2019, DATED 20/07/2021 AND PASS SUITABLE ORDERS AS MAY BE DEEMED APPROPRIATE TO MEET THE ENDS OF JUSTICE AND EQUITY. THESE WRIT APPEALS ARE COMING ON FOR ORDERS, THIS DAY, Dr. CHILLAKUR SUMALATHA J., DELIVERED THE FOLLOWING: - 16 -

JUDGMENT

Heard Sri. Saravana. S, learned counsel for the appellant in all the appeals as well as Sri. Devaraj C.H., learned Government Advocate, who is representing the respondents in all the cases. Memos that are filed by Sri. Saravana, learned counsel for the appellant in all the cases are on record. Through these memos, learned counsel sought permission for withdrawal of the appeals.

2. We have gone through the material available on record and we are of the considered opinion that there are no grounds to reject his prayer. Hence, permission is granted for withdrawal of the appeals. - 17 -

3. Learned counsel Sri. Saravana submits that he

had deposited Rs.13,80,000/- in each of the cases i.e., W.A.No.770/2021, W.A.No.774/2021, W.A.No.910/2021, W.A.No.868/2021, W.A.No.775/2021 and W.A.No.909/2021 as directed by this Court through separate Demand drafts all dated 18.07.2019 for renewal of the licence.

4. Learned counsel Sri. Saravana also submits that

the High court has kept the said amounts in fixed deposits and therefore on withdrawal of the appeals, respective appellant/s are entitled for the interest amount that is accrued through fixed deposits made. Said request appears justifiable. Also no serious objection is raised by the other side. - 18 -

5. Therefore, the respective appellants are

permitted to withdraw the interest that is accrued over the deposited amount of Rs.13,80,000/- in the respective writ appeals. With the above observation, all the writ appeals are dismissed as withdrawn. Sd/- JUDGE Sd/- JUDGE MN List No.: 1 Sl No.: 4

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