



IN THE HIGH COURT OF KARNATAKA, DHARWAD BENCH

DATED THIS THE 25TH DAY OF APRIL, 2024

BEFORE

THE HON'BLE MR JUSTICE RAVI V.HOSMANI

WRIT PETITION NO.100345 OF 2021 (GM-FOR)

C/W

WRIT PETITION NO.102682 OF 2021 (GM-FOR)

WRIT PETITION NO.110327 OF 2019 (GM-FOR)

WRIT PETITION NO.102716 OF 2021 (GM-FOR)

WRIT PETITION NO.102169 OF 2023 (GM-FOR)

WRIT PETITION NO.104653 OF 2023 (GM-FOR)

WRIT PETITION NO.105151 OF 2023 (GM-FOR)

WRIT PETITION NO.106678 OF 2023 (GM-FOR)

WRIT PETITION NO.107877 OF 2023 (GM-FOR)

WRIT PETITION NO.102931 OF 2022 (GM-FOR)

WRIT PETITION NO.104348 OF 2022 (GM-FOR)

WRIT PETITION NO.104861 OF 2023 (GM-FOR)

WRIT PETITION NO.105062 OF 2023 (GM-FOR)

WRIT PETITION NO.105068 OF 2023 (GM-FOR)

WRIT PETITION NO.105220 OF 2023 (GM-FOR)

WRIT PETITION NO.107360 OF 2023 (GM-FOR)

WRIT PETITION NO.101859 OF 2024 (GM-FOR)

WRIT PETITION NO.102270 OF 2024 (GM-FOR)

IN WP.NO.100345/2021

BETWEEN:

STYLE FURNITURE,
SY. NO. 323, PLOT NO.91,
C/O. BAPU N.HOSURKAR,
MAHAVEER NAGAR, BRAMH NAGAR, BELAGAVI-590008,
REPRESENT BY ITS PROPRIETOR,
MAHAMMED SHAFI NADAF,
AGE. 43 YEARS, OCC. BUSINESS, R/O. PLOT NO.14,
BADAMNJI MALA, UDYAMBAG, BELAGAVI.

...PETITIONER

(BY SRI. VITHAL S.TELI, ADVOCATE)





AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN 18TH CROSS,
MALLESHWARAM, BENGALURU-560 001.
2. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION, YELLAPUR,
KARWAR-581359.
3. THE ASSISTANT CONSERVATOR OF FOREST,
GOVERNMENT TIMBER DEPOT, MUNDGOD,
UTTAR KANNADA-581349.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO I) ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION THAT THE RESPONDENTS LEVYING FOREST DEVELOPMENT TAX/FEEES UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19. II) ISSUE A WRIT OF CERTIORARI OR ORDER QUASHING THE TAX INVOICE BEARING NO.1070502/02-12-2020/234/236 DATED 14/12/2020 ISSUED BY RESPONDENT NO.2 AND 3 IN SO FAR AS LEVYING OF 12 PER CENT FDT VIDE ANNEXURE A.

IN WP.NO.102682/2021

BETWEEN:

WOOD CRAFT,
H.NO.385, BHARAT NAGAR,
SHAHAPUR, BELAGAVI
REPRESENTED BY ITS PROPRIETOR
ASIF MUSTAK PEERJAD,
AGE. 33 YEARS,
OCC. BUSINESS,
R/O. VISHNU GALLI, VADAGAON,
BELAGAVI-590005.

...PETITIONER

(BY SRI. VITHAL S.TELI, ADVOCATE)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FOREST,
ARANYA BHAVAN, 18TH CROSS,
MALLESHWARAM, BENGALURU-560001.



2. THE ASSISTANT CONSERVATOR OF FOREST,
GOVERNMENT TIMBER DEPOT, MUNDGOD,
UTTAR KANNADA-581349.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION THAT THE LEVYING FOREST DEVELOPMENT TAX/FEEES BY THE RESPONDENTS UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19. II.ISSUE A WRIT OF CERTIORARI OR ORDER QUASHING THE TAX INVOICE BEARING NO.1070502/05.04.2021/113/113 DATED 09.04.2021 IN SO FAR AS LEVYING OF 12% FDT ISSUED BY R.NO.2 VIDE ANNEXURE-C.

IN W.P.NO. 110327 OF 2019

BETWEEN:

1. SHRI. JAVED AKTHAR M.SHAIK,
AGE: 37 YEARS, OCC: BUSINESS,
PROP/O: UNIQUE FURNITURES,
GAYATRI NAGAR, NEAR DHAKOJI HOSPITAL,
OLD PB ROAD, KHASBAG,
BELAGAVI-590003.
2. SHRI. RAFIQ K.TORGAL,
AGE: 36 YEARS, OCC: BUSINESS,
PROP/O: A.S.S. FURNITURE,
#1592 NAVI GALLI, DOBLE ROAD,
SHAHAPUR, BELAGAVI-590001.
3. SHRI. RIYAZ A. SHEIKH,
AGE: 41 YEARS, OCC: BUSINESS,
PROP/O: MAHARAJA FURNITURE,
NEAR POTE HOSPITAL, KHASBAG,
BELAGAVI-590001.
4. SHRI.VIJAY MARUTI BALEKINDRI,
AGE: 36 YEARS, OCC: BUSINESS,
PROP/O: SUDGURU FURNITURE,
BHARAT NAGAR, 6TH CROSS,
KHASBAG, BELAGAVI-590001.

...PETITIONERS



(BY SRI. SHREEVATSA HEDGE AND SOURABH HEDGE, ADVOCATES)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS PRINCIPAL SECRETARY,
AND ADDITIONAL CHIEF SECRETARY,
DEPARTMENT OF FOREST, ECOLOGY AND ENVIRONMENT,
M.S. BUILDING, 4TH FLOOR,
DR.AMBEDKAR VEEDHI, BENGALURU-560001.
2. THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS
HEAD OF FOREST FORCE,
"ARANYA BHAVAN", 8TH CROSS,
MALLESHWARAM, BENGALURU-560003.
3. THE DEPUTY CONSERVATOR OF FORESTS
YELLAPUR DIVISION, YALLAPUR-581359.
4. THE DEPUTY CONSERVATOR OF FORESTS
HALIYAL DIVISION, HALIYAL-581329.
5. THE ASSISTANT CONSERVATOR OF FORESTS
GOVERNMENT TIMBER DEPOT,
DANDELI-581325.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO A WRIT OF MANDAMUS DIRECTING THE RESPONDENTS TO DESIST FROM CLAIMING, DEMANDING OR RECOVERING FOREST DEVELOPMENT FEE WITHOUT AUTHORITY OF LAW. B) ISSUE A WRIT IN THE NATURE OF MANDAMUS TO THE RESPONDENTS TO REFUND THE AMOUNT ILLEGALLY RECOVERED FROM THE PETITIONERS IN THE FORM OF FOREST DEVELOPMENT FEES.

IN W.P.NO. 102716 OF 2021

BETWEEN:

GURUKRUPA AGENCIES,
R/O. AT KHEMEWADI, TQ. KHANAPUR,
DIST. BELAGAVI,
REPRESENTED BY ITS PROPRIETOR
SHANTARAM GANGARAM HEBBALKAR,
AGE. 40 YEARS,



OCC. BUSINESS,
R/O. KHEMEWADI,
(KHENEWADI),
POST. IDDALHOIND, TQ. KHANAPUR,
DIST. BELAGAVI-591302.

...PETITIONER

(BY SRI. VITHAL S.TELI, ADVOCATE)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN, 18TH CROSS, MALLESHWARAM,
BENGALURU-560001.
2. THE DEPUTY CONSERVATOR OF FOREST,
BELAGAVI DIVISION, GOVERNMENT TIMBER DEPOT,
BELAGVI, NEAR BUS STAND,
BELAGAVI-590001.
3. THE DEPUTY CONSERVATOR OF FOREST,
HALIYAL DIVISION, GOVERNMENT TIMBER DEPOT,
HALIYAL, UTTARA KANNADA-581349.
4. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR DIVISION, GOVERNMENT TIMBER DEPOT,
YELLAPUR, UTTARA KANNADA-581359.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO I) ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION, DECLARING THAT THE LEVYING FOREST DEVELOPMENT TAX/FEEES BY THE RESPONDENTS UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19 II) ISSUE A WRIT OF MANDAMUS TO AS REFUND FDT 12% TAX INVOICE BEARING NO.1070104/16-10-2019/6 DATED 22.10.2019 VIDE ANNEXURE-A 1070102/1-06-2020/18 DATED 22.06.2020 VIDE ANNEXURE-A1 1070104/17-06-2020/29 DATED 24.06.2020 VIDE ANNEXURE-A2 1070104/17-06-2020/28 DATED 24.06.2020 VIDE ANNEXURE-A3 1070501/29-06-2020/124 DATED 09.07.2020 VIDE ANNEXURE-A4, 1020102/14-08-2020/52 DATED 26.08.2020, VIDE ANENXURE-A5 1070104/16-10-2020/16 DATED 24.10.2020 VIDE ANNEXURE-A6 1070104/16-10-2020/15 DATED 24.10.2020 VIDE ANNEXURE-A7 1010102/11-02-2021/31 DATED 11.02.2021 VIDE ANNEXURE-A8 ISSUED BY THE RESPONDENT NO.2 TO 4 IN SO FAR LEVYING OF FOREST DEVELOPMENT TAX AS PER SECTION 98A OF THE KARNATAKA FOREST ACT 1963 REFUND BY R1,



R2 TO R4 III) SEEKING WRIT IN THE NATURE OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO REFUND FOREST DEVELOPMENT TAX/FEEES AT 12% LEVIED ON THE PETITIONER AS PER ANNEXURE-A TO A8 ISSUED BY R.NOS. 2 TO 4.

IN WP.NO.102169/2023

BETWEEN:

BALKRISHNA MAHADEV HURUDE,
AGE. 32 YEARS, OCC. BUSINESS,
R/O. H.NO. 3334, MARATHA COLONY,
KANGRALI B.K., TAL AND DIST. BELAGAVI-590010.

...PETITIONER

(BY SRI. VITHAL S.TELI, ADVOCATE)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN 18TH CROSS,
MALLESHWARAM, BENGALURU-560001.
2. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION, YELLAPUR,
DIST. UTTAR KANNADA-581359.
3. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION, YELLAPUR
DIST. UTTAR KANNADA-581359.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING THIS HON'BLE COURT, I) ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION THAT THE RESPONDENTS LEVYING FOREST DEVELOPMENT TAX/FEEES UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19 AND WITHOUT AUTHORITY OF LAW. II) ISSUE A WRIT OR CERTIORARI OR ORDER QUASHING THE TAX INVOICE BEARING NO.1070501/07-03-1023/20 DATED 09/03/2023 VIDE IN SO FAR AS LEVYING OF 12% ISSUE BY R.NO.2 & 3 FDT VIDE ANNEXURE-C.



IN WP.NO.104653/2023

BETWEEN:

SRI. VASUDEVA SAW MILL
MSTC/SRI. VASUDAVA SAW MILL/389851,
REPRESENTED BY ITS PROPRIETOR,
GURURAJ DEVENDRAPPA CHANNADASAR
HANUMAN TEMPLE ROAD, AMBEDAKAR NGAR,
16 12 AT SHIGGAON,
AGE. 42 EYARS, OCC. SAW MILL WORK,
TQ. SHIGGAON, DIST. HAVERI, PIN-581205.

...PETITIONER

(BY SRI. G.N. NARASAMMANAVAR, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA REPRESENTED BY ITS SECRETARY, FOREST DEPARTMENT, M.S. BUILDING, AMBEDKAR VEEDHI, BANGALURU-560001.
2. THE PRINCIPAL CHIEF CONSERVATOR OF FOREST ARANY BHAVAN, 4TH CROSS MALLESHWARM, BENGALURU, PIN-560003.
3. THE DEPUTY CONSERVATOR OF FORESTS HALIYAL DIVISION, HALIYAL, TQ. HALIYAL, DIST. UTTAR KANNADA, PIN-581329.
4. THE ASSISTANT CONSERVATOR OF FOREST GOVERNMENT TIMBER DEPOT TQ. DANDELI, DIST. UTTARA KANNADA, PIN-581325.

...RESPONDENTS

(BY SRI. GANGADHAR J.M. AAG, FOR
SRI.MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED E-TENDER CUM AUCTION NOTIFICATION BEARING AND BEARING SL NO. DATED 15/05/2023 ANS BEARING SL NO. AA PRA MUJ AA SAM (AASAM NI) B3 SALES-CR-06/2022-23 ISSUED BY THE 2ND RESPONDENT VIDE ANNEXURE-A. II) ISSUE WRIT OF CERTIORARI QUASHING THE IMPUGNED THE SALE INTIMATION LETTER DATED 25-07-2023 ISSUED IN FAVOUR OF PETITIONER VIDE ANNEXURE-B, C, D, AND E.



IN WP.NO.105151/2023

BETWEEN:

RAGHURAJ CHANDRASHEKAR PATTAR
(MSTC/PANCHAL TOOLS AND LIFRT/425966)
PROPRIETOR PANCHAL TOOLS AND LIFT
AGE: 47 YEARS, OCC: BUSINESS,
R/O: D108 8TH CROSS, KSSIDC INDUSTRIAL AREA
GAMANAGATTI HUBBALLI-580032.

...PETITIONER

(BY SRI. G.N. NARASAMMANAVAR, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
FOREST DEPARTMENT
M.S. BUILDING, AMBEDKAR VEEDHI,
BENGALURU-560001.
2. THE ADDL. PRINCIPAL CHIEF CONSERVATOR OF FOREST
ARANYA BHAVAN, 4TH CROSS, MALLESHWARAM
BENGALURU-560003.
3. THE DEPUTY CONSERVATOR OF FORESTS
HALIYAL DIVISION, HALIYAL
TQ. HALIYAL, DIST. UTTAR KANNADA, PIN-581329.
4. THE ASSISTANT CONSERVATOR OF FOREST
GOVERNMENT TIMBER DEPOT
TQ. DANDELI, DIST. UTTAR KANDDA, PIN-581325.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG, FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED E-TENDER CUM AUCTION NOTIFICATION BEARING AND BEARING SL.NO.DATED 15/05/2023 AND BEARING SL NO.AA PRA MUU AA SAM (AASAM NI) B3 SALES - CR-06/2022-23 ISSUED BY 2ND RESPONDENT VIDE ANNEXURE-A. II) ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED THE SALE INTIMATION LETTER DATED 25-07-2023 ISSUED BY RESPONDENT NO.3 TO PETITIONER VIDE ANNEXURE-B.



IN WP.NO.106678/2023

BETWEEN:

MUSTAQ AHAMED S/O. NAJEER AHAMED
AGE. 51 YEARS, OCC. WOOD FURNITURE WORK,
R/O. NERALAGI ROAD BELAVANTHANAKOPPA
SHIRALAKOPPA, TQ. SHIKARIPUR,
DIST. SHIVAMOGGA, PIN-577214.

...PETITIONER

(BY SRI. G.N. NARASAMMANAVAR, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
FOREST DEPARTMENT, M.S.BUILDING,
AMBEDKAR VEEDHI, BANGALURU-560001.
2. THE PRINCIPAL CHIEF CONSERVATOR OF FOREST
ARANY BHAVAN 4TH CROSS MALLESHWARM,
BENGALURU, PIN-560003.
3. THE DEPUTY CONSERVATOR OF FORESTS
YALLAPUR DIVISION, YALLAPUR,
TQ. YALLAPUR, DIST. UTTAR KANNADA, PIN-581329.
4. THE ASSISTANT CONSERVATOR OF FOREST
GOVERNMENT TIMBER DEPOT, TQ. KIRWATTI,
TQ. KIRWATTI, DIST. UTTAR KANNADA,
PIN-581325.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG, FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED E-TENDER CUM AUCTION NOTIFICATION BEARING SL NO. DATED. 05-10-2023 AND BEARING SL NO. AA PRA MUU A SAUM(AASUMANI) B-3 SALES CR -06/2022-23 ISSUED BY 2ND RESPONDENT VIDE ANNEXURE-A. II) ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED THE SALE INTIMATION LETTER DATED 06-11-2023 ISSUED TO THE PETITIONER VIDE ANNEXURE-B.

IN WP.NO.107877/2023

BETWEEN:

SHAFIA WOOD WORKS
(MSTC/SHAFIA WOOD WORKS/95298)
NAZEER AHMED
AGE. 54 YEARS, OCC. BUSINESS,



NC: 2024:KHC-D:6897
WP No. 100345 of 2021

R/O. DB STREET POST SHIRALAKOPPA,
TQ. SHIKARIPURA, DIST. SHIVAMOGGA, PIN-577428.

...PETITIONER

(BY SRI. G.N. NARASAMMANAVAR, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
FOREST DEPARTMENT, M.S. BUILDING,
AMBEDKAR VEEDHI, BENGALURU, PIN-560001.
2. THE ADDL. PRINCIPAL CHIEF CONSERVATOR OF FOREST
ARANY BHAVAN, 4TH CROSS, MALLESHWARAM,
BENGALURU, PIN-560003.
3. THE DEPUTY CONSERVATOR OF FORESTS
HALIYAL DIVISION, HALIYAL, TQ. HALIYAL,
DIST. UTTAR KANNADA, PIN-581329.
4. THE ASSISTANT CONSERVATOR OF FOREST
GOVERNMENT TIMBER DEPOT DANDELI
TQ. HALIYAL, DIST. UTTAR KANNADA, PIN-581325.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE WRIT OF CERTIORARI QUASHING THE IMPUGNED E-TENDER CUM AUCTION NOTIFICATION DATED 05/10/2023 AND BEARING SL NO.AA PRA MUU AA SAM (AASAM NI) B3 SALE-CR-06/2022-23 ISSUED BY 2ND RESPONDENT VIDE ANNEXURE-A. II) ISSUE WRIT OF CERTIORARI QUASHING THE IMPUGNED THE SALE INTIMATION LETTER DATED 20-11-2023 ISSUED BY RESPONDENT NO.3 TO PETITIONER VIDE ANNEXURE-B.

IN WP.NO.102931/2022

BETWEEN:

YELLAPUR FURNITURE BY ITS PROPRIETOR
MOHAMMAD ISMAIL HASANSAB SUNKAD,
AGE.51 YEARS, OCC.BUSINESS,
R/O.12 ISLAM GALLI, YELLAPUR,
DIST.UTTAR KANNADA-581359.

...PETITIONER

(BY SRI. VITHAL S.TELI, ADVOCATE)



AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN 18TH CROSS, MALLESHWARAM,
BENGALURU-560001.
2. THE DEPUTY CONSERVATOR OF FOREST,
BELAGAVI-DIVISION, BELAGAVI NEAR CENTRAL
BUS STAND, BELAGAVI-590001.
3. THE DEPUTY CONSERVATOR OF FOREST,
HALIYAL-DIVISION, HALIYAL
DIST.UTTAR KANNADA-581359.
4. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION, YELLAPUR
DIST.UTTAR KANNADA-581359.
5. THE DEPUTY CONSERVATOR OF FOREST,
SIRSI-DIVISION, SIRSI, DIST.UTTAR KANNADA-581401.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN K.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO I) ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION THAT THE RESPONDENTS LEVYING FOREST DEVELOPMENT TAX/FEEES UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19. II) ISSUE A WRIT OF CERTIORARI OR ORDER QUASHING THE TAX INVOICE BEARING NO.1020102/02-06-2022/27/1172 DATED 03/06/2022 IN SO FAR AS LEVYING OF 12% FDT VIDE ANNEXURE-F III) ISSUE A WRIT OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO REFUND THE FTD OF 12% COLLECTED AS PER ANNEXURE- A TO E.

IN WP.NO.104348/2022

BETWEEN:

KRISHANA GOVIND SHIVAGEKAR @ SHIVANGEKAR,
AGE. 52 YEARS, OCC. BUSINESS,
R/O. PLOT NO.12, MRUTANJAY NAGAR,
ANGL, BELAGAVI-590006,
DIST. UTTAR KANNADA-581359.

...PETITIONER

(BY SRI. VITHAL S.TELI AND SRI. YASH R.NADKARNI, ADVOCATES)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN, 18TH CROSS, MALLESHWARAM,
BENGALURU-560001.



2. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION, YELLAPUR
DIST. UTTAR KANNADA-581359.
3. THE DEPUTY CONSERVATOR OF FOREST,
HAILYAL-DIVISION, HAILYAL,
DIST. UTTAR KANNADA-581359.
4. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION, YELLAPUR,
DIST. UTTAR KANNADA-581359.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M,KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION THAT THE RESPONDENTS LEVYING FOREST DEVELOPMENT TAX/FEEES UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19 AND WITHOUT AUTHORITY OF LAW. II) ISSUE A WRIT OF CERTIORARI OR ORDER QUASHING THE TAX INVOICE BEARING NO.1070501/23-08-2022/78 DATED 26/08/2022 PASSED BY RESPONDENT NO.2 VIDE IN SO FAR AS LEVYING OF 12% FDT VIDE ANNEXURE-A. III) ISSUE A WRIT OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO REFUND THE FTD OF 12% COLLECTED AS PER ANNEXURE-B TO H.

IN WP.NO.104861/2023

BETWEEN:

BAPUGOUDA S/O. KASHINATAGOWDA PATIL,
(MSTC/ BAPUGOUDA K PATIL/423656)
AGE. 45 YEARS, OCC. AGRICULTURE,
R/O. KUNDUR, BANKAPUR ROAD,
TQ. SHIGGAON, DIST. HAVERI, PIN. 581202.

...PETITIONER

(BY SRI. G.N. NARASAMMANAVAR, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS SECRETARY
FOREST DEPARTMENT, M.S.BUILDING,
AMBEDKAR VEEDHI, BANGALURU-PIN-560001.
2. THE ADDL. PRINCIPAL CHIEF CONSERVATOR OF FOREST,
ARANY BHAVAN, 4TH CROSS, MALLESHWARM,
BENGALURU, PIN-560003.



3. THE DEPUTY CONSERVATOR OF FORESTS,
HALIYAL DIVISION, HALIYAL
TQ. HALIYAL, DIST. UTTAR KANNADA, PIN-581329.
 4. THE ASSISTANT CONSERVATOR OF FOREST,
GOVERNMENT TIMBER DEPOT,
TQ. DANDELI, DIST. UTTARA KANNADA, PIN-581325.
...RESPONDENTS
- (BY SRI. GANGADHAR J.M., AAG, FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED E-TENDER CUM AUCTION NOTIFICATION BEARING AND BEARING SL NO. DATED. 15/05/2023 AND BEARING SL.NO. AA PRA MUU AA SAM (AASAM NI) B3 SALES CR-06/2022-23 ISSUED BY 2ND RESPONDENT VIDE ANNEXURE-A. II) ISSUE A WRIT OF CERTIORARI QUASHING THE IMPUGNED THE SALE INTIMATION LETTER DATED. 24-07-2023 TO 27-07-2023 ISSUED BY RESPONDENT NO.3 TO PETITIONER VIDE ANNEXURE-B, C, D, E, F, G, H, J, K, L, AND M.

IN WP.NO.105062/2023

BETWEEN:

KALYANI FURNITURE
REPRESENTED BY ITS SOLE PROPRIETOR SHRI DEEPAK
S/O. LAXMAN GANGANE,
AGE. 42 YEARS, OCC. BUSINESS,
R/O. JOSHI GALLI, SHAHAPUR, BELAGAVI-590005.

...PETITIONER

(BY SRI. VITHAL S.TELI, ADVOCATE)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN 18TH CROSS,
MALLESWARAM, BENGALURU-560001.
2. THE DEPUTY CONSERVATOR OF FOREST,
HALIYAL-DIVISION, HALIYAL,
DIST. UTTARA KANNAD-589359.
3. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION, YELLAPUR,
DIST. UTTARA KANNAD-581359.
4. THE DEPUTY CONSERVATOR OF FOREST,
BELAGAVI DIVISION, NEAR BUS STAND,
BELAGAVI-590001.



NC: 2024:KHC-D:6897
WP No. 100345 of 2021

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION THAT THE FOREST DEVELOPMENT TAX/FEEES AT 12% LEVIED BY RESPONDENTS UNDER SECTION 98A OF THE KARNATAKA FOREST ACT ON PURCHASE OF TIMBER AS PER ANNEXURE-B TO H AND J TO M IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19 AS PER. II) ISSUE A WRIT OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO REFUND THE FOREST DEVELOPMENT TAX/FEEES LEVIED AT 12% AS PER ANNEXURE-B TO H AND J TO M.

S N	PARTICULARS	DATE	RSPD	ANNX
1.	1070501/29-06-2020/165	09/07/2020	3	"B"
2.	1070101/19-07-2020/27	23/07/2020	2	"C"
3.	1020102/14-08-2020/33	26/08/2020	4	"D"
4.	1020102/14-08-2020/32	26/08/2020	4	"E"
5.	1070501/10-12-2020/110	17/12/2020	3	"F"
6.	1020102/11-02-2021/7	11/02/2021	4	"G"
7.	1070501/30-03-2021/75	01/04/2021	3	"H"
8.	1070501/23-08-2021/101	26/08/2021	3	"J"
9.	1070501/23-06-2022/71	26/08/2022	3	"K"
10.	1070501/07-03-2023/80	09/03/2023	3	"L"
11.	email sale intimation letter	03/08/2023	3	"M"

IN WP.NO.105068/2023

BETWEEN:

ANUSHA FRNITURE WORK
REPRESENTED BY ITS SOLE PROPRIETOR
SHRI UDAY S/O. KRISHNA BELGAONKAR,
AGE. 32 YEARS, OCC. BUSINESS,
R/O. #400/1 NAVI GALLI, DHAMANE,
TAL AND DIST BELAGAVI-590005.

...PETITIONER

(BY SRI. VITTHAL S.TELI, ADVOCATE)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN, 18TH CROSS,
MALLESWARAM, BENGALURU-560001.
2. THE DEPUTY CONSERVATOR OF FOREST,



HALIYAL-DIVISION, HALIYAL,
DIST. UTTARA KANNAD-589359.

3. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR -DIVISION, YELLAPUR,
DIST. UTTARA KANNAD-581359.
4. THE DEPUTY CONSERVATOR OF FOREST,
BELAGAVI DIVISION, NEAR BUS STAND,
BELAGAVI-590001.
5. THE DEPUTY CONSERVATOR OF FOREST,
KHANAPUR DIVISION, KHANAPUR,
DIST. BELAGAVI-591302.
6. THE DEPUTY CONSERVATOR OF FOREST,
TAVARGATTI-DIVISION. TAVARGATTI,
TQ. KHANAPUR, DIST. BELAGAVI-591301.
7. THE DEPUTY CONSERVATOR OF FOREST,
GUNJI DIVISION, GUNJI TAL. KHANAPUR,
DIST. BELAGAVI-591302.

...RESPONDENTS

(BY SRI. GANGADHAR J,M. AAG, FOR
SRI. MADANMOHAN M.KHANNU, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE WRIT IN THE NATURE DECLARATION OR DIRECTION THAT THE FOREST DEVELOPMENT TAX/FEEES AT 12% LEVIED BY RESPONDENTS UNDER SECTION 98A OF THE KARNATAKA FOREST ACT ON PURCHASE OF TIMBER AS PER ANNEXURE-B TO H, J TO N IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19 AS PER. II) ISSUE A WRIT OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO REFUND THE FOREST DEVELOPMENT TAX/FEEES LEVIED AT 12% AS PER ANNEXURE-B TO H, J TO N.

S N	PARTICULARS	DATE	RSPD	ANNX
12.	email sale intimation letter	13/02/2020	7	"B"
13.	email sale intimation letter	14/02/2020	5	"C"
14.	email sale intimation letter	18/06/2020	2	"D"
15.	email sale intimation letter	19/06/2020	2	"E"
16.	email sale intimation letter	19/10/2020	2	"F"
17.	email sale intimation letter	10/12/2020	3	"G"
18.	email sale intimation letter	01/08/2021	6	"H"



19.	1020101/08-11/2021/24/4346	09/11/2021	4	"J"
20.	email sale intimation letter	22/08/2022	2	"K"
21.	1070103/03-03-2023/24	10/03/2023	2	"L"
22.	1020102/09-06-2023/28/1045	10/06/2023	4	"M"
23.	email sale intimation letter	03/08/2023	2	"N"

IN WP.NO.105220/2023

BETWEEN:

1. S S FURNITURE
REPRESENTED BY ITS SOLE PROPRIETOR,
SHRI. MOHAMMED SALIM MOHAMMED YASIN SOUDAGAR,
AGE. 52 YEARS, OCC: BUSINESS,
R/O. MARKET STREET CAMP, BELAGAVI-590005.
2. SHRI MOHAMMED SALIM
MOHAMMED YASIN SOUDAGAR,
AGE. 52 YEARS, OCC. BUSINESS,
R/O. MARKET STREET, CAMP, BELAGAVI-590005.

...PETITIONERS

(BY SRI. VITTHAL S.TELI, ADVOCATE)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN 18TH CROSS, MALLESWARAM,
BENGALURU-560001.
2. THE DEPUTY CONSERVATOR OF FOREST,
YELLAPUR-DIVISION YELLAPUR
DIST. UTTARA KANNADA -581359.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG, FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE WRIT IN THE NATURE DECLARATION THAT LEVYING OF THE FOREST DEVELOPMENT TAX/FEEES AT 12% BY THE RESPONDENT UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON BLE COURT IN AIR 2018 KAR 19 AS PER. II) ISSUE A WRIT OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO NOT INSIST FOR DEPOSITING THE FOREST DEVELOPMENT TAX/FEEES AT 12 % AS PER EMAIL SALE INTIMATION LETTER DATED 03/08/2023 VIDE ANNEXURE-B, EMAIL SALE INTIMATION LETTER DATED 04/08/2023 VIDE ANNEXURE-C AND



EMAIL SALE INTIMATION LETTER DATED 08/08/2023 VIDE ANNEXURE-D.

IN WP.NO.107360/2023

BETWEEN:

SWAPNAGANDHA RESORT PVT. LTD.,
SY NO. 239, 240 AND 245
VIRDI, TQ. DODAMAG, DIST. SINDHUDURG,
STATE MAHARASHTRA-416512
REPRESENTED BY ITS DIRECTOR,
SIDHIR SHRIKANT NAIK,
AGE. 44 YEARS, OCC. BUSINESS/DIRECTOR,
R/O. FLAT NO. 403, B WING, 4TH FLOOR,
GANESH PARK APARTMENT, 2ND CROSS,
BHAGYA NAGAR, BELAGAVI-590006.

...PETITIONER

(BY SRI. VITHAL S.TELI, ADVOCATE)

AND:

1. THE CHIEF PRINCIPAL CONSERVATOR OF FORESTS,
ARANYA BHAVAN 18TH CROSS, MALLESWARAM,
BENGALURU-560001.
2. THE DEPUTY CONSRVATOR OF FOREST,
HALIYAL DIVISION, HALIYAL,
DIST. UTTARA KANNADA-589359.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITIONIS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO,I) ISSUE A WRIT IN THE NATURE DECLARATION OR DIRECTION THAT LEVYING OF THE FOREST DEVELOPMENT TAX / FEES AT 12 PERCENT BY THE RESPONDENT UNDER SECTION 98A OF THE KARNATAKA FOREST ACT IS CONTRARY TO LAW DECLARE BY THIS HON'BLE COURT IN AIR 2018 KAR 19 AS PER ANNEXURE-B. II) ISSUE A WRIT OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO NOT INSIST FOR DEPOSITING THE FOREST DEVELOPMENT TAX/FEES AT 12 PERCENT AS PER EMAIL SALE INTIMATION LETTER DATED 23/11/2023 VIDE ANNEXURE-C AND C1 III) ISSUE A WRIT OF MANDAMUS OR DIRECTION DIRECTING THE RESPONDENTS TO REFUND THE FDT COLLECTED AS PER THE TAX INVOICE/BILL BEARING 1070101/16-08-2022/163 IS PRODUCED AT ANNEXURE-D.



IN WP.NO.101859/2024

BETWEEN:

MADANI FURNITURE WORKS,
(MSTC/MADANI FURNITURE/ WORKS/95334)
ZAKIR KHAN S/O. DASTHGEER KHAN,
AGE. 50 YEARS, OCC. BUSINESS,
R/O. SHIRALAKOPPA HALLURU KHAN KERI,
1ST CROSS, TQ. SHIKARARIPUR, DIST. SHIMOGA,
KARNATAKA, PIN-577428.

...PETITIONER

(BY SRI. G.N. NARASAMMANAVAR, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA,
REPRESENTED BY ITS SECRETARY
FOREST DEPARTMENT, M.S.BUILDING,
AMBEDKAR VEEDHI, BANGALURU-560001.
2. THE ADDL. PRINCIPAL CHIEF CONSERVATOR OF FOREST,
ARANY BHAVAN 4TH CROSS, MALLESHWARAM,
BENGALURU, PIN-560003.
3. THE DEPUTY CONSERVATOR OF FORESTS,
YELLAPUR DIVISION, YELLAPUR,
TQ. YELLAPUR, DIST. UTTAR KANNADA, PIN-581329.
4. THE ASSISTANT CONSERVATOR OF FOREST,
GOVERNMENT TIMBER DEPOT KIRWATTI,
YELLAPUR, TQ. YELLAPUR, DIST. UTTAR KANNADA
PIN-581325.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF CONSTITUTION OF INDIA, PRAYING TO, I) ISSUE WRIT OF CERTIORARI QUASHING THE IMPUGNED E-TENDER CUM AUCTION NOTIFICATION DATED. 05/02/2024 AND BEARING SL NO. AA PRA MUJ AA SAM (AASAM NI) B3 SALES CR-06/2022-23 ISSUED BY 2ND RESPONDENT VIDE ANNEXURE-A IN SO FAR AS PETITIONER IS CONCERNED. II) ISSUE WRIT OF CERTIORARI QUASHING THE IMPUGNED THE SALE INTIMATION LETTER DATED. 13-03-2024 ISSUED IN FAVOUR OF PETITIONER ISSUED BY 3RD RESPONDENT VIDE ANNEXURE-B.

IN WP.NO.102270/2024

BETWEEN:

SRI. ASHOK S/O. BALAPPA JALIHAI,
AGE. 35 YEARS, OCC. AGRI. AND ADVOCATE,



R/O. 2ND CROSS, SAPTAPUR,
DHARWAD-580001,
(MSTC/ASHOK BALAPPA JALIHAI/504280)

...PETITIONER

(BY SRI. K.H. BAGI, ADVOCATE)

AND:

1. THE STATE OF KARNATAKA,
BY ITS SECRETARY, DEPARTMENT OF FOREST,
M.S. BUILDING, AMBEDKAR VEEDHI,
BENGALURU-560001.
2. THE ADDL. PRINCIPAL CHIEF CONSERVATOR OF FOREST,
ARANYA BHAVAN, 4TH CROSS, MALLESHWARAM,
BENGALURU-560003.
3. THE DEPUTY CONSERVATOR OF FOREST,
HALIYAL DIVISION, HALIYAL,
DIST. UTTAR KANNADA-581329.
4. THE ASSISTANT CONSERVATOR OF FOREST,
GOVT. TIMBER DEPOT DANDELI, TQ. DANDELI,
DIST. UTTAR KANNADA-581325.

...RESPONDENTS

(BY SRI. GANGADHAR J.M., AAG FOR
SRI. MADANMOHAN M.KHANNUR, AGA)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO, FOR THE REASONS STATED ABOVE IT IS HUMBL Y PRAYED THAT AFTER CALLING FOR THE RECORDS AND PROCEEDS OF THE CASE THIS HON BLE COURT BE PLEASED TO ISSUE, A) A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER WRIT OR ORDER OR DIRECTION, QUASHING THE SALE INTIMATION LETTERS BEARING AUCTION NUMBER MSTC/BLR/DEPUTY CONSERVATOR OF FORESTS HALIYAL/ACF GOVT. TIMBER DEPOT DANDELI/43/DANDELI/23-24/55501 DATED. 26.03.2024 AND MSTC/BLR/DEPUTY CONSERVATOR OF FORESTS HALIYAL/ACF GOVT. TIMBER DEPOT DANDELI/40/DANDELI/23-24/55498 DATED. 26.03.2024 ISSUED BY THE RESPONDENT NO.3 AND 4 IN SO FAR AS 12% FOREST DEVELOPMENT TAX IS CONCERNED AT ANNEXURE-B AND B-1, BY ALLOWING THE ABOVE WRIT PETITION, IN THE ENDS OF JUSTICE.

THESE WRIT PETITIONS COMING ON FOR ORDERS THIS DAY,
THE COURT MADE THE FOLLOWING:



ORDER

All these writ petitions involve common question of law i.e., challenge of demand, levy and collection of Forest Development Tax (for short 'FDT') by respondent-State/Forest Authorities on purchases of timber by petitioners. Therefore, they were clubbed, heard and taken up for disposal together.

2. Learned counsel for petitioners submitted that petitioners were regularly purchasing timber from Forest Department by participating in e-auctions. It was submitted, respondents introduced amendments to Karnataka Forest Act, 1963 (for short 'Act') by inserting Chapter XI-A and adding Sections 98-A and 98-B of Act providing for levy of FDT. However, said provisions came to be challenged before this Court in ***National Mineral Development Corporation Limited Vs State of Karnataka and Another***¹ ('NMDC' for short), wherein it was held that petitioners lease holders/quari owners in forest areas as not liable to pay FDT.

¹ 2015 SCC OnLine Kar 8620



3. It was submitted, ***B.Rudragouda Vs State of Karnataka and others***², wherein there was specific challenge against constitutional validity of Act no.23 of 2016 amending Chapter XI-A of Act, this Court declared amendment to be *ultra vires* Constitution of India. It was observed, levy of Forest Development Fee (for short 'FDF') by naming it as tax (FDT) was illegal and accordingly directed refund.

4. Main grounds of challenge are that though respondent-State had challenged Judgment in ***B.Rudragouda's*** case before Hon'ble Apex Court in SLP (Civil) no.4329-4386/2018, interim order granted was only insofar as refund of tax and not judgment. Further, in W.P.no.38941/2018, this Court by order dated 29.08.2019 quashed invoices demanding FDT after decision in ***NMDC*** and ***B.Rudragouda's*** cases, by holding same to be illegal. In view of above it was contended that demand and levy of FDT was illegal and sought for quashing. It was

² 2017 SCC OnLine Kar 2785



submitted, in few cases petitioners had already paid FDT and on above grounds were seeking refund thereof.

5. On other hand, Sri Gangadhar J.M., learned Additional Advocate General appearing for Sri Madanmohan M.Khannur, learned Additional Government Advocate, sought to contend that decision in **NMDC** case was under challenge before Hon'ble Supreme Court in SLA (C) nos.6219-6313/2016 [C.A.No.3974-4068/2016] while decision in **B'Rudragouda's** case was under challenge in SLP (Civil) no.4329-4386/2018 [C.A.No.3214-3271/2018] and interim order against refund of FDT was granted. It was further submitted, decision in W.P.no.38941/2018, was challenged in W.A.no.743/2021, wherein interim order against demand/collection of FDT/FDF was granted. It was submitted, in view of above, all cases which would be subject to outcome of matters before Hon'ble Supreme Court and Division Bench of this Court.



6. Heard learned counsel and perused writ petition records.

7. From above, it is seen that petitioners are challenging demand and collection of FDT on purchases of timber from respondents. There is no dispute that demand/collection of FDT is referable to Chapter XI-A inserting Sections 98-A and B of Act, which is held *ultra vires* in **B.Rudragouda's** case and though same is challenged before Hon'ble Apex Court, decision is not stayed and interim order is granted only against refund. Likewise, even in appeal filed against decision in W.P.no.38941/2018, there is interim order against demand and collection of FDT.

8. In view of above, instead of keeping these matters pending, writ petitions are **disposed of** holding demand, collection and refund of FDT would be subject to final outcome of W.A.no.743/2021 and connected matters pending before this Court, and C.A.No.3974-4068/2016 and C.A.No.3214-3271/2018, pending before Hon'ble Supreme Court.



It would be needless to mention that respondent authorities would take further action only after disposal of said matters by issuing fresh demand or take action for refund insofar as petitioners herein are concerned, wherever FDT is already collected by respondents.

Sd/-
JUDGE

AM
List No.: 1 Sl No.: 3