IN THE HIGH COURT OF MADHYA PRADESH AT INDORE

BEFORE

HON'BLE SHRI JUSTICE SANDEEP N. BHATT

ON THE 8th OF JULY, 2026

WRIT PETITION No. 12031 of 2026

M/S. MALWA REALITIES PVT LIMITED AUTHORISED SIGNTORY MR RANJIT KUMAR SINGH

Versus

THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Pourush Ranka - Advocate for the petitioner.

Shri Rahul Sethi - Additional Advocate General alongwith Ms Astha Nagori - Advocate for the respondents/State.

WITH

WRIT PETITION No. 12039 of 2026

GOURAV SHARMA

Versus

THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Pourush Ranka - Advocate for the petitioner.

Shri Rahul Sethi - Additional Advocate General alongwith Ms Astha Nagori - Advocate for the respondents/State.

WRIT PETITION No. 12325 of 2026

RAMESH CHAND RAI

Versus

THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Pourush Ranka - Advocate for the petitioner.

Shri Rahul Sethi - Additional Advocate General alongwith Ms Astha Nagori - Advocate for the respondents/State.

WRIT PETITION No. 12333 of 2026

DURGESH
Versus
THE STATE OF MADHYA PRADESH

Appearance:

Shri Pourush Ranka - Advocate for the petitioner.

Shri Rahul Sethi - Additional Advocate General alongwith Ms Astha Nagori - Advocate for the respondents/State.

WRIT PETITION No. 12340 of 2026

GRASMOOR TRADERS LLP THROUGH POWER OF ATTORNEY HOLDER MR. JAGDISH
Versus
THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Pourush Ranka - Advocate for the petitioner.

Shri Rahul Sethi - Additional Advocate General alongwith Ms Astha Nagori - Advocate for the respondent/State.

WRIT PETITION No. 12032 of 2026

M/S ANITA LIQUOR LLP THRU ITS PARTNER MUKESH KUMAR NAMDEV
Versus
THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Pourush Ranka - Advocate for the petitioner.

Shri Rahul Sethi - Additional Advocate General alongwith Ms Astha

Nagori - Advocate for the respondents/State.

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WRIT PETITION No. 12033 of 2026

M/S GURUKRIPA BIOFUEL LLP THRU ITS AUTHORISED SIGNATORY MR. RANJIT KUMAR SINGH
Versus
THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Pourush Ranka - Advocate for the petitioner.

Shri Rahul Sethi - Additional Advocate General alongwith Ms Astha Nagori - Advocate for the respondents/State.

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ORDER

This order shall govern disposal of aforesaid Writ Petition No. (s) 12031/2026 12039/2026, 12325/2026,12333/2026 12340/2026, 12032/2026, 12033/2026.

Regard being had to the similitude of the controversy involved in the aforesaid writ petition(s), they have been heard analogously and disposed off by this singular order.

For the sake of convenience, facts of W.P. No.12031/2026 are taken . However, the reliefs of each writ petition have been reproduced separately for convenience.

The present batch of petitions viz W.P.No. (s) 12031/2026, 12039/2026, 12325/2026,12333/2026 12340/2026, 12032/2026, 12033/2026 has been filed by the petitioner(s) under Article 226 of the Constitution of India praying for the following reliefs:

7. RELIEFS SOUGHT W.P. NO.12031/2026

"In view of the facts and circumstances of the case, it is prayed that this Hon'ble Court may kindly direct the following reliefs:

A. To issue a writ of mandamus by directing the respondents to supply the excise goods in terms of the delivery challan(Annexure-P/3) generated by the Petitioner immediately without any further loss of time.

B. To issue a writ of mandamus by directing the Respondents to refund the amount of penalty wrongfully charged to the Petitioner on account of delay in delivery on their part.

C. To issue a writ of mandamus by directing the Respondents to pay interest @ 18% per annum from the date of payment i.e. 23.03.2026 till the delivery of excise goods for wrongfully returning the amount without delivering the excise goods.

D. To reprimand the Respondents for their arbitrary, high handed and wilful defiance towards excise policies and circular.

E. To call for the record.

F. Any other relief that this Hon'ble Court may deem just and proper in the facts and circumstances of this case in favour of the Petitioner may kindly be passed."

7. RELIEFS SOUGHT W.P. NO.12039/2026

"In view of the facts and circumstances of the case, it is prayed that this Hon'ble Court may kindly direct the following reliefs:

A. To issue a writ of mandamus by directing the respondents to supply the excise goods in terms of the delivery challan(Annexure-P/3) generated by the Petitioner immediately without any further loss of time.

B. To issue a writ of mandamus by directing the Respondents to refund the amount of penalty wrongfully charged to the Petitioner on account of delay in delivery on their part.

C. To issue a writ of mandamus by directing the Respondents to pay interest @ 18% per annum from the date of payment i.e. 25.03.2026 till the delivery of excise goods for wrongfully returning the amount without delivering the excise goods.

D. To reprimand the Respondents for their arbitrary, high handed and wilful defiance towards excise policies and circular.

E. To call for the record.

F. Any other relief that this Hon'ble Court may deem just and proper in the facts and circumstances of this case in favour of the Petitioner may kindly be passed."

7. RELIEFS SOUGHT W.P. NO.12325/2026

"In view of the facts and circumstances of the case, it is prayed that this Hon'ble Court may kindly direct the following reliefs:

A. To issue a writ of mandamus by directing the respondents to supply the excise goods in terms of the delivery challan(Annexure-P/3) generated by the Petitioner immediately without any further loss of time.

B. To issue a writ of mandamus by directing the Respondents to refund the amount of penalty wrongfully charged to the Petitioner on account of delay in delivery on their part.

C. To issue a writ of mandamus by directing the Respondents to pay interest @ 18% per annum from the date of payment i.e. 25.03.2026 till the delivery of excise goods for wrongfully returning the amount without delivering the excise goods.

D. To reprimand the Respondents for their arbitrary, high handed and wilful defiance towards excise policies and circular.

E. To call for the record.

F. Any other relief that this Hon'ble Court may deem just and proper in the facts and circumstances of this case in favour of the Petitioner may kindly be passed."

7. RELIEFS SOUGHT W.P. NO.12333/2026

"In view of the facts and circumstances of the case, it is prayed that this Hon'ble Court may kindly direct the following reliefs:

A. To issue a writ of mandamus by directing the respondents to supply the excise goods in terms of the delivery challan(Annexure-P/3) generated by the Petitioner immediately without any further loss of time.

B. To issue a writ of mandamus by directing the Respondents to refund the amount of penalty wrongfully charged to the Petitioner on account of delay in delivery on their part.

C. To issue a writ of mandamus by directing the Respondents to pay interest @ 18% per annum from the date of payment i.e. 25.03.2026 till the delivery of excise goods for wrongfully returning the amount without delivering the excise goods.

D. To reprimand the Respondents for their arbitrary, high handed and wilful defiance towards excise policies and circular.

E. To call for the record.

F. Any other relief that this Hon'ble Court may deem just and proper in the facts and circumstances of this case in favour of the Petitioner may kindly be passed."

7. RELIEFS SOUGHT W.P. No. 12340/2026

"In the light of the facts and circumstances of the present case and submissions made hereinaove, the petitioner most respectfully prays that this Hon'ble Court may be pleased to:

A. To call for the record.

B. To issue a writ of mandamus by directing the respondents to supply the excise goods in terms of the delivery challan dated 27.03.2025(Annexure-P/4) generated in favour of Petitioner immediately without any further loss of time.

C. To issue a writ of mandamus by directing the Respondents to refund the amount of penalty wrongfully charged to the Petitioner on account of delay in delivery on their part.

D. To issue a writ of mandamus by directing the Respondents to pay interest @ 18% per annum from the date of payment i.e. 17.03.2026 till the delivery of excise goods for wrongfully returning the amount without delivering the excise goods.

E. To reprimand the Respondents for their arbitrary, high handed and wilful defiance towards excise policies and circular.

F. Any other relief that this Hon'ble Court may deem just and proper in the facts and circumstances of this case in favour of the Petitioner may kindly be passed.

G. Pass such other orders to award the cost of the Litigation to the petitioners."

7. RELIEFS SOUGHT IN W.P. No. 12032/2026 & W.P. No. 12033/2026

"In view of the facts and circumstances of the case, it is prayed that this Hon'ble Court may kindly direct the following reliefs:

A. To issue a writ of mandamus by directing the respondents to supply the excise goods in terms of the delivery challan(Annexure-P/3) generated by the Petitioner immediately without any further loss of time.

B. To issue a writ of mandamus by directing the Respondents to refund the amount of penalty wrongfully charged to the Petitioner on account of delay in delivery on their part.

C. To issue a writ of mandamus by directing the Respondents to pay interest @ 18% per annum from the date of payment i.e. 24.03.2026 till the delivery of excise goods for wrongfully returning the amount without delivering the excise goods.

D. To reprimand the Respondents for their arbitrary, high handed and wilful defiance towards excise policies and circular.

E. To call for the record.

F. Any other relief that this Hon'ble Court may deem just and proper in the facts and circumstances of this case in favour of the Petitioner may kindly be passed."

2. The petitioner has filed the present petition by being aggrieved and dissatisfied from the inaction of the respondents in not honouring their commitment of delivering the excise goods as per the delivery challan issued by them to the petitioner in spite of repeated requests of the Petitioner on account of technical glitch caused in the software of the respondents for completing necessary formality for a particular time period.

3. Facts of the case, in nutshell are as under:

The petitioner is a private limited company. Petitioner was granted Excise License from the concerned respondents for the period from 01.04.2025 till 31.03.2026 for running Excise shops . However, the excise goods were not supplied despite the delivery challan was generated on the portal. Petitioner has made payments of excise duty in terms of the Excise Policy and has also placed order on the portal. The petitioner has sent vehicle to the warehouse for collection of the excise goods on 27.03.2026 itself, but due to non-generation of the permit by the respondents, the excise goods could not be supplied to the petitioner. The petitioner immediately requested the respondents for supply of goods in terms of the delivery challan, but it was informed by the concerned respondents that due to technical glitch of the portal, the website stopped working and the permit could not be generated. Therefore, the excise goods ordered by the petitioner could not be delivered. The Assistant Excise Commissioner/respondent no.5 sought instructions from the Commissioner, Excise Department/respondent no.1. The respondent no.1 had issued circular on 23.03.2026 directing the Excise Officers to ensure that those persons who have paid the Excise Duty on or before 25.03.2026 should be supplied the excise goods by 27.032.2026. Petitioner has given representation, but no reply was given by the respondents and on the contrary penalty has been levied. The petitioner was ready to collect the goods but respondents have not supplied the excise goods for the reasons best known to them, causing huge financial loss to the petitioner. Therefore, the present petition is filed.

4. Learned counsel for the petitioner(s) has made the following

submissions:

(i) The technical glitch of the software on 27.03.2026 at 11:30 p.m. is admitted by the Respondents themselves in their letter dated 28.03.2026 which is annexed with the writ petition(s) and by that letter the Deputy Commissioner has recieved instruction from the Commissioner with regard to delivery of the excise goods to the licensees, who are continuously approaching them for delivering the goods at the warehouse.

(ii) Learned counsel submits that the respondents kept on reassuring the petitioner that he will get the excise goods by 30.03.2026 as petitioner holds the licenses for the forthcoming new financial year 2026-27 and, therefore, petitioner(s) should not worry about getting the goods as delivery challan has already been generated and inventory of the goods is kept safe in the warehouse for delivery. On the said assurance, the petitioner though waited till 30.03.2026 and thereafter again made a request to the respondents on 31.03.2026, but respondents kept on reassuring that goods will be delivered. However, after the closure of financial year, they outrightly refused to supply the goods to the petitioner by their implied conduct and as a result, the petitioner is constrained to institute the present petition immediately on 02.04.2026.

(iii) The Petitioner is a licensee in the new financial year and the goods which were ordered by the petitioner from his account for which delivery challan (Annexure P/3) is generated is the balance of stock-line in the accounts of the Petitioner and also it is shown in the account of the respondents in the name of the Petitioner.

(iv) Learned counsel submits that the issue involved in the present case which arises out of the reply filed by the respondents is that whether the liquor/excise goods for which delivery challan is generated by the Respondents after receipt of the payment from the petitioner, can be supplied to the petitioner after the expiry of the previous license on 31.03.2026 and, therefore, considering that fact, the petitioner has got his license renewed for the current year as well.

(v) Learned counsel points out that the Excise Policy as well as General Licence Conditions, more particularly, Condition No. 25 of the General License Conditions clearly spells about the residual stock left at the expiry of the license is relevant for adjudication of the issue involved in the present petition, which reads as under

(vi) He further submitted that it is also clear from the documents filed along with the petition that the Excise Department could not deliver the excise goods due to the technical glitch in the software which has not been controverted by the respondents in the reply and which is also evident from their own correspondences filed along with the petition. Moreso, at the relevant point of time, the executive instructions issued by the Excise Commissioner on 28.03.2002 to all the Deputy Commissioners of Excise, in which in point No. 18, it has categorically been mentioned that in case of any technical glitch in the computer, the Deputy Commissioner and Charge

Seeker Officer (Bhaar Sadhak Adhikari) are responsible and they should manually carry out the process by recording the input and output of the entire excise goods and issue the permit manually, for that they should ensure that they have appropriate stationery in the relevant format for issuance of delivery challan and permit and later on after the correction of technical glitch, they can enter the details in the computer.

(vii) Learned counsel further points out that in view of the fact that transaction of sale of excise goods between the petitioner and the respondents stands concluded, the moment when the petitioner wallet amount is debited and the Excise Department after accepting the aforesaid amount has generated the delivery challan. The title of the excise goods is transferred immediately on generation of delivery challan to the petitioner. Learned counsel further referring to the provisions of The Sales of Goods Act, 1930[for brevity, referred to as "Act, 1930"] submitted that the moment delivery challan is generated the title of the goods is transferred to the purchaser as the contract is of simultaneous performance of reciprocal promises and therefore, the petitioner comes into constructive possession of the goods, the moment the delivery challan is generated. Hence, it is the duty of the respondents to complete the process and handover the goods at warehouse to the petitioner to whom already partial goods are delivered on the said date. Learned counsel further referred to Section 14B , Section 26 and Section 31 of the Act, 1930 which are relevant for consideration of the petition.

(viii) He further submitted that the State has an exclusive privilege to deal with the excise goods/liquor, but when the State chooses to part with his exclusive privilege for consideration of revenue then the State, in case of a particular licensee who has reached to pay the revenue to the State, cannot be put to its detriment on account of '*res extra commercium*', as the State itself had agree to part with its exclusive privilege in accordance with the terms of the license granted to the licensee.

(ix) To bolster his submission, learned counsel has pressed into service, the judgment passed by the Hon'ble Supreme Court in the case of ***Khoday Distilleries Limited vs. State of Karnataka & Ors.*** reported in ***(1995) 1 SCC 574.***

(x) Learned counsel by referring to Clause 31.8 & 31.9 of the Excise Policy of 2025-2026 submitted that the same is applicable to the facts of the present petition and the reliefs as sought for by the petitioner are required to be granted in his favour.

(xi) Learned counsel further submitted that it is evident from the aforesaid submissions that the procedure provides that after the previous licence has expired clearly provides for giving a right to the licensees to carry forward the outstanding goods and utilise it by selling them in the open market as per the new license issued to licensee. Therefore, when the goods which are lying in the warehouse are clearly marked in the name of the petitioner, the Excise Department cannot be permitted to wrongfully retain those goods. Learned counsel submits that it is clear from Clause 31.8 of the policy that even if license of a licensee is due for cancellation, then also if the delivery challan/demand is generated, then the Excise Department is bound to deliver those excise goods to him and in the present case also if the same analogy is applied, then the petitioner is entitled for the goods as per the delivery challan generated by the respondents. Learned counsel further referring to Clause 31 of the Excise Policy which prescribes for handing over the remaining outstanding goods to the new licensee. He further submitted that the petitioner has complied with his contractual obligations by making timely payment and the delivery challan has already been generated after making such payment. However, respondents have failed to perform their part of duty for the reasons best known to them. Now, the respondents are taking shelter of expiration of license and under the garb of the same, they want to defeat the genuine claim of the petitioner .

(xii) In support of this contention, learned counsel has pressed into service, the judgment of the Hon'ble Supreme Court by its Full Bench in the case of ***Dilbagh Rai Jerry vs. Union of India & Ors.*** reported in ***AIR 1974 SC 130*** and also on the judgment rendered in the case of **Kusheshwar Prasad Singh vs. State of Bihar & Ors. reported in 2007 SCC (Supp) 122**

5. While closing his arguments, learned counsel submitted that respondents are taking defence in the present petition that they are not going to deliver the liquor keeping in mind the larger public interest and the public policy. However, it is clear that they are only trying to take technical defences which are impermissible under the law. Learned counsel for the petitioner has relied upon the orders passed on 31.03.2026 by co-ordinate

Bench of this Court in W.P. No. 11518/2026 and W.P. No. 11524/2026 where in identical set of facts, matters have been decided by this Court and relying on the same petitioner is also entitled for the relief claimed in the petition, more particularly Prayer 7(a) of the petition.

6. *Per contra*, learned counsel for the respondents/State has vehemently opposed the petition and has made the following submissions:

(i) By referring to the reply and additional affidavit submitted alongwith the reply , it is contended that petitioner has approached this Court by filing the present petition after lapse of the license period and, therefore, no relief can be granted. He further submitted that petitioner has not approached the competent authority between 27.03.2026 to 31.03.2026, which is mandatory period within which the petitioner was required to complete lifting the material during currency of the license.

(ii) He further submitted that the petitioner has efficacious alternate remedy of filing an appeal/revision before the competent authority or Board of Revenue under the relevant provisions of law, which has not been availed by the petitioner and the petitioner has directly approached this Court. It is further submitted by referring to the additional affidavit in reply that the process of release of liquor stock is subject to statutory compliance, permit generation and fullfilment of all procedural requirements.

(iii) He has submitted that even assuming that if any operational or technical difficulty has occurred, no legal right accrues in favour of the petitioner to seek delivery of the said stock after 31.03.2026 i.e. after expiry of relevant license period. He further submitted that facts of orders passed by this Hon'ble Court in other cases are different from the present one as the petitioner therein has approached the respondents prior to 31.03.2026 and therefore, the same are not applicable to the facts of the present case as petitioner has approached the respondents after 31.03.2026.

(iv) Lastly, learned counsel for the State submitted that petitioner cannot seek writ of mandamus merely on the basis of payment of duty when no statutory right survives after expiry of the relevant excise year. The principle that no person can take advantage of his own wrong has no application in the case in hand as the respondents have acted strictly within the statutory framework and the interpretation sought by the petitioner would amount to permitting carry forward of excise stock from one license period to another, which is impermissible under the Excise Act and Excise Policy and prayed that the present petition may be dismissed by imposing heavy cost.

7. I have heard, learned counsel for the rival parties and perused the record.

8. Undoubtedly, there is technical glitch in the software and this aspect is also admitted by the respondents in the letter dated 28.03.2026 which is Annexure P-10 whereby the Deputy Commissioner has sought permission from the Commissioner(Excise) with regard to delivery of goods to the licensee who are continuously approaching them for delivery of goods

kept at warehouse.

9. For the sake of reference, Condition No. 25 of General License Condition is relevant and is reproduced as under:

> "XXV. Disposal of balances. The following conditions shall apply to the disposal of balances of Intoxicants left with a retail vendor after the expiration, suspension or cancellation of his licence:
>
> (a) If the retail vendor has obtained a new licence for the same intoxicant which is to come into force immediately on the expiry of the old licence and is granted for the same premises, he may retain his balance of stock for the purposes of the new licence.
>
> (b) If the retail vendor's new licence is for different premises he must on the expiry of the old licence forthwith deposit his stock with such person as the District Excise Officer may by general or special order appoint for the purpose and shall not remove it thence to the new shop except under a permit granted by an Excise Officer of rank not below that of Sub-Inspector.
>
> (c) If the retail vendor has been granted no other licence, he shall deposit his balance as provided in clause (b) and, with the previous sanction of the District Excise Officer, may dispose of it wholesale to any other licensed vendor of the same class of intoxicant. The stock shall then be transported to the premises of such retail vendor under permit granted by an Excise Officer of rank not below that of Sub- Inspector. If the former licence-holder is unable to dispose of his balance within thirty days of the date of expiry of his licence the person to whom the new licence has been granted in his stead or, if no such new licence has been granted, any licensed vendor of the intoxicant may be required under penalty of forfeiting his licence to purchase the intoxicant at such price as the District Excise Officer may fix and in any quantity not exceeding that which the District Excise Officer may determine to be ordinarily saleable by him in two months:
>
> Provided that if the intoxicant be unfit for use, whole of it or, if the quantity be unreasonably large, the excess may be destroyed under the orders of the Collector or the District Excise Officer. The vendor shall not be entitled to any compensation for any loss suffered in consequence of action taken under this rule."

10. It is also relevant to note that by referring to the relevant executive instructions issued by the Commissioner(Excise) on 28.03.2026 to all the

Assistant Commissioners of Excise, at point no. 18, it is categorically mentioned that in case of technical glitch, the Deputy Commissioner and Charge Seeker Officer (Bhaar Sadhak Adhikari) are responsible that they should manually carry out the process by recording the input and output of the entire excise goods and issue the permit manually, for that they should ensure that they have appropriate stationery in the relevant format for issuance of delivery challan and permit and they can later on after the correction of technical glitch enter the aforesaid details in the computer.

11. It is further relevant to refer Section 2(4) of the Sale of Goods Act, which reads as under:

> "(4) "document of title to goods" includes a bill of lading, dock-warrant, warehouse-keeper's certificate, wharfingers' certificate, railway receipt, [multimodal transport document,] warrant or order for the delivery of goods and any other document used in the ordinary course of business as proof of the possession or control of goods, or authorizing or purporting to authorise, either by endorsement or by delivery, the possessor of the document to transfer or receive goods thereby represented;"

12. It is clear from the aforesaid definition that speaks about that the moment delivery challan is generated the title of the goods transferred to the purchaser as the contract is of simultaneous performance of reciprocal promises.

13. It is also profitable to refer to Section 14(B) of the Sale of Goods Act which provides that risks p*rima facie* passes to the buyer unless on account of fault of the seller. It is further necessary to refer Section 31 of the Sale of Goods Act, which provides duty of the seller to deliver the goods and in the present case, seller has breached to abide by the said duty.

14. Learned counsel for the petitioner has rightly pointed out that the State has an exclusive privilege to deal with the excise goods/liquor, but when the State chooses to part with his exclusive privilege for consideration of revenue then that particular licensee who reached to pay the revenue to the State cannot be put to its detriment on account of res extra commercium and this aspect has been dealt with in the Court in the case of ***Khoday Distilleries Limited vs. State of Karnataka & Ors.*** (supra). Relevant paragraphs are as under:-

> "(e) For the same reason, the State can create a monopoly either in itself or in the agency created by it for the manufacture, possession, sale and distribution of the liquor as a beverage and also sell the licences to the citizens for the said purpose by charging fees. This can be done under Article 19(6) or even otherwise.
>
> (f) For the same reason, again, the State can impose limitations and restrictions on the trade or business in potable liquor as a beverage which restrictions are in nature different from those imposed on the trade or business in legitimate activities and goods and articles which are res commercium. The restrictions and limitations on the trade or business in potable liquor can again be both. Under Article 19(6) or otherwise. The restrictions and limitations can extend to the State carrying on the trade or business itself to the exclusion of and elimination of others and/or to preserving to itself the right to. sell licences to do trade or business in the same, to others.
>
> (g) When the State permits trade or business in the potable liquor with or without limitation, the citizen has the right to carry on trade or business subject to the limitations, if any, and the State cannot make discrimination between the citizens who are qualified to carry on the trade or business."

15. The Hon'ble Supreme Court in the case of ***Krishan Kumar Narual vs. State of Jammu & Kashmir*** (supra) has held in para-14 as under:-

> "14. We, therefore, hold that dealing in liquor is business and citizen has right to do business in that commodity; but the State can make a law

imposing reasonable restriction on the said right, in public interest."

16. It is also relevant to refer to the Excise Policy of the year 2025-26, Clause 31.8 and 31.9 in particular which reads as under:

> 31.8 किसी एकल समूह में सम्मिलित समस्त मदिरा दुकानों की उस पक्ष तक की देय प्रगामी सम्पूर्ण राशि उस पक्षान्त तक जमा न किये जाने की स्थिति में, उस समूह की समस्त मदिरा दुकानों का प्रदाय पक्षान्त के आगामी दिवस से ही पोर्टल द्वारा प्रतिबंधित कर दिया जायेगा किन्तु पोर्टल पर पूर्व से ही बनाई गयी डिमांड पर मदिरा प्रदाय अनुमत होगा।
>
> 31.9 किसी एकल समूह में सम्मिलित समस्त दुकानों की उस पक्ष तक की देय प्रगामी सम्पूर्ण राशि उस पक्षान्त तक जमा न किये जाने की स्थिति में, वह समूह पोर्टल पर डिफाल्टर प्रदर्शित होगा। संबंधित जिले के सहायक आबकारी आयुक्त/जिला आबकारी अधिकारी को पक्ष समाप्ति के आगामी दिवस पर ही संबंधित लायसेंसी को लायसेंस निरस्तीकरण हेतु नोटिस जारी करना होगा।"

17. Clause 31 of the Excise Policy 2026-27 is also relevant to be reproduced, which reads as under:

> 31: अवशेष मदिरा स्कंध का निराकरण :-
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> 31.1 लायसेंस अवधि समाप्त होने पर मदिरा के फुटकर विक्रय की दुकान के लायसेंसी को दुकान पर शेष बचे मदिरा स्कंध को आगामी वर्ष के लायसेंसी को सामान्य लायसेंस शर्त क्रमांक-25 के प्रावधानों के अन्तर्गत अंतरित/निराकृत करना होगा। इस अंतरित/निराकृत मदिरा स्कंध पर वर्ष में भुगतान की गयी ड्यूटी की राशि का समायोजन, आगामी वर्ष की निर्धारित न्यूनतम ड्यूटी राशि में मान्य नहीं होगा। यदि आगामी वर्ष में लायसेंसी को ऐसे अवशेष मदिरा स्कंध पर ड्यूटी के अन्तर की राशि का भुगतान करना पड़ता है, तो केवल ऐसी ड्यूटी के अन्तर की राशि उसकी आगामी वर्ष की देय निर्धारित न्यूनतम ड्यूटी राशि के विरूद्ध समायोजन योग्य होगी। ड्यूटी कम किये जाने पर ड्यूटी के अंतर की राशि वापसी योग्य नहीं होगी। ऐसे अवशेष मदिरा स्कंध के लेबल/ब्रांड के न्यूनतम विक्रय मूल्य (MSP) में परिवर्तन होने की स्थिति में आगामी वर्ष के लायसेंसी द्वारा VAT के अंतर की राशि का भुगतान शासकीय कोषालय में करना होगा। सहायक आबकारी आयुक्त/जिला आबकारी अधिकारी अपने जिले के अंतर्गत इस तरह के मदिरा अंतरण की अनुमति दे सकेंगे।
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> 31.2 यदि लायसेंसी को लायसेंस अवधि की समाप्ति पर उसी जिले में कोई अन्य मदिरा दुकान आवंटित नहीं होती है, लेकिन किसी अन्य ज़िले में मदिरा दुकान आवंटित होती है, तो उसे अथवा मदिरा दुकान का आवंटन न होने की स्थिति में किसी अन्य अनुज्ञप्तिधारी को, दोनों की सहमति के आधार पर दिनांक 30 अप्रैल तक प्राप्त ऐसे प्रस्ताव पर आबकारी आयुक्त, मध्यप्रदेश

द्वारा अंतरण की अनुमति दी जा सकेगी।

31.3 मदिरा परिवहन की स्थिति में अवशेष मदिरा स्कंध देशी मदिरा , विदेशी मदिरा (स्पिरिट एवं वाईन) पर 75/- रूपये प्रतिपेटी तथा बीयर पर 40/- रूपये प्रतिपेटी की दर से परिवहन फीस प्रभारित की जायेगी।"

18. The Full Bench of Hon'ble Supreme Court in the case of ***Dilbagh Rai Jerry vs. Union of India & Ors.*** (supra) has held as under :-

> 25. The judgment just delivered has my full concurrence but I feel impelled to make a few observations not on the merits but on governmental disposition to litigation, the present case being symptomatic of a serious deficiency. In this country the State is the largest litigant to-day and the huge expenditure involved makes a big draft on the public exchequer. In the context of expanding dimensions of State activity and responsibility, is it unfair to expect finer sense and sensibility in its litigation policy, the absence of which, in the present case, he led the Railway callously and cantankerously to resist an action by its own employee, a small man, by urging a mere technical plea which has been pursued right up to the summit court here and has been negatived in the judgment just pronounced ? Instances of this type are legion as is evidenced by the fact that then Law Commission of India in a recent report(1) on amendments to the Civil Procedure Code has suggested the deletion of s. 80, finding that wholesome provision hardly ever utilised by Government, and has gone further to provide a special procedure for government litigation to highlight the need for an activist policy of just settlement of claims where the State is a party. It is not right for a welfare' State like ours to be Janus-faced, and while formulating the humanist project of legal aid to the poor, contest the claims of poor employees under it pleading limitation and the like. That the tendency is chronic flows from certain observations I had made in the Kerala High Court decision(2) which I may usefully excerpt here "The State, under our Constitution, undertakes economic activities in a vast and widening public sector and inevitably gets involved in disputes with private individuals. But it must be remembered that the State is no ordinary party trying to win a case against one of its own citizens by hook or by crook; for, the State's interest is to meet honest claims, vindicate a substantial defence and never to score a technical point or overreach a weaker party to avoid a just liability or secure an unfair advantage, simply because legal devices provide such an opportunity. The State is a virtuous litigant and looks with unconcern on immoral forensic successes so that if on the merits the case is weak, government shows a willingness to settle the dispute regardless of prestige and other lesser motivations which move, private parties to fight in court. The lay-out on litigation costs and executive time by the State and its agencies is so staggering these days because of the large amount of litigation in which it is involved that a positive and wholesome policy of cutting back on the volume of law suits by the twin methods of not being tempted into

forensic show-downs where a reasonable adjustment is feasible and ever offering to extinguish a pending proceeding on just terms, giving the legal mentors of government some initiative and authority in this behalf. I am not indulging in any judicial homily but only echoing the dynamic national policy on State litigation evolved at a Conference of Law Ministers of India way back in 1957. This second appeal strikes me as an instance of disregard of that policy."

19. The Hon'ble Supreme Court in the case of ***Kusheshwar Prasad Singh vs. State of Bihar & Ors.*** (supra) has held as under (Para - 13 & 14):-

"13.. It is a maxim of law, recognised and established, that no man shall take advantage of his own wrong; and this maxim, which is based on elementary principles, is fully recognised in Courts of law and of equity, and, indeed, admits of illustration from every branch of legal procedure.

14. It is settled principle of law that a man cannot be permitted to take undue and unfair advantage of his own wrong to gain favourable interpretation of law. It is sound principle that he who prevents a thing from being done shall not avail himself of the non-performance he has occasioned. To put it differently, "a wrong doer ought not to be permitted to make a profit out of his own wrong.

20. In the light of aforesaid propositions of law, I am of the view that the respondents have miserably failed to perform their part of the duty in reasonable manner by not supplying the goods though all the formalities at the end of the petitioner are completed. Moreover, considering the fact that petitioner is having license for the present year also is a relevant factor for consideration of relief of the present petition.

21. Under such circumstances, petitioner is held entitled for the some relief prayed in the petition, more particularly in terms of para 7 and 8 and therefore, the present batch of petitions deserves to be partly allowed by granting relief in terms of prayer 7(a) only. I found no good reason to consider other prayers in view of totality of facts and circumstances, more

particularly, considering various aspects including the fact that petitioner has approached this Hon'ble Court the authorities after a period of 31.03.2026 and, therefore, the other reliefs are not required to be taken into positive consideration in any manner, more particularly when the Court has granted the relief in terms of Relief 7(a). The substantial interest of petitioner is protected and grievance of the petitioner stands satisfied.

22. All the petitions viz., Writ Petition (s) 12031/2026 12039/2026, 12325/2026,12333/2026 12032/2026, 12033/2026 stands partly allowed to the extent of Relief No. 7(a) and W.P. No. 12340/2026 stands partly allowed to the extent of Relief 7(b).

Let a copy of this order be kept in the record of all the connected petitions viz W.P. No.(s) 12039/2026, 12325/2026,12333/2026 12340/2026, 12032/2026, 12033/2026.

(SANDEEP N. BHATT)
JUDGE

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