HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Civil Writ Petition No. 11294/2025

Atar Singh S/o. Har Kishan, Aged About 43 Years, R/o. Kherla Bujurg, Dausa, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

Connected With

S.B. Civil Writ Petition No. 1980/2025

Sanjya Devi W/o Hardev Meena, Aged About 78 Years, R/o Village Kampura Bas, Baneti, Jaipur, Rajasthan.303105

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Alwar

----Respondents

S.B. Civil Writ Petition No. 11155/2025

Ram Narain Sharma S/o Ganga Ram Sharma, Aged About 71 Years, R/o 63, Bagra Sadan, Govindpura, Kalwar Road, Jaipur, Rajasthan-302012.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance, (Excise) Government Of Rajasthan, Jaipur.

3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11215/2025

Babu Khan S/o. Bhure Khan, Aged About 67 Years, R/o.35, 36, Khaati Pura Road, Mehnat Nagar, Hatwara, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11236/2025

Munshi Khan S/o Bhure Khan, Aged About 62 Years, R/o 39, Mehanat Nagar, Hatwara, 60 Ft. Road, Khatipura Road, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11323/2025

Munshi Khan S/o Bhure Khan, Aged About 62 Years, R/o 39, Mahanat Nagar, Hatwara, 60Ft Road, Khatipura Road, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance

Department Government Of Rajasthan, Jaipur.

2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 701/2025

Santosh Devi W/o Satyapal Singh, Aged About 58 Years, R/o Vill Kolinda Ka Bas Nourth, Kolinda, Jhunjhunu, Rajasthan-333001

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance, (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jhunjhunu.

----Respondents

S.B. Civil Writ Petition No. 702/2025

Rakesh Kumar Jakhar S/o Man Singh, Aged About 36 Years, R/o Malsisar, Paharsar, Bissau, Rajasthan-331027

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance, (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jhunjhunu.

----Respondents

S.B. Civil Writ Petition No. 1649/2025

Raju Bhai Singhania S/o Munshi Singhania, Aged About 45 Years, R/o B1-436, Niti Khand-1, Indirapura, Ghaziabad, Uttar Pradesh-201014

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance, (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Alwar.

----Respondents

S.B. Civil Writ Petition No. 1869/2025

Dhuni Lal S/o. Shimbhu Dayal, Aged About 46 Years, R/o. 102, Dhani Kumharan, Mankot, Saleta, Alwar, Rajasthan 301022

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur
2. Joint Secretary, Department Of Finance, (Excise)Government Of Rajasthan, Jaipur
3. The Excise Commissioner, Government Of Rajasthan, Udaipur
4. District Excise Officer, Excise Department, Alwar

----Respondents

S.B. Civil Writ Petition No. 2359/2025

Vivek Kumar S/o Indra Lal, Aged About 31 Years, R/o C/104, 105, Ward No. 07, Indra Nagar, Jhunjhunu, Rajasthan-333001

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur
3. The Excise Commissioner, Government Of Rajasthan, Udaipur
4. District Excise Officer, Excise Department, Jhunjhunu.

----Respondents

S.B. Civil Writ Petition No. 2895/2025

Arvind Kumar S/o Kurada Ram, Aged About 30 Years, R/o Nangali, Sikar, Rajasthan- 332307

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jhunjhunu.

----Respondents

S.B. Civil Writ Petition No. 2896/2025

Reshma W/o Vidhyadhar, Aged About 45 Years, R/o Sehi Kalan, Jhunjhunu, Rajasthan-333026.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jhunjhunu.

----Respondents

S.B. Civil Writ Petition No. 4036/2025

Umesh Dudi S/o Jai Singh Dudi, Aged About 33 Years, R/o Dudiyon Ki Dhani, Bhukana, Jhunjhunu, Rajastha 333026

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jhunjhunu.

----Respondents

S.B. Civil Writ Petition No. 11097/2025

Gulab Singh Naruka S/o Shree Goverdhan Singh, Aged About 49 Years, R/o 252, Shiv Nagar-Ii, Murlipura, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11102/2025

Rahul Sharma S/o Shanker Lal Sharma, Aged About 35 Years, R/o 63, Bagra Sadan, Govindpura, Kalwar Road, Jaipur, Rajasthan. 302012

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11149/2025

Omprakash Jat S/o Shrawan Lal Jat, Aged About 32 Years, R/o Ward No.-2, Dhani Devanda Ke Aspura, Sikar, Rajasthan-332701.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11186/2025

Sikander Ali S/o Hakam Ali, Aged About 37 Years, R/o 261 Shiv Nagar-2, Murlipura Scheme, Jaipur, Rajasthan, 302039

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance, (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11205/2025

Najma Bano W/o. Mohmmad Skil, Aged About 40 Years, R/o. Kayam Nagar, Gali No. 3, Didwana, Nagaur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11208/2025

Ayub Khan S/o. Bhoore Khan, Aged About 56 Years, R/o. 37 Gali No 3 Mehnat Nagar, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11218/2025

Rubi Pandey W/o. Om Pandey, Aged About 37 Years, R/o. 2A, Bhim Nagarn, Niwaru Road, Jhotwara, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur
3. The Excise Commissioner, Government Of Rajasthan, Udaipur
4. District Excise Officer, Excise Department, Jaipur City

----Respondents

S.B. Civil Writ Petition No. 11293/2025

Ramkishan Meena S/o Nathu Lal Meena, Aged About 51 Years, R/o Sangawala Achrol, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11305/2025

Yasmin Bano W/o Shokin, Aged About 41 Years, R/o 39, Hatawada Road, Mehanat Nagar, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11371/2025

Najma Bano W/o Mohmmad Skil, Aged About 40 Years, R/o Kayam Nagar, Gali No. 3, Didwana, Nagaur, Rajasthan And

Composite Liquor Shop Situated At Shop No. 3, Ward No. 36(H), Cercle-Jhotwara, Jaipur City.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11372/2025

Farha Khan S/o Aziz Khan, Aged About 40 Years, R/o Aziz Khan, F-191, Chetanya Marg, C Scheme, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11456/2025

Naresh Kumar Sayawani S/o Nathumal, Aged About 42 Years, R/o 31, Fatehram Ka Tiba Narsingh Dev Ki Bagichi Tripolia Bazaar, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 14093/2025

Rohitash Kumar S/o Indraj Singh, Aged About 34 Years, R/o. Khatepura, Jhunjhunu, Rajasthan-333001

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise) Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jhunjhunu

----Respondents

S.B. Civil Writ Petition No. 11304/2025

Satyaveer Singh S/o Jai Bhagwan Singh, Aged About 50 Years, R/o Plot No. 12, Ghanshyam Vihar Vistar, Panchyawala, Sirsi Road, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

S.B. Civil Writ Petition No. 11365/2025

Ramjanki W/o Bhavani Singh, Aged About 33 Years, R/o F1-7, Lok Nayak Vyas Colony, Shastri Nagar, Jaipur, Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Finance Department, Government Of Rajasthan, Jaipur.
2. Joint Secretary, Department Of Finance (Excise), Government Of Rajasthan, Jaipur.
3. The Excise Commissioner, Government Of Rajasthan, Udaipur.
4. District Excise Officer, Excise Department, Jaipur City.

----Respondents

For Petitioner(s)	:	Mr. R.B. Mathur, Sr. Advocate assisted by Ms. Falak Mathur Mr. Manish Bhodiwal Mr. Utsav Mr. Aditya Sharma Mr. Amit Malani
For Respondent(s)	:	Mr. Bharat Vyas, AAG with Mr. Harshvardhan Katara

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HON'BLE MR. JUSTICE SAMEER JAIN

Judgment

Reserved on	**::**	**16/09/2025**
Pronounced on	**::**	**07/10/2025**

1. In the present batch of writ petitions, the scope of the controversy involved, albeit not limited to but is broadly and predominantly defined by the threefold challenge raised regarding the extension of license period of the petitioner(s) for three months i.e. from 01.04.2024 to 30.06.2024, in pursuance of order no. 4(1)/REV/EXC/2024 dated 13.03.2024 issued by Government of Rajasthan, Finance (Excise) Department; the order/guidelines dated 28.08.2024 issued by the Excise Commissioner vide serial number F.32(B)(1) (After Policy) EX/L/2024/2024-25-03000/149 to all the District Excise Officers

for calculation of shortfall for the extended period as arbitrary and beyond the enabling order no. 4 (1)/REV/EXC/2024 dated 13.03.2024; and the illegal and arbitrary actions of the respondents in not refunding the security deposit alongwith the Advanced Annual Guarantee (hereinafter referred as 'AAG') in light of the successful completion of the extended license period (01.04.2024 to 30.06.2024) of the petitioner in light of the order dated 13.03.2024. Consequently, considering the fact that the writ petitions warrant adjudication on common questions of law and fact; with the consent of learned counsel appearing on behalf of all the parties, **S.B. Civil Writ Petition No. 11294/2025** titled as **Atar Singh vs. the State of Rajasthan and ors.**, is being taken up as the lead case. It is cautiously clarified that any discrepancies in the present batch of writ petitions, pertain purely to the factual narratives contained therein and not vis-à-vis the questions of law to be determined by this Court; the instant judgment shall be applicable on all the petitions connected herein/henceforth on *mutatis mutandis* basis.

2. The lead petition is filed with the following prayers:

> *"a) Quash and set aside the impugned guidelines dated 28.08.2024 issued by the Excise Commissioner;*
>
> *b) Direct the respondent authorities to refund to the petitioner the security deposit and advanced annual guarantee amount along with interest @ 18% in light of the successful completion of the extended license period by the petitioner;*
>
> *c) Quash and set aside any order passed by the respondent authorities against the petitioners during the pendency of this writ petitions;*

d) Such further relief for which the petitioner is entitled may also be awarded including exemplary cost of the writ petition."

SUBMISSIONS BY THE LEARNED COUNSEL REPRESENTING THE PETITIONERS:

3. At the outset, learned counsel appearing for the petitioners have unanimously contended that the petitioner herein was the highest bidder (H1) for the composite liquor shop and he was issued a license by the respondent no. 4 to operate the license for the year 2023-24 and the petitioner operated for the license for the said period. The petitioner deposited all the advance payment towards the license and stared operating the shop from April 2022 and the petitioner, in accordance with the policy started lifting the liquor from RSGSM and RSBCL. It is an admitted fact that the petitioner operated the license till 31.03.2023 and did not opt for renewal of the said shop for the year 2024-25.

4. In this backdrop, learned senior counsel Mr. R.B. Mathur along with other counsel have contended that the petitioners duly operated their licenses up to 31.03.2024 and had specifically expressed their unwillingness to seek renewal thereof owing to substantial financial losses incurred during the operative period. However, due to the imposition of the Model Code of Conduct during the period of general elections and the resultant non-conduct of fresh auctions, the petitioners were compelled to continue operations under an extended licence period till 30.06.2024, in terms of the directions issued by the State

Government and the Excise Department, subject to certain terms and conditions imposed therein.

5. It was further contended that the refund and adjustment mechanism of AAG and allied components was duly determined by the competent authority vide notification dated 13.03.2024, which was subsequently clarified by communication dated 19.03.2024. In terms of the said notification, monthly adjustment in the quantum of minimum guaranteed quantity and its reconciliation on a quarterly basis was expressly permitted. The said notification also provided that renewal or extension of license beyond 01.07.2024 would be subject to separate consideration and in accordance with due procedure.

6. However, the Excise Commissioner, without having any statutory authority or competence, issued a clarificatory circular dated 28.08.2024, whereby the settled position and the intent of the notification dated 13.03.2024 were misinterpreted, resulting in arbitrary and unjustified calculations of shortfall and non-refund of security and advance amounts payable to the petitioners. It was apprised to the Court that despite submission of detailed representations by the petitioners, no effective adjudication is undertaken by the respondents. Nevertheless, a communication dated 13.01.2025 issued by one of the officers of the Excise Department reflects an erroneous and unilateral interpretation that the view of the Excise Commissioner shall prevail over the statutory notification dated 13.03.2024, which is impermissible in law.

7. Learned Senior Counsel further placed reliance upon the ratio encapsulated in **(2017) 16 SCC 757** titled as **Suresh Kumar Wadhwa vs. State of Madhya Pradesh & Ors.**, as well as the judgment of the Co-ordinate Bench of this Court rendered in **S.B. Civil Writ Petition No. 4606/2024**, titled as **Krishna Sharma vs. State of Rajasthan & Ors.**, decided on 10.05.2024, to fortify the submission that the terms and conditions embodied in the license agreement did not empower the State or its authorities to unilaterally extend the tenure of license beyond its original period, nor could they impose onerous or varied conditions detrimental to the rights and legitimate expectations of the license holders.

8. It was thus submitted that in identical factual circumstances, the action of the respondents in issuing the circular dated 28.08.2024 and the subsequent clarification dated 13.01.2025, whereby the effect of the notification dated 13.03.2024 is virtually nullified or modified unilaterally, is arbitrary, beyond jurisdiction, and violative of Article 14, 19, 21, and 299 of the Constitution of India. It was therefore urged that the petitioners are entitled to the refund of their security deposits and advance AAG amounts, along with due interest, in accordance with the notification dated 13.03.2024 and the settled principles of fairness and non-arbitrariness governing contractual and administrative actions of the State. It was lastly urged that the petitioners seek indulgence of this Court to protect their legitimate rights, to ensure adherence to the rule of law, and to prevent arbitrary exercise of power by the respondent authorities in derogation of statutory notifications and binding judicial precedents.

SUBMISSIONS MADE BY THE LEARNED COUNSEL REPRESENTING THE RESPONDENTS:

9. *Per contra*, learned Additional Advocate General, Mr. Bharat Vyas, appearing on behalf of the respondents, stoutly opposed the petitions and submitted that the present batch of writ petitions is premature and devoid of cause of action inasmuch as no demand notice, recovery proceedings, or order of forfeiture of the security amount is issued against the petitioners till date. It was contended that since no adverse financial or coercive action has been taken by the respondent authorities, the present petitions are filed prematurely and without any subsisting grievance, thereby rendering them not maintainable in their present form.

10. It is further contended that the facts and circumstances of the case of **Krishna Sharma (supra)** relied upon by the petitioners, are clearly distinguishable from the present set of cases. In the referred judgment, the petitions pertained to licensees who had expressed their unwillingness to continue the business operations, whereas, in the present bunch of petitions, the petitioners are those contractors who had voluntarily given their consent for the application of the Excise Policy of 2024–2025, as well as for the extension of the license period from 01.04.2024 to 30.06.2024. It is submitted that such contractors, having consented to the applicability of the new policy and derived benefits thereunder, are estopped from disputing the same or challenging the consequential financial implications. The security deposit and contract period stood governed by the extended license terms,

which were accepted and acted upon by the petitioners themselves.

11. Learned Additional Advocate General had further contended that the petitioners have an efficacious alternate remedy available under the relevant provisions of the Rajasthan Excise Act, 1950 and Rules, as the controversy involves serious disputed questions of fact requiring detailed examination of records and evidence, which cannot be appropriately adjudicated in writ jurisdiction under Article 226 of the Constitution of India. It was further submitted that the matters in the present batch cannot be treated uniformly, as each petitioner's factual matrix varies, particularly with regard to submission and acknowledgment of representations, many of which as allegedly are not filed through official channels or bear no diary number or acknowledgment from the department. Therefore, it cannot be presumed that valid representations are made or ignored by the authorities.

12. It was consequently submitted that the clarifications issued by the Excise Commissioner cannot be said to be without authority, nor can it be contended that the State Government's clarification must always prevail over those issued by the Commissioner, as the latter is the competent authority empowered to interpret and implement policy guidelines in the field.

13. Learned Additional Advocate General had further contended that even assuming, *arguendo*, that a cause of action has arisen, the notification dated 13.03.2024, the clarificatory communication dated 19.03.2024, and the guidelines dated 28.08.2024, when read conjointly, make it explicitly clear that the Excise Policy of

2024–2025 was made operative and applicable to the extended period from 01.04.2024 to 30.06.2024. It is specifically provided therein that, under Clause 2.8.8, the monthly adjustment system was to be applied in place of the quarterly adjustment mechanism being claimed by the petitioners. These provisions, being part of the operative policy framework, necessarily require factual verification and computation, which cannot be undertaken in summary writ proceedings.

14. In conclusion, learned AAG submitted that the issues raised in the present petitions involve mixed questions of law and fact, particularly concerning the applicability and interpretation of successive Excise Policies (2023–2024 and 2024–2025) and the scope of the notifications dated 13.03.2024 and 28.08.2024, which are matters warranting specialised factual adjudication before the appropriate forum. Consequently, it was prayed that the present writ petitions, being premature, misconceived, and not maintainable, may kindly be dismissed in *limine*.

DISCUSSION AND FINDINGS:

15. Having heard the rival arguments advanced by the learned counsel for all the parties, undertaking a scrupulous examination of the record pertaining to the case, and juxtaposing the contentions noted herein above, this Court is of a view that prior to a substantive adjudication of the matter on its merits, it is appropriate to delineate and formally note down the submissions in precise, as submitted by the counsel representing respective parties, thereby providing a clear foundation upon which the subsequent legal analysis shall be constructed:

15.1 The petitioners being the highest bidders (as in the lead petition H-1) for the composite liquor shops for the excise year 2023-2024, were granted licenses to operate till 31.03.2024, but due to substantial financial losses, they did not intend to seek renewal thereof. However, owing to the sudden change in policy and imposition of the Model Code of Conduct during the general elections, the scheduled auction process could not be held, and consequently, their licenses were compulsorily extended up to 30.06.2024 under modified terms and conditions. It is urged that the refund and adjustment mechanism including AAG, stood determined under notification dated 13.03.2024 and clarification letter dated 19.03.2024, permitting quarterly adjustments and post-period renewals. Nevertheless, an unauthorized clarification issued by the Excise Commissioner dated 28.08.2024 was misinterpreted, leading to non-adjudication of their refund claims and continued withholding of money, contrary to the said notification and its subsequent clarification.

15.2 Learned AAG Mr. Bharat Vyas, appearing for the respondents, opposed the petitions contending that the present batch of writ petitions is premature as neither demand or recovery order is issued so as to give rise to a cause of action, nor any order of forfeiture of the security deposit is passed. It is further contended that the petitioners have an efficacious alternate remedy available, and as serious and disputed questions of fact are involved, the writ jurisdiction under Article 226 is not the appropriate forum. It is also submitted that no official representation bearing acknowledgment or diary number is filed by the petitioners, and hence, the plea of inaction is untenable. Learned AAG further submits that the clarifications issued by the Excise Commissioner are not subordinate to those issued by the State Government, and even if a cause of action is assumed, the notifications dated 13.03.2024, clarification dated 19.03.2024, and guidelines dated 28.08.2024 explicitly stipulate that the Excise Policy 2024–2025 shall govern, wherein clause 2.8.8 provides for monthly, not quarterly, adjustment necessitating factual adjudication. It is therefore argued that the issues raised involve intricate factual determinations regarding the applicability and interpretation of successive excise policies and are not amenable to writ jurisdiction.

16. Upon an assiduous consideration of the foregoing facts and circumstances of the matter at hand and taking note of the material available on record, this Court is of a view that it is an admitted and undisputed fact that the petitioners were holders of licenses for Composite Liquor Shops for the excise year 2023–2024. As per the additional affidavit placed on record, it is not in dispute that the petitioners, along with other similarly situated licensees, entered into a counter agreement acknowledging the continuation of the policy for the period 01.04.2024 to 30.06.2024, subject to the same terms and conditions as were specified under the existing arrangement. The terms and conditions enumerated in Annexure–3 i.e. letter dated 19.03.2024 bearing number 7442, issued by District Excise Officer (Jaipur City), are reproduced herein below:

"1. उक्त कम्पोजिट मदिरा दुकान के वर्ष 2024–25 की वार्षिक गारण्टी रू. 33616722 (अक्षरे Rupees Three crores Thirty Six Lacs Sixteen Thousand Seven Hundred Twenty Two Only) निर्धारित है।

2. वर्ष 2024–25 के लिये निर्धारित वार्षिक गारण्टी राशि की एक चौथाई राशि की गारंटी पूर्ति दिनांक 01.04.2024 से 30.06.2024 तक की अवधि में करनी होगी।

3. उक्त अवधि में निर्धारित गारंटी पूर्ति नहीं करने पर दुकान के नीलामी या अन्य प्रकार से आवंटन द्वारा निर्धारति वार्षिक गारंटी राशि के अनुसार आनुपातिक त्रैमासिक राशि तक बकाया गारंटी राशि नकद जमा करानी होगी।

4. वर्ष 2024–25 हेतु निर्धारित वार्षिक लाईसेंस फीस की एक चौथाई राशि 3 समान किश्तों माह अप्रैल, 2024 से जून, 2024 में प्रतिमाह नकद या मासिक गारंटी पूर्ति पश्चात मदिरा उठाव द्वारा जमा करानी होगी।

5. वर्ष 2023–24 हेतु जमा अग्रिम वार्षिक गारन्टी राशि का दिनांक 30.06.2024 तक मदिरा उठाव द्वारा समायोजन देय होगा।

6. वर्ष 2023–24 के लिये जमा धरोहर राशि की प्रभावी तिथि दिनांक 30.06.2024 तक रहेगी।

7. वर्ष 2023–24 की बकाया गारंटी पूर्ति का दिनांक 30.06.2024 तक मंदिरा उठाव या नियमानुसार नकद जमा कराना होगा।

8. अन्य शर्ते वर्ष 2024–25 की आबकारी एवं मद्य–संयम नीति के अनुसार रहेंगी।

9. उक्त शर्तों की पालना नहीं करने पर धरोहर राशि व अन्य समस्त जमा राशि जब्त की जाकर राजसात कर ली जायेगी। शेष बकाया राशि की भी नियमानुसार वसूली की जायेगी।"

Further, relevant extract from Annexure-2 i.e. Order dated 13.03.2024 undersigned by Joint Government Secretary, Rajasthan is reproduced herein below:

"दुकान के लिये अन्य शर्तें वर्ष 2024–25 की आबकारी एवं मद्य संयम नीति के अनुसार रहेंगी।"

17. A conjoint reading of the above clauses unequivocally reveals that the Excise Policy for the year 2024–2025 was made applicable to

such licensees who had opted for continuation. The case of the petitioners, therefore, stands on an entirely different footing than that of the petitioners in **Krishna Sharma (supra).** In the said judgment, the class of petitioners were those who had expressly declined to continue for the extended period from 01.04.2024 to 30.06.2024, whereas the present petitioners have voluntarily continued under the same policy framework, thereby rendering their position distinct and distinguishable.

18. It is also pertinent to observe that the order dated 13.03.2024, issued in the backdrop of the General Elections, 2024, contained certain modified conditions having an overlapping effect for the years 2023–2025, with explicit reference to the applicability of the policy for 2024–2025. It further emerges from the record that the letter dated 28.08.2025 was never invoked contemporaneously with the said order and appears to be contradictory on its face.

19. In the totality of circumstances, this Court is of the considered view that a limited adjudication is warranted in the matter, inasmuch as the petitioners are stated to be aggrieved by the retention of their security deposits and allied sums, without any corresponding demand or recovery order having been issued. It is a settled proposition that *ubi jus ibi remedium* meaning where there is a right, there is a remedy, and administrative inaction leading to indefinite retention of lawful dues cannot be countenanced.

20. The Court also notes that even the circular letter dated 28.08.2004 mandates that a speaking and reasoned order be passed upon consideration of the individual factual matrix in each

case of refund or forfeiture. However, in the present matter, as no cause of action has yet arisen, there being no demand notice, recovery order, or any order of forfeiture of the security deposit, the writ petitions, at this stage, are not maintainable, being premature and founded upon distinguishable facts and law. The doctrine of *ripeness* applies with full force in the instant case.

Howsoever, in order to safeguard the interests of the petitioners and to prevent multiplicity of litigation, this Court deems it just and proper to direct as under:

21.1 In the event the petitioners file representations seeking refund of their amounts or ventilating any other grievances, the same shall be adjudicated by way of a speaking order, both on facts and on points of law, within a period of thirty days from the date of receipt of such representation.

21.2 The authority concerned, namely, the Excise Commissioner, shall consider such representations *de novo*, uninfluenced by any observations made by this Court, and pass an order in accordance with law.

21.3 In the event of failure to pass such an order within the stipulated period, it shall be deemed that the claim of the petitioners is found valid, and consequently, the amount sought for refund shall be released forthwith.

21.4 The Court further clarifies that retention of money beyond the period of thirty days from the date of filing such representation shall attract interest @ 12% per annum on the amount lawfully due to the petitioners, till actual payment.

21.5 Till such adjudication is made by the appropriate authority, no coercive measures shall be taken against the petitioners.

22. The doctrine *actus curiae neminem gravabit*, meaning that the act of the court shall prejudice no one, further guides that administrative delay should not operate to the detriment of the petitioners' lawful rights. Thence, with the aforesaid observations and directions, the present batch of writ petitions stands disposed of.

23. Pending applications, if any, also stand disposed.

(SAMEER JAIN),J

CHANDAN /