

**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATHI
(SPECIAL ORIGINAL JURISDICTION)**

**WEDNESDAY, THE ELEVENTH DAY OF FEBRUARY,
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WP NO: 3992 OF 2026



Between:

M/s Eastern Power Distribution Company of Andhra Pradesh Limited
(APEPDCL), Represented by its Chief General Manager (Finance),
Corporate Office, P & T Colony, Seethammadhara, Visakhapatnam,
Andhra Pradesh - 530013.

...Petitioner

AND

1. The State of Andhra Pradesh, Represented by its Principal Secretary, Commercial Taxes Department, Secretariat Buildings, Velagapudi, Guntur District 522237.
2. The Chief Commissioner (ST), O/o. Chief Commissioner of State Tax, RK Spring Vally Apartments, Bandar Road, Vijayawada. 520010
3. The Additional/Joint Commissioner (ST), Dwaraka Nagar, Visakahapatnam. 530016
4. The Deputy Commissioner (ST), Special Circle/VSP-I O/o. Joint Commissioner, Visakhapatnam-I Division. 530016
5. The Joint Commissioner (Appeals), Mogalrajapuram, Vijayawada. 520010

6. Union of India, Represented by its Finance Secretary, Finance Department, New Delhi. 110001

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Certiorari calling for all the connected records including the impugned order of the Respondent No.4 vide order NO.AD3705250059703, dated 25.11.2025 in demanding the Petitioner Company to pay Service Tax for the Assessment Year 2024-2025 on the taxable services i.e. Customer charges, TOD charges. Cross Subsidy Charges, UCM Charges, Capacitor charges. Reconnection Charges and set aside the same as arbitrary, illegal, improper, unjust, contrary to the provisions of the GST Act, 2017, Finance Act, 1994 and consequential notifications there under and further to declare that the Petitioner Company is not liable to pay any amount imposed in the impugned order;

IA NO: 2 OF 2026:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the impugned order of the Respondent No.4 vide order No.AD3705250059703, dated 25.11.2025, forthwith, pending disposal of WP.No.3992 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri K.Raghu Veer, Advocate for the Petitioner and GP for Commercial Tax for the Respondent Nos.1 to 5 and Additional Solicitor General for Respondent No.6, the Court made the following;

ORDER:

In view of the orders of this Court, dated 20.01.2021 in W.P.No.25703 of 2020 and orders, dated 21.07.2022 in W.P.No.21608 of 2022, the respondents shall not take any coercive steps pursuant to the impugned order, dated 25.11.2025, pending further orders.

Post along with W.P.No.20530 of 2024 and batch.

//TRUE COPY//

For

SD/- B.PRASAD RAO
DEPUTY REGISTRAR

SECTION OFFICER

To,

1. The Principal Secretary, State of Andhra Pradesh, Commercial Taxes Department, Secretariat Buildings, Velagapudi, Guntur District 522237. (by **Special Messenger**)
2. The Chief Commissioner (ST), O/o. Chief Commissioner of State Tax, RK Spring Vally Apartments, Bandar Road, Vijayawada. 520010
3. The Additional/Joint Commissioner (ST), Dwaraka Nagar, Visakahapatnam. 530016
4. The Deputy Commissioner (ST), Special Circle/VSP-I O/o. Joint Commissioner, Visakhapatnam-I Division. 530016
5. The Joint Commissioner (Appeals), Mogalrajapuram, Vijayawada. 520010
6. The Finance Secretary, Union of India, Finance Department, New Delhi. 110001 (Addressee Nos.2 to 6 by **RPAD**)
7. One CC to Sri. K.Raghu Veer, Advocate [OPUC]
8. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh. [OUT]
9. One CC to Additional Solicitor General, High Court of AP [OPUC]
10. Two spare copies

HIGH COURT

RRR,J

&

TCDS,J

DATED:11/02/2026

POST ALONG WITH W.P.No.20530 OF 2024 AND BATCH

ORDER

WP.No.3992 of 2026

DIRECTION

