

HIGH COURT OF ANDHRA PRADESH AT AMARAVATHI

MAIN CASE: W.P.No.6829 of 2026

PROCEEDING SHEET

Sl. No	DATE	ORDER	Office Note
2.	12.03.2026	<u>TRR, J</u> The present writ petition is filed aggrieved by the action of the respondents in fixing the Retail Excise Tax (RET) payable by the petitioners at Rs.65,00,000/- per annum in respect of the petitioners' licensed shop bearing L.No.53/2024-26 (M/s. Prasanthi Wines), L.No.54/2024-26 (M/s. Lakshmi Narasimha Wines), L.No.55/2024-26 (M/s. Venkateswara Wines), L.No.56/2024-26 (M/s. Dwaraka Wines), L.No.57/2024-26 (M/s. Guru Wines), L.No.59/2024-26 (M/s. Sreenivasa Wines), L.No.66/2024-26 (M/s. Sri New Muni Narasimha Wines) situated in Jammalamadugu Municipality, YSR Kadapa District, by treating the population of Jammalamadugu Municipality as above 50,000 as illegal, arbitrary, violative of Articles 14 and 19(1)(g) of the Constitution of India and contrary to Rule 15(1) read with Rule 2(t) of The Andhra Pradesh Excise (Grant of Licence of Selling by Shop and Conditions of Licence) Rules, 2024, and the law laid down by this Court in W.P.No.32237 of 2025 dated 12.12.2025, and consequently prayed to direct the respondents to refix/revise and collect the Retail Excise Tax payable by the	

	petitioners for the said licensed shops by treating the population of Jammalamadugu Municipality as below 50,000 as per the official Census 2011 and levy the applicable RET of Rs.55,00,000/-per annum. Considering the facts and circumstances of the case, there shall be an interim direction to the respondents to re-fix the Retail Excise Tax as per 2011 census. For filing counter-affidavit, list the matter after four (04) weeks. <u>TRR,J</u> KAS	
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