

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

**THURSDAY, THE TWELFTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

**THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO
WRIT PETITION NO: 6829 OF 2026**



Between:

1. Valavala Bharath Kumar Reddy, S/o.V Chandra Sekhar Reddy, aged about 40 years, Licensee of M/s.Prasanthi Wines (L.No.53/2024-26), R/o.D.No.3/3A, Chadipiralladinne, N.Kothapalli Village, YSR Kadapa District-516411.
2. . Bhumireddy Obul Reddy, S/o.B Jayarami Reddy, aged about 53 years. Licensee of M/s.Lakshmi Narasimha (L.No.54/2024-26), R/o.D.No.2/6-7, Muddanur Road, Jammalamadugu YSR Kadapa District- 516434.
3. Bhumireddy Obul Reddy, S/o.B Jayarami Reddy, aged about 53 years. Licensee of M/s.Venkateswara Wines(L.No.55/2024-26), R/o.D.No.2/6-7, Muddanur Road, Jammalamadugu YSR Kadapa District- 516434.
4. Kasturi Prasanth, S/o.K Swamidas, aged about 40 years, Lincesees of M/s.Dwaraka Wines (L.No.56/2024-26), R/o.D.No.26/270, Kannaleru, Jammalamadugu, YSR Kadapa District - 516434.
5. Jakkala Guru Swamy, S/o.J Nagaiah, aged about 66 years. Licensee of M/s.Guru Wines (L.No.57/2024-26), R/o.D.No.3/34, Bellala Street, Jammalamadugu, YSR Kadapa District-516434.
6. Singamreddy Nageswar Reddy, S/o.S Jayarami Reddy, aged about 41 years. Licensee of M/s.Sreenivasa Wines(L.No.59/2024-26), R/o.D.No.2/210, Devagudi Village, Jammalamadugu, YSR Kadapa District - 516434.
7. Nagallapatti Chaitanya Kumar, S/o.N.Ravindra Kumar, aged about 31 years, Licensee of M/s.Sri New Muni Narasimha Wines (L.No.66/2024-

26), R/o.D.No.23/648, Nagalakatta Street, Jammalamadugu,YSR
Kadapa District - 516434.

Petitioners

AND

1. The State of Andhra Pradesh, Rep. by Principal Secretary, Prohibition and Excise Department, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District. 522238.
2. The Director/Commissioner, Prohibition and Excise Department, Mangalagiri, Guntur District. 522503.
3. The Deputy Commissioner, Prohibition and Excise Department, Kadapa.516001.
4. The District Prohibition Excise Officer, Kadapa.516001.
5. Jammalamadugu Municipality, Rep. by its Commissioner, Jammalamadugu, YSR Kadapa District. Pincode516434

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 Mandamus or any other appropriate writ, order or direction, declaring the action of the respondents in fixing the Retail Excise Tax (RET) at Rs.65,00,000/- per annum in respect of the petitioners licensed shops i.e., 1st petitioner L.No.53/2024-26, 2nd petitioner L.Nos.54/2024-26, 3rd Petitioner L.No.55/2024-26, 4th petitioner L.No.56/2024- 26, 5th petitioner L.No.57/2024-26, 6th petitioner L.No.59/2024-26, 7th petitioner L.No.66/2024-26, all are situated in Jammalamadugu Municipality (earlier Jammalamadugu Nagar Panchayat), YSR Kadapa District, by erroneously treating the population of Jammalamadugu Municipality as above 50,000, which is 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 also contrary to the law laid down by this Honble Court in W.P.No.32237 of 2025 dated 12.12.2025, and consequently direct the respondents to

refix/revise and collect the Retail Excise Tax payable by the petitioners licensed shops i.e., petitioner 1st L.No.53/2024-26, 2nd petitioner L.Nos.54/2024-26, 3rd Petitioner L.No.55/2024-26, 4th petitioner L.No.56/2024-26, 5th petitioner L.No.57/2024-26, petitioner L.No.59/2024- 26, 7th petitioner L.No.66/2024-26, all are situated in Jammalamadugu Municipality (earlier Jammalamadugu Nagar Panchayat), YSR Kadapa District, by treating the population of Jammalamadugu Municipality (earlier Jammalamadugu Nagar Panchayat) as below 50,000 as per the official Census 2011 and levy the applicable RET of Rs.55,00,000/- per annum,

IA NO: 1 OF 2026

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the respondents to collect the Retail Excise Tax (RET) payable by the petitioner's licensed shops i.e., 1st petitioner L.No.53/2024-26, 2nd petitioner L.Nos.54/2024-26, 3rd Petitioner L.No.55/2024-26, 4th petitioner L.No.56/2024- 26, 5th petitioner L.No.57/2024-26, 6th petitioner L.No.59/2024-26, 7th petitioner L.No.66/2024-26, all are situated in Jammalamadugu Municipality (earlier Jammalamadugu Nagar Panchayat), YSR Kadapa District, at Rs.55,00,000/- per annum, instead of Rs.65,00,000/- per annum, without insisting upon payment of the higher amount, Pending disposal of WP 6829 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 RAVULA NAGARJUNA Advocate for the Petitioners, GP FOR PROHIBITION EXCISE for Respondent Nos.1 to 4 Sri G.Lakshminarayana, Standing counsel for R5 and the Court made the following.

ORDER

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 re-fix/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.

SD/- M.SRINIVAS
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

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To,

1. The Principal Secretary, State of Andhra Pradesh, Prohibition and Excise Department, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District. 522238. (by **Special Messenger**)
2. The Director/Commissioner, Prohibition and Excise Department, Mangalagiri, Guntur District. 522503.

3. The Deputy Commissioner, Prohibition and Excise Department, Kadapa.516001.
4. The District Prohibition Excise Officer, Kadapa.516001.
5. The Commissioner, Jammalamadugu Municipality, Jammalamadugu, YSR Kadapa District. Pincode516434 (addressee 2 to 5 by **RPAD**)
6. One CC to SRI. RAVULA NAGARJUNA Advocate [OPUC]
7. Two CCs to GP FOR PROHIBITION EXCISE, High Court of Andhra Pradesh. [OUT]
8. One CC to Sri G.Lakshmi Narayana, Standing counsel [OPUC]
9. One spare copy

HIGH COURT

TRR,J

DATED:12/03/2026

LIST THE MATTER AFTER FOUR (04) WEEKS

ORDER

WP.No.6829 of 2026

INTERIM DIRECTION

