

Neutral Citation:.....

Date of reserved for orders :

Date of pronouncement : 23.06.2026

Date of uploading :

APHC010128082026



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3332]

**TUESDAY, THE TWENTY THIRD DAY OF JUNE
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI

WRIT PETITION NO: 6829/2026

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.
- 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.
- 4.KASTURI PRASANTH, S/O.K SWAMIDAS, AGED ABOUT 40 YEARS, LINCSEEE 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 NAGIAH, 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.

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.

...PETITIONER(S)

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.

3.THE DEPUTY COMMISSIONER, PROHIBITION AND EXCISE DEPARTMENT, KADAPA.516001. 4

4.THE DISTRICT PROHIBITION EXCISE OFFICER, KADAPA.516001.

5.JAMMALAMADUGU MUNICIPALITY, REP. BY ITS COMMISSIONER, JAMMALAMADUGU, YSR KADAPA DISTRICT. PINCODE516434

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased 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 65,00,000/- per annum in respect of the petitioners licensed shops I.e., petitioner L.No.53/2024-26, 2 petitioner L.Nos.54/2024-26, 3RD Petitioner L.No.55/2024-26, 4TH petitioner L.No.56/2024- 26, 5THpetitioner L.No.57/2024-26, petitioner L.No.59/2024-26, 7 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 L.No.53/2024-26 , 2 petitioner L.Nos.54/2024-26, 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 55,00,000/- per annum, and pass

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Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased Pleased to direct the respondents to collect the Retail Excise Tax (RET) payable by the petitioner's licensed shops i.e., 1petitioner L.No.53/2024-26 , 2ND petitioner L.Nos.54/2024-26, 3 Petitioner L.No.55/2024-26, 4 petitioner L.No.56/2024- 26, 5th th th petitioner L.No.57/2024-26, 6 petitioner L.No.59/2024-26, 7 petitioner L.No.66/2024-26, all are situated in Jammalamadugu Municipality (earlier Jammalamadugu Nagar Panchayat), YSR Kadapa District, at f55,00,000/- per annum, instead of 65,00,000/- per annum, without insisting upon payment of the higher amount, and pass

Counsel for the Petitioner(S):

1.RAVULA NAGARJUNA

Counsel for the Respondent(S):

1.GP FOR PROHIBITION EXCISE

The Court made the following:

ORDER:

Sri Ravula Nagarjuna, learned counsel for the petitioners and Sri Nagaraju Pullagura, learned Government Pleader for Prohibition and Excise appearing for the respondents, collectively submitted that the cause in the writ petition does not survive and has become infructuous.

Recording the said submission, the Writ Petition is ***dismissed as infructuous***. There shall be no order as to costs.

As a sequel, miscellaneous applications, pending if any, shall stand closed.

JUSTICE RAVI CHEEMALAPATI

Date: 23.06.2026.
JLV

Whether the order is:

Speaking		Reasoned	
Reportable		Non-reportable	

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THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI

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Date: 23.06.2026

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