

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

**FRIDAY, THE THIRTEENTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX**

:PRESENT:

THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO-

WRIT PETITION NO: 7240 OF 2026



Between:

1. Pamidi Sreenivasulu Yadav, S/o.P Narayana Yadav, aged about 46 years, Licensee of M/s.Vijaya Durga Wines (L.No.114/2024-26), R/o.P.Venkatapuram Village, Yerraguntla Mandal, YSR Kadapa District- 516309.
2. Sannapu Reddy Sujala, W/o.S Sreedhar Reddy, aged about 49 years. Licensee of M/s.Veerabhadra Wines (L.No.111/2024-26), R/o.D.No.30-726, Bommalasatram, Nandyala, Nandyal District- 518502.
3. A.V.Nagendra Prasad Reddy, S/o.A Nagi Reddy, aged about 35 years, Licensee of M/s.Nagendra Wines(L.No.113/2024-26), R/o.D.No.1-152, Chinnasinganapalli, Duvvur, YSR Kadapa District- 516175.
4. Rachakonda Subbarayudu, S/o.R.Bala Subbaiah, aged about 44 years. Licensee of M/s.Royal Wines (L.No.110/2024-26), R/o.Kalvakuntla Village, Porumamilla Mandal, YSR Kadapa District-516193.
5. Gajja Siva Rama Krishna, S/o.Pedda Venkataiah, aged about 55 years. Licensee of M/s.Balaji Wines (L.No. KDP/GK04/2024-26) R/o.D.No. 4/211-a, Chintha Kunta, C Bayanapalli, Duvvur Mandal, YSR Kadapa District - 516175.

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 and Excise Officer, Kadapa. 516001.

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. 114/2024-26, 2nd petitioner L.Nos.111/2024-26, 3rd petitioner L.No.113/2024-26 4th petitioner L.NO.110/2024-26, 5th petitioner L.No.KDP/GK04/2024-26, all are established and running in Mydukur Municipality, YSR Kadapa District, by erroneously treating the population of Mydukuru 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 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., 1st petitioner L.No. 114/2024-26. 2nd petitioner L.Nos.111/2024-26, 3rd petitioner L.No. 113/2024-26, 4th petitioner L.No. 110/2024-26, 5th petitioner L.NO.KDP/GK04/2024-26, all are established and running in Mydukur Municipality, YSR Kadapa District, by treating the population of Mydukur Municipality as below 50,000 as per the official Census 2011 and levy the applicable RET of Rs.55,00,000/- per annum,

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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.114/2024-26, 2nd petitioner L.Nos.111/2024-26, 3rd petitioner L.No.113/2024-26 4th petitioner L.No.110/2024-26, 5th petitioner L.No.KDP/GK04/2024-26, all are established and running in Mydukur Municipality, 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 7240 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 Petitioner, GP FOR PROHIBITION EXCISE for Respondent Nos.1 to 4 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) at Rs.65,00,000/- per annum in respect of the petitioners licensed shops i.e., 1st petitioner L.No.114/2024-26, 2nd petitioner L.No.111/2024-26, 3rd petitioner L.No.113/2024-26 4th petitioner L.No.110/2024-26, 5th petitioner L.No.KDP/GK04/2024-26, all are established and running in Mydukur Municipality, YSR Kadapa District, by erroneously treating the population of Mydukuru Municipality as above 50,000, as the same 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 Hon'ble 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 petitioner's licensed shops i.e., 1st petitioner L.No.114/2024-26, 2nd petitioner L.No.111/2024-26, 3rd petitioner L.No.113/2024-26, 4th petitioner L.No.110/2024-26, 5th petitioner L.No.KDP/GK04/2024-26, all are established and running in

Mydukur Municipality, YSR Kadapa District, by treating the population of Mydukur 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/-A.VIJAYA BABU
DEPUTY REGISTRAR

//TRUE COPY//

For

FOY +
SECTION OFFICER

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 and Excise Officer, Kadapa. 516001. (addressee 2 to 4 by **RPAD**)
5. One CC to SRI. RAVULA NAGARJUNA Advocate [OPUC]
6. Two CCs to GP FOR PROHIBITION EXCISE, High Court of Andhra Pradesh. [OUT]
7. One spare copy

HIGH COURT

TRR,J

DATED:13/03/2026

LIST THE MATTER AFTER FOUR (04) WEEKS

ORDER

WP.No.7240 of 2026

INTERIM DIRECTION

