



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

[3329]

**TUESDAY, THE SEVENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

WRIT PETITION NO: 8393/2026

Between:

1. NAISA VIJAYA BHASKAR REDDY, S/O. LATE N. KRISHNA REDDY, AGEDA ABOUT 61 YEARS, LICENSEE OF M/S. KODURU WINES (L. NO. AMY/44/2024- 26), R/O. D. NO. 1-2645, HOUSING BOARD COLONY, GANDHI NAGAR, KADAPA, Y.S.R. KADAPA DISTRICT.
2. PALETI VENKATA RAMANA,, SFO. P. SOMAIAH, AGED ABOUT 62 YEARS, LICENSEE OF M/S. PVR WINES (L. NO. AMY/45/2024-26), RIO. D. NO. 3-1B, B. KAMMAPALLI VILLAGE, OBULAVARIPALLI MANDAL, ANNAMAYYA DISTRICT.
3. NASIA VIJAYA BHASKAR REDDY,, S/O. LATE. N. KRISHNA REDDY, AGED ABOUT 61 YEARS, LICENSEE OF M/S. KODUR QUALITY WINES (L.NO. AMY/46/2024-26), RIO. D. NO. 1-2645, HOUSING BOARD COLONY, GANDHI NAGAR, KADAPA, Y.S.R. KADAPA DISTRICT.
4. GIDDALURU RAVITEJA,, S/O. G. VENKATA SUBBAIAH, AGED ABOUT 27 YEARS, LICENSEE OF M/S. BHANU WINES (L.NO. AMY/47/2024-26), RIO. D. NO. 36, ANANTHARAJUPETA VILLAGE AND POST, RAILWAY KODURU MANDAL, ANNAMAYYA DISTRICT.
5. VEESAM ESWARAREDDY,, S/O. V. GANGI REDY, AGED ABOUT 50 YEARS, LICENSEE OF M/S. ESWAR REDDY WINES (L.NO. AMY/48/2024-26), RIO. D. NO. 6-42, S UPPARAPALLI VILLAGE AND POST, RAILWAY KODURU MANDAL, ANNAMAYYA DISTRICT.
6. ABBURI RAJAIAH NAIDU,, S/O. A. RAMAIAH NAIDU, AGED ABOUT 55 YEARS, LICENSEE OF M/S. BALAJI WINES (L.NO. AMY/51/2024-

26) RIO. D. NO. 5/271, CHITVEL ROAD, MAIN ROAD, RAILWAY KODURU MANDAL, ANNAMAYYA DISTRICT.

7.NAISA VIJAYA BHASKAR REDDY,, S/O. LATE N. KRISHNA REDDY, AGEDA ABOUT 61 YEARS, LICENSEE OF M/S. KODURU ELITE WINES (L. NO. AMY/53/2024-26), RIO. D. NO. 1-2645, HOUSING BOARD COLONY, GANDHI NAGAR, KADAPA, Y.S.R. KADAPA DISTRICT.

8.BANAGANI SUBRAMANAYAM,, S/O. YANADAIAH, AGED ABOUT 51 YEARS, LICENSEE OF M/S. FRIENDS WINES (L. NO. AMY/54/2024-26) RIO. D.NO. 217B, BC COLONY, ANANATHARAJUPETA VILLAGE AND POST, RAILWAY KODURU MANDAL, ANNAMAYYA DISTRICT

...PETITIONER(S)

AND

1.THE STATE OF AP, 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 B, RAYACHOTI, ANNAMAYYA DISTRICT-516270

5.THE TAHSILDAR, RAILWAY KODURU MANDAL, TIRUPATI DISTRICT-516101.

...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., 1st petitioner L. No. AMY/44/2024-26, 2 a petitioner L. No. AMY/45/2024-26, 3rd petitioner L.No. AMY/46/2024-26, 4th petitioner L.No. AMY/47/2024-26, 5th petitioner L.No. AMY/48/2024-26, 6th petitioner

L.No. AMY/51/2024-26, 7th Petitioner L.No. AMY/53/2024-26 and 8th petitioner L.No. AMY/54/2024-26, all are situated in Railway Koduru, Annamayya District, by erroneously treating the population of Railway Koduru 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., 1st petitioner L. No. AMY/44/2024-26, 2nd petitioner L. No. AMY/45/2024-26, 3rd petitioner L.No. AMY/46/2024-26, 4th petitioner L.No. AMY/47/2024-26, 5th petitioner L.No. AMY/48/2024-26, 6th petitioner L.No. AMY/51/2024-26, 7th Petitioner L.No. AMY/53/2024-26 and 8th petitioner L.No. AMY/54/2024-26, all are situated in Railway Koduru, Annamayya District, by treating the population of Railway Koduru 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 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. AMY/44/2024-26, 2nd petitioner L. No. AMY/45/2024-26, 3rd petitioner L.No. AMY/46/2024-26, 4th petitioner L.No. AMY/47/2024-26, 5th petitioner L.No. AMY/48/2024-26, 6th petitioner L.No. AMY/51/2024-26, 7th Petitioner L.No. AMY/53/2024-26 and 8th petitioner L.No. AMY/54/2024-26, all are situated in Railway Koduru, at ₹55,00,000/- 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

2. GP FOR REVENUE

The Court made the following:

THE HONOURABLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

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1. Learned counsel for the petitioners seeks permission of this Court to withdraw the present writ petition with a liberty to file a fresh writ petition after obtaining required information.

2. Permission as sought for is accorded.

3. Accordingly, the Writ Petition is dismissed as withdrawn. However, the petitioners are at liberty to file a fresh writ petition, if they have any grievance. No costs.

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

VENKATESWARLU NIMMAGADDA, J

07.04.2026
BSP

HON'BLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

WRIT PETITION NO.8393 of 2026

Dated:07.04.2026

BSP