



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

**[3328]**

FRIDAY, THE TENTH DAY OF APRIL  
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE SRI JUSTICE GANNAMANENI RAMAKRISHNA  
PRASAD**

**WRIT PETITION NO: 9632 OF 2026**

**Between:**

Indus Towers Limited

**...PETITIONER**

**AND**

The State Of Andhra Pradesh and Others

**...RESPONDENT(S)**

**Counsel for the Petitioner:** CKR Associates

**Counsel for the Respondent(S):** GP for Muncipal Admn Urban Dev

**The Court made the following ORDER:**

Heard Sri Sai Phanindra Kumar, learned Counsel appearing for the Petitioner, Sri M. Srinu Babu, learned Assistant Government Pleader for Respondent Nos.1 & 2, Sri S. Vijaya Kumar, learned Counsel representing Sri A.S.C. Bose, learned Standing Counsel for Respondent Nos.3 and 4, Sri Gudapati Lakshmi Narayana, learned Standing Counsel for Respondent Nos.5 to 8 and Ms. Sireesha Vallabhaneni, learned Standing Counsel for Respondent No.10.

2. The Writ Petition is filed challenging the action of the Municipalities and Municipal Corporations (Respondent Nos. 3 to 10) in levying Property Tax on Cell Towers which are erected on various buildings.

3. Learned Counsel for the Petitioner has taken this Court through Section 14 of the Telecommunications Act, 2023. He has particularly drawn the attention of this Court to Section 14(3) of the Telecommunications Act, 2023. He would submit that the said sub-section imposes an embargo on all Authorities in imposing Property Tax on Cell Towers or Telecommunication Networks installed on any property, and that such Property Tax cannot be imposed.

4. Learned Counsel for the Petitioner would further submit that various Municipal Corporations and Municipalities have been issuing Notices either to the Petitioner or to the Owners of the Properties, treating the Cell Towers erected on such Properties as part of the Property itself.

5. In this regard, this Court is of the opinion that the Principal Secretary, Municipal Administration and Urban Development, would be required in order to ensure that a Common Policy is adopted throughout the State, not only in Municipal Corporations but also in Municipalities.

6. Sri Srinu Babu, learned Assistant Government Pleader appearing for Respondent Nos.1 and 2, is directed to convey the gist of this Order to Respondent Nos.1 and 2 forthwith for effective compliance.

7. The Principal Secretary shall file an Affidavit within one week from today, clarifying the position of the Government, which can clear the ambiguity.

8. Learned Counsel for the Petitioner has also drawn the attention of this Court to an Interim Order passed by the learned Single Judge of the Hon'ble High Court of Telangana on 28.03.2025 in W.P.No.9588 of 2025 (Ex.P.4).

9. There shall be a direction to all the Respondents not to take any coercive steps against the Telecommunication Towers of the Petitioner in pursuance to any Demand Notices issued either to the Petitioner or to the

Property Owners only with respect to the Property involved in Telecommunication Networks such as Cell Towers, etc.

10. List the matter on 28.04.2026.

**I.A.No.2 of 2026**

This Application is filed seeking release of all the Telecommunication Equipment seized by Respondent Nos.4 and 8, situated at Satram (Area), Visakhapatnam, and Nandalapadu (Area), Tadipatri.

2. In view of the above Interim Order, there shall be a direction to Respondent Nos.4 and 8 to release the Telecommunication Equipment, including the Cell Towers, from seizure.

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**JUSTICE GANNAMANENI RAMAKRISHNA PRASAD**

Note: Issue CC today

B/o.

BSK