

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

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, Represented by its Authorised Signatory, Sandeep Nadimpalli, S/o N.V.S.S.N Raju, aged 42 years, Having its Registered Office at Sy.No.133, 4-51, 8<sup>th</sup> Floor, Hyderabad, Telangana-500001.

**...Petitioners**

**AND**

1. The State of Andhra Pradesh, Represented by its Principal Secretary, Municipal Administration and Urban Development Department, Secretariat Building, Velagapudi, Amaravati, A.P. - 522239.
2. The Commissioner and Director of Municipal Administration, APCRDA Building, Amaravati, Andhra Pradesh - 522239.
3. The Nellore Municipal Corporation, Represented by its Commissioner, Nellore, A.P. 524001.
4. The Greater Visakhapatnam Municipal Corporation, Represented by its Commissioner, Visakhapatnam, A.P. - 530001.
5. The Proddatur Municipality, Represented by its Municipal Commissioner, Proddatur, Kadapa District, Andhra Pradesh - 516360.
6. The Pulivendula Municipality, Represented by its Municipal Commissioner, Pulivendula, Kadapa District.
7. The Yerraguntla Municipality, Represented by its Municipal Commissioner, Yerraguntla, Kadapa District, Andhra Pradesh - 516309.
8. The Tadipatri Municipality, Represented by its Municipal Commissioner, Tadipatri, Anantapur District, Andhra Pradesh - 515411.

9. The Madakasira Nagar Panchayat, Represented by its Municipal Commissioner, Madakasira, Ananthapur District, Andhra Pradesh - 515301.
10. The Mandapeta Municipality, Represented by its Municipal Commissioner, Mandapeta, Dr. B. R. Ambedkar Konaseema District, Andhra Pradesh - 533308.

### **...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, Order or Direction more particularly one in the nature of Writ of Mandamus a) declaring the Demand Notices issued by the Respondents no. 3 to 10 mentioned in the "Schedule of demand notice" for recovery of property tax on the telecommunication towers of the Petitioner Company as arbitrary, unjust, illegal, without jurisdiction and contrary to the provisions of the Telecommunication Act, 2023 and Telecommunication Rules, 2024 besides being violation of the petitioner's rights guaranteed under Articles 14, 19(1)(g) and 300-A of the Constitution of India and consequently set aside the demand notices mentioned in the Schedule to the extent of demand of property tax levied on Telecommunication towers b) Declare that telecommunication networks, including mobile towers/telecommunication towers, cannot be treated as a property or part of "property" for the purposes of property tax, levy, cess, fee or duty, in view of Section 14(3) of the Telecommunications Act, 2023 and consequently direct the respondent authorities refrain from taking any coercive action in relation to the telecommunication towers of the petitioner company.

### **IA NO: 1 OF 2026**

Petition under Section 151 of 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 no.3 to 10 not to take any coercive action against any of the telecommunication towers installed by the Petitioner Company in the respective jurisdictions of the Respondent no. 3 to

10 pursuant to demand notices issued levying property tax, pending disposal of WP 9632 of 2026, on the file of the High Court.

**IA NO: 2 OF 2026**

Petition under Section 151 of 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 no.4 and 8 to unseal the telecommunication towers situated at Satram(Area), Visakhapatnam and Nandalapadu (Area), Tadipatri, pending disposal of WP 9632 of 2026, on the file of the High Court.

**IA NO: 3 OF 2026**

Petition under Section 151 of 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 no.1& 2 to direct all the local bodies under their control, not to levy or demand property tax on the telecommunication towers installed by the Petitioner's Company and also not to take any coercive action against any of the telecommunication towers installed by the Petitioner Company, pending disposal of WP 9632 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 Sai Phanindra Kumar, learned Counsel appearing on behalf of M/s CKR Associates for the Petitioner, GP FOR MUNICIPAL ADMN URBAN DEV for Respondent Nos. 1 and 2 and of Sri A.S.C.Bose, Standing Counsel for Respondent Nos. 3 and 4 and of Sri Gudapati Lakshmi Narayana, Standing Counsel for Respondent Nos.5 to 8 and of Ms. Sireesha Rani Vallabhaneni, Standing Counsel for Respondent No.10, 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 subsection 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.”

//TRUE COPY//

SD/- K. KASIRAO ACHARI  
ASSISTANT REGISTRAR  
SECTION OFFICER

To,

1. The Principal Secretary, Municipal Administration and Urban Development Department, State of Andhra Pradesh, Secretariat Building, Velagapudi, Amaravati, A.P. - 522239.
2. The Commissioner and Director of Municipal Administration, APCRDA Building, Amaravati, Andhra Pradesh - 522239.
3. The Commissioner, Nellore Municipal Corporation, Nellore, A.P. 524001.
4. The Commissioner, Greater Visakhapatnam Municipal Corporation, Visakhapatnam, A.P. - 530001.
5. The Municipal Commissioner, Proddatur Municipality, Proddatur, Kadapa District, Andhra Pradesh - 516360.
6. The Municipal Commissioner, Pulivendula Municipality, Pulivendula, Kadapa District.
7. The Municipal Commissioner, Yerraguntla Municipality, Yerraguntla, Kadapa District, Andhra Pradesh - 516309.
8. The Municipal Commissioner, Tadipatri Municipality, Tadipatri, Anantapur District, Andhra Pradesh - 515411.
9. The Municipal Commissioner, Madakasira Nagar Panchayat, Madakasira, Ananthapur District, Andhra Pradesh -515301.

10. The Municipal Commissioner, Mandapeta Municipality, Mandapeta, Dr. B. R. Ambedkar Konaseema District, Andhra Pradesh - 533308.  
(Addressee Nos. 1 to 10 by RPAD)
11. One CC to M/s CKR Associates, Advocate [OPUC]
12. One CC to Sri A.S.C.Bose, Standing Counsel [OPUC]
13. One CC to Sri Gudapati Lakshmi Narayana, Standing Counsel [OPUC]
14. One CC to Ms. Sireesha Rani Vallabhaneni, Standing Counsel [OPUC]
15. Two CCs to GP FOR MUNICIPAL ADMN URBAN DEV, High Court of Andhra Pradesh. [OUT]
16. One spare copy.

PSD



HIGH COURT

GRKP,J

DATE:10/04/2026

LIST THE MATTER ON 28.04.2026

ORDER

WP.No.9632 of 2026

DIRECTION

