



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

[3521]

THURSDAY, THE FOURTEENTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE DR JUSTICE Y. LAKSHMANA RAO

WRIT PETITION NO: 14486/2026

Between:

1. GADDAM SUMAN, S/O. BUCHAIAH, AGED ABOUT 32 YEARS, R/O.D.NO.2-97, RUDRAVARAM VILLAGE, ATCHAMPET MANDAL PALNADU DISTRICT - 522408.
2. SURAGANI SAI KISHORE,, S/O.SANKARA RAO, AGED ABOUT 39 YEARS, R/O.D.NO.135-18-869, 14TH LINE, BALAJI NAGAR, NAGARALU, GORANTLA, GUNTUR - 522034.
3. VENNA SRINIVASA REDDY,, S/O.NARASIMHA REDDY AGED ABOUT 54 R/O.D.NO.8-49, RAILWAY STATION ROAD, PIDUGURALLA, PALNADU DISTRICT - 522413.
4. PADAVALA JEEVAN KISHORE,, S/O. AJAY KUMAR, AGED ABOUT 43 YEARS, R/O.D.NO.6-82, SLNS COLONY, AMEERPET, NEAR BABU X ROAD, RANGAREDDY, TELANGANA STATE - 500016.
5. YEDDANAPALLI NAVEEN CHAND,, S/O. RAYANNA AGED ABOUT 32 YEARS, R/O. D.NO. 9-5-23, 4TH LINE, RAILPET, GUNTUR - 522002.
6. GUDIWAKA RAMANJANEYULU,, S/O. VENKATA SUBBA RAO, AGED ABOUT 42 YEARS, R/O. D. NO. 3-103, NAGAYALANKA, KRISHNA DIST - 521120.
7. CHEBROLU SARATH BABU,, S/O.PRASADA RAO, AGED ABOUT 42 YEARS, R/O.D.NO.74, AMODAGIRIPATNAM, NAYUNIPALLI RURAL, CHIRALA MANDAL, PRAKASAM DIST - 523155.
8. YANDRATHI YAGNATEJA,, S/O.SRINIVASA RAO, AGED ABOUT 33 YEARS, R/O.D.NO.48-19-2E, GANESH NAGAR COLONY, SRI RAMACHANDRA NAGAR, VIJAYAWADA, KRISHNA DISTRICT.

9.CHEBROLU SARATH BABU,, S/O. PRASADA RAO, AGED ABOUT 42 YEARS, R/O.D.NO.74, AMODAGIRIPATNAM, NAYUNIPALLI RURAL, CHIRALA MANDAL, PRAKASAM DIST. - 523155.

...PETITIONER(S)

AND

- 1.THE STATE OF AP, REP. BY ITS PRINCIPAL SECRETARY REVENUE (EXCISE) DEPARTMENT, SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT - 522 238.
- 2.THE COMMISSIONER, PROHIBITION AND EXCISE DEPARTMENT, ANDHRA PRADESH, MANGALAGIRI, GUNTUR DISTRICT - 522002.
- 3.THE DISTRICT PROHIBITION AND EXCISE OFFICER, GUNTUR, GUNTUR DISTRICT - 522002.
- 4.THE DISTRICT PROHIBITION AND EXCISE OFFICER, KRISHNA DISTRICT -521001.
- 5.THE DISTRICT PROHIBITION AND EXCISE OFFICER, BAPATLA, BAPATLA DISTRICT - 522101.

...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, declaring a) the action of the respondents in collecting the Annual Retail Excise Tax for the period 01-12-2025 to 04-02-2026 in pursuance of the District Gazettes dt 27.01.2026, 28.01.2026, (Condition No.11) which period is very much prior to the notification as illegal, arbitrary and in violation of article 14 of constitution of India b) declare the Commissioners Circular C.R.NO.4154/2025/CPE/E3 dt27.01.2026 where in directing adjustment of pre-paid RET (01-12-2025 to 04-02-2026) only in the 18th installment are illegal, arbitrary, and ultra vires Rule 18(4)(b) of the Andhra Pradesh Excise (Grant of License of Selling by Bar and Conditions of License Rules, 2025.c) Insisting for bank guarantee despite pending our representation dated 25- 02-2026 is illegal, arbitrary and consequently direct the respondents consider the representation of the wine dealers association for adjustment of the collected tax in the bank guarantee, and pass

IA NO: 1 OF 2026

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 to direct the respondents not to insist the petitioners to furnish bank guarantee, pending disposal of main writ petition and pass

Counsel for the Petitioner(S):

1. MAHADEVA KANTHRIGALA

Counsel for the Respondent(S):

1. GP FOR PROHIBITION EXCISE

The Court made the following:**ORDER:**

The Writ Petition has been filed for the following relief:

“...to issue a Writ of Mandamus declaring:

a) the action of the respondents in collecting the Annual Retail Excise Tax for the period 01-12-2025 to 04-02-2026, in pursuance of the District Gazettes dated 27.01.2026 and 28.01.2026 (Condition No. 11), which period is prior to the notification, as illegal, arbitrary and in violation of Article 14 of the Constitution of India;

b) the Commissioner's Circular C.R. No. 4154/2025/CPE/E3 dated 27.01.2026, directing adjustment of pre-paid RET (01-12-2025 to 04-02-2026) only in the 18th instalment, as illegal, arbitrary and ultra vires Rule 18(4)(b) of the Andhra Pradesh Excise (Grant of License of Selling by Bar and Conditions of License) Rules, 2025;

c) the action of the respondents in insisting on a bank guarantee despite the pending representation dated 25-02-2026 as illegal and arbitrary, and consequently direct the

respondents to consider the representation of the Wine Dealers Association for adjustment of the collected tax towards the bank guarantee...”

2. Heard the learned counsel for the petitioners and the learned Assistant Government Pleader for Prohibition and Excise Department appearing for the respondents.

3. Mr. Mahadeva Kanthrigala, learned counsel for the petitioners, submits that the petitioners have submitted a representation dated 25.02.2026 to the respondents seeking grant of licenses without insisting on a bank guarantee.

4. Ms. Prasanthi Gude, learned Assistant Government Pleader for Prohibition & Excise, submits that the petitioners have not filed acknowledgment of the representation said to have been submitted to the respondents.

5. Having regard to the facts and circumstances of the case, the respondents are directed to dispose of the representation dated 25.02.2026 submitted by the petitioners within a period of three (03) weeks from the date of receipt of a copy of this order. If the representation is not available with the respondents, they are at liberty to inform the petitioners, requiring them to submit the same afresh. On submission of such fresh representation, the respondents are directed to dispose of the same within three (03) weeks thereafter. Until such time, the respondents are directed not to take any coercive steps against the petitioners.

6. With the above directions, the Writ Petition is disposed of. There shall be no order as to costs.

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

Dr.Y. LAKSHMANA RAO, J

14th May, 2026
CBN/RPD

21

THE HONOURABLE DR JUSTICE Y. LAKSHMANA RAO

WRIT PETITION NO: 14486 of 2026

14th May, 2026

CBN/RPD