

[3332]

(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(ORIGINAL JURISDICTION)
TUESDAY ,THE SEVENTH DAY OF JULY
TWO THOUSAND AND TWENTY SIX



:PRESENT:

THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI
WRIT PETITION NO: 18207 OF 2026

Between:

1. M/s.Bahubali Wines, D.No.338, Vijayapuri South, Macherla Mandal, Palnadu District, Rep. by its License Holder Venna Srinivasa Reddy, S/o.Suryanarayana Reddy, Aged about 50 years, R/o.Flat No.102, Fortune Heights, 5th Line, Rajendra Nagar, OPP. Women's Polytechnic College, Pattabhipuram, Guntur, Guntur District.
2. M/s.Naga Sai Wines, D.No.5-40, Gannaram Road, Kambhampadu Village, Maierla Mandal, Palnadu District, Rep. by its License Holder Godavarthi Raja Prasad, S/o.Krishnanandam', Aged about 52 years, R/o.D.No.A/527, Hill Colony, Vijayapuri South, Nagarjuna Sagar, Nalgonda District, Telangana.

Petitioners

AND

1. The State Of Andhra Pradesh, Rep. by its Principal Secretary to Government, Revenue (Excise,II) Department, Secretariat, Velagapudi, Amravati, Guntur District.522 238
2. The Commissioner of Prohibition and Excise, Government of Andhra Pradesh, Vijayawada, NTR'District.520001.
3. The Director, Prohibition and Excise Department, Government of Andhra Pradesh, Viayawada, NTR District-520001.

4. The Deputy Commissioner of Prohibition and Excise, Government of Andhra Pradesh, Vijayawada, NTR District. 520 001.
5. The District Prohibition and Excise Officer, Narsaraopeta, Palnadu District.522 601.
6. The Superintendent, Prohibition and Excise, Palnadu District.522 601.

Respondents

WHEREAS the Petitioners above named through their Advocate SRI HARINADH NIDAMANURI presented this 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 to issue a Writ, Order or Direction, more particularly one in the nature of Mandamus, declaring the action of the Respondents in collecting the excess Retail Excise Tax to the Petitioners' Shops, which is contrary to the Notification and also violation of Article 14, 19(1)(g) and 21 of the Constitution of India, consequently direct the Respondents to return the excess Retail Excise Tax collected from the Petitioners' shops,

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri HARINADH NIDAMANURI Advocate for the Petitioner, Government Pleader for Excise for the Respondents, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Principal Secretary to Government, Revenue (Excise.II) Department, State Of Andhra Pradesh Secretariat, Velagapudi, Amravati, Guntur District.522 238
2. The Commissioner of Prohibition and Excise, Government of Andhra Pradesh, Vijayawada, NTR'District.520001.

3. The Director, Prohibition and Excise Department, Government of Andhra Pradesh, Viayawada, NTR District-520001.
4. The Deputy Commissioner of Prohibition and Excise, Government of Andhra Pradesh, Vijayawada, NTR District. 520 001.
5. The District Prohibition and Excise Officer, Narsaraopeta, Palnadu District.522 601.
6. The Superintendent, Prohibition and Excise, Palnadu District.522 601.

are be and hereby directed to show cause either appearing in person or through an Advocate, as to why in the circumstances set out in the petition and the memorandum of grounds filed therewith(copy enclosed) this **WRIT PETITION** should not be admitted on or before 04.08.2026 to which date the case stands posted for hearing.

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 to return the excess Retail Excise Tax collected from the Petitioners' shops, pending disposal of WP No. 18207 of 2026, on the file of the High Court.

The Court made the following order:

"Notice before admission.

2. Learned Government Pleader for Excise takes notice for respondents.

3. Learned counsel for the petitioner submitted that the respondents are collecting excess Retail Excise Tax for the petitioners' shops contrary to the notification. He further submitted that in similar circumstances, a

coordinate bench of this Court in W.P.No.7240 of 2026, granted interim orders, accordingly, prayed to pass similar orders in this writ petition.

4. On the other hand, learned Government Pleader for Excise vehemently opposed for granting interim orders and sought time for filing counter. He further submitted the petitioner has no case for granting interim order.

5. Perused the record.

6. When this Court is inclined to grant two weeks time, learned Government Pleader insisted for four weeks time for filing counter.

7. When an Interlocutory application has been filed, the question of granting long time would not be proper as this Court has to adjudicate the interlocutory stay application and if not adjudicated, it amounts to denial of justice. However, a perusal of the order referred by learned counsel for the petitioner would go to show that there is a direction to the respondents to re-fix the Retail Excise Tax as per 2011 census.

8. Prima facie, a point has been made out for consideration, as such, this Court is inclined to pass the following interim order:

“The respondents are directed to re-fix the Retail Excise Tax as per 2011 census.”

9. For counters, post on 04.08.2026.”

SD/-K.V.RAGHAVULU
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

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To,

1. The Principal Secretary to Government, Revenue (Excise.II) Department, State Of Andhra Pradesh Secretariat, Velagapudi, Amravati, Guntur District.522 238 (By Special Messenger- by RPAD- along with a copy of petition and affidavit)

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2. The Commissioner of Prohibition and Excise, Government of Andhra Pradesh, Vijayawada, NTR'District.520001.
 3. The Director, Prohibition and Excise Department, Government of Andhra Pradesh, Viayawada, NTR District-520001.
 4. The Deputy Commissioner of Prohibition and Excise, Government of Andhra Pradesh, Vijayawada, NTR District. 520 001.
 5. The District Prohibition and Excise Officer, Narsaraopeta, Palnadu District.522 601.
 6. The Superintendent, Prohibition and Excise, Palnadu District.522 601. (2 to 6 by RPAD- along with a copy of petition and affidavit)
 7. One CC to SRI. HARINADH NIDAMANURI Advocate [OPUC]
 8. Two CCs to GP FOR PROHIBITION EXCISE ,High Court Of Andhra Pradesh. [OUT]
 9. **One spare copy**

HIGH COURT

RC,J

DATED:07/07/2026

FOR COUNTERS, POST ON 04.08.2026

NOTICE BEFORE ADMISSION

WP.No.18207 of 2026

DIRECTION

