Date of reserved for orders :
Date of pronouncement :
Date of uploading :

APHC010334002026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3332]**
(Special Original Jurisdiction)

WEDNESDAY, THE 8th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI

WRIT PETITION NO: 18338/2026

Between:

M/s.r.k.wines **...PETITIONER**

AND

The State Of Andhra Pradesh and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. HARINADH NIDAMANURI

Counsel for the Respondent(S):

1. GP FOR PROHIBITION EXCISE

The Court made the following order:

Learned Government Pleader for Prohibition & Excise Department takes notice on behalf of the respondents.

For counters, post on 05.08.2026.

I.A.No.1 of 2026

Learned counsel for the petitioner submitted that pursuant to pursuant to G.O.Ms.No.273 Revenue (Excise-II) Department, dated 12.08.2025, the respondent authorities are imposing Retail Excise Tax for maintaining Permit

Room adjacent to the petitioner's shop. Even though, the petitioner is not running any Permit Room in the premises, respondent authorities directed the petitioner to pay challan for running Permit Room. He further submitted that if the respondent authorities initiate coercive action against the petitioner pending Writ Petition, the petitioner would be put to irreparable loss and hardship. This Court has dealt with similar set of facts in Writ Petition No.7699 of 2026 and accordingly prayed to pass appropriate orders in the present case also.

On the other hand, learned Government Pleader for Excise Department vehemently opposed the same and submitted the without obtaining any permission for the Permit Room, the petitioner has been illegally running the Permit Room, hence, Retail Excise Tax has been imposed on the petitioner's shop and an FIR has also been registered against the petitioner. Hence, prayed to dismiss the application.

Having regard to the facts and circumstances of the case taking into consideration the submissions made by learned counsel for parties, this Court is of the *prima facie* view that the matter requires consideration and that a detailed counter is required to be invited from the respondents.

In the meantime, this Court, to meet the ends of justice, as an interim measure, is inclined to pass the following order:

The respondent authorities are directed not to insist the petitioner for making payment of Retail Excise Tax in respect of the Permit Room. However, this order shall not preclude the respondent authorities from taking appropriate steps in accordance with law, if any violation has been found.

JUSTICE RAVI CHEEMALAPATI

08.07.2026

MP