

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

TUESDAY, THE TWENTY SEVENTH DAY OF JANUARY

TWO THOUSAND AND TWENTY SIX



:PRESENT:

**THE HONOURABLE THE CHIEF JUSTICE SRI DHIRAJ SINGH THAKUR
AND
HONOURABLE SRI JUSTICE CHALLA GUNARANJAN**

WRIT APPEAL NO: 1051 OF 2025

(Writ Appeal under Clause 15 of the Letters Patent, filed against the order made in WP.No.18644 of 2022, dated 29.08.2023, on the file of the High Court)

Between:

N. S. L Textiles Limited, Represented by its Director, Having its registered office at 3rd Floor, "EMGEE House", 4th lane, Ring Road, Guntur, Andhra Pradesh- 522007, Corporate office at NSL Icon, 4th Floor, 8-2-684/2/A, Road No. 12, Banjara Hills, Hyderabad, Telangana- 500034

Appellant/Writ Petitioner

AND

1. State of Andhra Pradesh, Represented by its Principal Secretary, Industry and Commerce Department, Room No. 102, Ground Floor, Block No.2, A.P Secretariat, Velagapudi, Andhra Pradesh- 522503
2. The State of Andhra Pradesh, Represented by its Director, Commissioner of Industries, Commissionerate of Industries, 1st Floor, Government Regional Printing Press Buildings, Mutyalampadu, Vijayawada-Andhra Pradesh- 520011

Presently at: Commissioner of Industries Office, 8th Floor, APIIC Towers, Mangalagiri, Guntur District, Andhra Pradesh- 522503

3. The State Level Committee, Represented by its Chairman, Commissioner of Industries, Commissionerate of Industries, 1st Floor, Government Regional Printing Press Buildings, Mutyalampadu, Vijayawada- Andhra Pradesh- 520011

Presently at: Commissioner of Industries Office, 8th Floor, APIIC Towers, Mangalagiri, Guntur District, Andhra Pradesh- 522503

4. The State of Andhra Pradesh, Represented by its Financial Secretary, Finance Department, A.P Secretariat Office Velagapudi, Andhra Pradesh- 522503

Respondents/Respondents

IA No. 3 OF 2025

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 to forthwith make payment of Rs.47,43,28,649/- being the balance admitted, approved and sanctioned amount of Rs.131,75,41,780/- payable to the Petitioner under the Industrial Investment Promotion Policy 2005-2010 and Industrial Investment Promotion Policy 2010-2015 read with G.O.Ms.No.168, Industries and Commerce (Pro g.II) Department, dated 30.11.2016, Pending disposal of WA No. 1051 of 2025, 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 M/s. GORANTLA SRI RANGA PUJITHA Advocate for the Petitioner, GP FOR INDUSTRIES & COMMERCE for the Respondent Nos.1 to 3, GP for Finance for the Respondent No.4, the Court made the following.

ORDER

Mr. O. Manohar Redy, learned Senior Counsel appearing for the appellant, states that apart from the balance amount which is due and payable on account of sales tax incentives, the appellant is also entitled to claim interest on the unpaid amount which the respondents withheld illegally.

It is, however, fairly stated that the amount, which is being claimed on account of interest, far exceeds the principal amount which is due and payable to the appellant. The interest is being sought at the rate of 9%.

With a view to enable the Government to take a call on the issue, learned Senior Counsel is not averse to making a proposal with regard to reduction in the rate of interest to an extent which becomes lucrative for the Government to enable them to take a decision in the interregnum and settle the matter with the appellant.

Necessary instructions be obtained by learned counsel for the parties in this regard.

List on 10.02.2026.

In the meantime, nothing shall prevent the respondents from paying to the appellant the balance of the admitted amount considering the fact that an amount of Rs.19.00 Crores admittedly was paid after the decision of the learned single Judge in the writ petition and after the filing of the instant writ appeal.

SD/- T. SRINIVASA RAO
ASSISTANT REGISTRAR 16

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//TRUE COPY//


SECTION OFFICER

To,

1. The Principal Secretary, Industry and Commerce Department, State of Andhra Pradesh, Room No. 102, Ground Floor, Block No.2, A.P Secretariat, Velagapudi, Andhra Pradesh- 522503.[By Special Messenger]
2. The Director, The State of Andhra Pradesh, Commissioner of Industries, Commissionerate of Industries, 1st Floor, Government Regional Printing Press Buildings, Mutyalampadu, Vijayawada-Andhra Pradesh- 520011

Presently at: Commissioner of Industries Office, 8th Floor, APIIC Towers, Mangalagiri, Guntur District, Andhra Pradesh- 522503
3. The Chairman, The State Level Committee, Commissioner of Industries, Commissionerate of Industries, 1st Floor, Government Regional Printing Press Buildings, Mutyalampadu, Vijayawada- Andhra Pradesh- 520011

Presently at: Commissioner of Industries Office, 8th Floor, APIIC Towers, Mangalagiri, Guntur District, Andhra Pradesh- 522503. (2 & 3 by RPAD)
4. The Financial Secretary, Finance Department, The State of Andhra Pradesh, A.P Secretariat Office Velagapudi, Andhra Pradesh- 522503. [By Special Messenger]
5. One CC to SRI. GORANTLA SRI RANGA PUJITHA Advocate [OPUC]
6. Two CCs to GP FOR INDUSTRIES & COMMERCE ,High Court Of Andhra Pradesh. [OUT]
7. Two CCs to GP FOR Finance ,High Court Of Andhra Pradesh. [OUT]
8. **Two spare copies**

HIGH COURT

HC,J

&

CGR,J

DATED:27/01/2026

LIST ON 10.02.2026

ORDER

WA.No.1051 of 2025

DIRECTION

