



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

[3329]

MONDAY, THE SIXTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

WRIT PETITION NO: 26872/2025

Between:

1. GAYATHRI MILK DAIRY PVT LTD, SY.NO. 126/7, ALAMUR ROAD,
RUDRAMPETA, ANANTHAPURANN, REP.BY ITS PLANT MANAGER
SRI K.VENKATA RAO.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP.BY ITS PRINCIPAL
SECRETARY, DEPARTMENT OF ENERGY, SECRETARIAT
BUILDINGS, VELAGAPUDI, AMARAVATI, GUNTUR DISTRICT.

2. ANDHRA PRADESH SOUTHERN POWER DISTRIBUTION COMPANY
LTD, REP.BY ITS CHAIRMAN AND MANAGING DIRECTOR, D.NO.19-
13-65/A, SRINIVASAPURAM TIRUCHANOUR ROAD TIRUPATI,
TIRUPATI DISTRICT.

3. THE SENIOR ACCOUNTS OFFICER, OPERATION CIRCLE,
APSPDCL, ANANTHAPUR.

4. THE SUPERINTENDENT ENGINEER, OPERATION CIRCLE,
APSPDCL, ANANTHAPUR.

...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 to issue any writ, order or direction more particularly one in the nature of writ of mandamus declaring the action of the respondents in enhancing electricity duty from 6 paise per unit as illegal, arbitrary and

violative of Articles 14, 19(1)(g), 265 of the Constitution of India and contrary to the provisions of the A. P. Electricity Duty Act, 1939 and consequently direct the respondents not to collect the electricity duty at the enhanced rate of Rs.1/- per unit and further direct the respondents to refund the amounts collected towards Electricity Duty as per the notification or in alternative adjust the excess electricity duty paid by the petitioner in the present and subsequent CC Bills against the service connection No.ATP440 of the petitioner in terms of the orders passed in W.P.16619 of 2022 and batch and W.P.No.29672 of 2023 and batch and pass

IA NO: 1 OF 2025

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

Counsel for the Petitioner:

1.J UGRANARASIMHA

Counsel for the Respondent(S):

1.VENKATA RAMA RAO KOTA SC FOR APSPDCL

2.GP FOR ENERGY

The Court made the following:

THE HON'BLE SRI JUSTICE VENKATESWARLU NIMMAGADDA**WRIT PETITION NO: 26872/2025****ORDER:**

Heard the learned counsel for the petitioner, the learned Government Pleader for respondent No.1 and the learned Standing Counsel for respondent Nos.2 to 4.

2. Learned Counsel for the respondents has placed on record the Order passed by the Hon'ble Supreme Court in SLP (Civil) No.26194 of 2025. The said SLP had been preferred by the State of Andhra Pradesh assailing the Common Final Judgment and Order rendered by the Division Bench of this Hon'ble Court dated 26.06.2025 in W.A.No.1043 of 2023 and batch. The said SLP along with I.A.No.228681 of 2025 came up before the Hon'ble Supreme Court on 19.09.2025 and the Hon'ble Supreme Court was pleased to pass the following Order:

"1. Leave granted.

2. In the meantime, there shall be stay limited to the extent of refund. It is made clear that the State will be entitled to raise and collect the duty @ 6 paise per unit as per Govt. Order dated 09.12.1994 only.

3. The Writ Petitioners before the High Court are all impleaded herein as party respondents. The Advocate-on-Record shall, accordingly, amend the cause title of the present appeal. Upon such amendment, notices be issued to all the impleaded respondents.

4. Include this appeal in the final hearing list for the month of February, 2026.

5. Pleadings be completed in the meantime."

3. The above extract would make it amply clear that at the admission stage, the Hon'ble Supreme Court had granted leave thereby, admitting SLP as Civil Appeal. The Order would also indicate that insofar as the refund of the amounts which are paid by the private parties, the Hon'ble Supreme Court has stayed the process of seeking refund. The said Order would also indicate that the State is directed to collect electricity @ 6 paise per unit as per Government Order dated 09.12.1994. The said Order would also indicate that such of the Writ Petitioners and the Respondents in the Writ Appeals preferred by the State were directed to be impleaded as party Respondents with a further direction to the Advocate on Record to take suitable steps to implead them.

4. This Order of the Hon'ble Supreme Court would bind the present Writ Petitioner as well.

5. In the present Writ Petition, it is stated at the bar, that the Writ Petitioner was not party in the Writ Petitions and the Writ Appeals that were disposed of by the Hon'ble Division Bench of this Court vide Order dated 26.06.2025 in W.A.No.1043 of 2023 and batch.

6. Having regard to the Order of the Hon'ble Supreme Court dated 19.09.2025, this Court deems it appropriate to dispose of the

Writ Petition inasmuch as the issue of refund is also subject matter before the Hon'ble Supreme Court.

7. Needless to state that the direction rendered against the Government to collect the electricity duty @ 6 paise per unit as per Government Order dated 09.12.1994 shall also apply to the present Writ Petitioner as well until such Order is modified by the Hon'ble Supreme Court.

8. Also, needless to state that the Writ Petitioner in the present Writ Petition who was not party in the proceedings before the Division Bench of this Hon'ble Court would have the liberty to approach the Hon'ble Supreme Court, if he is so advised.

9. With these observations and directions, the Writ Petition is disposed of. No order as to costs.

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

06.10.2025
TPS

VENKATESWARLU NIMMAGADDA, J

715

HON'BLE SRI JUSTICE VENKATESWARLU NIMMAGADDA

WRIT PETITION NO: 26872/2025

06.10.2025

TPS