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APHC010519982025



IN THE HIGH COURT OF ANDHRA

PRADESH

AT AMARAVATI

[3329]

(Special Original Jurisdiction)

**TUESDAY, THE SEVENTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE SRI JUSTICE VENKATESWARLU
NIMMAGADDA**

WRIT PETITION NO: 27325/2025

Between:

1. VEENUS ENTERPRISES, HAVING ITS UNIT WITH SERVICE NO. 3733202001947. SURVEY NO. 394-1,558, KRISHNAPURAM VILLAGE, INDUKURPET MANDAL, SPSR NELLORE DISTRICT, REPRESENTED BY ITS MANAGING PARTNER K. RAGHU.
2. SK. MEERA MODDIN,, HAVING HIS UNIT WITH SERVICE NO. 3733206002994, MONODON HATCHERY, MYPADU VILLAGE, INDUKUR PET MANDAL, SPSR NELLORE DISTRICT

...PETITIONER(S)

AND

1. THE STATE OF ANDHRA PRADESH, ENERGY DEPARTMENT, SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, REP. BY ITS PRINCIPAL SECRETARY
2. THE SOUTHERN POWER DISTRIBUTION COMPANY OF ANDHRA PRADESH LTD, REPRESENTED BY ITS MANAGING DIRECTOR, D.NO. 19-13-65/A, SRINIVASAPURAM, TIRUCHANUR ROAD, TIRUPATI DISTRICT.
3. THE SENIOR ACCOUNTS OFFICER, .., OPERATION CIRCLE, APSPDCL, NELLORE.

...RESPONDENT(S):

This Court made the following ORDER:

1. This writ petition is filed under Article 226 of the Constitution of India seeking the following relief:

“to issue an appropriate Writ, Order or direction, more particularly one in the nature of Writ of Mandamus declaring that the impugned notification in G.O.Ms.No.7, Energy (Power-III) Department dated 08.04.2022 levying electricity duty at Re 1/- per unit on the energy sales to industrial and commercial consumers alone is vitiated by colourable exercise of power, gross overreach and interference with the statutory policy notifications of the Central Government and the Jlis exclusive statutory power and function of the State Electricity Regulatory Commission under a law enacted by Parliament, illegality, arbitrariness, irrationality, unreasonableness, hostile discrimination and in violation of Articles 14 of the Constitution, and to set aside the said notification and Consequently directing the Respondents to refund the amounts collected towards Electricity Duty in terms of the impugned notification or in alternative adjust the excess electricity duty paid in terms of the impugned GO(s) in the present and subsequent CC Bills against the service connections No. 3733202001947, and 3733206002994 of the Petitioner Unit and/or pass

2. Heard the learned counsel for the petitioners and the learned Government pleader for the respondent No.1 and the learned Standing counsel for the respondent Nos.2 and 3.

3. 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 Petitioners as well.

5. In the present Writ Petition, it is stated at the bar, that some of the Writ Petitioners were not parties 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 in as much 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 Petitioners in the present petition who were not parties in the proceedings before the Division Bench of this Hon'ble Court would have the liberty to approach the Hon'ble Supreme Court, if they are so advised.

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

As a sequel, interlocutory applications if any pending, shall stand closed.

JUSTICE VENKATESWARLU NIMMAGADDA

08.10.2025
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THE HON'BLE SRI JUSTICE VENAKTESWARLU NIMMAGADDA

WRIT PETITION NO.27325 of 2025

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