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APHC010522932025



IN THE HIGH COURT OF ANDHRA

PRADESH

AT AMARAVATI

[3329]

(Special Original Jurisdiction)

**WEDNESDAY, THE EIGHTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE SRI JUSTICE VENKATESWARLU
NIMMAGADDA**

WRIT PETITION NO: 27370/2025

Between:

1. T T COLD STORAGE PRIVATE LTD, HAVING ITS UNIT AT PLANT NO. 5-9-240, RAILWAY GOODS SHED ROAD, USE NO.7311101011695, RAILWAY GOODS SHED ROAD, HINDUPUR, SATHYA SAI DISTRICT. REPRESENTED BY ITS MANAGING DIRECTOR, K.N. THEJAS
2. M/S. HIMANI COLD STORAGE PVT LTD,, HAVING ITS UNIT AT PLOT NO. 120-2C3, AGRI MARKET YARD, USE NO.7311101015849, RAILWAY GOODS SHED ROAD, HINDUPUR, SATHYA SAI DISTRICT. REPRESENTED BY ITS DIRECTOR, K.V. BHARGAV REDDY
3. M/S. SRI ESWAR COLD STORAGE (P) LTD, HAVING ITS UNIT AT RAILWAY GOODS SHED ROAD, USE NO.7311101015874, RAILWAY GOODS SHED ROAD, HINDUPUR, SATHYA SAI DISTRICT. REPRESENTED BY ITS MANAGING DIRECTOR, K.S. NAGA NIKHIL.
4. M/S. NRT COLD STORAGE PREMIER COLD STORAGE, HAVING ITS UNIT AT 120/1A1B, RAILWAY GOODS SHED ROAD, USE NO.7311101021250, HINDUPUR MANDAL, SRI SATHYA SAI DISTRICT, REPRESENTED BY K.V. SATHYA NARAYANA.
5. M/S. KALA AGRO COLD STORAGE, , HAVING ITS UNIT AT APMC MARKET YARD, MILK DAIRY ROAD, USE NO.7311101020791, HINDUPUR MANDAL, ANANTAPUR DISTRICT, REPRESENTED BY ITS PROPRIETOR, K.M. HARI KUMAR.

- 6.M/S. HIMASHIKAR COLD STORAGE PVT.LTD,
HAVING ITS UNIT AT PLOT. NO. 120-2C3, AGRI
MARKET YARD, USE NO. 7311101021021,
HINDUPUR MANDAL, ANANTAPUR
DISTRICT,REPRESENTED BY ITS DIRECTOR, R.
SANJEEVA REDDY.
- 7.M/S. MYLARA LINGESHWARA AGRI COLD
STORAGE PVT. LTD, HAVING ITS UNIT AT S.F.NO.
410-2B1,411-1B1, INSIDE MARKET YARD, USE
NO. SSS641(ATP641), HINDUPUR MANDAL,
ANANTAPUR DISTRICT, REPRESENTED BY ITS
PROPRIETOR, M.P. DEEPAK
- 8.M/S. NIRMALA M.S, . HAVING ITS UNIT AT
MARKET YARD ROAD, USE NO.
SSS513(ATP513), HINDUPUR MANDAL,
ANANTAPUR DISTRICT, REPRESENTED BY ITS
PROPRIETOR, M.S. KEERTI KUMAR.

...PETITIONER(S)

AND

- 1.THE STATE OF ANDHRA PRADESH, REP. BY ITS
PRINCIPAL SECRETARY ENERGY
DEPARTMENT, SECRETARIAT, VELAGAPUDI,
AMARAVATHI, GUNTUR DISTRICT.
- 2.THE SOUTHERN POWER DISTRIBUTION
COMPANY OF ANDHRA PRADESH LTD, .
REPRESENTED BY ITS MANAGING DIRECTOR,
HAVING CORPORATE OFFICE AT TIRUCHUNOOR
ROAD, TIRUPATHI
- 3.THE SUPERINTENDING ENGINEER, OPERATION
CIRCLE, APSPDCL, ANANTAPU
- 4.THE SENIOR ACCOUNTS OFFICER, OPERATION
CIRCLE, APSPDCL, SATHYA SAI DISTRICT

...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 order or direction more particularly one in the nature of Writ of Mandamus declaring the action on part of the respondents No.1 to 4 in levying and collecting Rs.1 (Rupees one) per unit of electricity consumed towards Electricity Duty from the petitioners DSC connection Nos. 7311101011695, 7311101021021, 7311101015849, 7311101015874, 7311101021250, 7311101020791, SSS513(ATP513), and SSS641(ATP641) in terms of G.O.Ms.No.7, Energy (Power-III) Department dated 08.04.2022 and G.O. Ms. No. 22 Energy (Power.III) Department dated 23.10.2023 and the Andhra Pradesh Electricity Duty (Amendment) Act, 2024, eventhough the same have been struck down by this Hon'ble Court vide Order, dated 26.06.2025 in W.P.No.29672 of 2023part from being violative of the Fundamental Rights guaranteed to the petitioners under Articles 14, 19 and 21 of the Constitution of India and consequently A. direct the respondents not to insist of payment of Rs.1 (Rupees one) per unit of electricity consumed towards Electricity Duty from the petitioners DSC connection Nos. 7311101011695, 7311101015849, 7311101021021, 7311101015874, 7311101021250, 7311101020791, SSS513(ATP513), and SSS641(ATP641) in terms of G.O.Ms.No.7, Energy (Power-III) Department dated 08.04.2022 and G.O. Ms. No. 22 Energy (Power.III) Department dated 23.10.2023 and the Andhra Pradesh Electricity Duty (Amendment) Act, 2024 and revise the bills to Rs.0.06 paise per unit as per the Order, dated 26.06.2025 in W.P.No.29672 of 2023.directing the Respondents to refund the amounts collected towards Electricity Duty in terms G.O.Ms.No.7, Energy (Power-III) Department dated 08.04.2022

and G.O. Ms. No. 22 Energy (Power.III) Department dated 23.10.2023 and the Andhra Pradesh Electricity Duty (Amendment) Act, 4 2024 for the USC connection Nos. 7311101011695, 7311101015849, 7311101021021, 7311101015874, 7311101021250, 7311101020791, SSS513(ATP513), and SSS641(ATP641) 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 USC connection Nos. 7311101011695, 7311101021021, 7311101015874, 7311101021250, 7311101020791, SSS513(ATP513), and SSS641(ATP641), of the Petitioners Unit and 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 to 4.
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.27370 of 2025

08.10.2025

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