

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION) ✓

MONDAY, THE NINETEENTH DAY OF JANUARY, ✓
TWO THOUSAND AND TWENTY SIX ✓

:PRESENT: ✓

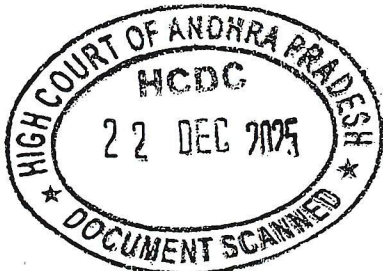
THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO ✓
WRIT PETITION NO: 35927 OF 2025 ✓



Between:

55741

1. Chilukuri Srinivas
S/o. Ch. P. Ramana
Aged 60 years, Occ: Business
R/o. D. No. 1-87, Venugopala Swamy Temple Street
Penikeru, E.G. District, Andhra Pradesh – 533 232
2. Padamati Naresh
S/o. P. Satyanarayana
Aged 42 years, Occ: Business
R/o. D. No. 8-313, Near IOB Bank
Main Road, Samisrigudem,
Nidadavole, W.G. District
Andhra Pradesh – 534 301
3. Muchi Sai Krishna
S/o. M. Jaya Raju, aged 42 years
Occ: Business, R/o. D. No. 10-30, Katanpeta
Dawaleswaram E.G. District
Andhra Pradesh – 533 125
4. Angara Aruna Kumari
W/o. Uma Maheswara Rao
Aged 58 years, Occ: Business
R/o. D. No. 2-42-60/1, Old Cheriyan Compound
ILTD Junction, Akot GHardens
Rajahmundry, E.G. District
Andhra Pradesh – 533 101
5. Bandaru Srinivasa Rao
S/o. Sannibabu, aged 52 years
Occ: Business, R/o. D. No. 38-11-06, Tangeti Veedhi
Innispeta, Rajahmundry, E.G. District
Andhra Pradesh – 533 101



6. Katharu Srinivasa Rao
S/o.K.Satyanarayanba, aged 47 years
Occ:Business, R/o.Flat No.102
Shambhavi Residency, Mothinagar Junction
Sanathnagar, Hyderabad – 500 018
Telangana
- 7.Naidu Siva Kumar
S/o.N.Brahmanandam Naidu
Aged 32 years, Occ:Business
R/o.D.No.5-51, Naidu Lakshmi Nilayam
Main Road, Pothavaram, E.G.District
Andhra Pradesh – 534176
- 8.Vanka Mallikarjuna Swamy
S/o.V.Suryanarayana, aged 47 years
Occ:Business R/o.D.No.4-12,
Srirampuram Road, Diwancheruvu
Rajanagaram, E.G.District
Andhra Pradesh – 533 296
- 9.Batchu Subrahamanyam
S/o.Batchu Nageswara Rao
Aged 34 years, Occ:Business
R/o.D.No.1-14, Patha Thungapadu
E.G.District, Andhra Pradesh – 533 341
- 10.Jamb Vicky S/o.Gopala Krishna
Aged 36 years, Occ:Business
R/o.D.No.12-20-17, Middle Street
Aryapuram, Rajahmundry, E.G.District
Andhra Pradesh – 533 101
- 11.T.M.K.V.Prasad S/o.Satyanarayana
Aged 52 years, Occ:Business
R/o.D.No.50-81-48/4, Seethampeta
Visakhapatnam, Andhra Pradesh – 530016
- 12.Meka Prabhavathi
W/o.M.Muralikrishna
Aged 30 years, Occ:Business
R/o.D.No.80-17-3, Koka Bhaskaramma Nagar
AVA Road, Rajamahendravaram
E.G.District, Andhra Pradesh – 533 101

13. Kamali Vishnu S/o.K.Satyanarayana
Aged 35 years, Occ:Business
R/o.D.No.3-2, Main Road, Near Panchayati
Gadala, Korukonda, E.G.District
Andhra Pradesh – 533 102
14. Nutangi Dorababu S/o.Veeraju
Aged 41 years, Occ:Business
R/o.D.No.6-7, Kothapeta
Gopalapuram, E.G.District
Andhra Pradesh – 534 316
15. Tekumudi Dhanalakshmi
W/o.Thrimurthulu, aged 46 years
Occ:Business, R/o.D.No.4-88, Kotha Colony
Rajanagaram, Nandarada
E.G.District, Andhra Pradesh – 533 292
16. Kolluri Bhaskara Rao S/o.K.Srirama Murthy
Aged 67 years, Occ:Business
R/o.D.No.7-31/6, Opposite Government College
Parimpudi, Koyyalagudem, Eluru District
Andhra Pradesh – 534 312
17. Mente Jagan Mohan
C/o.Vittal Rao, aged 54 years
Occ:Business, R/o.D.No.2-23-1,
Gutulavari Street, Rajamahendravaram
E.G.District, Andhra Pradesh – 533 101
18. Bandaru Srinivasa Rao S/o.Suri Babu
Aged 53 years, Occ:Business
R/o.D.No.51-5-3/1, Rajendranagar
Rajahmundry, E.G.District
Andhra Pradesh – 533 101
19. Kanamareddy V.S.Praveen Kumar
S/o.Venkateswara Rao
Aged 45 years, Occ:Business
R/o.D.No.80-23-33, Jayasree Gardens
2nd Street, Rajahmundry, E.G.District
Andhra Pradesh – 533 101.

.....

Petitioners

And

1. The State of Andhra Pradesh
Rep. by its Principal Secretary
Revenue (Excise) Department
A.P. Secretariat, Velagapudi
Amaravati, Guntur District. §22237
 2. The Commissioner and Director
Prohibition & Excise, Andhra Pradesh,
Vijayawada. §20001
 3. The District Prohibition & Excise Officer/
Licensing Authority, Rajamahendravaram
East Godavari District, Andhra Pradesh §33101
 4. The Rajamahendravaram Municipal Corporation
Rep. by its Commissioner,
Rajamahendravaram, E.G. District
Andhra Pradesh. §33101
- ... Respondents
-

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the grounds filed therewith, the High Court may be pleased to issue a writ, order or direction more particularly one in the nature of a writ of Mandamus declaring the action of the Respondents 1 to 3 in fixing the Retail Excise Tax (RET) at Rs.85,00,000/- for the year 2024-2025 and Rs.93,50,000/- for the year 2025-2026 in respect of the Shops in Gazette Serial No. EG-90, EG-97, EG-95, EG-94, EG-96, EG-12, EG-22, EG-88, EG-93, EG-07, EG-98, EG-06, EG-20, EG-26, EG-27, EG-16, EG-92, EG-89 and EG-17 in the Notification published by way of Errata in Gazette No.75 dt.01-10-2024 in Rajamahendravaram Urban Area by taking into consideration of the population of the Rajamahendravaram Municipal Corporation as above 5 lakhs by including the villages to be merged in the Rajamahendravaram Municipal Corporation as highly illegal, arbitrary exercise of power and contrary to law and consequently direct the Respondents 1 to 3 to fix the Retail Excise Tax by taking into consideration of the actual population of Rajamahendravaram as per 2011 census i.e. 3,43,903 into consideration and adjust the Retail Excise Tax paid in respect of our respective Shops by

treating the Retail Excise Tax for the year 2024-2025 as Rs.65,00,000/- and Rs.71,50,000/- for the year 2025,2026 as per 2011 population census;

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the grounds filed in support of the petition, the High Court may be pleased to direct the respondents 1 to 3 to re-fix the Retail Excise Tax in respect of Shop Nos. EG-90, EG97, EG-95, EG-94, EG-96, EG-12, EG- 22,EG- 88,EG- 93,EG- 07,EG- 98,EG- 06,EG- 20,EG- 26,EG- 27,EG- 16,EG- 92,EG- 89 and EG-17 by taking into consideration of population of Rajamahendravaram as less than 5 lakhs, Pending disposal of WP 35927 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 Sri.YASWANTH GADE Advocate for the Petitioners, GP FOR PROHIBITION EXCISE for Respondents No.1 to 3, Sri.A.S.C. Bose, Standing counsel for R4 and the Court made the following.

ORDER:

The Writ Petition is filed aggrieved by the action of the respondent Nos.1 to 3 in fixing the Retail Excise Tax (RET) at the rate of Rs.85,00,000/- for the year 2024-25 and Rs.93,50,000/- for the year 2025-26 in respect of the shops in Gazette Serial No.EG-90, EG-97, EG-95, EG-94, EG-96, EG-12, EG-22, EG-88, EG-93, EG-07, EG-98, EG-06, EG-20, EG-26, EG-27, EG-16, EG-92, EG-89 and EG-17 in the Notification published by way of Errata in Gazette No.75, dated 01.10.2024 in Rajamahendravaram Urban Area without taking into consideration the population as per 2011 census and the same is contrary to definition of Rule 2(t) and Rule 18 of the Andhra Pradesh Excise (Grant of license of selling by shop and conditions of License) Rules, 2025.

This Court vide order, dated 12.12.2025 in W.P.No.32237 of 2025 has set aside the similar proceedings issued by the Excise Department

and further directed to consider the case of the petitioner therein and fix the Retail Excise Tax. ✓

Learned Government Pleader for Prohibition Excise seeks further time to file counter. ✓

This Court has accommodated sufficient time to the learned Government Pleader to secure instructions, despite that he was unable to file any written instructions. ✓

Hence, there shall be interim stay as prayed, for a period of eight (08) weeks from today. ✓

For filing counter, post the matter after four (04) weeks.

//TRUE COPY//

SD/- M.PRABHAKARA RAO
DEPUTY REGISTRAR
SECTION OFFICER

To,

1. The Principal Secretary Revenue (Excise) Department A.P Secretariat, State of Andhra Pradesh, Velagapudi Amaravati, Guntur District. (by **Special Messenger**)
2. The Commissioner and Director Prohibition and Excise, Andhra Pradesh, Vijayawada. ✓
3. The District Prohibition Excise Officer Licensing Authority, Rajamahendravaram East Godavari District, Andhra Pradesh. ✓
4. The Commissioner, Rajamahendravaram Municipal Corporation, Rajamahendravaram, E.G.District Andhra Pradesh. (addressee 2 to 5 by RPAD)
5. One CC to Sri. Yaswanth Gade, Advocate [OPUC]
6. Two CCs to GP FOR PROHIBITION EXCISE, High Court of Andhra Pradesh. [OUT]
7. One CC to Sri.A.S.C.Bose, Standing counsel [OPUC]
8. One spare copy

HIGH COURT

TRR,J

DATED:19/01/2026

POST THE MATTER AFTER FOUR (04) WEEKS

ORDER

WP.No.35927 of 2025

INTERIM STAY

