APHC010278572016

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Bench Sr.No:-18 [3584]

WRIT PETITION Nos:28922 & 28969 OF 2016

1) W.P.No.28922 of 2016:

M/s. Coromandel International Ltd., Visakhapatnam ...Petitioner

Vs.

1. State of Andhra Pradesh rep. by its Prl. Secy, Energy Dept and Anr. ...Respondent(s)

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2) W.P.No.28969 of 2016:

International paper APPM Ltd., Rajahmundry. ...Petitioner

Vs.

1. State of Andhra Pradesh rep. by its Prl. Secy, Energy Dept and others. ...Respondent(s)

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CORAM : THE CHIEF JUSTICE LISA GILL
SRI JUSTICE CHALLA GUNARANJAN

DATE : 4th November 2026

Present:

Advocate for Petitioner: M/s.UTTARA LEGAL (in WP No.28922 of 2016);

MS.POPURI LAKSHMI PRIYANVITA (in WP No.28969 of 2016)

Advocate for Respondents: GP FOR ENERGY

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COMMON ORDER:(per Hon'ble Sri Justice Challa Gunaranjan)

In both these writ petitions, validity of Rule 4B of the Andhra Pradesh Electricity Duty Rules, 1939 (for short, "the Rules"), issued vide G.O.Ms.No.128, Energy (res) Department, dated 18.11.2003, has been assailed as being *ultra vires* of Andhra Pradesh Electricity Duty Act, 1939 (for short, "the Act"), and also consequential proceedings issued by 2nd respondent Director of Electrical Safety and Chief Electrical Inspector to Govt. of A.P., threatening disconnection of power supply on account of non-payment of arrears of electricity duty dues, are challenged as illegal, arbitrary, and unconstitutional.

2. Learned counsel for petitioners in both writ petitions submit that similar writ petitions challenging *vires* of very same Rule have been disposed by High Court for the State of Telangana in W.P. No.28854 of 2016 and batch, vide common order, dated 01.05.2024, hence, request is made to dispose writ petitions in terms of said common order.

3. Perusal of common order passed by High Court for the State of Telangana, it is apparent that similar issue was raised in those cases as well, taking note of the fact that demand of electricity duty at the rate of 25 paise per unit on captive generation and consumption in terms of Section 3B of the Act, as upheld in **Rane Engine Valves Ltd. v. State of**

A.P[1], and since was pending before Hon'ble Apex Court in SLP (C) No.24867 of 2016, in which interim orders have been passed, it was felt unnecessary to decide validity of Rule 4B of the Rules and consequential action of 2nd respondent Chief Electrical Inspector in proposing to disconnect power supply, thus, leaving the issue open, those writ petitions were disposed.

4. In that view of the matter, present writ petitions are disposed with liberty to challenge the Rule, if occasion so arises. No order as to costs.

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

LISA GILL, CJ **CHALLA GUNARANJAN, J**

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[1] 2016 SCC OnLine Hyd.762