



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

**TUESDAY, THE NINETEENTH DAY OF NOVEMBER,
TWO THOUSAND AND TWENTY FOUR**

:PRESENT:

HONOURABLE SRI JUSTICE G.NARENDAR

AND

HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 26584 OF 2024

Between:

M/s TUF Metallurgical Private Limited, Having its registered office at TUF House, LSC No.3, Shreshtha Vihar, Post Box No. 9237, Delhi, East Delhi, Delhi, India, 110092. Having its Unit at. Plot No. 36P, APSEZ, Atchutapuram, Anakapalli, Vishakhapatnam, Represented by its authorized Signatory Mr. Polamarasetty Sagar With Service Connection No.VSP2305

...Petitioner

AND

1. State of Andhra Pradesh, Rep. by its Principal Secretary Energy Department, Secretariat, Velagapudi, Amaravathi, Guntur District,
2. Eastern Power Distribution Company of Andhra Pradesh Ltd., represented by its Chairman & Managing Director, 3rd floor, Corporate Office P and T Colony, Seethammadra, Visakhapatnam
3. The Senior Accounts Officer, Operation Circle, APEPDCL, Vishakhapatnam

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or direction,

more particularly one in the nature of Writ of Mandamus - **(A)** Declaring that the amendment to section 3(1) of the Andhra Pradesh Electricity Duty Act, 1939, as amended by section 3 of the of the Andhra Pradesh Electricity Duty (Amendment) Act, 2020, is unconstitutional by reason of excessive delegation and/or abdication by the Andhra Pradesh State Legislature of its essential legislative function and to strike down the same and **(B)** Declaring that the Andhra Pradesh Electricity Duty (Amendment) Act, 2024 (Act No. 10 of 2024), as null and void, and /or **(C)** 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 exclusive statutory power and function of the State Electricity Regulatory Commission under a law enacted by irrationality, arbitrariness, Parliament, illegality, unreasonableness, hostile discrimination and in violation of Articles 14 of the Constitution, and to set aside the said notification and **(D)** Declaring that the impugned notification in G.O. Ms. No. 22 Energy (Power.III) Department dated 23.10.2023 according permission to the licensees to recover the electricity duty from the consumers is vitiated by lack of power and jurisdiction with respect to the conditions imposed therein and thereby, and to set aside the said notification and/or **(E)** Declaring that the aforesaid notifications dated 08.04.2022 and 23.10.2023 are illegal and void for want of any notification to bring the Andhra Pradesh Electricity Duty (Amendment) Act, 2020, into force as required by section 1(2) of the said Act **(F)** 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 connection of the Petitioner Unit;

IA NO: 1 OF 2024:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the operation of the impugned notification in G.O.Ms.No.7, Energy (Power-III) Department dated 08.04.2022 and/or the impugned notification in G.O. Ms. No. 22 Energy (Power.III) Department dated 23.10.2023 and to restrain the 2nd & 3rd Respondents from recovering any amount towards electricity duty in terms of the said impugned notifications and/or taking any coercive steps against the members of the Petitioner, pending disposal of WP.No.26584 of 2024, on the file of the High Court.

IA NO: 2 OF 2024:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Andhra Pradesh Electricity Duty (Amendment) Act, 2024, pending disposal of WP 26584 of 2024, 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 M/s CKR Associates for the Petitioner and GP for Energy for the Respondent No.1 and Sri V.V.Satish, Standing Counsel for the Respondent No.2, the Court made the following;

ORDER:

“Learned Government Pleader for Energy takes notice on behalf of the respondents.

List this matter along with W.P.No.29987 of 2023 & batch.

In the meantime, the interim order dated 21.11.2023 passed in W.P.No.29987 of 2023 & batch shall apply on similar terms in the present case also."

Sd/- SK. MD. RAFI
ASSISTANT REGISTRAR

//TRUE COPY//

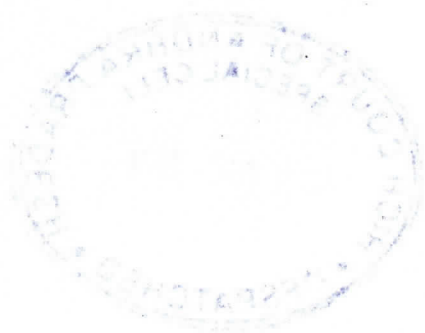
For


SECTION OFFICER

To,

1. The Principal Secretary State of Andhra Pradesh, Energy Department, Secretariat, Velagapudi, Amaravathi, Guntur District, (by **Special Messenger**)
2. The Chairman & Managing Director, Eastern Power Distribution Company of Andhra Pradesh Ltd., 3rd floor, Corporate Office P and T Colony, Seethammadra, Visakhapatnam
3. The Senior Accounts Officer, Operation Circle, APEPDCL, Vishakhapatnam (Addressee Nos.2 & 3 by **RPAD**)
4. One CC to M/s CKR Associates [OPUC]
5. Two CCs to GP for Energy, High Court of Andhra Pradesh. [OUT]
6. One CC to Sri V.V.Satish, Standing Counsel [OPUC]
7. Two spare copies

MM



HIGH COURT

GN,J

&

TCDS,J

DATED:19/11/2024

LIST THIS MATTER ALONG WITH W.P.No.29987 OF 2023 & BATCH

ORDER

WP.No.26584 of 2024

DIRECTION

