APHC010037372026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 2274/2026

Between:

1. MS MAITHILI LIFE SCIENCES PRIVATE LIMITED, PLOT NO 2 APIIC, GAJULAMANDYAM VILLAGE, RENIGUNTA MANDAL, TIRUPATI, CHITTOOR-517520. ANDHRA PRADESH, REP. BY IT MANAGING DIRECTOR DEVASANI GOPINATH REDDY

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER CENTRAL GST, (CENTRAL GST), TIRUPATHI CGST DIVISION, 15-30/4, PADMAVATHI NAGAR, MAHILA UNIVERSITY ROAD, TIRUPATHI.
2. THE SUPERINDENT, TIRUPATHI - III, CHITTOOR, ANDHRA PRADESH. (GST) 517520
3. THE UNION OF INDIA, REP. BY ITS SECRETARY, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110 001.

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue Writ of Mandamus or any other appropriate Writ or Order or direction declaring (1) the action of the 1st Respondent in passing the the Order-in- Original by way of Composite Order, dated 29.12.2023 for the tax period 20217-18 to 2021-22, as arbitrary, contrary to law, without jurisdiction and in violation of Principles of Natural Justice (2) the action of the 1st Respondent in issuing the Summary of the Order in Form GST DRC-07 dated 31.12.2023, without any signature of the Officer concerned either physically or digitally in the Orders, are not valid in the eye of law (3) the action of the 1st Respondent in issuing the Summary of the Order dated 31.12.2023, without generating DIN in the Orders as per Circular No. 128/47/2019-GST, dated 23.12.2019 and as per W.P.No.320 of 2022, dated 18.07.2022 of the Honble Supreme Court, are not valid and consequently set aside the Order-in-Original and Summary of the Order dated 29.12.2023 and 31.12.2023, as null and void and pass

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Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to suspend the operation of the Order-in-Original, Summary of the Order dated 29.12.2023 and 31.12.2023, for the tax period 2017-18 to 2021-22, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

1. P S P SURESH KUMAR

The Court made the following Order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri Shaik Jeelani Basha, learned counsel for the petitioner and Sri P.S.P. Suresh Kumar, learned Standing Counsel appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an order of assessment, dated 29.12.2023, passed by the 1st respondent. This order of assessment covers the period from 2017-18 to 2021-22.

3. The petitioner, after having raised various grounds of challenge, has pressed the ground that, a single order of assessment, issued for more than one financial year, would be violative of the provisions of Section 73 and Section 74 of the GST Act, 2017, and consequently, set aside the impugned order of assessment.

4. A Division Bench of this Court, in W.P.No.11028 of 2025 & batch, after considering the said question, had held that, a single show-cause notice or a single composite assessment order, cannot be passed, in relation to more than one tax period of either a month if the assessment is taken up before the due date for filing of the annual return or for more than one year if the due date for filing of annual return has been reached.

5. The petitioner has raised various grounds of challenge. However, the petitioner is pressing the primary ground of the order of assessment being

a composite order of assessment. In that view of the matter, the present Writ Petition is being disposed of, on this ground of challenge, leaving open the other grounds of challenge.

6. Accordingly, this Writ Petition is disposed of, setting aside the impugned order of assessment, dated 29.12.2023 and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately. This order is subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of six (06) weeks.

7. Needless to say, the period from the date of issuance of the impugned order of assessment till the date of receipt of this order shall be excluded for the purposes of limitation. There shall be no order as to costs.

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

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date:22.04.2026

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 2274/2026</u>

(per Hon’ble Sri Justice R. Raghunandan Rao)

Date:22.04.2026
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