



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

[3529]

WEDNESDAY, THE ELEVENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 3856/2026

Between:

1.M/S. KGC SHOPPING MALL,, D. NO. 47/2, BOSE NAGAR,
RAYACHOTY, ANNAMAYYA DISTRICT, ANDHRA PRADESH REP.
BY ITS PROPRIETOR, KOPPARAPU PRATHAP KUMAR.

...PETITIONER

AND

1.THE DEPUTY ASSISTANT COMMISSIONER, SPECIAL CIRCLE, 0/0
THE JOINT COMMISSIONER (ST), KADAPA DIVISION, 1/499,
GROUND FLOOR, OPP. YSR GUEST HOUSE, NEAR ZILLA
PARISHAD OFFICE, SMITH ROAD, KADAPA, YSR KADAPA
DISTRICT, ANDHRA PRADESH - 516001.

2.THE STATE OF ANDHRA PRADESH, REP. BY THE PRINCIPAL
SECRETARY TO THE GOVERNMENT, REVENUE (CT)
DEPARTMENT, A.P. SECRETARIAT, VELAGAPUDI, GUNTUR
DISTRICT, ANDHRA PRADESH.

3.THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE),
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110001.

...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 an appropriate Writ, Order or Direction more particularly in the nature of MANDAMUS declaring that the impugned Order

of Assessment, Penalty, Interest and Fine passed by the First Respondent in Form DRC-07 vide DIN3718112513497, dated 18-11-2025, for the Financial Years 2019-20, 2020-21, 2021- 22, 2022-23, 2023-24 and 2024-25 (up to 21-12-2024) under the IGST, COST and SGST Acts, 2017, which is a single order passed for Multiple Assessment Years, which was passed pursuant to a single authorization for making inspection without any post-inspection authorization for making Assessment, which was passed by invoking S. 74 even though the ingredients for invoking the same are not available only for the purpose of availing the larger period of limitation under the said Provision as otherwise the impugned order would be partly barred by limitation if passed u/S. 73, as without jurisdiction, without authority, partly barred by limitation and even on merits not sustainable and illegal and consequently set aside the same 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 to grant stay of all further proceedings, including recovery of tax, penalty, interest and fine pursuant to the impugned Order of Assessment, Penalty, Interest and Fine passed by the First Respondent in Form DRC-07 vide DIN3718112513497, dated 18-11-2025, for the Financial Years 2019-20, 2020-21, 2021- 22, 2022-23, 2023-24 and 2024-25 (up to 21-12-2024) under the IGST, COST and SGST Acts, 2017, and pass

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

2.

The Court made the following Order:

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

Heard learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The petitioner is a registered proprietorship concern, which has been served with Summary of Order, dated 18.11.2025 in FORM GST DRC-07 by the 1st respondent. This summary of order covers the period from 01.04.2019 to 21.12.2024.

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 summary of order being a composite order of assessment. The learned counsel for the petitioner would

also contend that the assessing authority is not considering the objections raised by the petitioner. 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 summary of order, dated 18.11.2025 and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately. Needless to say, that 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 purpose 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: 11.02.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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Date: 11.02.2026
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