



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

[3529]

**TUESDAY, THE SEVENTEENTH 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: 4460/2026

Between:

1.SRI RAMA NARESH KUMAR IRON AND STEEL AND PLYWOOD,
REP. BY ITS PROPRIETOR MR. MARPURI KUMAR S.NO. 282,
BESIDE APE AUTO SHOWROOM, PUNGANUR ROAD,
MADANAPALLE, ANNAMAYYA DISTRICT ANDHRA PRADESH, 517
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...PETITIONER

AND

- 1.THE DEPUTY COMMISSIONER, SPECIAL CIRCLE,KADAPA
DIVISION, ANDHRA PRADESH.- 516001
- 2.THE ADDITIONAL COMMISSIONER OF STATE TAX, APPELLATE
AUTHORITY, TIRUPATI, ANDHRA PRADESH.- 517501
- 3.THE JOINT COMMISSIONER ST, KADAPA DIVISION, ANDHRA
PRADESH.- 516001
- 4.THE ADDITIONAL COMMISSIONER ST LEGAL, VIJAYAWADA,
ANDHRA PRADESH. -516001
- 5.STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY TO GOVERNMENT, REVENUE (CT-II) DEPARTMENT,
SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR
DISTRICT.522238

...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 a Writ, Order or direction particularly one in the nature 'WRIT OF MANDAMUS' Setting aside the Impugned order vide bearing Document Identification Number. DIN3726072598056 dated 26.07.2025 tax an amount of Rs.1,58,62,500/- (SGST of Rs. 20,98,684/- and CGST of Rs. 20,98,684/-) for the period from 2023-24 to 2024-25 (up to December 2024) under Section 74 of the CGST/SGST Act, 2017. Setting aside impugned order for the payment of the Interest of Rs. 5,51,886/-(IGST of Rs. 3702, CGST of Rs. 274092/- and SGST of Rs. 274092) including the IGST, CGST and SGST under Section 50 of the CGST/SGST Act, 2017. Setting aside the order for the payment of the Penalty of Rs. 46,79,044/- (IGST of Rs. 3,236/- , SGST of Rs. 23,37,904/- and CGST of Rs. 23,37,904/-) under Section 74 of the CGST/SGST Act, 2017. Pass

IA NO: 1 OF 2026

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 order stay of recovery of demand pursuant to the Impugned Orders bearing Document Identification Number. DIN3726072598056 dated 26.07.2025 issued by Respondent No. 1, and to pass

Counsel for the Petitioner:

1.K.RAGHAVENDER REDDY

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following Order:
(per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri K. Raghavendra Reddy, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an order of assessment, dated 26.07.2025, passed by the 1st respondent. This order of assessment covers the period from April 2023 to December 2024. Aggrieved by the same, the petitioner has filed an appeal before the 2nd respondent and the same was rejected, by an order dated 27.01.2026.

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 26.07.2025 and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately. All or any attachments pursuant to the said order shall also stand set aside. 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:17.02.2026
MJA

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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Date:17.02.2026
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