APHC010094402026

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

[3529]

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

<u>WRIT PETITION NO: 5494/2026</u>

Between:

1. M MUNICHANDRA REDDY, GST NO.37ANJPM9632N 1 Z7 REP. BY ITS PROPRIETOR, MR. M. MUNICHANDRA REDDY, 1-28, URANDURU VILLAGE, SRIKALAHASTI MANDAL CHITTOOR DISTRICT- 517640 ANDHRA PRADESH .

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER OF STATE TAXES, SRIKALAHASTI CIRCLE, SY.NO.253/1, GOKULAM GRAND BUILDING PANAGAL, SRIKALAHASTI -517640 CHITTOOR DISTRICT, ANDHRA PRADESH
2. THE ADDITIONAL COMMISSIONER OF STATE TAXES, TIRUPATI DIVISION, TIRUPATI-517501, CHITTOOR DIST., A.P.
3. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, REVENUE DEPARTMENT (COMMERCIAL TAX), A.P. SECRETARIAT, VELEGAPUDI-522503 GUNTUR DISTRICT, ANDHRA PRADESH
4. UNION OF INDIA, DEPARTMENT OF REVENUE, REPRESENTED BY ITS SECRETARY (REVENUE), 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 a Writ of Mandamus or any other writ or order or direction declaring the action of the 1St Respondent in passing the assessment order dated 24.4.2024 for the period 2017-18 to 2018-19 under the Goods and Service Tax Act, 2017 as in gross violation of principles of natural justice, as it was passed without issuing the show cause notice, and intimation under Rule 142(1A) of the Central Goods and Service Tax Rules, 2017, also passed as composite order for more than one assessment year, and consequently set aside the assessment order dated 24.4.2024 read with the endorsement dated 24.1.2026 issued by the 2nd Respondent in rejecting the appeal, and direct the 1st Respondent to redo the assessment affording an effective opportunity of being heard and pass orders in accordance with law and pass

<u>IA NO: 1 OF 2026</u>

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 stay the operation of the proceedings of the 1st Respondent in Form DRC -07 dated 24.4.2024 for the period 2017-18 to 2018-19 under the Goods and Service Tax Act, 2017, in the interest of justice and pass

Counsel for the Petitioner:

1. SRINIVASA RAO KUDUPUDI

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 Srinivasa Rao Kudupudi, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, the learned Government Pleader for Commercial Taxes appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an Order, dated 24.04.2024, in FORM GST DRC – 07, passed by the 1st respondent. This Order of Assessment, covers the period, 2017-2018 & 2018-2019.

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

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 being a composite order.

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, dated 24.04.2024, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

7. This order shall be subject to the condition of the petitioner depositing 20% of the disputed tax within a period of three (03) weeks from the date of receipt of this order. Any payment made, by the petitioner, after the impugned order, had been passed, shall be set off, for the purpose of calculating the aforesaid 20%.

8. Needless to say, the period from the date of passing of the impugned order 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:22.04.2026
KPV

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THE HON’BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No.5494 of 2026

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

22.04.2026

KPV