APHC010184872026

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

TUESDAY,THE TWENTY EIGHTH 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: 11718/2026

Between:

1. M/S. NIKHITA ENTERPRISES,, REP. BY ITS PROPRIETOR BATHULA LAKSHMAIAH, S/O. VEERAIAH, AGED 32 YEARS, OCC CONTRACTOR, RIO. D.NO.157, UDA COLONY,OPP VASAVI CLUB, AJITH SINGH NAGAR, VIJAYAWADA, N T R DISTRICT.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE (CT), DEPARTMENT, SECRETARIAT, VELAGAPUDI, GUNTUR DISTRIPT, ANDHRA PRADESH - 522503.
2. THE CHIEF COMMISSIONER OF STATE TAXES, COMMERCIAL TAXES DEPARTMENT, D. NO. 12-46-4, ADJACENT TO NH-16, SERVICE ROAD, KUNCHANAPALLY, GUNTUR DISTRICT - 522 501, ANDHRA PRADESH.
3. THE DEPUTY ASSISTANT COMMISSIONER STIII, SURYARAOPET CIRCLE, NO.2 DIVISION, SASANK TOWERS, KRISHNA NAGAR, VIJAYAWADA 520007.
4. THE ASSISTANT COMMISSIONER ST, GANDHINAGAR CIRCLE, VIJAYAWADA-II DIVISION, SASANK TOWERS, KRISHNA NAGAR, VIJAYAWADA -520007

...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 to issue a Writ of Mandamus or any other appropriate writ, order, or direction, declaring the action of the Respondents in imposing interest and penalty for the tax periods 2018- 19 to 2023-24, and all consequential proceedings, including the Assessment Orders in Form GST DRC-07 dated 25.02.2026 passed by the 3rd Respondent, as arbitrary, illegal, without jurisdiction, non-est in law, and in violation of the principles of natural justice and Articles 14, 19(1)(g), and 265 of the Constitution of India, and consequently set aside the same and 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 stay all further proceedings, including any recovery action, pursuant to the impugned Assessment Orders in Form GST DRC-07 dated 25.02.2026, passed by the 4th Respondent for the tax periods 2018-19 to 2023-24, arid pass

Counsel for the Petitioner:

1. PRATHIWADA VARUN KUMAR

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 P.Varun Kumar, the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The petitioner is a registered person, who has been served with a Summary of the order, dated 25.02.2026 vide FORM-GST DRC-07 by the 3rd respondent. This Summary of the order covers the period from April 2018 to March 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.

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 the Order 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, dated 25.02.2026 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: 28.04.2026
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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 11718 / 2026

Date: 28.04.2026
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