APHC010196672026

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: 10960/2026

Between:

1. VENKATESWARA GRANITES, 2-28, LAKSHMIPURAM, KUPPAM, CHITTOOR DISTRICT REP. BY ITS K RUPENDRA S/O.P KRISHNA MURTHY AGED ABOUT 38 YEARS, ANDHRA PRADESH.

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER, PALAMANER CIRCLE, CHITTOOR, ANDHRA PRADESH. 517001
2. STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH. 522238
3. UNION OF INDIA, REP. BY ITS SECRETARY MINISTRY OF FINANCE, 4TH FLOOR, A-WING, SHASTRI BHAWAN, 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 to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the Impugned composite Order of adjudicating authority -1st Respondent herein passed in DIN No. DIN3710062562616 dated 10.06.2025 levying tax, interest penalty and interest under section 74 of GST Act, 2017 for the tax periods 2020-21, 2021-

22, 2022-23, 2023-24, 2024-25 as illegal, arbitrary, improper. unjust and unfair, violative of principles of natural justice, without authority and jurisdiction and also contrary to the provisions of the GST Law 2017 and passed the order in a composite manner which is not permissible under law and in the teeth of the order of this Honble Court in W.P. No. 11028/2025 dated 17-09-2025 as also violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the impugned order dated 10-06-2025 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 to stay the Impugned composite Order of adjudicating authority -1st Respondent herein passed in DIN No. DIN3710062562616 dated 10.06.2025 under section 74 of GST Act, 2017 for the tax periods 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 pending disposal of the writ petition else the Petitioner would be put to severe loss and hardship and pass

Counsel for the Petitioner:

1. V Y PRABHUVU

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX
2.

The Court made the following:

The Court made the following Order:

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

Heard Sri V.Y. Prabhuvu, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the Respondents 1 & 2 and learned counsel appearing on behalf of Respondent No.3-Union of India.

2. The petitioner is a registered person, who has been served with an Order in Original, dated 10.06.2025 vide DIN3710062562616 by the 1st respondent. This Order in Original covers the period from 2020-2021 to 2024-2025.

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. In the circumstances, with a view to balance both the difficulties being faced by the registered persons and the need for the State to maintain its administration of tax collection, it would be appropriate that writ petitions, filed by such registered persons, with delay, can be considered, subject to the registered persons paying 20% of the disputed tax. We are also fortified, in this course of action, in view of the Judgment of the Hon’ble High Court of Madras in W.P.No.1474 of 2026.

6. The petitioner has raised various grounds of challenge. However, the petitioner is pressing the primary ground of the Order in Original 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.

7. Accordingly, this Writ Petition is disposed of, setting aside the impugned Order, dated 10.06.2025 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. Such deposit shall abide by the decision in the order of assessment. Any payment made or any amount recovered from the petitioner, after the passing of the impugned orders, shall be adjusted against the aforesaid 20%. 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

<u>WRIT PETITION NO: 10960 of 2026</u>

Date: 28.04.2026
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