APHC010202092026

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

[3529]

WEDNESDAY, THE TWENTY NINETH 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: 11706/2026

Between:

1. M/S SATYA TRADING ENTERPRISES, 7-5-130, AYYAPPA SWAMY TEMPLE ROAD MANGAMUR DONKA ONGOLE, PRAKASAM, ANDHRA PRADESH -623002 REP BY ITS MANAGING PARTNER, SMT. NUNNA VENKATA SUDHAKAR

...PETITIONER

AND

1. THE SUPERINTENDENT OF CENTRAL TAX, ONGOLE COST RANGE, D.NO. 37-1-413, 3RD FLOOR, ROSHAN PLAZA 8TH LANE, RAM NAGAR ONGOLE -523001.
2. THE ASSISTANT COMMISSIONER OF CENTRAL TAX, CENTRAL GST AUDIT CIRCLE, 2ND FLOOR CRYSTAL, NEAR MADRAS BUS STAND, NELLORE-524003.
3. THE SUPERINTENDENT OF GROUP I, O/O THE ASSISTANT COMMISSIONER OF CENTRAL TAX, CENTRAL GST AUDIT CIRCLE, 2ND FLOOR, ADITI CRYSTAL, NEAR MADRAS BUS STAND, NELLORE-624003.
4. UNION OF INDIA, REP.BY ITS PRINCIPAL SECRETARY, MINISTRY OF FINANCE, 3RD FLOOR, JEEVAN DEEP BUILDING, SANSAD MARG-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 Writ of Mandamus or any other appropriate writ or order or direction declaring the Order- in - Original No 29/2025-26-GST-SUPDT and Summary of the order in Form GST DRC-07 dated 11.12.2025 of the 1st Respondent for the Financial year 2022-23 (Ref No ZD371225014117Q) (Annexure P-1) passed under Rule 142(5) R/w 16(4) and Sec74(5) of the Central/Andhra Pradesh Goods and Service Tax Act 2017, and also questioning the show cause notice No, 12/2024-GST(SUPT) dated 31.07.2024 (Annexure P-2), was without considering the reply of the petitioner dated 06.07.2024 (Annexure P-3) is in violation of principles of natural justice, without jurisdiction referring to Sub Sec (2), (3), (4) and (10) of Sec 73 R/w Sec 16 (4) of the A.P./Gentral Goods and Service Tax Act 2017 (herein after referred to as the Act) Hence to declare (i) the impugned proceedings as null and void (ii) the impugned show cause notice dated 31.07.2024 as complete breach of principles of natural justice. (iii) and pas

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 pleased to grant stay of all further proceedings, in pursuance of Order - in - Original No: 29/2025-26- GST-SUPDT and Summary of the order in Form GST DRC-07 dated 11.12.2025 of the 1st Respondent for the Financial year 2022-23 (Ref No ZD371225014117Q) (Annexum P-1) passed under Rule 142(5) R/w Sec74(6) of the Gentral/Andhra Pradesh Goods and Service Tax Act 2017, pending disposal of the above writ petition, as otherwise, the petitioner would be put to severe loss and hardship and pass

Counsel for the Petitioner:

1. K ADI SIVA VARA PRASAD

Counsel for the Respondent(S):

1. SANTHI CHANDRA

The Court made the following Order:

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

Heard Sri K.A.S.V. Prasad, learned counsel for the petitioner and Smt. Santhi Chandra, learned Standing Counsel appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an order of assessment, dated 11.12.2025 passed by the 1st respondent. This order of assessment covers the period from 2019-20 to 2022-23.

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 11.12.2025 and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

7. 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:29.04.2026
MJA

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 11706/2026</u>

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

Date:29.04.2026
MJA