



**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

WRIT PETITION NO: 10701/2026

Between:

1.M/S RKN PROJECTS PRIVATE LIMITED, HAVING THEIR REGD.
PREMISES AT D. NO. 26/02/29, RITHWIK ENCLAVE, 2ND LANE,
A.K. NAGAR, SPSR NELLORE - 524004 REPRESENTED BY ITS
AUTHORIZED SIGNATORY MR. N RAMESH KUMAR

...PETITIONER

AND

1.THE DEPUTY COMMISSIONER ST, NELLORE DIVISION, NELLORE
2.THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL
SECRETARY REVENUE (CT) DEPT., VELAGAPUDI, AMARAVATI -
522 238

...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, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order vide DIN3701042641134 Dt. 01.04.2026 passed by the 1st Respondent for the tax periods 2022-23 and 2023- 24 in a consolidated manner as illegal, arbitrary, violative of Principles of Natural Justice, Article 14, 21 and 300-A of the Constitution of India and Consequently Set aside the same or to 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 the operation of impugned Assessment Order vide DIN3701042641134 Dt. 01.04.2026 passed by the 1 Respondent for the tax periods 2022-23 and 2023-24 in a consolidated manner pending disposal of the present Writ Petition or to pass

Counsel for the Petitioner:

1. PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

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

Heard Sri.P.V.Sai Rajesh, learned counsel for the petitioner and 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 of assessment, dated 01.04.2026, passed by the 1st respondent. This order of assessment covers the period from 2022-23 to 2023-24.

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 01.04.2026, and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately. Needless to say, 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:22.04.2026
CMK

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THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 10701/2026

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

22.04.2026

CMK