APHC010212122026

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

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: 10666/2026

Between:

1. M/S SRESHTA HOMES, 5-119, FLAT FI, SHREYA RESIDENCY, PORANKI, PENAMALURU MANDAL, KRISHNA, ANDHRA PRADESH, 521137, REPRESENTED BY ITS PARTNER, SMT MOVVA SUNITHA C/O MOVVA RAVI KIRAN, AGED ABOUT 38, R/O F-1307, C BLOCK, GREN GRANCE APARTMENTS, KHAJAGUDA, GACHIBOWLI, TELANGANA- 500032

...PETITIONER

AND

1. THE DEPUTY ASSISTANT COMMISSIONER OF STATE TAX, PATAMATA CIRCLE, VIJAYAWADA-ILL DIVISION, D.NO., PLOT NO. 8, JRR COMPLEX, 2ND FLOOR, AYODYA NAGAR, BESIDE LOTUS LANDMARK ENTRANCE GATE, VIJAYAWADA, ANDHRA PRADESH - 520 003.
2. STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE DEPARTMENT (COMMERCIAL TAX), AP SECRETARIAT, VELAGAPUDI -522 503

...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, order, or direction more particularly one in the nature of a Writ of Mandamus declaring that Impugned Order bearing

DIN 3715122598101 along with Form. DRC 07 bearing ref. no ZD371225017962C dated 15-12-2025 passed by the Respondent No.1 under the provisions of CGST/APGST Act, 2017 as being void, arbitrary, illegal, without jurisdiction, without authority of law apart from being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently set aside the same and/or 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 operation of the impugned Order bearing DIN 3715122598101 along with Form DRC 07 bearing ref. no ZD371225017962C dated 15-12-2025 and pass

<u>IA NO: 2 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 suspend impugned recovery notice bearing DIN: 3718032611918 dated 17-03-2026 passed by the Respondent No. 1 and pass such

Counsel for the Petitioner:

1. PASUPULETI VENKATA PRASAD

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.Venkata Prasad, 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 15.12.2025, passed by the 1st respondent. This order of assessment covers the period from 2019-20 to 2024-25.

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 15.12.2025, 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