APHC010219962026

**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: 11089/2026**

**Between:**

1. S J M KRISHNA KUMAR, R/O. D.NO. 26/60, RAMARAJYANAGAR, KOTANAGESWARARO STREET, KABELA, VIJAYAWADA-520012.

**...PETITIONER**

**AND**

1. THE STATE OF AP, REP. BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPARTMENT, A.P. SECRETARIAT BUILDINGS, GUNTUR DISTRIPT, ANDHRA PRADESH.
2. THE DEPUTY ASSISTANT COMMISSIONER STII, INDRAKEELADRI CIRCLE, D.NO. 74-14-2B, SASANKA TOWERS, 3RD FLOOR, KRISHNA NAGAR, YANAMALAKUDURU ROAD, VIJAYAWADA, KRISHNA DISTRICT- 520007.
3. THE ASSISTANT COMMISSIONER ST, BHAVANIPURANRI CIRCLE, DIVISION NO.1, VIJAYAWADA.
4. THE UNION OF INDIA, REP. BY ITS SECRETARY (FINANCE), MINISTRY OF FIIIANCE, NORTH BLOCK, 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 more particularly in the nature of MANDAMUS declaring that the impugned Order of Assessment, Penalty, Interest and Late Fees passed by the Respondent no.2 vide DRC-07 Ref no-ZD371125013870N, DIN DiN3712112527152, dated 12-11-2025 for the Financial Years 2021-22 to 2024-25 under the IGST, COST and SGST Acts, 2017, which is a single order passed for Multiple Assessment Years, which was passed pursuant to a single authorization for making inspection without any post-inspection authorization for making Assessment, which was passed by invoking S. 74 even though the ingredients for Invoking the same are not available only for the purpose of availing the larger period of limitation under the said Provision as otherwise the Impugned order would be partly barred by limitation if passed u/S. 73, as without jurisdiction, without authority, partly barred by limitation and even on merits not sustainable and illegal and consequently set aside the same and 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 grant stay of all further proceedings, including recovery of tax, penalty, interest and late Tees pursuant to the impugned Order of Assessment, Penalty, Interest and Late Fees passed by the Respondent no.2 vide DRC-07 Ref no- ZD371125013870N, DIN:- DIN3712112527152, dated 12-11-2025 for the Financial Years 2021-22 to 2024-25 under the IGST, COST and SGST Acts, 2017 pending disposal of the above writ petition and to pass

**Counsel for the Petitioner:**

1. PILLIX LAW FIRM

**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 M/s. Pillix Law Firm, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the Respondents 1 to 3 and learned counsel appearing on behalf of Respondent No.4-Union of India.

2. The petitioner is a registered person, who has been served with an Order in Original, dated 12.11.2025 vide Case Id No.AD3703250089423/05.05.2025 by the 2nd respondent. This Order in Original covers the period from 2021-2022 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. 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.

6. Accordingly, this Writ Petition is disposed of, setting aside the impugned Order, dated 12.11.2025 and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately. Needless to say, 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: 11089 of 2026**

Date: 28.04.2026
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