



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

[3529]

WEDNESDAY, THE SIXTH DAY OF MAY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 12377/2026

Between:

1.M/S. JEEVANKRISHNA MUTHAPPAGARI,, 19-7-125AA, RC ROAD,
ROYAL NAGAR, TIRUPATI, CHITTOOR, ANDHRA PRADESH REP
BY ITS PROPRIETOR SRI. JEEVANKRISHNA MUTHAPPAGARI,
S/O. MUTHAPPAGARI GURUMURTHY AGED ABOUT 44 YEARS.

...PETITIONER

AND

1.THE JOINT COMMISSIONER APPEALS, OFFICE OF THE
COMMISSIONER OF CENTRAL TAX AND CUSTOMS (APPEALS),
D.NO. 3-30-15, RING ROAD, GUNTUR - 522 006 ANDHRA
PRADESH.

2.THE ASSISTANT COMMISSIONER OF CENTRAL TAX, TIRUPATI
CGST DIVISION, TIRUPATI-517502, ANDHRA PRADESH.

3.STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL
SECRETARY, REVENUE (CT) DEPARTMENT, VELAGAPUDI,
AMARAVATHI, GUNTUR DISTRICT, ANDHRA PRADESH-522239.

4.UNION OF INDIA, REP. 3Y 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 topleased to issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the Impugned composite Order of appellate authority -1 Respondent herein passed in Order in Appeal No. TPT-GST-JC-APP- 018-23-2025-26 dated 23-12-2025 and also the order in original No. 10/2025-GST-Adjn (AC) dated 03.02.2025 for the tax periods 2017-18, 2018-19, 2019-20, 2021-22, 2022-23 and 2023-24 as illegal, arbitrary, improper, unjust and unfair, and barred by limitation as also contrary to the provisions of the GST Law 2017 and passed the composite order which is not permissible under law and contrary to the judgement of this Honble Court, without jurisdiction and authority of law, violation of principles of natural justice, violative of articles 14, 19(1)(g), 21, 265 and 300-A of the Constitution of India and consequently to set aside the impugned orders dated 23-12-2025 and 03-02-2025 and 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 collection of balance disputed tax, interest & penalty pursuant to impugned composite Order of adjudicating authority -1®* Respondent herein passed in OIO No. 10/2025-GST-Adjn (AC) dated 03.02.2025 for the tax periods 2017-18, 2018-19, 2019-20, 2021-22, 2022-23 and 2023-24 pending disposal of the writ petition 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 Order:

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

Heard Sri K. Rajasekhar, learned counsel appearing for Sri V.Y. Prabhu, 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 03.02.2025 passed by the 2nd respondent. Aggrieved by the said order, the petitioner has approached the Appellate Authority, by way of an appeal, which came to be dismissed on 23.12.2025.

3. Thereafter, the petitioner has approached this Court, by way of the present Writ Petition contending that the Original-Order of assessment itself requires to be set aside as it was a composite order, passed for the periods 2017-18 to 2023-24.

4. 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. Though the issue has not been raised in the appeal, the same can be raised before this Court, as it is a question of law and not a question of fact that requires to be raised from the original assessment order itself.

6. Accordingly, this Writ Petition is disposed of, setting aside the Order-in-Appeal, dated 23.12.2025 as well as the Order-in-Original, dated 03.02.2025 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:06.05.2026

MJA

204

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 12377/2026

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

Date:06.05.2026
MJA