Date of reserved for orders :
Date of pronouncement :
Date of uploading :

APHC010226712026

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

[3543]

MONDAY, THE 6th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 11991/2026

Between:

1. MOPIDEVI ARUNA, W/O MOPIDEVI VENKATA RAMANARAO, D.NO.8-122, NIZAMPATNAM, NIZAMPATNAM POST, GUNTUR DISTRICT-522314.

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, CHINAWALTAIR CIRCLE, VISHAKAPATNARRM-1 DIVISION, VISHAKAPATNAM-.530003.
2. THE STATE OF ANDHRA PRADESH, REP. BY THE SECRETARY TO THE GOVERNMENT, REVENUE (CT) DEPARTMENT, A.P. SECRETARIAT BUILDINGS, VELAGAPUDI, GUNTUR DISTRICT, ANDHRA PRADESH. 522238

...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 the impugned order in Form GST DRC-07 dated 18.01.2025 and served on 01 .04.2026 passed by the 1st Respondent for the tax periods 2017-18 to 2020-21, and quash the same as being illegal, arbitrary, without jurisdiction and violative of Articles 14, 19(1)(g) and 265 of the Constitutionof India, and consequently declare that the levy of GST on the entire rental receipts without granting the benefit of threshold exemption under Section 22 of the CGST/APGST Act, 2017, as well as the invocation of Section 74 in the absence of fraud, wilful misstatement or suppression of facts, are unsustainable in law, and further direct the Respondent to re-compute the tax liability, if any, strictly in accordance with law after granting the benefit of threshold exemption 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 pleased to stay the operation of the impugned order in Form GST DRC-07 dated 18.01 .2025 passed by the 1st Respondent for the tax periods 2017-18 to 2020-21, and consequently stay all further proceedings pursuant thereto, and pass

Counsel for the Petitioner:

1. CHIRANJEEVI TALASILA

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following:

HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

HON'BLE SRI JUSTICE T.C.D. SEKHAR

WP No.11991 OF 2026

ORDER:- *(Per Hon'ble Sri Justice T.C.D. Sekhar)*

1. The petitioner is a registered tax dealer on the rolls of the 1st respondent. It is the case of the petitioner that she is the owner of a building situated in Visakhapatnam which was leased to an educational institution. It is further stated that, she came to know through this educational institution that an order of assessment was passed against her. After coming to know of the same, the petitioner said to have submitted representation dt.07.03.2026 asking the 1st respondent to furnish a copy of order of assessment. In response thereto, the petitioner was served with assessment order dt.18.05.2025 said to have been served on 01.04.2026. Questioning the said assessment order the present writ petition is filed alleging that the 1st respondent did not follow the principles of natural justice while passing the said order inasmuch as no notice was issued to her.

2. Apart from the same, the petitioner also raised various other grounds *inter alia* contending that the Assessment

Order is not sustainable under law inasmuch as the same was passed for multiple tax periods 2017-2018 to 2020-2021. The counsel for the petitioner would further submit that in view of the order passed by this Court in the case of ***"SJ Constructions Vs. The Assistant Commissioner and two others*"** in Writ Petition No.11028 of 2025 and batch wherein it was held that assessment order cannot be passed for multiple tax periods, the order impugned herein is liable to be set aside.

3. While refuting the submissions made by the counsel for the petitioner, the learned Government Pleader, however would not dispute the judgment referred to herein above, whereunder this Court set aside the Assessment Order on the ground that the same cannot be passed for multiple tax periods. On a perusal of the record, it is apparent that the order under challenge was passed for the periods 2017-2018 to 2020-2021.

4. In such circumstances, without going into the merits of the matter, the Assessment Order under challenge is set aside by following the judgment rendered by coordinate bench of this Court in the case of ***"SJ Constructions Vs. The Assistant***

Commissioner and two others" in Writ Petition No.11028 of 2025***.***

5. Accordingly, the Writ Petition is disposed of setting aside the impugned order dt.18.05.2025 passed by the 1st respondent. It is made clear that the proper officer is at liberty to issue separate notices and proceed with assessment in accordance with law.

6. It is needless to say that the period from the date of impugned order till the date of receipt of this order shall be excluded for the purpose of limitation.

7. Upon issuance of appropriate notices, the petitioner is at liberty to raise all objections those are available under law.

There shall be no order as to costs. As a sequel, pending applications, if any shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D. SEKHAR

06.07.2026
DR

Whether the order is:-
Speaking Yes/No /Reasoned Yes/No
Reportable Yes/No /Non-Reportable Yes/No

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HON’BLE SRI JUSTICE NINALA JAYASURYA
AND

THE HONOURABLE SRI JUSTICE T.C.D. SEKHAR

WP No.11991 of 2026
Date 06.07.2026

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