



**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: 13382/2026

Between:

1. NAVYA INFRACON PROJECTS INDIA PVT LTD, REPRESENTED BY ITS MANAGING DIRECTOR, SHRI MANYAM VIJAYA KUMAR, DOOR NO. 1-118-4, HOUSE NO.78, SECTOR-12 MVP COLONY, USHODAYA FUNCTION HALL ROAD, VISAKHAPATNAM, ANDHRA PRADESH - 530 017

...PETITIONER

AND

1. THE ASSISTANT COMMISSIONER ST, KURUPAM MARKET CIRCLE, VISAKHAPATNAM I DIVISION, DOOR NO. 13-26-2/5, 3RD FLOOR, ARBN COMPLEX, DANDU BAZAR, JAGADAMBA BACK SIDE OF O-OPTX, VISAKHAPATNAM, ANDHRA PRADESH - 530 002.

2. THE DEPUTY ASSISTANT COMMISSIONER ST, GAJUWAKA CIRCLE, VISAKHAPATNAM II DIVISION, D NO 7-9-21, GAYATRI BHAVAN, PANTHULUGARI MEDA, CHITTIVANI PALEM, NEAR GODREJ INTERIOR, GAJUWAKA, VISAKHAPATNAM, ANDHRA PRADESH - 530 026.

3. THE DEPUTY ASSISTANT COMMISSIONER ST, CHINA WALT AIR CIRCLE, VISAKHAPATNAM I DIVISION, D. NO 1-IP6/13, KAVI HOUSE, SECTOR 8, MVP COLONY, VISAKHAPATNAM, ANDHRA PRADESH - 530 017.

4.THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE DEPARTMENT (COMMERCIAL TAX), A.P. SECRETARIAT, VELEGAPUDI - 522 238.

5.UNION OF INDIA, DEPARTMENT OF REVENUE, REPRESENTED BY ITS SECRETARY (REVENUE) NORTH BLOCK, NEW DELHI - 110 001.

...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 of mandamus or any other writ, direction, or order a. Quashing the proceedings of the 1st Respondent in Impugned Assessment Order issued in A.O. No. ZH3712210D26259 dated 13.12.2021 and uploaded on the GSTN portal in Form GST DRC 07 vide Ref Nos. ZD371221003662W, ZD371221003664S and ZD371221003672V dated 17.12.2021 (Annexure P-1) (hereinafter referred to as demand order) under Section 73 of the GST Act, 2017, without affixing the signature and wherein a single composite order was passed for the periods from FY 2017-18 to FY 2019-20, without issuing the Intimation notice in Form GST DRC-01A under Rule 142(1A) of the CGST Rules, 2017 and without providing an opportunity of being heard to the Petitioner as being arbitrary, without jurisdiction, unconstitutional, unreasonable, in contravention of provisions of Section 75(4) of the GST Act, 2017, violative of the principles of natural justice and contrary to the provisions of the GST Act, 2017 and also in violation of Article 14 and 19(1)(g) of the Constitution of India b. Consequently, to set aside and quash the recovery proceedings initiated under Section 79 of the GST Act, 2017, by the 2nd and 3rd Respondents in Form GST DRC 16 vide property attachment notices dated 12.12.2025, 28.01.2026 and 16.04.2026 for recovery of the demands confirmed vide the impugned demand order and direct the Respondents to remove the attachment on the immovable property c. 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 stay the proceedings of the 1st Respondent in Assessment Order issued in Form GST DRC-07 dated 13.12.2021 under Section 73 of the GST Act, 2017, in the interest of justice and pass

IA NO: 2 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 consequent recovery proceedings initiated by the 2nd & 3rd Respondents vide notices dated 12.12.2025, 28.01.2026 & 16.04.2026, in the interest of justice and pass

Counsel for the Petitioner:

1.ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

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

Heard Sri Anil Kumar Bezawada, the learned counsel appearing 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, dated 13.12.2021, passed by the 1st respondent. This Order of Assessment, covers the period, 2017-2018 to 2019-2020.

3. The petitioner, after having raised various grounds of challenge, has pressed the ground that, a single assessment order passed, for more than one financial year, would be violative of the provisions of Section 73 and Section 74 of the G.S.T. Act, 2017, and consequently, set aside the orders of assessment/appeals.

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 being a composite order.

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 13.12.2021, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

7. This order shall be subject to the condition of the petitioner depositing 20% of the disputed tax within a period of three (03) weeks from the date of receipt of this order. Any payment made, by the petitioner, after the impugned order, had been passed, shall be set off, for the purpose of calculating the aforesaid 20%.

8. Needless to say, the period from the date of passing of the impugned order 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:06.05.2026
KPV

101

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

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

WRIT PETITION No.13382 of 2026

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

06.05.2026

KPV