



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

[3529]

FRIDAY, THE EIGHTH 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: 13637/2026

Between:

1.M/S CRANTYA GEOSPATIAL PRIVATE LIMITED, D. NO WILLOW
506, RAINTREE PARK, DWARAKA KRISHNA OPP. NAGARJUNA
UNIVERSITY, NEW PATTABHIPURAM GUNTUR DISTRICT - 522508
REPRESENTED BY ITS AUTHORIZED SIGNATORY MR. I
CHALAPATI RAO

...PETITIONER

AND

1.THE DEPUTY ASSISTANT COMMISSIONER ST, PEDAKAKANI
CIRCLE, GUNTUR - I DIVISION GUNTUR, ANDHRA PRADESH
2.THE STATE OF ANDHRA PRADESH, REP BY ITS PRINCIPAL
SECRETARY REVENUE (CT) DEPT., VELAGAPUDI, AMARAVATI -
522 238

...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, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order vide FORM GST DRC - 07 Dt. 02.09.2024 passed by the 1st Respondent for the tax periods 2020- 21 and 2022-23 in a consolidated manner as illegal, arbitrary, violative of Principles of Natural

Justice, Article 14, 21 and 300-A of the Constitution of India and
Consequently Set aside the same or 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 operation of impugned Assessment Order FORM GST DRC - 07 Dt. 02.09.2024 passed by the 1St Respondent for the tax periods 2020-21 and 2022-23 in a consolidated manner pending disposal of the present Writ Petition or to pass

Counsel for the Petitioner:

1. ISMAIL SHAIK

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 Ismail Shaik, the learned counsel appearing for the petitioner and Sri S. A. V. Sai Kumar, 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 02.09.2024, in FORM GST DRC – 07, passed by the 1st respondent. This Order of Assessment, covers the period, 2020-2021 & 2022-2023.

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 02.09.2024, 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:08.05.2026
KPV

177

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

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

WRIT PETITION No.13637 of 2026

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

08.05.2026

KPV