



**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: 7121/2026

Between:

1.M/S.BHAARAT GROUP PRIVATE LIMITED,, D.NO.48-18-5/5,
NAGARJUNA NAGAR, VIJAYAWADA. REPRESENTED BY ITS
DIRECTOR, RAJASEKAR, S/O.VENKATA SUBBA REDDY, AGED
ABOUT 32 YEARS.

...PETITIONER

AND

- 1.ASSISTANT COMMISSIONER ST, BENZ CIRCLE, NO. II DIVISION,
VIJAYAWADA.520010
- 2.THE ASSISTANT COMMISSIONERST, RAMAVARAPPADU CIRCLE,
NO. ILL DIVISION, VIJAYAWADA. 520010
- 3.THE DEPUTY ASSISTANT COMMISSIONER ST, ELURU-LL CIRCLE,
ELURU 534002
- 4.THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY, REVENUE (CT-II) DEPARTMENT, AP SECRETARIAT,
VELAGAPUDI,AMARAVATHI, GUNTUR DISTRICT, AP 522237

...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 may be pleased to issue an appropriate Writ, direction or order more particularly in the nature of a Writ of Mandamus declaring that the

assessment order of the 1 respondent Dt. 05-07-2022 on the ground that it passed composite order covering the assessment years 2017-2018, 2018-2019, 2019-2020, 2020-2021 and 2021- 2022 which is not permissible and contrary to the judgment of the Hon ble Court in SJ Constructions case 2025 SCC online 3334 under the GST Act, 2017, and also in gross violation of principles of natural justice as the assessment order was passed behind the back of the petitioner. The petitioner prays this Hon ble Court to set aside the assessment order Dt. 05-07-2022 for the tax periods Dec 2017 to Mar 2021 passed by the 1 respondent and also the consequent attachment notice in GST DRC-17, Dt. 28-01-2026 issued by the 3rd respondent as illegal, arbitrary and without jurisdiction.

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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 may be pleased to grant stay of all further proceedings, including recovery, pursuant to the orders passed by the 1st respondent in Form DRC-07, Dt.05-07-2022 for the period Dec' 2017 to Mar' 2021 imposing tax of Rs.6,79,78,066 /-, penalty of Rs.6,79,78,066 /- and interest of Rs.3,12,30,754 /- total Rs. 16,71,86,886 /- pending disposal of the Writ petition and pass such

Counsel for the Petitioner:

1.THANJAVURU VENKATA SUMAN

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 T.V. Suman, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an order of assessment, dated 05.07.2022, passed by the 1st respondent. This order of assessment covers the period from 2017-2018 to 2021-2022.

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 Sections 73 & 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.Nos.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 of assessment 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 of assessment, dated 05.07.2022 and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately, subject to payment of 20% of the disputed tax. Any payments made after the impugned order had been passed shall be adjusted against the aforesaid 20%. Coercive steps taken against the petitioner, including attachment, for recovery of the dues under this order shall also stand set aside. 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

BSM

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 7121 of 2026

Date: 06.05.2026

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