

APHC010172912026

**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI**

**Bench Sr.No:-73
[3580]**



WRIT PETITION NO: 9372 of 2026

M/s. Akshaya Engineering And Project Services,

...Petitioner

Vs.

The State Of Andhra Pradesh and Others

...Respondent(s)

Advocate for Petitioner:

S BALA MOHAN RANGA

Advocate for Respondent:

GP FOR COMMERCIAL TAX

**CORAM : THE CHIEF JUSTICE LISA GILL
SRI JUSTICE R RAGHUNANDAN RAO**

DATE : 18th June 2026

P C :- (per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri Bala Mohan Ranga, learned counsel for petitioner and the Learned Government Pleader for Commercial Tax for respondents.

2. The petitioner is a registered Company, which has been served with an order of assessment, dated 13.04.2023, passed by 2nd respondent. This order of assessment covers the period from 2017-18 to 2021-22.

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 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 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 assessment is taken up before due date for filing of annual return or for more than one year if due date for filing of annual return has been reached.

5. The petitioner has raised various grounds of challenge. However, 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 other grounds of challenge.

6. Accordingly, this Writ Petition is disposed of, setting aside the impugned order of assessment, dated 13.04.2023 and remand back to respondents, leaving it open to respondents to initiate fresh proceedings, for each assessment year separately. Consequently, auction of immovable properties of petitioner conducting by 5th respondent is cancelled.

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.

LISA GILL,CJ

RAGHUNANDAN RAO,J

RJS

**HONOURABLE THE CHIEF JUSTICE LISA GILL
&
THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO**



WRIT PETITION No: 9372 of 2026
(per Hon'ble Sri Justice R. Raghunandan Rao)

18.06.2026

RJS