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APHC010313012026



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

[3529]

MONDAY, THE 29th DAY OF JUNE 2026

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 16671/2026

Between:

1.M/S VENKATA NAGA SAI STONE CRUSHERS, REP. BY ITS
MANAGING PARTNER, MR. MATTA SRINIVASA RAO, 5-20,
TIRUMALI, MAIN ROAD, YELESWARAM, EAST GODAVARI,
ANDHRA PRADESH-533 429.

...PETITIONER

AND

1.ASSISTANT COMMISSIONER, PEDDAPURAM CIRCLE, KAKINADA
DIVISION, 19-1-39512A, SUDHA COLONY, PEDDAPURAM,
KAKINADA, AP-533 437.

2.UNION OF INDIA, REP. BY ITS SECRETARY, MINISTRY OF
FINANCE, 3 1 FLOOR, JEEVAN DEEP BUILDING, SANSAD MARG,
NEW DELHI-110 001.

3.STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY TO GOVERNMENT, REVENUE (CT-II) DEPARTMENT,
SECRETARIAT, VELAGAPUDI, AMARAVATHI, GUNTUR, AP-522
237.

4.DEPUTY DIRECTOR OF MINES AND GEOLOGY, 6-23-74, 2D
FLOOR, VISHWA HOUSE, ROAD NO.2, PALLAMRAJUNAGAR,

KAKINADA-533 001, ANDHRA PRADESH.

...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 appropriate writ or order or direction declaring the action of the 1St Respondent in connecting the GST liability upon the Petitioner for the financial years 2021- 22 to 2023-24 despite the petitioners business having ceased and its GST registration having been cancelled with effect from 31.01.2021 being as illegal, arbitrary, without jurisdiction and in the teeth of the judgment of this Honble Court in the case of M/s. SJ Constructions 2025(9) TMI 1215 for passing a consolidated order for multiple years and consequently set aside the adjudication order dated 29.12.2025 for the financial years 2021-22 to 2023-24 passed by the 1St Respondent under Section 73 of the GST Act, 2017 and pass

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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 to grant interim stay of all further proceedings in pursuance of the impugned adjudication order dated 29.12.2025 for the financial years 2021-22 to 2023-24 passed by the 1st Respondent under Section 73 of the GST Act, 2017 pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner:

1.KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.GP FOR MINES AND GEOLOGY

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

Heard Sri L. Chandra Obul Reddy, the learned counsel appearing on behalf of Sri Karthik Ramana Puttamreddy, 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 29.12.2025, passed by the 1st respondent. This Order of Assessment, covers the tax period from 2021-2022 to 2023-2024.

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 29.12.2025, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

7. 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:29.06.2026
KPV

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

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

WRIT PETITION No.16671 of 2026

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

29.06.2026

KPV