APHC010416102026

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

THURSDAY, THE 13th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

<u>WRIT PETITION NO: 22817 OF 2026</u>

Between:

1. M/s. G M R A SHAHA IRON STEELS,, Represented by its Proprietor, Mr. Shaik Khaja Peer, DJ'o. 3-153-4-1-2, Opposite APSRTC Anil Parcel Office, Hospital Branch Road, Madanapalle, Annamayya District, Andhra Pradesh - 517325.

...Petitioner

AND

1. The Assistant Commissioner State Tax, Madanapalle Circle, Madanapalle - 517 325

2. The Joint Commissioner State Tax, Kadapa Division, Kadapa

3. The State of Andhra Pradesh, Represented by its Principal Secretary, Department of Revenue (State Taxes), Secretariat, Velagapudi, Amaravati - 522 238

...Respondents

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 tomaybe pleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned Assessment Order passed by the 1st Respondent in FORM GST

DRC-07 bearing DIN DIN3727052542221, Case ID No. AD370124013115P, Dt. 27.05.2025 for the tax periods from Financial Year 2020-21 to Financial Year 2023-24 U/s. 74 of the APGST Act, 2017 in a consolidated manner as and without issuance of Intimation for payment of tax in DRC - 0 1 A as illegal, arbitrary, violative of GST Act, 2017 and the consequential recovery proceedings in DRC - 13 Dt. 29.10.2025 and Set Aside the same or to pass such

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 may be pleased to SUSPEND the operation of impugned Assessment Order passed by the 1St Respondent in FORM GST DRC-07 bearing DIN: DIN3727052542221, Case ID No. AD370124013115P, Dt. 27.05.2025 and the consequential recovery proceedings in DRC - 13 Dt. 29.10.2025 including collection of dues pending disposal of the present Writ Petition or to pass such

Counsel for the Petitioner: P VASU SEKHAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX Counsel for the Respondents:

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 22817 of 2026

ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

Heard Mr. P.V. Sai Rajesh, learned counsel appearing for the petitioner and Mr. S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax appearing for the respondents. With their consent, the writ petition is disposed of at the stage of admission.

2. Petitioner, a registered firm, is an assessee on the rolls of respondents with GSTIN No.37ERGPK1190A1Z2. Aggrieved by the assessment order dated 27.05.2025 passed by the 1st respondent, the present writ petition is filed.

3. Learned counsel for the petitioner referring to various averments in the affidavit filed in support of the writ petition, *inter alia* contends that the impugned assessment order dated 27.05.2025 passed by the 1st respondent for the tax period 2020-21 & 2023-24 covering multiple tax periods is impermissible in Law under the provisions of Central Goods and Service Tax Act. He also placed reliance on the decision of a Co-ordinate Bench of this Court in **S.J. Constructions v. The Assistant Commissioner & Others** (W.P No.11028 of 2025 & batch), dated 17.09.2025, wherein, it was held as follows:

> "17. Section 74(3) is in *parimateria* with Section 73(3). However, sub- section (4) of Section 74 does not contain the term "such tax

> period". This non mention would not, in our opinion, make any difference to the aforesaid interpretation. Apart from this, there are certain other provisions, which would also have to be considered. Any interpretation of an Act should not result in some of the other provisions becoming otiose or reduced in scope. As rightly pointed out by the Hon'ble High Court at Madras, the right of a registered person to obtain benefit under Section 128 of APGST Act as well as the right to invoke the remedy of appeal against the orders of assessment either under Section 73 or under Section 74 would get impacted if a common order is permitted to be issued in relation to more than one assessment / financial year.
>
> 18. In the circumstances, we are of the opinion 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."

4. Learned Assistant Government Pleader has not disputed the legal position, much less the factual aspects with regard to passing of composite order impugned in the writ petition.

5. The petitioner has raised various grounds of challenge. However, the petitioner is pressing the primary ground of the order being composite assessment 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 assessment order dated 27.05.2025, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

7. This order, however, shall be subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of six (06) 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.

9. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

GVK

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 22817 of 2026

Dt. 13.08.2026

GVK