



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

[3529]

WEDNESDAY, THE TWENTY NINETH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 3476/2026

Between:

1.M/S VASAVI RICE TRADERS, REPRESENTED BY THE MANAGING PARTNER - SRI JAGANMOHAN RAO KOLLURU, DOOR NO.4-36, PEDDAPULIVARRU, GUNTUR, ANDHRA PRADESH. PIN - 522257

...PETITIONER

AND

1.DEPUTY ASSISTANT COMMISSIONER OF STATE TAX, BAPATLA CIRCLE, BAPATLA, D.NO-11-2-18,OPPOSITE TO RAILWAY STATION, SIVALAYAM STREET, BAPATLA, ANDHRA PRADESH- PIN 522101

2.STATE OF ANDHRA PRADESH, REPRESENTED BY THE SECRETARY TO GOVERNMENT OF A.P. REVENUE (CT) DEPARTMENT, GOVERNMENT OF A.P. SECRETARIAT BUILDINGS VELAGAPUDI, MANGALAGIRI MANDAL, GUNTUR (DISTRICT), AP, PIN -522 503

3.ASSISATANT COMMISSIONER OF STATE TAX, D. NO 11-2-18,OPPOSITE TO RAILWAY STATION, SIVALAYAM STREET, BAPATLA, ANDHRA PRADESH-522101

...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 in the

nature of Writ of Mandamus, setting aside the impugned arrear urgent Notice dated 07-08-2025 and Notice of attachment and sale of immovable properties in Form GST DRC-16 dated 28-11-2025, the claimed common show-cause Notice and its separate summaries and the common adjudication proceedings and separate claimed adjudication orders and their summaries issued under Section 74 of the GST Acts by the Respondent No1 and 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 Pleased to stay the collection of the disputed tax of Rs.12,57,987, the disputed penalty of Rs.12,57,987, the disputed interest of Rs.340 and the disputed late fees of Rs.6,35,178 (Total amount of Rs.31,51,493) and to pass

Counsel for the Petitioner:

1.J.N VENKATA SURESH KUMAR

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 J.N. Venkata Suresh Kumar, 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 18.10.2024, passed by the 1st respondent. This order of assessment covers the period from 2017-2018 to 2022-2023.

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 18.10.2024 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: 29.04.2026

BSM

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

WRIT PETITION NO: 3476 of 2026

Date: 29.04.2026

BSM