APHC010400732026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3543]**
(Special Original Jurisdiction)

TUESDAY, THE 3rd DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 22482/2026

Between:

M/s Sri Vijaya Durga Traders **...PETITIONER**

AND

Deputy Assistant Commissioner St and Others **...RESPONDENT(S)**

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 Sri Justice T.C.D.Sekhar)*

Heard Mr. G. Venkateswarulu, learned counsel for the petitioner, who appeared through online. Also heard Mr. R. Kalyan Chakravarthy, learned Assistant Government Pleader for Commercial Taxes.

2. Petitioner, registered dealer under Goods and Services Tax Act, 2017 (for short "the Act") with GSTIN:37ADRFS7274A1ZO, is engaged in the business of iron and steel, aluminum waste, copper scrap. Aggrieved by composite show-cause notice dated 03.06.2026, issued by respondent No.1, and endorsement dated 13.07.2026, filed the present writ petition on various grounds.

3. Learned counsel for the petitioner while referring to the various averments made in the affidavit filed in support of the writ petition, made submissions *inter alia* that the composite show-cause notice of respondent No.1 covering tax period for the different Assessment Years i.e., 2020-21 to 2025-26 and the endorsement dated 13.07.2026, are not sustainable, in the light of the decision rendered by this Court in **S J Constructions vs. The Assistant Commissioner & ors.** (W.P No.11028 of 2025) dated 17.09.2025., and seeks to allow the writ petition by setting aside both the show-cause notice and endorsement.

4. On the other hand, learned Government Pleader, while refuting the said contentions sought to sustain the impugned order. His submission is that the petitioner instead of availing the remedy of appeal had straightaway filed the

present writ petition and the same is not maintainable. However, he has not disputed the decision rendered by this Court in **S J Constructions** (referred to *supra*), but states that an appeal has been preferred before the Hon'ble Supreme Court and notice in delay petition was ordered.

5. This Court has considered the submissions made and perused material on record.

6. Though several contentions were raised in the writ petition, this Court feels it is not necessary to examine the same in detail. Suffice to state that impugned show-cause notice and endorsement are liable to be set aside in view of the decision of this Court.

7. In W.P No.11028 of 2025 & batch, a co-ordinate Bench of this Court *vide* order dated 17.09.2025 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."*

8. In the light of the above cited decision and for reasons alike, both the show-cause notice and endorsement are set aside.

9. Accordingly the writ petition is disposed of. Needless to observe that respondent No.1 is at liberty to issue separate notices and pass separate orders in respect of relevant tax periods and complete the assessments in accordance with law, after giving opportunity of hearing to the petitioner. No costs. Miscellaneous petitions pending, if any, shall stand closed.

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JUSTICE NINALA JAYASURYA

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JUSTICE T.C.D.SEKHAR

Date:03.11.2026
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THE HON'BLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP No. 22482/2026

Date 03.11.2026

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