APHC010516982026

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

TUESDAY, THE 6th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 28611 OF 2026

Between:

1. M/s. Perla Murali Krishna, 18/11, Main Road, Sukarlabad, Machilipatnam, Andhra Pradesh-521001. Represented by its Proprietor, Sri. Murali Krishna, S/o. Venkateswara Rao, Aged about 61 years.

2. Sri. Perla Murali Krishna, S/o. Venkateswara Rao,Aged about 61 years, R/o. 18/11, Main Road, Opposite Rythu Bazar, Sukarlabad, Machilipatnam, Krishna District.

...Petitioners

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Revenue (CT-II) Department, AP Secretariat, Velagapudi, Amaravathi, Guntur District, AP.

2. The Deputy Assistant Commissioner ST, Patamata Circle,Vijayawada.

3. The Deputy Assistant Commissioner ST, Machilipatnam Circle, Vijayawada 3 Division.

...Respondents

Counsel for the Petitioners: Mr. M RAVINDRA

Counsel for the Respondents: GP FOR COMMERCIAL TAX

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

Writ Petition No:28611 of 2026

The Court made the following Order: (per Sri Justice Ninala Jayasurya)

Heard learned counsel for the petitioners. Also heard Mr. S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax representing respondents.

2. Petitioner No.1 is Proprietor Firm, represented by petitioner No.2, is a registered dealer under Goods and Services Tax Act, 2017 (for short "the Act") with GSTIN:37ACKPP6144J1Z5 is engaged in the business of License Technical Person, value estimates and renting of commercial & residential buildings, aggrieved by common Assessment Order dated 22.11.2025 issued by respondent No.2, filed the present writ petition on various grounds.

3. Learned counsel for the petitioners while referring to the various averments made in the affidavit filed in support of the writ petition, made submissions *inter alia* that the order of respondent No.2 covering tax period for the different Assessment Years i.e., 2021 to 2025 is 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 the impugned orders.

4. On the other hand, learned Assistant Government Pleader, while refuting the said contentions sought to sustain the impugned order. His

submission is that the petitioner's firm 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 not necessary to examine the same in detail. Suffice to state that impugned order is liable to be set aside on the ground that the same is a composite order covering the tax periods 2021 to 2025.

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, the impugned order is set aside. Writ Petition is disposed of, as indicated above.

9. Needless to observe that respondent No.2 is at liberty to issue separate notices in respect of relevant tax periods and proceed with the assessments in accordance with law, after giving opportunity to the petitioner's firm, however, subject to condition of the petitioner's firm depositing 20% of the disputed tax within a period of four (04) weeks from today. In the event of non-compliance of the condition, authorities are at liberty to proceed in the matter, in accordance with law. Immovable property attachments, if any, caused under the aforesaid order of assessment, stands revoked. No costs. Miscellaneous petitions pending, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date:06.10.2026
Ksj

81

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

Writ Petition No:28611 of 2026

06th October, 2026

U

Ksj