APHC010552252026

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

THURSDAY, THE 29th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 30338 OF 2026

Between:

1. M/s. Vemas Trading Company, Having their regd. Premises at D. No. 88-14-3840 Ground Floor, AT Agraharam, Durga Nagar Guntur, Guntur District - 522 004 Represented by its Sole Proprietor Mr. Vema Nasaraiah

...Petitioner

AND

1. The Deputy Assistant Commissioner ST II, Lalapet Circle, Guntur - I Division Guntur, Guntur District - 522 004

2. The State of Andhra Pradesh, Rep by its Principal Secretary Revenue (CT) Dept., Velagapudi, Amaravati - 522 237

...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 topleased 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 Dt. 30.08.2024 for the tax periods 2019-20 and 2021-22 in a consolidated manner, without affixing any DIN or issuance of Intimation to Payment of Tax in DRC - 01A and the consequential recovery proceedings

initiated vide FORM GST DRC - 13 Dt. 29.09.2026 as illegal, arbitrary, violative of provisions of GST Act, 2017, contrary to principles of natural justice and Set Aside the same or to pass such other Order(s) as this Hon'ble Court deem fit, proper and necessary in the interest of justice 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 SUSPEND the operation of impugned Assessment Order passed by the 1st Respondent in FORM GST DRC - 07 Dt. 30.08.2024 for the tax periods 2019 20 and 2021-22 and the consequential recovery proceedings initiated vide FORM GST DRC - 13 Dt. 29.09.2026 pending disposal of the Writ Petition or to pass such other Order(s) as this Hon'ble Court deem fit, proper and necessary in the interest of justice pending disposal of the above writ petition and to pass

Counsel for the Petitioner: S LAKSHMI PRAMEELA

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 30338 OF 2026

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

Heard learned counsel 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 taxpayer and proprietary concern, is engaged in the business of trading chilies. It is an assessee on the rolls of respondent No.1 with GSTIN No.37AQJPV3792KIZX. Aggrieved by the assessment order dated 30.08.2024 passed by the 1st respondent, the present writ petition is filed on various grounds.

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 30.08.2024 passed by the 1st respondent for the tax period 2019-20 & 2021-22 covering multiple tax periods is not sustainable in Law. She 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.
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> 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, more particularly, passing of composite order impugned in the writ petition. However, he submits that the order impugned was passed about 2 years ago and no relief may be granted.

5. Considered the submissions made and perused the material on record.

6. The petitioner has raised various grounds of challenge. However, the primary ground that the impugned order being composite assessment order is liable to be set aside by placing reliance on the above cited decision merits appreciation as the principle is equally applicable to the case on hand. In that

view of the matter, the present writ petition is being disposed of, on this ground alone, leaving open the other grounds of challenge.

7. Accordingly, this writ petition is disposed of, setting aside the impugned assessment order dated 30.08.2024, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

8. 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%.

9. In view of setting aside of impugned order, all consequential proceedings shall stand revoked.

10. 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.

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

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

Date: 29.10.2026
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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 30338 OF 2026

Dt. 29.10.2026

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