APHC010611462025

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

MONDAY, THE 2nd DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 31880 OF 2025

Between:

1. VIJAYASREE FOODS, Rep. by its Partner, Mr. Manda Lakshmi, Ganeswara Kalki Avatara Reddy, 5/66, Sri Ramabhadra Modern Rice Mill, NH-5, Tetali, Tanuku Mandal, West Godavari District, Andhra Pradesh-534 218

...Petitioner

AND

1. ASSISTANT COMMISSIONER OF CENTRAL EXCISE AND CENTRAL TAX, Eluru CGST Division, Ashok Nagar, Eluru.

2. Deputy Commissioner of Central Tax Audit, Kakinada Audit Circle, Guntur Central GST Audit Commissionerate.

3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.

4. Union of India, rep. by its Secretary, Ministry of Finance, Department of Revenue North Block, New Delhi-110001.

5. Andhra Pradesh State Civil Supplies Corporation, Sri Sai Towers, Ashok Nagar, Bandar Road, Kanur, Vijayawada.

...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 a Writ of Mandamus or any other appropriate writ or order or direction to set aside the Order-in-Original NO.17/2005-26-GST (Adjn) of the Respondent dated 21.8.2025 for the tax period 2018-19 to 2022-23 under the CGST/Andhra Pradesh SGST Act and declare that the Petitioner is not liable to pay tax on the value of the broken rice, bran and husk which are allowed to be retained as by products in the course of milling of the paddy for the 5th Respondent and that the Order-In- Original is contrary to the provisions of the CGST/AP SGST Act for clubbing and adjudicating multiple tax periods through a common assessment order and pass

IA NO: 1 OF 2025

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 grant stay of all further proceedings pursuant to Order-in-Origi nal No. 17/ 2025- 26 GST (Adjn) of the 1st Respondent dated 21.08.2025 pending disposal of the Writ Petition, as otherwise the Petitioner will be put to severe Ipss and hardship.

Counsel for the Petitioner: KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents: NAGARAJU NAGURU,

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: 31880 OF 2025

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

Heard Ms.M.Susanya, learned counsel representing learned counsel for the petitioner and Mr. Nagaraju Naguru, learned Standing Counsel for CBIC, appearing for respondent Nos.1 & 2. With their consent, the writ petition is disposed of at the stage of admission.

2. Petitioner, a registered taxpayer and partnership concern, is engaged in the business of milling of paddy. It is an assessee on the rolls of respondent No.1 with GSTIN No.37AAIFV9733F1ZQ. Aggrieved by the Order in Original dated 21.08.2025 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 21.08.2025 passed by the 1st respondent for the tax period 2018-19 to 2022-23 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.
>
> 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 Standing Counsel has not disputed the legal position, more particularly, passing of composite order impugned in the writ petition. However, he submits that the impugned order was passed about a year 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 order dated 21.08.2025, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

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

9. 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.

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

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

Date: 02.11.2026
GVK

234

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 31880 OF 2025

Dt. 02.11.2026

GVK