



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

WEDNESDAY, THE 5th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 21486 OF 2026

Between:

1. JUBILANT AVENUES PRIVATE LIMITED, Having their Principal Place of Business at D. No. 35A Plot No. 3, Block No. 4, Phase IV Auto Nagar, Guntur, Andhra Pradesh - 522 001 Represented by its Authorized Signatory Mr. Lokesh Raju Mandapati

...Petitioner

AND

1. The Superintendent of Central Tax Kothapet COST Range, Opp. IOCL Petrol Bunk, Pattabhipuram Main Road Guntur, Andhra Pradesh- 522 006
2. The Union of India, Represented by its Secretary Ministry of Finance, North Block, Central Secretariat New Delhi - 110 001

...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 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 1 Respondent in ORDER IN ORIGINAL NO. 44/2025-26-GST(Supdt) Dt. 30.12.2025 for the tax periods 2019-20 2020-21 U/s. 74 of the CGST Act, 2017 in Consolidated manner and without issuance of

Intimation for payment of tax in DRC - 01A as illegal, arbitrary, violative of GST Act, 2017 and Set Aside the same

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 STAY the operation of impugned Assessment Order passed by the 1ST Respondent in ORDER IN ORIGINAL NO. 44/2025-26-GST(Supdt) Dt. 30.12.2025 for the tax periods 2019-20 2020-21 U/s. 74 of the COST Act, 2017 including collection of dues pending disposal of the present Writ Petition

Counsel for the Petitioner: PEDDIBHOTLA VENKATA SAI RAJESH

Counsel for the Respondents:

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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

Heard learned counsel for the petitioner and Ms. Santhi Chandra, learned Senior Standing Counsel for Income Tax Department appearing for the respondents. With their consent, the writ petition is disposed of at the stage of admission.

2. Petitioner a registered firm, is served with assessment order dated 30.12.2025 under Section 74 of Central Goods and Service Tax Act (in short 'CGST Act'). Aggrieved by the said order dated 30.12.2025 passed by the 1st respondent, the present writ petition is filed.

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 order of the 1st respondent for the tax period 2019-20 and 2020-21 covering multiple tax periods is impermissible in Law under the provisions of CGST Act. He 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, much less the factual aspects with regard to issuance of composite order impugned in the writ petition.

5. In view of the factual and legal position, the impugned order dated 30.12.2025 is set aside. However, the 1st respondent is at liberty to issue separate orders for each assessment year and proceed with the assessments in respect of tax periods in question, after giving due opportunity to the petitioner, in accordance with Law.

6. Further, 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.

7. Accordingly, the writ petition is disposed of, as indicated above.
8. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 21486 OF 2026

Dt. 05.08.2026

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