

Date of reserved for orders : --
 Date of pronouncement : 08.07.2026
 Date of uploading : 17.07.2026

APHC010037652025



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

[3543]

WEDNESDAY, THE 8th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No: 2136 of 2025

Between:

1.M/S.P.VENKATARAMANIAH & Co., Door No.25-11-519, MILITARY COLONY, 5TH CROSS ROAD, VEDAYAPALEM, NELLORE DISTRICT, REP. BY ITS MANAGING PARTNER, SRI.SREEDHAR POTHUGUNTA.

...PETITIONER

AND

- 1.ASSISTANT COMMISSIONER ST, NELLORE -II CIRCLE, NELLORE.
- 2.COMMISSIONER OF STATE TAX, O/o.THE CHIEF COMMISSIONER OF STATE TAX, DOOR No.12-468-4, ADJACENT TO NH-16, SERVICE ROAD, KUNCHANAPALLY - 522501, GUNTUR DISTRICT.
- 3.ASSISTANT COMMISSIONER ST, ONGOLE -II CIRCLE, ONGOLE.
- 4.ASSISTANT COMMISSIONER ST FAC, NELLORE -III CIRCLE, NELLORE.
- 5.STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE CT-II DEPARTMENT, VELAGAPUDI, AMARAVATHI, GUNTUR DISTRICT.

...RESPONDENT(S):

Counsel for the Petitioner:

1.Mr.S SURI BABU

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

The Court made the following order:

Heard Mr.S.Suri Babu, learned Senior Counsel for the petitioner. Also heard Mr.Sai Kumar, learned Assistant Government Pleader representing the respondents 1 to 4. With their consent, the writ petition is disposed of at the stage of admission.

2. Petitioner, a Partnership Firm engaged in the business of Work Contract Services to various Departments of the Government is an assessee on the rolls of respondent No.1 with GSTIN No.37AACFP7143H1Z6. Aggrieved by the Assessment Order dated 31.08.2024 passed by the 4th respondent, the present writ petition is filed by the petitioner.

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 passed by the 4th respondent for the tax period 2018-2019 to 2021-2022 covering multiple tax periods is impermissible in Law under the provisions of Central Goods and Service Tax 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 Assistant Government Pleader has not disputed the legal position, much less the factual aspects with regard to passing of a composite order impugned in the writ petition.

5. In view of the factual and legal position, the impugned proceedings dated 31.08.2024 are set aside. However, the 4th respondent is at liberty to issue separate notices 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, Writ Petition is allowed, as indicated above. No costs.
Miscellaneous petitions pending, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Dt.08.07.2026
BLV

Whether the order is :

Speaking Yes/No / Reasoned Yes/No

Reportable Yes/No / Non-Reportable Yes/No

THE HON'BLE SRI JUSTICE NINALA JAYASURYA

&

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

W.P.No.2136 of 2025

Dt: 08.07.2026

BLV