

Date of reserved for orders : ---
Date of pronouncement : 06.07.2026
Date of uploading : 10.07.2026

APHC010018032023



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

[3543]

MONDAY, THE 6th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 2577/2023

Between:

1. PARSAM TRADERS, REPRESENTED BY ITS PROPRIETRIX.-SMT.
PARSAM SWATHI, H.NO.-17/2 A, THILAK ROAD, ANANTHAPURAM,
ANANTHAPURAM DISTRICT, ANDHRA PRADESH, PIN. 515 001.

...PETITIONER

AND

1. ASSISTANT COMMISSIONER OF STATE TAX, ANANTHAPURAM-I
CIRCLE, 1ST FLOOR, PAR HEIGHTS, GOOTY ROAD,
ANANTHAPUR, ANDHRA PRADESH, PIN - 515001.

2. THE CHIEF COMMISSIONER OF STATE TAX, A.P., D.NO. 12-468-4,
ADJACENT TO NH-16, SERVICE ROAD, KUNCHANPALLI,
MANGALGIRI MANDAL, GUNTUR DISTRICT, PIN. - 522 501.

3. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY, REVENUE (CT) DEPARTMENT, A.P.SECRETARIAT,
AMARAVATI

...RESPONDENT(S):

Counsel for the Petitioner:

1.J.N VENKATA SURESH KUMAR

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

Writ Petition No:2577 of 2023

The Court made the following Order:

Heard learned counsel for the petitioner. Also heard Mr. S A V Sai Kumar, learned Assistant Government Pleader for Commercial Tax representing respondent Nos.1 and 2.

2. Petitioner, a proprietary concern registered under the Central Goods and Services Tax Act, 2017 and A.P.G.S.T. Act, 2017, aggrieved by common Assessment Order dated 31.05.2022 filed the present writ petition on various grounds.

3. Learned counsel for petitioner *inter alia* contends that the impugned Assessment Order is liable to be set aside as the same is violative of principles of natural justice inasmuch as before passing the Assessment Order, the proper officer failed to follow the procedure prescribed under Rule 142(1A) of the Central Goods and Services Tax (CGST) Rules, etc. He further submits that respondent No.1 passed a composite order for the tax period 2018-19, 2019-20 and 2020-21 and the same is not sustainable, in the light of the judgments rendered by this Court.

4. In addition, he also submits that the Composite order as well as Summary Orders are unsigned and as such, lacks legal efficacy. He also relies on the decision of this Court in **SRK Enterprises** reported in (2023)13

Centax 60 (A.P.) in (W.P No.29397 of 2023 dated 10.11.2023). He also submits that petitioner, even on merits, have a good case, hence, urges for allowing the writ petition.

5. On the other hand, learned Assistant Government Pleader refutes the contention insofar as following the procedure contemplated under Rule 142(1A) of the Central Rules i.e., with regard to issuance of notice prior to finalizing the assessment. He also submits that the petitioner having received the notice failed to submit reply and Assessment Orders were passed long back i.e., on 31.05.2022 and that the petitioner instead of availing the statutory remedies straightaway approached this Court, therefore, writ petition is liable to be dismissed.

6. We have considered the submissions made and perused material on record.

7. At the outset, it may be appropriate to mention that though learned counsel for the petitioner contends that even on merits, petitioner has got a good case, we are not inclined to examine the same more particularly, since writ petition is otherwise deserves to be allowed on the ground of passing a composite Assessment Order by respondent No.1 for tax periods i.e., 2018-19, 2019-20 and 2020-21, which is not sustainable.

8. Though learned Assistant Government Pleader, on oral instructions, has submitted that a prior notice was issued to the petitioner before passing the Assessment Order in question, at this stage, we deem it not necessary to

examine the matter by inviting counter-affidavit. Even otherwise, the contention raised by the learned counsel for the petitioner that impugned Assessment Order dated 31.05.2022 and Composite Orders dated 25.06.2022 are unsigned also merits consideration. Be that as it may.

9. As the order under challenge is not sustainable being composite order, the same is set aside in the light of the decision in W.P No.29397 of 2023 dated 10.11.2023 and for reasons alike. The relevant portion of the decision reads as follows:

“13. Accordingly, this writ petition is allowed in part, on the ground that the order does not contain the signatures. The impugned order is set aside with direction to the Competent Authority to pass fresh order in accordance with law considering the petitioner’s reply already filed as also the additional reply, if so filed, as submitted by the learned counsel for the petitioner within the aforesaid period with respect to the alleged new ground.

14. The entire exercise be completed preferably within a period of six (06) weeks from today.”

10. In the light of the above cited decision and for reasons alike, Writ Petition is disposed of.

11. However in the light of the submission that Assessment Order is passed in the year 2022, we deem it appropriate to direct the petitioner to deposit 20% of the disputed tax within a period of eight (08) weeks from today.

12. Needless to observe that amount, if any, deposited by the petitioner shall be given credit to. Respondent No.1 is at liberty to pass appropriate orders, after issuing separate notices for different tax periods and affording opportunity to the petitioner, in accordance with law. No costs. Miscellaneous petitions pending, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date:06.07.2026
Ksj

Whether the order is:

Speaking Yes/No / Reasoned Yes/No
Reportable Yes/No / Non-Reportable Yes/No