



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

THURSDAY, THE 6th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 22160 OF 2026

Between:

1. M/S.PR INDUSTRIES, Sy. No. 39-8, Rallabaduguru, Kuppam Mandal, Chittoor District, Andhra Pradesh - 517423, Rep. by its Managing Partner, Mahaveer Bijarniya.

...Petitioner

AND

1. The Assistant Commissioner ST, Chittoor-II Circle, Chittoor Division, Next to Devi Theatre, Kattamanchi, Tirupati Road, Chittoor, Chittoor District, Andhra Pradesh - 517001.

2. The State of Andhra Pradesh, , Rep. by the Principal Secretary to the Government, Revenue (CT) Department, A.P. Secretariat, Velagapudi, Guntur District, Andhra Pradesh.

3. The Union of India, rep. by its Secretary (Finance), Ministry of Finance, North Block, New Delhi - 110001.

...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 in the nature of MANDAMUS declaring that the impugned Ex-Parte Composite

Order under Section 74 passed by the First Respondent vide Reference No. ZD370925020524AC, dated 17-09-2025, for the Financial Years 2020-21, 2021-22, 2022-23, 2023-24, 2024-15 (up to December, 2024) under the IGST, COST and SGST Acts, 2017, which was passed without serving any Show Cause Notice or Personal Hearing Notice on the Petitioner, which is a single/composite order passed for Multiple Assessment Years, which was passed by invoking S. 74 even though the ingredients for invoking the same are not available only for the purpose of availing the larger period of limitation under the said Provision as otherwise the impugned order would be partly barred by limitation if passed u/S. 73, as without jurisdiction, without authority, violative of the principles of natural justice, partly barred by limitation and even on merits not sustainable and illegal and consequently 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 of all further proceedings, including recovery of tax, penalty and interest pursuant to the impugned Ex-Parte Composite Order under Section 74 passed by the First Respondent vide Reference No. ZD370925020524AC, dated 17-09-2025, for the Financial Years 2020-21, 2021-22, 2022-23, 2023-24, 2024-15 (up to December, 2024) under the IGST, COST and SGST Acts, 2017,

Counsel for the Petitioner: G NARENDRA CHETTY

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

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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 respondent Nos.1 & 2. 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 17.09.2025 under Section 74 of Central Goods and Service Tax Act (in short 'CGST Act'). Aggrieved by the said order dated 17.09.2025 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 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (upto December, 2024) 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 Assistant Government Pleader 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 17.09.2025 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. This order shall be subject to the condition of the petitioner depositing 20% of the disputed tax, within a period of eight (08) 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%.

7. 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.

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

9. Accordingly, the writ petition is disposed of, as indicated above. 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

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Dt. 06.08.2026

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