



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

MONDAY, THE 21st DAY OF SEPTEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 26644 OF 2026

Between:

1. SAPTAGIRI CONSTRUCTIONS, rep. by its Managing Partner, Mr. Panduri Gopalakrishna, 10-38-21/A, Ground Floor, Ram Nagar, Visakhapatnam, AP-530 002.

...Petitioner

AND

1. ASSISTANT COMMISSIONER OF CENTRAL TAX, Visakhapatnam North CGST Division, 10-50-22, Behind Varun Bajaj Show room, Siripuram, Visakhapatnam, AP-530 003.

2. Deputy Commissioner of Central Tax, Anti-Evasion, Visakhapatnam, Office of the Principal Commissioner of Central Tax, Visakhapatnam Central GST Commissionerate, GST Bhavan, Port Area, Visakhapatnam, AP-530 035.

3. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Guntur District, Amaravathi, AP-522 020.

4. Union of India, Rep. by its Secretary, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, 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 a Writ of Mandamus or any other appropriate writ or order or direction setting aside the order-in-original dated 17.3.2026 passed by the 1st Respondent under Section 74 of the GST Act for the financial years 2019-20 to 2023-24 as being illegal, contrary to the record, without jurisdiction for invocation of Section 74 of the GST Act and in the teeth of the judgment of this Honble Court in the case of M/s. SJ Constructions 2025(9) TMI 1215 for passing a consolidated order for multiple years

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 grant interim stay of all further proceedings in pursuance of the impugned order-in-original dated 17.3.2026 for the financial years 2019-20 to 2023-24, pending disposal of the Writ Petition as otherwise the Petitioner will be put to severe loss and hardship

Counsel for the Petitioner: KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX 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 Mr. L. Chandra Obul Reddy, learned arguing counsel for the petitioner and Ms. Santhi Chandra, learned Senior 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 engaged in the business of supplying works contract services to the Government Departments, is an assessee on the rolls of respondent No.1 with GSTIN No.37ABWFS3536Q1Z1. Aggrieved by the impugned order in original dated 17.03.2026 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 dated 17.03.2026 passed by the 1st respondent for the tax period 2019-20 to 2023-24 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 Standing Counsel has not disputed the legal position, much less the factual aspects with regard to passing of composite order impugned in the writ petition.

5. The petitioner has raised various grounds of challenge. However, the petitioner is pressing the primary ground of the order being composite assessment order by placing reliance on the above cited decision and 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 of challenge, leaving open the other grounds of challenge.

6. Accordingly, this writ petition is disposed of, setting aside the impugned summary order dated 17.03.2026, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

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

8. 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.

9. 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. 26644 OF 2026

Dt. 21.09.2026

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