



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

[3543]

WEDNESDAY, THE 16th DAY OF SEPTEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 26359 OF 2026

Between:

- 1.VENSpra IMPEX, REPRESENTED BY SHRI. POTHINA VENKATA RAMARAO, D. NO.12-4-27, WARD40, PRAKASH MARKET, UMAR SAHEB STREET, ONE TOWN, VIJAYAWADA, ANDHRA PRADESH - 520 001. ...PETITIONER

...PETITIONER

AND

- 1.THE DEPUTY COMMISSIONERST, SPECIAL CIRCLE VJA-I O/O THE JOINT COMMISSIONER ST VIJAYAWADA -1 DIVISION D. NO. 74-14-2 1 FLOOR SHASHANKA TOWERS KRISHNA NAGAR YANAMALAKUDURU ROAD VIJAYAWADA ANDHRA PRADESH - 520 007.
- 2.THE DEPUTY ASSISTANT COMMISSIONER ST PARK ROAD CIRCLE, VIJAYAWADA -1 DIVISION D. NO. 74-14-26 4 FLOOR KRISHNA NAGAR VIJAYAWADA ANDHRA PRADESH - 520 007.
- 3.THE STATE OF ANDHRA PRADESH, REPRESENTED BY ITS PRINCIPAL SECRETARY REVENUE DEPARTMENT COMMERCIAL TAXES A.P. SECRETARIAT VELEGAPUDI - 522 238.
- 4.UNION OF INDIA, DEPARTMENT OF REVENUE REPRESENTED BY ITS SECRETARY REVENUE NORTH BLOCK NEW DELHI - 110 001.

...RESPONDENT(S):

Counsel for the Petitioner:

- 1.ANIL KUMAR BEZAWADA

Counsel for the Respondent(S):

- 1.GP FOR COMMERCIAL TAX

The Court made the following ORDER: (Per NJS,J)

Heard learned counsel for the petitioner. Also heard Mr.R.Kalyan Chakravarthy, learned Government Pleader for Commercial Tax, 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 12.06.2026 under Section 74 of Central Goods and Service Tax Act (in short 'CGST Act') for the years 2021-22 to 2024-25. Aggrieved by the said order dated 12.06.2026, 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 of the 1st respondent for the tax period 2021-22 to 2024-25, 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 *pari materia* 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 Government Pleader for Commercial Tax 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 12.06.2026 is set aside. However, the 1st respondent is at liberty to issue separate notices for each assessment year, proceed and pass separate assessment orders 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

Date:16.09.2026

Ssv

Whether the order is :

Speaking Yes/No / Reasoned Yes/No

Reportable Yes/No / Non-Reportable Yes/No

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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Date:21.09.2026.

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