



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

[3543]

THURSDAY, THE 20th DAY OF AUGUST 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 22163/2026

Between:

1.M/S.VISHWA VINAYAKA BUILD TECH, REGD. OFFICE AT NO. 255,
B.S.K 6TH STAGE 3RD CHIKKEGOWDANAPALYA, BANGLORE -
560109. KARNATAKA STATE. REP, BY ITS MANAGING PARTNER,
CHIKKAREVANNA,

...PETITIONER

AND

- 1.THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL
SECRETARY, REVENUE(CT) DEPARTMENT, VELAGAPUDI,
AMARAVATI, GUNTUR DISTRICT, ANDHRA PRADESH - 522237.
- 2.THE DEPUTY ASSISTANT COMMISSIONER STI, O/O THE
ASSISTANT COMMISSIONER (ST), PALAMANER CIRCLE,
PALAMANER, PHITTOOR DISTRICT - 517408, ANDHRA PRADESH.
- 3.THE ASSISTANT COMMISSIONER ST, PALAMANER CIRCLE,
PALAMANER, CHITTOOR DISTRICT - 517408, ANDHRA PRADESH.
- 4.THE BRANCH MANAGER, AXIS BANK, JR PLAZA, GROUND
FLOOR, NORTHERN SIDE, NO. 6, KANAKPURA ROAD,
RAGHUVANAHALLI, BANGLORE - 560062, KARNATAKA STATE.

...RESPONDENT(S):

Counsel for the Petitioner:

1.S APPADHARA REDDY

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:22163 of 2026

The Court made the following Order: (per Sri Justice Ninala Jayasurya)

Heard learned counsel for the petitioner. Also heard Mr. R.Kalyan Chakravarthy, learned Government Pleader for Commercial Tax representing the respondent Nos.1 to 3.

2. Petitioner registered under Goods and Services Tax Act, 2017 (for short “the Act”) with GSTIN:37AAOFV8238M1Z7, is engaged in the business of selling of granite blocks. Aggrieved the common Assessment Order dated 13.04.2024 issued by respondent No.3 in imposing 100% penalty, filed the present writ petition on various grounds.

3. Learned counsel for the petitioner while referring to the various averments in the affidavit filed in support of the writ petition, made submissions *inter alia* that the order of respondent No.3 covering tax period for the different Assessment Years i.e., 2020-2021, April 2021 – March 2022 and April 2022 to March 2023, is not sustainable, in the light of the decision rendered by this Court in **S J Constructions vs. The Assistant Commissioner & ors.** (W.P No.11028 of 2025) dated 17.09.2025., and seeks to allow the writ petition by setting aside the impugned order.

4. On the other hand, learned Government Pleader, while refuting the said contentions sought to sustain the impugned order. His submission is that the petitioner instead of availing the remedy of appeal had straightaway filed the

present writ petition and the same is not maintainable. However, he has not disputed the decision rendered by this Court in **S J Constructions** (referred to supra), but states that an appeal has been preferred against the said decision before the Hon'ble Supreme Court and notice in the delay petition was ordered.

5. This Court has considered the submissions made and perused material on record.

6. Though several contentions were raised in the writ petition, this Court feels it not necessary to examine the same in detail. Suffice to state that impugned order is liable to be set aside on the ground that the same is a composite order covering the tax periods 2020-2021, April 2021 – March 2022 and April 2022 to March 2023.

7. In W.P No.11028 of 2025 & batch, a co-ordinate Bench of this Court *vide* order dated 17.09.2025 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.”

8. In the light of the above cited decision and for reasons alike, the impugned order is set aside. Writ Petition is disposed of, as indicated above.

9. Needless to observe that respondent No.3 is at liberty to issue separate notices in respect of relevant tax periods and proceed with the assessments in accordance with law, after giving opportunity to the petitioner, however, subject to condition of the petitioner depositing 30% of the penalty amount within a period of six (06) weeks from today. No costs. Miscellaneous petitions pending, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date:20.08.2026
Ksj