



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

[3529]

WEDNESDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9510/2026

Between:

1.M/S. AVIKA STEEL MART, HAVING GSTIN. 37ABEPD0481D1Z6,
REPRESENTED BY ITS PROPRIETOR, MRS. PRIYANKA BHUTARA,
D/O POONAM CHAND DARGAD, AGED 43 YEARS, HAVING OFFICE
AT PLOT NO. 196-197, THUMUKUNTA INDUSTRIAL AREA MAIN
ROAD, APIIC HINDUPU, THUMUKUNTA INDUSTRIAL AREA, SRI
SATHYASAI, ANDHRA PRADESH - 515211

...PETITIONER

AND

1. UNION OF INDIA, THROUGH THE SECRETARY DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI-
110 00.
2. STATE OF ANDHRA PRADESH, THROUGH THE PRINCIPAL
SECRETARY GOVERNMENT REVENUE (CT-II) DEPARTMENT
SECRETARIAT, VELAGAPUDI, AMARAVATI DISTRICT -GUNTUR.
3. CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, MINISTRY
OF FINANCE, NORTH BLOCK, NEW DELHI -110 001.
4. THE JOINT COMMISSIONER ST, NANTHAPURAM DIVISION PAR
HEIGHTS, GOOTY ROAD, OLD TOWN, ANANTHAPURAMU,
ANDHRA PRADESH - 515001.
5. DEPUTY ASSISTANT COMMISSIONER ST II, O/O. THE ASSISTANT
COMMISSIONER (ST), 1 ST FLOOR, DOOR.NO.6-2-203, A2, A3, SRI

NIDHI COMPLEX, D.L. ROAD, HINDUPUR-515201

...RESPONDENT(S):

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, Order or Direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof to quash and set aside the Order in Original dated 22.11.2025 (Exhibit 'P1') as bad in law. b) that this Hon'ble Court be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Direction under Article 226 of the Constitution of India calling for the records pertaining to the Petitioner case and after going into the validity and legality thereof to quash and to set aside Impugned Show Cause Notice (SCN).dated 19.02.2025 (Exhibit 'P4') as bad in law c) And pass

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 to stay the effect, operation, and enforcement of the Order in Original dated 22.11.2025 passed by Respondent No. 5, and pass

Counsel for the Petitioner:

1.SHAIK SHAHEDAZ

Counsel for the Respondent(S):

1.GP FOR COMMERCIAL TAX

2.

The Court made the following Order: *(per Hon'ble Sri Justice R. Raghunandan Rao)*

Heard Sri Shaik Shahedaz, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an order of assessment, dated 22.11.2025, passed by the 5th respondent. This order of assessment covers the period from November-2020 to October 2023.

3. The petitioner, after having raised various grounds of challenge, has pressed the ground that, a single order of assessment, issued for more than one financial year, would be violative of the provisions of Sections 73 & 74 of the GST Act, 2017 and consequently, set aside the impugned order of assessment.

4. A Division Bench of this Court, in W.P.Nos.11028 of 2025 & batch, after considering the said question, had held 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.

5. The petitioner has raised various grounds of challenge. However, the petitioner is pressing the primary ground of the order of assessment being

a composite order of assessment. 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 order of assessment, dated 22.11.2025 and remand back to the respondents, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately. Coercive steps taken against the petitioner, including attachment, for recovery of the dues under this order shall also stand set aside. Needless to say, the period from the date of issuance of the impugned order of assessment till the date of receipt of this order shall be excluded for the purposes of limitation. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

R. RAGHUNANDAN RAO, J

T.C.D. SEKHAR, J

Date: 15.04.2026

BSM

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 9510 of 2026

Date: 15.04.2026

BSM