APHC010234652026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3529]**
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINETH 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: 12181/2026

Between:

1. M/S SUNSHINE INFRATECH,, REP. BY ITS ACCOUNTS MANAGER, CHITTIBOINA SRINIVASULU,' S/O C NARAYANA, AGED ABOUT 57 YEARS, O/O D NO. 1/441-11, FLAT NO. 401, SREE AVENUES APARTMENT, MARUTHI NAGAR, KADAPA, YSR DISTRICT, ANDHRA PRADESH - 516 001

...PETITIONER

AND

1. JOINT COMMISSIONER OF CENTRAL TAX, OFFICE OF THE COMMISSIONER OF CENTRAL TAX, GST COMMISSIONERATE, TIRUPATI - 517 502.
2. ASSISTANT COMMISSIONER OF CENTRAL TAX, KADAPA DIVISION, KADAPA TOWN, YSR DISTRICT - 516 004
3. SENIOR INTELLIGENCE OFFICER, DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI), VIJAYAWADA REGIONAL UNIT, VIJAYAWADA - 520008
4. JOINT DIRECTOR, DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI), VISAKHAPATNAM ZONAL UNIT, VISAKHAPATNAM
5. UNION OF INDIA, REP. BY ITS SECRETARY, GOVERNMENT OF INDIA, MINISTRY OF FINANCE, 3RD FLOOR, JEEVAN DEEP

BUILDING, SANSAD MARG, NEW DELHI - 110 001.

6. THE STATE OF ANDHRA PRADESH, REP. BY ITS PRINCIPAL SECRETARY, REVENUE (CT) DEPT., STATE SECRETARIAT, VELAGAPUDI, AMARAVATHI- 522 241

7. THE PROJECT DIRECTOR, PROJECT IMPLEMENTATION UNIT (PIU), NHAI, TIRUPATI,'- 517 502

8. THE PROJECT DIRECTOR, PROJECT IMPLEMENTATION UNIT (PIU), NHAI, KADAPA, - 523 001

9. THE PROJECT DIRECTOR, PROJECT IMPLEMENTATION UNIT (PIU), NHAI, ONGOLE - 523 001

10. THE PROJECT DIRECTOR, PROJECT IMPLEMENTATION UNIT (PIU), NHAI, RAJAMAHENDRAVARAM - 533103

11. THE REGIONAL OFFICER, OFIFCE OF REGIONAL OFFICE, NHAI, VIJAYAWADA -520 013

12. THE CHAIRMAN NHAI, NHAI, NHAI HEAD QUARTERS, DWARKA, NEW DEHI -110075

13. THE GOVERNMENT OF INDIA, REP. BY ITS SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, TRANSPORT BHAWAN, NEW DELHI - 110001

14. M/S KNR CONSTRUCTIONS LIMITED, KNR HOUSE, 3RD AND 4TH FLOOR, PLOT NO. 114 PHASE 1, KAVURI HILLS, HYDERABAD - 500033.

15. NSPR CONSTRUCTIONS INDIA PVT LTD, 1-52-D3-4, NEAR SUJATHA THEATRE, PULIVENDULA, KADAPA DISTRICT 516 390

16. M/S GV ROAD PROJECTS PVT LTD, H. NO. 8-2-686/B11116/1, PLOT NO. 9, ROAD NO 12 BANJARA HILLS, HYDERABAD - 500034.

17. M/S GAYATRI PROJECTS LTD, RAJ BHAVAN ROAD, SOMAJIGUDA, HYDERABAD -500082

18. M/S BVSR CONSTRUCTIONS PVT LTD, 8-2-686/B/11/6/1, PLOT NO.9, ROAD NO.12, BANJARA HILLS, HYDERABAD - 500034

19. M/S GR INFRA PROJECTS PVT LTD, SURVEY NO 67/70/71, BESIDES AVANTI FEEDS LIMITED, DEVARAPALLI, BANDAPURAM MANDAL, WEST GODAVARI DISTRICT, AP -534316

...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 topleased to issue a Writ of Mandamus of any other appropriate Writ or direction declaring the Assessment Order dated 14.11.2025 and Summary of Orders in Form DRC-07 dated 20.11.2025 passed by Respondent No.1 under Section 74 of the. GST Act, 2017 and Show Cause Notice and Summary of Notice in Form DRC-01 dated 29.06.2025 passed by the Respondent No.4 under Section 74 of GST Act, 2017 for the period from 2018-19 to 2021-22 that passing of a composite order for four (4) years, in violation of principles of natural justice, invoking section 74 on the issue of differential tax of 6percent on works contract services provided by the petitioner as a sub-contractor to the main contractor of NHAI, barred by limitation for the years 2018-19, 2019-20 and 2020-21 under Section 73, is as being illegal, arbitrary, without jurisdiction, vitiated by procedural irregularity in clubbing the adjudication for 4 years in one proceeding, and in violation of principles of natural justice and consequently convert the same into Section 73 proceedings or 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 pleased to grant stay of all further proceedings, including recovery of differential tax at the rate of 6 % along with interest and penalty pursuant to the impugned Assessment Order dated 14.11.2025 and Summary of Orders in Form DRC- 07 dated 20.11.2025 passed by Respondent No.1 under Section 74 of the GST Act, 2017 for the period from 2018-19 to 2021-22, and pass

Counsel for the Petitioner:

1. L CHANDRA OBUL REDDY

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 L. Chandra Obul Reddy, the learned counsel appearing for the petitioner and Smt. Santhi Chandra, the learned Standing Counsel appearing for the respondents.

2. The petitioner is a registered Company, which has been served with an Assessment Order, dated 14.11.2025, passed by the 1st respondent. This Order of Assessment covers the period from 2018-2019 to 2021-2022.

3. The petitioner, after having raised various grounds of challenge, has pressed the ground that, a single assessment order passed, for more than one financial year, would be violative of the provisions of Section 73 and Section 74 of the G.S.T. Act, 2017, and consequently, set aside the orders of assessment/appeals.

4. A Division Bench of this Court, in W.P.No.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 being a composite order.

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, dated 14.11.2025, leaving it open to the respondents to initiate fresh proceedings, for each assessment year separately.

7. 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.

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:29.04.2026
KPV

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THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

THE HON'BLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No.12181 of 2026

(per Hon'ble Sri Justice R. Raghunandan Rao)

29.04.2026

KPV