APHC010362122025

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

[3543]

WEDNESDAY, THE 15th DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 18602/2025

Between:

1. M/S.C.ESWARA REDDY AND CO.,, 105, SAILOCK APARTMENT, SAPTAGIRINAGAR, JHOHARAPURAM ROAD, KURNOOL. STATE OF ANDHRA PRADESH. REP. BY ITS PARTNER MR.KONUDULA PRAVEEN KUMAR REDDY

...PETITIONER

AND

1. THE JOINT DIRECTOR, OFFICE OF THE DIRECTORATE GENERAL OF GST INTELLIGENCE, VISAKHAPATNAM ZONAL UNIT, D.NO.28-14-17, SURYA BAGH, BESIDE MELODY THEATRE, VISAKHAPATNAM - 530 020.
2. THE ADDITIONAL COMMISSIONER OF CENTRAL TAX, TIRUPATHI CGST COMMISSIONERATE, 9-86A,AMARAVATI NAGAR, M.R.PALLI, TIRUPATHI - 517 502. TIRUPATHI DISTRICT, STATE OF ANDHRA PRADESH.
3. THE DEPUTY COMMISSIONER ST SPECIAL CIRCLE, OFFICER OF JOINT COMMISSIONER, KURNOOL,

KURNOOL DISTRICT.

4. THE STATE OF ANDHRA PRADESH, REP. ITS PRINCIPAL SECRETARY, (COMMERCIAL TAXES DEPARTMENT), A.P. SECRETARIAT, VELAGAPUDI, AMARAVATI. GUNTUR DISTRICT, ANDHRA PRADESH.
5. THE UNION OF INDIA, REP. BY ITS SECRETARY, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI - 110 001.
6. THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, REP. BY ITS CHAIRMAN, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, NORTH BLOCK, CENTRAL SECRETARIAT, NEW DELHI - 100 001.

...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 Wirt of Mandamus or any other appropriate Writ or Order or Direction declaring- i) the action of the 2nd Respondent in issuing Order-in-Original, dated 27.03.2025 and Summary of the Order in Form GST DRC-07 dated 29.03.2025 levying tax. Penalty and Interest under the Provisions of CGST/SGST 2017 for the tax periods 2020-21 and 2021-22, without considering the detailed objections of the petitioner and without following section 6 of the APGST/CGST Acts, 2017. Acts ii) Without issuing prior notice which is mandatory as per Rule 142(1A) of APGST/CGST Rules, 2017. iii) the Summary of the Order in Form GST DRC-07 dated 29.03.2025 is a un-signed order and for the tax period 2020-21, the 3rd Respondent had already passed the Proceedings dated 10.05.2024 against which W.P.No. 16428 of 2024 is pending adjudication on the file of the Hon'ble Court, iv) the 2nd Respondent passing the Order-in-Original amounts to double taxation, as arbitrary, contrary to, without jurisdiction same is contrary to the Principles of Natural Justice and Rule of Law, against the Article 14, 19 (1) (g) and 21 of the Constitution of India, and consequently set aside / quash the Order-in-Original dated 27.03.2025 and Summary of the Order, dated 29.03.2025 in Form GST DRC-07 issued by the 2nd Respondent as null and void not valid in the eye of law and pass

IA NO: 1 OF 2025

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 Suspend the operation of the Summary of the Order in Form GST DRC-07 dated 29.03.2025 and Order- in-Original dated 27.03.2025 passed by the 2nd Respondent, for the tax periods 2020-21 and 2021-22 under the CGST/SGST Acts 2017, pending disposal of the above Writ Petition, as otherwise, the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner:

1. SHAIK JEELANI BASHA

Counsel for the Respondent(S):

1. P S P SURESH KUMAR
2. GP FOR COMMERCIAL TAX
3.

The Court made the following order:
(per Hon'ble Sri Justice Ninala Jayasurya)

Heard Sri Sheik Jeelani Basha, learned counsel for the petitioner who appeared through online and Sri S.A.V.Sai Kumar, learned Junior Standing Counsel for CBIC.

2. Petitioner, a partnership firm registered under the provisions of the State Goods and Services Tax Act, 2017, the Central Goods and Service Tax Act, 2017, and the Integrated Goods and Service Tax Act, 2017, (for short "the Act"), is engaged in the business of works contract services, aggrieved by Order-in-Original dated 27.03.2025 and Summary of the Order in Form GST DRC-07 dated 29.03.2025, filed the present writ petition on various grounds.

3. Learned counsel for the petitioner while referring to the various averments made in the affidavit filed in support of the writ petition, made submissions *inter alia* that the order of respondent No.2 covering composite tax period for the different Assessment Years i.e., 2020-21 and 2021-22 is not sustainable in the light of the decisions rendered by this Court in W.P No.11028 of 2025, and seeks to allow the writ petition by setting aside the impugned orders.

4. On the other hand, Sri S.A.V.Sai Kumar, learned Assistant Government Pleader, submits that the petitioner has remedy of appeal before the Appellate Tribunal and instead of filing an appeal, the present writ petition is filed and the same cannot be entertained.

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

6. Admittedly, Order-in-Original dated 27.03.2025 and Summary of the Order of the respondent No.2 covers the composite tax period of 2020-21 and 2021-22. At this stage, the learned counsel also submits that in fact, show-cause notice dated 01.09.2025 was issued by the respondent No.1, after the said Order-in-Original was passed.

7. Be that as it may, 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 orders are set aside. Writ Petition is allowed, as indicated above.

9. Needless to observe that respondent No.2 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.

10. 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. No costs. Miscellaneous petitions pending, if any, shall stand closed.

JUSTICE NINALA JAYASURYA

JUSTICE T.C.D.SEKHAR

Date:15.07.2026
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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

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

WP.No.1860/2025

Dated 15.07.2026

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