



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

[3529]

WEDNESDAY, THE THIRTY FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 34400/2025

Between:

1. SRI GANESH STEELS AND CEMENTS, REP. BY ITS PROPRIETOR
SRI. NAGA RAJU AMASALA 28-5-307, GROUND FLOOR, SHOP NO
2 AND 3, NEAR FISH MARKET, MYPADU ROAD, VENUGOPAL
NAGAR, NELLORE-524002. ANDHRA PRADESH

...PETITIONER

AND

1. THE ADDITIONAL COMMISSIONER OF CENTRAL TAX, (GST-
APPEALS), 3-30-15, RING ROAD, GUNTUR-522 006. 2.
2. THE ASSISTANT COMMISSIONER OF CENTRAL TAX, NELLORE
COST DIVISION, GST BHAVAN, 24-7-205/2, PLOT NO. 121, 12TH
ROAD, MAGUNTA LAYOUT, NELLORE-524 003. 3.
3. THE UNION OF INDIA, REP. BY THE SECRETARY(FINANCE),
MINISTRY OF FINANCE, NORTH BLOCK NEW DELHI-110001. 4
4. THE CHIEF COMMISSIONER OF STATE TAX, 12-468-4, ADJ. TO NH-
16, SERVICE ROAD, KUNCHANAPALLI-522 501, GUNTUR
DISTRICT

...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 Writ of MANDAMUS or any other appropriate Writ

or Order or Direction (a) quashing the impugned OIA dated 31.10.2025 and impugned OIO dated 30.12.2023 came to be passed by the 1ST and 2ND Respondents (Ex.P-1 and (Ex.P-2) as being without jurisdiction, arbitrary, illegal and contrary to the provisions of the Act and Circulars (Ex.P- 3) and (Ex.P-4) and in violation of principles of natural justice, hence, the same may please be considered as non-est in the eye of law. Consequently, the Honble Court may be pleased to direct the 2ND Respondent to stay the recovery of the impugned demand, (b) direct the 2ND Respondent to accept and consider the waiver of late fee, non-levy of interest, penalties in terms of the circulars of CBIC vide No.211/5/2024-GST dated NO.185/17/2022-GST 26.06.2024 dated 27.12.2022 No.192/04/2023-GST dated 17.07.2023 and Notifications vide No.07/2023-Central Tax dated 31.03.2023 and No.25/2023-Central Tax dated 17.07.2023 and to 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 to grant stay of all further proceedings of recovery of Rs. 1,16,567/-, under Rs. 26,40,543/-: interest Section 50 and penalty of Rs. Rs.4,47,991/- of the Act, pursuant to The impugned orders dated 31.10.2025 and 30.12.2023, pending disposal of the Writ Petition as otherwise, the Petitioner will be put to severe loss and hardship:

Counsel for the Petitioner:

1.C SANJEEVA RAO

Counsel for the Respondent(S):

1.P S P SURESH KUMAR

2.P S P SURESH KUMAR-09383/AP/2482/2002

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

Heard Sri C. Sanjeeva Rao, 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 30.12.2023, passed by the 2nd respondent. This Order of assessment covers the period from July, 2017 to 2021-2022. Aggrieved by this Order, the petitioner had filed an appeal which came to be dismissed on 31.10.2025. The petitioner has approached this Court challenging the Order of assessment, dated 30.12.2023 as well as the Order of appeal, dated 31.10.2025.

3. The petitioner, after having raised various grounds of challenge, have sought a direction, on 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 of assessment, dated 30.12.2023 as well as the Order of appeal, dated 31.10.2025, 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:31.12.2025

BSM

THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

AND

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

WRIT PETITION No:34400 of 2025

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

31.12.2025

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