



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

[3529]

WEDNESDAY, THE TWENTY FOURTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 25206/2025

Between:

1.M/S. SUPRAJA DAIRY PRIVATE LIMITED,, REP. BY ITS MANAGING
DIRECTOR - SRI. BUPATHIRAJU RAMA MURTHY RAJU, 2-49-8,
GROUND, SECTOR-11, MVP COLONY, VISAKHAPATNAM-530017,
VISAKHAPATNAM DISTRICT

...PETITIONER

AND

1.THE ASSISTANT COMMISSIONER OF CENTRAL TAX,
VISAKHAPATNAM NORTH COST DIVISION, 10-50-22, LANE OPP
HSBC MAIN GATE, SIRIPURAM, VISAKHAPATNAM-530003

2.THE SUPERINTENDENT OF CENTRAL TAX, MUVVALAVANIPALEM
RANGE, VISAKHAPATNAM NORTH CGST DIVISION
VISAKHAPATNAM

3.THE SUPERINTENDENT OF CENTRAL TAX, ARREAR RECOVERY
CELL, VISAKHAPATNAM NORTH CGST DIVISION
VISAKHAPATNAM.

4.THE UNION OF INDIA, REP. BY ITS PRINCIPAL SECRETARY,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE UDYOG
BHAVAN, NORTH BLOCK, NEW DELHI-110 001.

...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 an appropriate writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st and 2nd respondents in issuing the impugned show cause notice vide Ref. No. ZN3709230297757 dated 28.09.2023 and impugned OIO No.

021/2024-25/AC/North/DSRB 28.10.2024/06.12.2024 respectively as illegal, arbitrary, high handed, without authority of law and jurisdiction, in violation of principles of natural justice, contrary to the provisions of the Act and consequently, set aside/quash the same and pass

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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 including any recovery proceedings through coercive methods for the recovery of the disputed tax for the tax periods July,2017 to 2020-21 in pursuance to the impugned 010 of the 1®* respondent dated 28.10.2024/06.12.2024, pending disposal of the Writ Petition and pass

Counsel for the Petitioner:

1.C SANJEEVA RAO

Counsel for the Respondent(S):

1.SANTHI CHANDRA

The Court made the following order:

The petitioner has assailed the show-cause notice, bearing Ref. No.ZN3709230297757, dated 28.09.2023 and the impugned original order of assessment, dated 28.10.2024, on the ground that a composite show-cause notice and composite order for multiple assessment periods being July 2017-2018 to 2020-2021 could not have been passed. The petitioner also assails the show-cause notice, on the ground that the taxes that are demanded under the order have already been paid, despite which recovery proceedings are being processed against the petitioner.

2. This Court, in W.P.No.17671 of 2025, dated 17.09.2025, had held that a composite order could not have been passed for different tax periods. As the present show-cause notice and the impugned order are composite

show-cause notice and composite order, for the tax periods July 2017-2018 to 2020-2021, the same requires to be set aside.

3. Accordingly, this Writ Petition is disposed of, setting aside the impugned order, dated 28.10.2024 and the show-cause notice, dated 28.09.2023, leaving it open to the respondents to initiate fresh proceedings, in accordance with law and after due opportunity of hearing being given to the petitioner, both on the merits of the case as well as on the question of payment of taxes.

4. Needless to say, the period from the date of the impugned assessment order, 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: 24.09.2025
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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: 25206 of 2025

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

24.09.2025

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