



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

[3529]

**TUESDAY, THE SIXTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 7719/2026

Between:

M/s. Srinidhi Builders And Developers,

...PETITIONER

AND

The Assistant Commissioner Of State Tax Fac and
Others

...RESPONDENT(S)

Counsel for the Petitioner:

1. SATABISH AJJARAPU

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

The petitioner has approached this Court being aggrieved by the order of assessment, dated 26.04.2024, for the period, March, 2019 and the order of assessment, dated 22.08.2024, for the period, January, 2020 and consequential summary of orders.

The case of the petitioner is that, in both these orders, the Assessing Authority has rejected the claim of I.T.C. Credit made by the petitioner in the

returns filed, on 09.01.2020 & 24.11.2020, on the ground that, the said claims were barred, under Section 16(4) of the G.S.T. Act. The petitioner contends that, by virtue of the insertion of Section 16(5) of the G.S.T. Act, the claims made by the petitioner could not have been rejected and would have to be admitted.

The learned Government Pleader for Commercial Taxes appearing for the respondents seeks time to obtain instructions and for filing of a counter-affidavit.

Prima facie, a case is made out by the petitioner for grant of interim relief in as much as the insertion of Section 16(5) of the G.S.T. Act has extended the time period within which such claims can be made and consequently, the orders of the Assessing Authority may not be in accordance with Section 16(5) of the G.S.T. Act.

In such circumstances, there shall be stay of operation of the impugned orders and no coercive steps shall be taken against the petitioner for recovery of amounts under these orders till further orders.

Post on 10.08.2026, for filing of a counter-affidavit.

R. RAGHUNANDAN RAO,J

T.C.D.SEKHAR,J