

**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)**

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

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WP NO: 7719 OF 2026

Between:

M/s. Srinidhi Builders and Developers, Rep. by its Sole Prop. Mrs. Doki Geeta,
26-18-2/6, TF-1, Velampeta, Visakhapatnam - 530001 Andhra Pradesh.

...Petitioner

AND

1. The Assistant Commissioner of State Tax (FAC), Suryabagh Circle,
Visakhapatnam-I Division, Visakhapatnam, A.P. 530020
2. The Deputy Assistant Commissioner (ST), Suryabagh Circle,
Visakhapatnam-I Division, Visakhapatnam, A.P. 530020
3. The State of Andhra Pradesh, rep. by its Principal Secretary to
Government, Revenue (CT-II) Department, Secretariat, Velagapudi,
Amaravathi, Guntur Dist. A.P-522238
4. The Union of India, Rep. by its Secretary, Ministry of Finance, North
Block, New Delhi - 110 001

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to - A. issue a Writ of Mandamus and/or any other similar/appropriate Writ, declaring that the Orders in GST DRC-07 dt. 26.04.2024 and 22.08.2024 (Ex. P-1 Colly), passed U/s. 73(9) of the Andhra Pradesh Goods and Service Tax Act, 2017, and under the Central Goods and Service Tax Act, 2017 by the 1st Respondent, as arbitrary, illegal, and

contrary to the provisions of Sec. 16(5) of the GST Acts and against the principles of natural justice, and violation of the Articles 14 and 19(1)(g) of the Constitution of India. Consequently, B. set aside the Orders in GST DRC-07 dt. 26-04-2024 and 22-08-2024 (Ex. P-1 Colly), passed U/s. 73(9) of the Andhra Pradesh Goods and Service Tax Act 2017, and under the Central Goods and Service Tax Act 2017 by the 1st Respondent, and to direct the 1st Respondent to grant the ITC claimed in the returns filed prior to 30-11-2021;

IA NO: 1 OF 2026:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the Garnishee Notice in Form GST DRC -13 dt.05-02-2026 (Ex. P-3) issued by the 2nd Respondent under Section 79(1)(c) of the APGST Act attaching the Petitioner's Account No. 35977820660 with State Bank of India, Port Branch, Visakhapatnam, pending disposal of WP.No.7719 of 2026, on the file of the High Court.

IA NO: 2 OF 2026:

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend the operation of the Orders in GST DRC-07 dt. 26-04-2024 and 22-08-2024 (Ex. P-1 Colly), passed U/s. 73(9) of the Andhra Pradesh Goods and Service Tax Act 2017, and under the Central Goods and Service Tax Act 2017 by the 1st respondent, pending disposal of the Writ Petition and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case, as otherwise the Petitioner will be put to severe loss and hardship, pending disposal of WP.No.7719 of 2026, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri Satabish Ajjarapu, Advocate for the Petitioner and GP for Commercial Tax for Respondent Nos.1 to 3, 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.

//TRUE COPY//

SD/- M.SRINIVAS
ASSISTANT REGISTRAR
SECTION OFFICER

To,

1. The Assistant Commissioner of State Tax (FAC), Suryabagh Circle,
Visakhapatnam-I Division, Visakhapatnam, A.P. 530020

2. The Deputy Assistant Commissioner (ST), Suryabagh Circle,
Visakhapatnam-I Division, Visakhapatnam, A.P. 530020
3. The Principal Secretary to Government, State of Andhra Pradesh,
Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi,
Guntur Dist. A.P-522238
4. The Secretary, Union of India, Ministry of Finance, North Block, New
Delhi - 110 001 (Addressee Nos.1 to 4 by **RPAD**)
5. One CC to Sri. Satabish Ajjarapu, Advocate [OPUC]
6. Two CCs to GP for Commercial Tax, High Court of Andhra Pradesh.
[OUT]
7. Two spare copies

HIGH COURT

RRR,J

&

TCDS,J

DATED:16/06/2026

POST ON 10.08.2026

ORDER

WP.No.7719 of 2026

STAY

