APHC010621812026

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

MONDAY, THE 23rd DAY OF NOVEMBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION NO: 34040 OF 2026

Between:

1. M/s. Vaidehi Projects Private Limited,, rep. by its Authorized Signatory, Mr. Bendalam Srikanth, 568, Ramalayam Street, Prakasaraopalem Village, West Godavari District-534 112, Andhra Pradesh.

2. Umanja Venkatasatyasiva Srihari Kolia,, Director of M/s. Vaidehi Projects Private Limited, 791/A, Flat No.102, Sairam Residency, Road No.40, Jubilee hills, Hyderabad, Telangana-500 033.

...PETITIONERs

AND

1. The Assistant Commissioner State Tax, Nidadavole Circle, Rajamahendravaram Division 2-2-83, Pangidi Road, Nidadavole, East Godavari District-534 301.

2. The Deputy Assistant Commissioner1, O/o Assistant Commissioner (ST), Palakol Circle, Eluru Division-Hanuman Colony, Palakollu, West Godavari District, Andhra Pradesh 534 260.

3. The Central Board of Indirect Taxes and Customs, GST Policy Wing, Government of India, Ministry of Finance, New Delhi-510 001, rep. by its Commissioner(GST).

4. The State of Andhra Pradesh, rep. by its Special Chief Secretary to Government (FAC), State Tax Department, Veiagapudi, Amaravathi, Guntur District-522 237.

5. The Union of India, rep. by its Secretary, Government of India, Ministry of Finance, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.

...RESPONDENTs

Counsel for the Petitioners: KARTHIK RAMANA PUTTAMREDDY

Counsel for the Respondents:

The Court made the following order:

THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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ORDER: *(per Hon'ble Sri Justice Ninala Jayasurya)*

Heard Mr.Karthik Ramana Puttamreddy, learned counsel for the petitioner, who appeared through online. Also heard Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, appearing for respondent Nos.1, 2 & 4 and Ms.R.Pavani, learned counsel representing Ms.Santhi Chandra, learned Senior Standing Counsel for CBIC, appearing for the 3rd respondent.

2. The 1st petitioner availed input tax credit in its return in Form GSTR-3B for the tax period March 2019, which was filed on 19.11.2019. It is not in dispute that under Section 16(4) of the GST Act as it then stood, the last date for availing input tax credit was 20.10.2019 being the due date for furnishing the return for the month of September 2019.

3. Learned counsel for the petitioner *inter alia* submits that the 1st respondent issued Show-Cause-Notice in Form GST DRC-01 dated 31.01.2024 under Section 73 of the GST Act pertaining to financial year 2018-19, alleging that petitioner had availed the Input Tax Credit amount beyond the due date as prescribed under Section 16(4) of the GST Act, and thereafter, adjudication order dated 30.04.2024 along with proceedings in Form GST DRC-07 dated 01.05.2024 have been passed. He further submits that subsequently, 1st respondent on 07.08.2024 appropriated an amount of

Rs.7,20,021/- by debiting electronic credit ledger of the 1st petitioner, which constitutes 34% of the tax demanded and the same is not authorized by law. Be that as it may.

4. Referring to amendment to Section 16 vide Finance (No.2) Act, 2024 dated 16.08.2024, wherein, sub-sections 5 & 6 were inserted into Section 16 of the CGST Act, with retrospective effect from 01.07.2017, he submits that by virtue of the said amendment, the time limit to claim Input Tax Credit for the financial years 2017-18 to 2020-21 was extended upto 30.11.2021 with a non-obstante clause. Further challenge to Notification No.22/2024-Central Tax dated 08.10.2024 issued by the 3rd respondent under Section 148 of CGST Act, learned counsel submits that the petitioners are not pressing the said relief and in similar circumstances, writ petitions were disposed of *vide* orders dated 29.04.2026 in W.P.No.7160 of 2026 and dated 06.08.2026 in W.P.No.12234 of 2021. He also submits that personal assets of the 2nd petitioner are attached for recovery of tax dues and auction is scheduled on 28.11.2026.

5. Mr.S.A.V. Sai Kumar, learned Assistant Government Pleader for Commercial Tax, learned Assistant Government Pleader submits that against the orders under challenge, an appeal was preferred by the petitioner, challenge to the validity of Notification No.22/2024 dated 08.10.2024, is only to maintain the writ petition and the same is not tenable.

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

7. At the outset, it may be appropriate to mention that there is no dispute with regard to due date of furnishing monthly returns for the tax period March 2019 and filing of returns by GSTR-3B on 19.11.2019. However, as it is submitted by learned counsel for the petitioner, in view of amendment to Section 16 of the GST Act, time for filing annual returns by the taxpayer was extended up to 30.11.2021 and the period in question is covered under the amended Section. Therefore, the submission made by learned counsel for the petitioner merits appreciation and the decision in the above referred case is applicable to the facts in the present case.

8. Accordingly, the writ petition is allowed, setting aside impugned assessment order dated 30.04.2024 and proceedings in Form GST DRC-07 dated 01.05.2024, for the reasons alike in the decisions referred to supra.

9. All consequential actions, pursuant to the impugned orders, shall stand revoked.

10. There shall be no order as to costs. Miscellaneous petitions, if any, shall stand closed.

NINALA JAYASURYA, J

T.C.D.SEKHAR, J

Date: 23.11.2026
Note: Issue C.C. by tomorrow B/o. GVK

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THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

AND

THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

WRIT PETITION No. 34040 OF 2026

Dt. 23.11.2026

GVK