

GAHC040004442024



**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**  
**(ITANAGAR BENCH)**

**Case No. : WP(C)/152/2024**

M/s Sushee Arunachal Highways Limited  
having its office at Thongon Building, Near Bunglow No. 11, niti Vihar, Papumpare  
District, Arunachal Pradesh 791112 represented by its Director Shri Adla Jaipal  
Reddy, Son of Adla Krishna Reddy, resident fo Kokapet, PO Kokapet, PS Narsingi, K  
V Rangareddy District, Hyderabad, Telangana

VERSUS

The Union of India 5 Ors  
represented by the Secretary, Ministry of Finance, North Block, New Delhi 110001  
2:The State of Arunachal Pradesh

Age: 0  
Occupation :  
represented by the Chief Secretary  
Govt of Arunachal Pradesh  
Civil Secretariat  
Block No. 2  
5th Floor  
Itanagar 791111

3:Central Board of Indirect Tax and Customs  
Age: 0  
Occupation :  
GST Policy Wing  
New Delhi  
represented by its Chairman

4:The Commissioner  
Age: 0  
Occupation :  
Tax and Excise Department  
Kar Bhawan  
Govt of Arunachal Pradesh

Itanagar 791111

5:The Commissiner

Age: 0

Occupation :

CGST and CX

Department of Revenue

Govt of India

located at A Sector

Naharlagun

Papumpare District

Arunachal Pradesh 791110

6:The Additional Commissioner of CGST and CX

Age: 0

Occupation :

Itanagar Commissionerate

Papumpare District

Arunachal Pradesh 79111

**Advocate for the Petitioner** : Binter Picha, Jungam Jini, Venkata Prasad

**Advocate for the Respondent** : Marto Kato, M K Boro, GA (AP), DSGI

**BEFORE**  
**HONOURABLE MR. JUSTICE KALYAN RAI SURANA**  
**HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 26-09-2024**

Learned counsel appearing for the parties are in agreement that in view of the insertion of Sub-Section (5) in Section 16 of the Central Goods and Service Tax Act, 2017, the grievance raised by the petitioner in this writ petition has been redressed.

Section 16(5) of the Central Goods and Service Tax Act, 2017 reads as under:-

*“(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the thirtieth day of November, 2021.”*

Since the parties are in agreement that the grievance raised by the petitioner in the instant writ petition is redressed by insertion of Sub-Section (5) in Section 16 of the Central Goods and Service Tax Act, 2017, no further order is required to be passed in this writ petition and hence, the same is disposed of.

**JUDGE**

**Comparing Assistant**