

PETITION(S) FOR SPECIAL LEAVE TO APPEAL (C) NO(S). 30756/2025

[Arising out of impugned final judgment and order dated 08-10-2025 in WP No. 5271/2024 passed by the High Court of Judicature at Bombay]

SREE UGCL PROJECTS LTD. (EARLIER KNOWN AS  
UNITED GLOBAL PROJECTS LTD) & ANR.

Petitioner(s)

VERSUS

THE ADDITIONAL DIRECTOR (DIRECTORATE GENERAL  
OF GST INTELLIGENCE) & ANR.

Respondent(s)

IA No. 268896/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

Date : 10-11-2025 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PANKAJ MITHAL  
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) : Mr. Ashish Choudhury, AOR  
Mr. Gagan Gupra, Sr. Adv.  
Mr. Rahul Arya, Adv.  
Mr. Shreshth Arya, Adv.  
Mr. Aditya Garg, Adv.  
Mr. Aditya Ajgaonkar, Adv.  
Mr. Madhav Bhatia, Adv.  
Mr. Ashish Choudhury Aor, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following  
O R D E R

1. The submission is that Section 6(2)(b) of GST Act bars duplicate or parallel proceedings, and therefore, Courts below manifestly erred in relying upon the circulars which cannot override the statutes.
2. Issue notice, returnable in six weeks.
3. In the meanwhile, the effect and operation of the impugned

Judgment and order dated 29-01-2025 shall remain stayed.

Signature Not Verified  
Digital Signed by  
KANCHAN CHOUHAN  
Date: 2025-01-10  
17:39:50 IST  
Reason: [ ]

(KANCHAN CHOUHAN)  
SENIOR PERSONAL ASSISTANT

(NIDHI MATHUR)  
COURT MASTER (NSH)



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 5271 OF 2024

United Global Corporation Ltd.

...Petitioner

**Versus**

The Additional Director (directorate  
General of GST Intelligence)

...Respondent

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Mr. Aditya Ajgaonkar, Rupal Shrimal i/b. Pulkit Tyagi for Petitioner.

Ms. Maya Majumdar a/w Sangeeta Yadav for Respondent No.1.

Ms. Jyoti Chavan, Addl. G.P. for Respondent No.2.

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CORAM : M.S. Sonak &  
Advait M. Sethna, JJ.

DATED : 8 October 2025

P.C.:-

1. Heard learned counsel for the parties.
2. The Petitioner challenges the order in original dated 29 January 2025 on the ground that the Central Authorities could not have initiated any proceedings or made this order because the State Authorities have already initiated proceedings and passed an order for the A.Y. 2017-18 and 2018-19.
3. Admittedly, the State Government's order does not include the entire period for which the Central Government has initiated the proceedings or made the order. Ms Majumdar learned that counsel for



Respondent No.1 states that the scope of the Central Government proceedings is much broader and not as restrictive as those initiated by the State Authorities.

4. After hearing the learned counsel for the parties and examining the decision of the Hon'ble Supreme Court in the case of **M/s. Armour Security (India) Ltd. vs. Commissioner, CGST, Delhi East Commissionerate & Anr.**<sup>1</sup>, we believe that several intricate issues need to be examined to determine whether the principle established in **M/S. Armour Security (supra)** could be stated to be attracted to the facts of the present case. The Appellate Authority can best undertake the said exercise.

5. The Appellant makes out no exceptional case for us to deviate from the practice of exhaustion of alternate remedies. In the case of **Oberoï Constructions Ltd. vs. The Union of India and Ors.**<sup>2</sup>, we have considered the practice of exhaustion of alternate remedies and the exceptions thereto. We have also referred to several precedents of the Hon'ble Supreme Court in the said decision.

6. Therefore, by adopting the reasoning in **Oberoï Construction (supra)** and the precedents referred to therein, we decline to entertain this Petition but give the Petitioner liberty to challenge the impugned order by instituting an Appeal under the provisions of the CGST Act.

7. Suppose the Appeal is instituted within four weeks from the date of uploading of this order after complying with all the prescribed prerequisites like pre-deposit, etc.. In that case, the Appellate Authority is directed to consider such an Appeal on its own merits and without advertence to the issue of limitation. This is agreed to by the learned

<sup>1</sup>. 2025 SCC OnLine 770

<sup>2</sup>. O.S. Writ Petition (L) No.33260 of 2023 disposed of on 11.11.2024



counsel for the Respondents.

8. However, we clarify that all contentions of all parties, including those raised by the Petitioner in this Petition, are left explicitly open for consideration by the Appellate Authority. The appeal must be disposed of in accordance with the law and on its own merits.

9. This Petition is disposed of with liberty in the above terms with no costs order.

10. All concerned are to act upon an authenticated copy of this order.

(Advait M. Sethna, J)

(M. S. Sonak, J.)