



2025:AHC:188622-DB

## HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1855 of 2025

M/S Meerut Steels

.....Petitioner(s)

Versus

Union Of India And 3 Others

.....Respondent(s)

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Counsel for Petitioner(s)	: Suyash Agarwal
Counsel for Respondent(s)	: A.S.G.I., C.S.C., Krishna Agarawal, Saumitra Singh

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**Court No. - 3**

**HON'BLE SAUMITRA DAYAL SINGH, J.  
HON'BLE INDRAJEET SHUKLA, J.**

1. Heard Sri Suyash Agarwal, learned counsel for the petitioner, Sri Krishna Agarawal, learned counsel for the respondent nos. 2 and 3 and Sri Arvind Kumar Mishra, learned Standing Counsel for respondent no.4.

2. Challenge has been raised to the order dated 17.01.2025 passed by respondent no. 3 under Section 74 of the Central GST Act, 2017 read with Section 74 of the UPGST Act, 2017 read with Section 20 of the IGST Act, 2017.

3. Submission is that prior to issuance of show cause notice giving rise to the impugned order the State GST authorities had issued show cause notice and concluded similar proceedings with the same 'subject matter' vide adjudication order dated 20.06.2022 and 31.01.2024 passed under Section 73 and 74 of the UPGST Act, 2017.

4. On such objection being raised, the Adjudicating Authority/respondent no. 3 has only reduced the amount of ITC already reversed by the State GST authority. However, the Adjudicating Authority has not acted in accordance with the provisions of Section 6 (2) (b) of the CGST Act, 2017 read with the circular/letter dated 5.10.2018 issued by the CBEC.

5. To that extent the jurisdictional error is claimed to in the order. Therefore, prayer has been made to entertain this writ petition.

6. On the other hand, learned counsel for the revenue have raised

preliminary objection. In their submissions, not only the petitioner was noticed in the proceedings but that it had filed its reply and had been heard. The order passed thereafter does not suffer from any inherent lack of jurisdiction. To the extent, the petitioner may be aggrieved by the reasoning contained in the impugned order and further to the extent it may be open to the petitioner to raise such grounds in appeal, no interference is warranted in these proceedings.

7. Further on merits it has been suggested that the ITC amount dealt with by the State GST authorities and the Central GST authorities are different and distinct. They pertain to different supplies. Therefore, no presumption may be drawn in favour of the petitioner that 'subject matter' of the two proceedings was one and the same.

8. Having heard learned counsel for the parties and having perused the record without drawing any inference on merits of the case we find, fact issues would have to be gone into before any firm conclusion may be drawn if the 'subject matter' of the two sets of proceedings-one initiated by the State GST authorities and the other initiated by the Central GST authorities was one and the same. Prima facie, the Central GST authorities initiated proceedings and have passed the order for an amount different from that which was considered by the State GST authorities.

9. In view of the above, the issue of lack of jurisdiction being pressed by learned counsel for the petitioner is not a pure question of law arising in the facts of the present case. Rather decision on the same would hinge on the fact findings as well.

10. To the extent it may be open to the petitioner to raise all grounds in appeal, including as to lack of jurisdiction, we find no good ground to offer any interference in exercise of our extraordinary jurisdiction under Article 226 of the Constitution of India.

11. The reference made by learned counsel for the petitioner to the recent decision of the Supreme Court in **Armour Security (India) Ltd. Vs. Commissioner CGST, (2025) 33 Centax 222 (SC)**; the ratio of that decision and the conclusions recorded in paragraph 97 of the report may also remain to be considered by the appeal authority as the said decision

is the law laid down by the Supreme Court. However, it does not provide that in all such cases, the writ petition is the only remedy.

12. Accordingly, inference claimed is declined.

13. Considering the fact that the writ petition has remained pending for six months during which the petitioner has lost the period of limitation, we provide subject to the petitioner filing statutory appeal against the impugned order within a period of three weeks from today, the same may be entertained on its own merits without raising any objection as to the limitation.

14. It is further expected subject to the petitioner cooperating, the appeal itself may be heard and decided expeditiously.

15. The writ petition is disposed of.

**(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)**

**October 28, 2025**

Pratima