

**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

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.

**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.**¹, 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 us the practice of exhaustion of alternate remedies. In the case of **Oberoi Constructions Ltd. vs. The Union of India and Ors.**², 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 **Oberoi 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

¹. 2025 SCC OnLine 770

². 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.)