

Court No. - 9

Case :- WRIT TAX No. - 2793 of 2025

Petitioner :- Ntt Cloud Voice And Communications India Private Limited

Respondent :- State of U.P. and Another

Counsel for Petitioner :- Prem Narayan Singh,Utkarsh Srivastava

Counsel for Respondent :- C.S.C.

Hon'ble Saumitra Dayal Singh,J.

Hon'ble Sandeep Jain,J.

1. Heard Mr. Utkarsh Srivastava along with Mr. Prem Narayan Singh, Ms. Surabhi Bhaskar and Mr. Sisir Kumar Dash, learned counsel for the petitioner and Mr. Ravi Shankar Pandey, learned counsel for the State.

2. Submissions are that the adjudication order is wholly without jurisdiction for more than one ground. In the first place, the original show cause notice was issued only with respect to demand of IGST of Rs.2,98,23,691/- together with interest and penalty. At that stage, no demand was proposed either under the CGST or SGST. The petitioner replied to that notice. After expiry of limitation on 30.11.2024, a further notice came to be issued to the petitioner on 18.12.2024, this time increasing the IGST demand as also including the proposed demand of CGST and SGST of Rs.19777/- each together with interest and penalty.

3. At present, impugned order has been passed disclosing no demand against IGST but substantially increased demand of CGST and SGST of Rs.2,76,62,622/- each. Thus, it has been submitted that impugned adjudication order is without jurisdiction both for

reason of limitation having expired with reference to subsequent show cause notice as also on account of the adjudication order being passed wholly in excess and contrary to the original show cause notice.

4. Matter requires consideration.

5. Learned counsel for the respondents are granted six weeks' time to file counter affidavit. Rejoinder affidavit, if any, may be filed within two weeks thereafter.

6. List immediately thereafter.

7. Till the next date of listing, the effect and operation of order dated 20.02.2025, shall remain stayed.

Order Date :- 6.6.2025

P Kesari

(Sandeep Jain, J.)

(S.D. Singh, J.)