

Sree UGCL Projects Ltd. (earlier known as United Global Projects Ltd.) & Anr. v. The Additional Director (Directorate General of GST Intelligence) & Anr.

Case number: SLP (C) No. 30756 of 2025; Diary No. 59848 of 2025

Citation: Orders dated 10 November 2025, 10 September 2026 and 5 October 2026; no verified neutral or reporter citation for these ROPs

Decision date: 2026-10-05

Alleged overlapping State and Central GST proceedings; interim protection and pending section 6(2)(b) dispute

Court: Supreme Court

Bench: Pankaj Mithal and Prasanna B. Varale, JJ. (10 November 2025); Pamidighantam Sri Narasimha and Alok Aradhe, JJ. (10 September and 5 October 2026)

Decision stage: Interim procedural case history: notice, stay and later continuation; no final merits judgment

Procedural warning

These are interim and procedural orders, not a final ruling that the proceedings are unlawful or that circulars override the Act. The 10 November 2025 submission is counsel's contention. The 5 October 2026 order continues earlier interim protection and directs listing on 16 November 2026; it does not overrule or stay the Supreme Court judgment in Armour Security. The original stay wording names 29 January 2025, while the ROP heading identifies the appealed High Court order as 8 October 2025. Both dates are preserved and explained below; no editorial correction to the operative order is made.

01 Facts

The petitioners approached the Supreme Court in SLP (C) No. 30756 of 2025 against the Bombay High Court order dated 8 October 2025 in W.P. No. 5271 of 2024. They contended that section 6(2)(b) barred duplicate or parallel GST proceedings and that reliance on circulars could not displace the statute. The Supreme Court initially recorded that submission and issued notice. On 10 September 2026, counsel produced a comparative chart of proceedings initiated by State and Central Revenue authorities, which the Revenue was to examine.

For background only, the complete High Court order was read in a third-party-hosted reproduction bearing the title United Global Corporation Ltd. It identifies the challenged Order-in-Original as 29 January 2025, records a claimed overlap with State action for AY 2017-18 and 2018-19 and notes that the Central action covered a wider period. The Court left application of Armour Security to appellate examination and declined writ intervention, granting conditional appeal liberty. The reproduction is not an issuing-court download, and its title differs from the Supreme Court heading.

Pinpoint: Supreme Court: 10 November 2025 ROP heading and paragraph 1, page 1; 10 September 2026 paragraphs 1-2, pages 1-2. High Court contextual reproduction: paragraphs 2-8, printed pages 1-3 (composite PDF pages 2-4).

02 Court Discussion

The 10 November 2025 order does not adopt the recorded submission as a ratio. Paragraph 1 introduces it as a submission; paragraphs 2-3 issue notice and grant interim relief without deciding the meaning of section 6(2)(b), whether the two authorities pursued the same subject matter, the validity of any circular, or the disputed tax liability. The 10 September 2026 direction to examine a comparative chart and assist the Court confirms that the factual comparison remained under examination.

The 5 October 2026 order contains procedural directions for affidavits, additional documents, listing and continuation of the existing interim order. It supplies no substantive analysis of section 6(2)(b). None of these three Supreme Court ROPs mentions a stay, overruling, reconsideration or reference of Armour Security. The record therefore cannot support a claim that Armour Security was overturned or that its rules ceased to apply generally. Nor can the interim relief be extended editorially to every taxpayer with simultaneous State and Central proceedings.

Pinpoint: 10 November 2025 paragraphs 1-3, page 1; 10 September 2026 paragraphs 1-5, pages 1-2; 5 October 2026 paragraphs 1-4, page 2. Absence of an Armour disposition checked against each complete ROP.

03 Decision

10 November 2025: notice was issued, returnable in six weeks. Paragraph 3 stayed, in the meantime, the effect and operation of the impugned judgment and order described there as dated 29 January 2025. The ROP heading identifies the appealed High Court decision as 8 October 2025. The January date also appears in paragraph 2 of the reproduced High Court order as the underlying Order-in-Original date. It is therefore not safely dismissed as a typo. This note preserves the Supreme Court's wording and does not decide whether the stay was intended to operate on the adjudication order, the High Court order or both.

10 September 2026: the Court directed Revenue counsel to examine the comparative chart and assist it, listed the matter for 5 October 2026, continued interim protection and required service of the SLP on the standing counsel for respondent No. 2.

5 October 2026: the State received time to file a counter-affidavit; a rejoinder, if any, was also to be filed before the next hearing. Both parties were permitted to file additional documents. The matter was directed to be listed on 16 November 2026, and the interim order dated 10 November 2025 was expressly continued. The reviewed orders contain no final disposal of the SLP, quashing of the tax demand or definitive declaration on the parallel-proceedings objection.

Pinpoint: 10 November 2025 paragraphs 2-3 and heading, page 1; 10 September 2026 paragraphs 2-5, page 2; 5 October 2026 paragraphs 1-4, page 2. Date context: reproduced High Court order, paragraph 2, printed page 1 (composite page 2).

04 In Favour Of

Petitioners only as to interim protection; substantive GST and section 6(2)(b) merits unresolved

Interim procedural protection favoured the petitioners, including its express continuation on 5 October 2026. The substantive dispute remained to be considered at the stage shown by the latest reviewed order. The respondents were afforded an opportunity to file their response, and both sides could place additional documents before the Court. There is no final merits success for the petitioners or Revenue and no general invalidation of parallel GST proceedings. The 16 November 2026 date is the listing direction in the 5 October order, not a guarantee that the matter will be heard or finally decided on that date.

Pinpoint: 10 November 2025 paragraphs 2-3, page 1; 5 October 2026 paragraphs 1-4, page 2.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Use this case history to identify an unresolved dispute and its precise interim protection. For a section 6(2)(b) objection, assemble a document-led chronology comparing each authority's action, subject matter, tax period, alleged contravention, demand and stage. The comparative-chart direction shows the practical importance of an accurate factual comparison; it does not establish that the Court found complete identity or unlawful duplication.

For these petitioners, check the certified operative orders, any correction or modification and the actual orders sought to be protected before advising on the reach of the stay. The January and October dates should remain explicit until the intended scope is authoritatively clarified. Verify compliance with the affidavit and service directions and the latest cause list before treating 16 November 2026 as a live hearing date. For other taxpayers, these ROPs confer no automatic stay, cancellation of demands or entitlement to disregard summons. Apply the relevant statute and independently verified binding authorities to the actual record. In particular, do not cite this interim history as having displaced Armour Security. The 5 October permission to file additional documents belongs to this pending Supreme Court proceeding; it does not generally alter evidentiary rules in GST appeals.

Pinpoint: AKHB analysis based on all three reviewed Supreme Court ROPs; comparative chart: 10 September 2026 paragraphs 1-2; affidavits, documents and listing: 5 October 2026 paragraphs 1-4. Stay wording: 10 November 2025 paragraph 3.

Sources and limitations

Relevant provisions

Central Goods and Services Tax Act, 2017: section 6(2)(b), raised in the petitioners' submission recorded on 10 November 2025

State/Central parallel-proceeding objection and the asserted relationship between statutory limits and administrative circulars; merits not decided in the reviewed Supreme Court orders

Statutory note

The section 6(2)(b) proposition in the first ROP is the petitioners' recorded contention, not a Supreme Court construction of the provision in this case. The reviewed ROPs identify no particular circular by date or number and do not declare any circular invalid. The latest order permits documents only in this proceeding. No comprehensive statutory, notification or circular update through 12 October 2026 is certified.

Treatment note

Identified official sources and the saved Supreme Court daily-order search were checked on 12 October 2026. The latest order in that retrieved list is dated 5 October 2026; it expressly continues the 10 November 2025 interim order and directs listing on 16 November 2026. This establishes the procedural position recorded on 5 October, not comprehensive current status or all subsequent treatment. Earlier listed ROPs of 3 November 2025, 17 April 2026 and 15 May 2026, and any correction, modification, review or later order not returned by the limited search, remain outside this review. A limited official-domain web-index check did not reveal a later merits decision; search absence is not proof of absence. No complete docket or precedential-treatment certification is made. This AI-assisted, source-based AKHB research note is not evidence of human legal review and is not a substitute for professional advice on the reader's facts.

Scope of source review

Complete official Supreme Court ROPs read: 10 November 2025 (one page, paragraphs 1-3), 10 September 2026 (two pages, paragraphs 1-5) and 5 October 2026 (two pages, paragraphs 1-4). Identity, bench and decision date were checked against each cover, and exact PDF hashes match the discovery inventory. These are three distinct dated orders within one litigation family. The 5 October decision carries a digital-processing stamp dated 6 October; that does not change its decision date. The saved official daily-order search links these PDFs and also lists orders dated 3 November 2025, 17 April 2026 and 15 May 2026, whose full texts have not been reviewed for this note. The HC contextual source is expressly a third-party-hosted reproduction, not a hash-verified issuing-court original; no separate HC note is counted.

Dated order history

Order 1 2025 11 10

Decision date: 2025-11-10

Title: Sree UGCL Projects Ltd. (earlier known as United Global Projects Ltd.) & Anr. v. The Additional Director (Directorate General of GST Intelligence) & Anr.

Case number: SLP (C) No. 30756 of 2025

Bench: Pankaj Mithal and Prasanna B. Varale, JJ.

Order kind: Notice and interim stay

Text: The Court recorded the petitioners' section 6(2)(b) submission, issued notice returnable in six weeks and stayed the effect and operation of the impugned judgment and order described in paragraph 3 as dated 29 January 2025. The heading identifies the appealed High Court order as 8 October 2025. The recorded submission was not decided on merits.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1; heading and paragraphs 1-3

Pinpoint: Heading and paragraphs 1-3, page 1

Order 2 2026 09 10

Decision date: 2026-09-10

Title: Sree UGCL Projects Ltd. (earlier known as United Global Projects Ltd.) & Anr. v. The Additional Director (Directorate General of GST Intelligence) & Anr.

Case number: SLP (C) No. 30756 of 2025

Bench: Pamidighantam Sri Narasimha and Alok Aradhe, JJ.

Order kind: Comparative chart, listing, service and interim continuation

Text: Counsel brought a comparative chart of State and Central Revenue proceedings to the Court's attention. Revenue counsel was to examine it and assist at the next hearing. The Court listed the case on 5 October 2026, continued interim protection and directed service of the SLP on the standing counsel for respondent No. 2.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2; paragraphs 1-5

Pinpoint: Paragraphs 1-5, pages 1-2

Order 3 2026 10 05

Decision date: 2026-10-05

Title: Sree UGCL Projects Ltd. (earlier known as United Global Projects Ltd.) & Anr. v. The Additional Director (Directorate General of GST Intelligence) & Anr.

Case number: SLP (C) No. 30756 of 2025

Bench: Pamidighantam Sri Narasimha and Alok Aradhe, JJ.

Order kind: Affidavits, additional documents, listing and interim continuation

Text: Time was granted to the State to file its counter-affidavit, and any rejoinder was also to be filed before the next hearing. Parties could file additional documents. The case was directed to be listed on 16 November 2026, and the 10 November 2025 interim order was expressly continued. No merits decision or final disposal was made.

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2; operative paragraphs 1-4 at page 2

Pinpoint: Paragraphs 1-4, page 2

Case history counting

Canonical note count: 1

Verified judicial order count: 3

Distinct judicial PDF count: 3

Final merits judgment count: 0

Explanation: One linked Supreme Court procedural case-history note covering three distinct dated ROPs. The contextual High Court reproduction and the unreviewed daily-order listing entries are excluded from these counts.

Primary source

Source description: Supreme Court of India official Record of Proceedings dated 5 October 2026, with separately linked earlier ROPs

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Judges: Pankaj Mithal; Prasanna B. Varale; Pamidighantam Sri Narasimha; Alok Aradhe

Outcome kind: procedural

Additional sources

Entry 1

Decision date: 2025-11-10

Title: Sree UGCL Projects Ltd. (earlier known as United Global Projects Ltd.) & Anr. v. The Additional Director (Directorate General of GST Intelligence) & Anr.

Case number: SLP (C) No. 30756 of 2025

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1; heading and paragraphs 1-3

Source type: Court record of proceedings

Entry 2

Decision date: 2026-09-10

Title: Sree UGCL Projects Ltd. (earlier known as United Global Projects Ltd.) & Anr. v. The Additional Director (Directorate General of GST Intelligence) & Anr.

Case number: SLP (C) No. 30756 of 2025

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

PDF pages: 1-2; paragraphs 1-5

Source type: Court record of proceedings

Entry 3

Decision date: 2025-10-08

Title: United Global Corporation Ltd. v. The Additional Director (Directorate General of GST Intelligence)

Case number: Bombay High Court W.P. No. 5271 of 2024

Source document: [Open source document](#)

Source type: Third-party-hosted court order reproduction

PDF pages: Complete High Court order at composite pages 2-4, printed pages 1-3; paragraphs 1-10. The composite page 1 repeats the Supreme Court order of 10 November 2025.

Counts as Supreme Court order: false

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the identified sources. No human legal review is claimed.

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