HIGH COURT AT ALLAHABAD

# HIGH COURT OF JUDICATURE AT ALLAHABAD

## WRIT TAX No. - 3609 of 2026

Samsung Display Noida Private Limited

.....Petitioner(s)

Versus

Union Of India And 2 Others

.....Respondent(s)

| | | |
|---|---|---|
| Counsel for Petitioner(s) | : | Vedika Nath, Yashonidhi Shukla |
| Counsel for Respondent(s) | : | A.S.G.I., Dhananjay Awasthi |

**Court No. - 39**

**HON'BLE SAUMITRA DAYAL SINGH, J.**
**HON'BLE SWARUPAMA CHATURVEDI, J.**

1. Heard Shri Tarun Gulati, learned Senior Advocate assisted by Shri Kumar Sambhav and Ms. Vedika Nath, learned counsel for the petitioner and Shri Dhananjay Awasthi, learned counsel for the revenue.

2. Primarily, it requires consideration, if there is any material basis or strength to the revenue's assertion that the petitioner- assessee had committed any fraud or practiced suppression of material facts or had misstated material facts to avail higher ITC than entitled. According to the petitioner, it had correctly filled up the return form, disclosing correct figures. No allegation exists of any suppression or misstatement, on that count. Merely because the petitioner understood the law and claimed ITC on Plant and Machinery to which it was entitled and did not disclose RITC for that reason, may not be cited as a misstatement or suppression of fact.

3. Documents discovered during the course of investigation described as contract documents, may not be cited to set up a case under Section 74 of the U.P. GST Act, 2017. Those documents form the basis of the disclosures made by the petitioner. In any case, the revenue does not contend any fact had been discovered from those documents to establish existence of RITC.

4. Thus, what may have been done in the course of assessment or proceedings under Section 73 of the Act, may not be attempted by applying extended period of limitation, under Section 74 of the Act.

5. To that extent, the submissions advanced, *prima facie*, find support in

the decision of the Supreme Court in **The Commissioner, Central Excise and Customs and another Vs. M/s Reliance Industries Ltd., 2023 INSC 591**.

6. Matter requires consideration.

7. Learned counsel for the revenue prays for and is granted four weeks time to file counter affidavit. Petitioner shall have two weeks thereafter to file rejoinder affidavit.

8. List in the week commencing 16.11.2026.

9. Till the next date of listing, further proceedings pursuant to the show cause notice dated 12.05.2026, shall remain stayed.

**September 2, 2026**
Bhanu

**(Swarupama Chaturvedi,J.)** **(Saumitra Dayal Singh,J.)**