



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 2021 of 2026

M/S Lohum Materials Private Limited

.....Petitioner(s)

Versus

Union Of India And 2 Others

.....Respondent(s)

Counsel for Petitioner(s) : Pooja Talwar

Counsel for Respondent(s) : Amit Mahajan, A.S.G.I., C.S.C.,
Dhananjay Awasthi, Krishna Agarawal

Court No. - 3

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

1. On oral prayer, learned counsel for the petitioner is permitted to implead the State of U.P. as party respondent no. 4, during course of the day.

2. Let notice of the petition be served on learned Standing Counsel, today itself.

3. Heard Sri Ankit Kannaudia alongwith Ms. Pooja Talwar, learned counsel for the petitioner; Sri Amit Mahajan, learned counsel for the State respondent no.3; Sri Krishna Agarawal, learned counsel for the CGST and Sri Arvind Kumar Mishra, learned Standing Counsel for respondent no.4.

4. Challenge has been raised to the amended provisions of Section 16(2)(aa), 16(2)(ba) and 38(2)(b) of the CGST Act, 2017. Primary submission is, the recipient of goods/services has been prejudiced, for no fault. Though tax amount may have paid for together with full value of goods/services and though such a recipient of goods/services, may have received the goods against valid Tax Invoice, yet its primary right under the GST laws (to avail ITC), has been arbitrarily obstructed. Also, it has been contended that such ITC may not be restricted for reason of subsequent events that may unfold after receipt of goods, by the recipient.

5. Matter requires consideration. Issue notice to the Attorney General of India and Advocate General of Uttar Pradesh.

6. 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.

7. List this case in the week commencing 13.07.2026.

8. Prayer for stay may be considered after exchange of affidavits.

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

May 4, 2026
Abhilash

