

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Writ Petition (Civil) No. 836/2026

M/S. BENGAL COLD ROLLERS PRIVATE LIMITED

Petitioner(s)

VERSUS

THE ASSISTANT COMMISSIONER (ST),
BASHEERBAGH-NAMPALLY-1 CIRCLE & ORS.

Respondent(s)

(IA No. 196234/2026 - EX-PARTE STAY)

WITH

SLP(C) No. 23718/2026 (XII-A)

(IA No. 197984/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 21-07-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Petitioner(s) Mr. Gopal Sankranarayanan, Sr. Adv.
 Mr. Karan Sachdev, Adv.
 Mr. Somesh Jain, Adv.
 Mr. Sumit Khadaria, Adv.
 Mr. Naman Tandon, AOR

For Respondent(s)

UPON hearing the counsel, the Court made the following
O R D E R

W.P. (C) No. 836/2026

Issue notice, returnable on 28.09.2026.

Service shall be effected by all modes, including *dasti*.

The Orders-in-Original dated 22.04.2026 in relation to the

Financial years 2021-2022, 2022-2023 and 2023-2024 shall remain
stayed till the next hearing.

SLP(C) No. 23718/2026

Issue notice, returnable on 28.09.2026.

Service shall be effected by all modes, including *dasti*.

Operation of the impugned order dated 25.06.2026 and the order-in-original challenged therein, shall remain stayed till the next hearing.

**(BABITA PANDEY)
Astt. Registrar-cum-PS**

**(PREETI SAXENA)
Court Master (NSH)**

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.6668 of 2026

Dated: 11.03.2026

Between:

M/s. Bengal Cold Rollers Private Limited

...Petitioner

and

The Assistant Commissioner (ST),
Bhasheerbagh-Nampally-I Circle, Hyderabad,
and 5 others.

...Respondents

ORDER:

Learned counsel Sri Pramod Singh appears for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader for
State Tax, appears for respondents No.1, 2 and 4 to 6.

2. Reference is made to the order dated 12.12.2025 passed in
W.P.No.35740 of 2025 in the case of the same petitioner. Paragraphs 3

to 5 thereof are extracted hereunder for appreciating the controversy in the present writ petition preferred by the same petitioner in respect of the adjudication proceedings under show cause notices for the years 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 (up to December 2023):

“3. On an earlier date, when the matter was taken up, learned Special Government Pleader for State Tax was allowed time to obtain instructions on the question of scanned copies of certain documents, which were seized during investigation and which form part of inventory or Panchnama apart from other files, which have already been handed over. The Panchnama, on which both the parties rely, is at page Nos.115 and 116 of the Writ Petition. Relevant portion of the Panchnama is extracted hereunder:

BCR OFFICE TO GET OFFICE			
ANNEXER OF FILES			
BOX FILES	PARTICULARS	BILL/ENTRY NO	YEAR OF FILE
1	Purchase Bill File	Entry No.1 to 97	2023-24
2	Sales Bill File	Bill No.1 to 338	2023-24
3	Sales Bill file	Bill No.339 to 489	2023-24
4	Purchase Bill File	Entry 1 to 405	2022-23
5	Sales Bill File	Bill No.1 to 328	2022-23
6	Sales Bill File	Bill No.329 to 608	2022-23
7	Purchases Stores		2022-23
8	Purchase Bill File	Entry No.1 to 319	2021-22
9	Sales Bill File	Bill No.1 to 210	2021-22
10	Sales Bill File	Bill No.211 to 444	2021-22
11	Purchases Stores		2021-22
12	Purchases Stores		2021-22
13	Purchase Bill File	Entry No.1 to 370	2021-22
14	Purchases Stores		2021-22
15	Sales Bill File	Bill No.1 to 456	2021-22
16	Purchase Bill File	Entry No.1 to 211	2019-20
17	Sales Bill File	Bill No.1 to 240	2019-20
18	Sales Bill File	Bill No.241 to 524	2019-20
19	Purchases Stores		2019-20
20	Purchase Bill File	Entry No.1 to 286	2018-19
21	Sales Bill File	Bill No.1 to 314	2018-19
22	Sales Bill File	Bill No.315 to 624	2018-19
23	Purchases Stores		2018-19
24	Purchases Stores		2018-19
OFFICE FILES			
1	Purchases Stores		2019-20
2	Axis Bank File		
3	Axis Bank File		
4	Purchases Stores		2020-21

5	Purchases Stores		2023-24
6	Yes Bank File	BCRPL	
7	Yes Bank File	SBSI	
8	Sales Bill File	Bill No.457 to 573	2020-21
9	Job Work File	SBSI to BCR	2023-24
10	Sir File		2013-14
11	Sir File		2017-22
	Yes Bank Chque Issue Slip	16.0.18 TO 31.03.22	2018-2022
2	Axis Bank Chque Issue Slip	25.11.13 to 27.09.18	2013-2018
3	SBI Bank Chque Issue Slip	11.11.2011to 31.03.22	2011-2022
	Axis Bank Chque Deposit Slip	Book 1-20	
	Yes Bank Chque Deposit Slip	Book 1-28	
	SBI Bank Chque Deposit Slip	Book 1-9	
	CPU-1 (Intex)		

4. Let it be indicated that the petitioner has received copies of the box files from Serial Nos.1 to 24 earlier as per its own case also. Its grievance was in relation to the office files from Serial Nos.1 to 11 except Serial Nos.2, 8 and 9. Petitioner also sought copies of the documents enumerated at internal page No.3 of page No.116 of the Writ Petition, which is extracted hereinabove.

5. Yesterday, when the matter was taken up, learned Special Government Pleader for State Tax submitted that the State Tax Department is ready with the photocopies and pen drive containing digital copies of the documents enumerated at page 115 of the Writ Petition under Office Files Serial Nos.1 to 11 leaving aside Serial Nos.2, 8 and 9, which the petitioner has already got, and 6 documents enumerated at page No.116 of the Writ Petition. He sought time to bring them on record with copies thereof through affidavit. It was also submitted that since the last date of passing of the order in respect of assessment year 2018-19 is 31.12.2025, the petitioner, having filed its reply in respect of the show cause notice for the said assessment year, may be directed to submit a supplementary reply-affidavit within a timeframe upon perusal of documents being supplied to it so that the State Tax Department is able to pass orders within the statutory period of limitation.”

3. The present writ petition raises a grievance that the respondents have failed to furnish the seized documents of the missing files to enable the petitioner to submit a detailed and effective reply for proper and unbiased adjudication after fair opportunity of hearing to the petitioner. In order to support the contention, learned counsel for the petitioner has

relied upon paragraph 14 of the counter affidavit filed by the respondents in W.P.No.39343 of 2025 which related to claim of certain files in respect of adjudication proceedings for tax period 2018-19. The fact of the matter is that the documents seized by the respondents cover the tax periods from 2018-19 to 2023-24. The proceedings for the assessment year 2018-19 have concluded by passing an order in original dated 30.12.2025 and that is not the subject matter of challenge in the writ petition preferred by the petitioner. The counter affidavit filed in W.P.No.39343 of 2025 by respondent No.1 therein has, at paragraph 14, in so many words stated that the documents at serial Nos.1 to 6 of internal page 3 of the panchanama dated 26.12.2025 were missing, though the scanned copies of the same were available with the department and have been handed over to the petitioner while disposing of W.P.No.35740 of 2025.

4. The grievance of the petitioner is that in the absence of those missing files, the respondents cannot rely upon them in the adjudication proceedings for the assessment years 2019-20 to 2023-24, which is the subject matter of the present writ petition. Learned counsel for the petitioner submits that the missing files are relevant for a proper

adjudication of the charges raised in the assessment proceedings for the aforesaid years.

5. Learned Special Government Pleader for State Tax states on instructions that those missing files, originals of which are not available with the department, will not be relied upon in the adjudication proceedings for the relevant years, whereas they would be relying upon the remaining file Nos.1 to 24, which were handed over to the petitioner before W.P.No.35740 of 2025 was disposed of on 12.12.2025.

6. In view of the statement made on instructions by the learned Special Government Pleader for State Tax, we are of the view that the grievance of the petitioner relating to adjudication proceedings relying upon certain seized documents, originals of which are missing with the department, has been duly addressed. The adjudication proceedings can go on on the basis of other available materials with the department, of course with due opportunity to the petitioner to furnish its reply and compliance of the opportunity of hearing in terms of the relevant provisions of the Telangana Goods and Services Tax Act, 2017.

7. The writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

APARESH KUMAR SINGH, CJ

G.M.MOHIUDDIN, J

11.03.2026

vs

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**FRIDAY, THE TWELFTH DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE APARESH KUMAR SINGH
AND**

THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 35740 OF 2025

Between:

M/s. Bengal Cold Rollers Private Limited, Rep. by its Director, Mr. Saurabh Agarwal,
2-3-577/2, 1st Floor, Sri Sai Complex, Minister Road, Secunderabad-500 003.

.....PETITIONER

AND

1. Assistant Commissioner (ST), Bhasheerbagh-Nampally-I Circle, Hyderabad.
2. State of Telangana, Rep. by its Chief Secretary, and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, Hyderabad.
3. Union of India, Rep. by its Secretary, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. Assistant Commissioner (ST), Aghapur Circle, Hyderabad.
5. The Assistant Commissioner (ST), Gowliguda Circle, Hyderabad.
6. Joint Commissioner (ST), Abids Division, Hyderabad.

.....RESPONDENTS

Petition Under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction restraining the 1st Respondent from proceeding any further with the adjudication proposed under Section 74(1) for the tax periods 2018-19 to 2023-24 (upto December, 2023) vide show cause notices dated 29/3/2025 for the tax periods 2022-23 and 2023-24 (upto December, 2023), dated 24/6/2025 for the tax period 2018-19, dated 26/6/2025 for the tax period 2021-22, dated 18/10/2025 for

the tax period 2019-20 and intimation in Form DRC 01 A dated 28/3/2025 for the year 2020-21 until and unless all 14 files identified in Ex.P-2 of this Writ Petition which are admittedly not returned to the Petitioner but are still in the custody of the 1st Respondent after being seized from the Petitioner's office by the 5th Respondent on 26.12.2023, which are to be duly returned to the Petitioner within a specified time-frame, preferably two weeks.

I.A.NO:1 OF 2025

Petition Under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant interim stay of all further proceedings under the show cause notices dated 29/3/2025 for the tax periods 2022-23 and 2023-24 (upto December, 2023), dated 24/6/2025 for the tax period 2018-19. dated 26/6/2025 for the tax, period 2021-22, dated 18/10/2025 for the tax period 2019-20 and intimation in Form DRC-01A dated 28/03/2025 for the year 2020-21 issued by the 1st Respondent, pending disposal of writ petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner : SRI KARTHIK RAMANA PUTTAMREDDY

**Counsel for the Respondent Nos.1, 2 & 4 to 6 : SRI SWAROOP OORILLA,
SPECIAL GOVT PLEADER FOR STATE TAX**

**Counsel for the Respondent No.2 : SRI N.BHUJANGA RAO, DEPUTY
SOLICITOR GENERAL OF INDIA**

The Court made the following ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

The Hon'ble The Chief Justice Sri Aparesh Kumar Singh

and

The Hon'ble Sri Justice G.M.Mohiuddin

Writ Petition No.35740 of 2025

Dated: 12.12.2025

Between:

M/s. Bengal Cold Rollers Private Limited,
Rep. by its Director Mr. Saurabh Agarwal

...Petitioner

and

The Assistant Commissioner (ST)
Basheerbagh, Nampally-I Circle,
Hyderabad and 5 others.

...Respondents

Order:

Heard Mr. Karthik Ramana Puttamreddy, learned counsel for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondents No.1, 2 and 4 to 6.

2. The grievance of the petitioner-company for which it has approached this Court on second occasion, after

disposal of its previous Writ Petition No.25079 of 2024
on 03.03.2025, is as under:

“For the reasons stated above, it is prayed that the Hon’ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction restraining the 1st Respondent from proceeding any further with the adjudication proposed under Section 74(1) for the tax periods 2018-19 to 2023-24 (upto December, 2023) *vide* show cause notices dated 29.3.2025, for the tax periods 2022-23 and 2023-24 (upto December, 2023) dated 24.6.2025, for the tax period 2018-19 dated 26.6.2025, for the tax period 2021-22 dated 18.10.2025, for the tax period 2019-20 and intimation in Form DRC-01A dated 28.3.2025 for the year 2020-21 until and unless all 14 files identified in Ex.P-2 of this Writ Petition which are admittedly not returned to the Petitioner but are still in the custody of the 1st Respondent after being seized from the Petitioner’s office by the 5th Respondent on 26.12.2023, which are to be duly returned to the Petitioner within a specified time-frame preferably two weeks and pass such other order or orders as this Hon’ble Court may deem fit and proper in the circumstances of the case.

In the circumstances, it is prayed that this Hon’ble Court may be pleased to grant interim stay of all further proceedings under the show cause notices dated 29.3.2025 for the tax periods 2022-23 and 2023-24 (upto December, 2023), dated 24.6.2025 for the tax period 2018-19, dated 26.6.2025 for the tax period 2021-22, dated 18.10.2025 for the tax period 2019-20 and intimation in Form DRC-01A dated 28.03.2025 for the year 2020-21 issued by the 1st Respondent, pending disposal of Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.”

3. On an earlier date, when the matter was taken up,
learned Special Government Pleader for State Tax was

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allowed time to obtain instructions on the question of scanned copies of certain documents, which were seized during investigation and which form part of inventory or Panchnama apart from other files, which have already been handed over. The Panchnama, on which both the parties rely, is at page Nos.115 and 116 of the Writ Petition. Relevant portion of the Panchnama is extracted hereunder:

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	SBI Bank Chque Deposit Slip CPU-1 (Intex)	Book 1-9	

4. Let it be indicated that the petitioner has received copies of the box files from Serial Nos.1 to 24 earlier as per its own case also. Its grievance was in relation to the office files from Serial Nos.1 to 11 except Serial Nos.2, 8 and 9. Petitioner also sought copies of the documents enumerated at internal page No.3 of page No.116 of the Writ Petition, which is extracted hereinabove.

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5. Yesterday, when the matter was taken up, learned Special Government Pleader for State Tax submitted that the State Tax Department is ready with the photocopies and pen drive containing digital copies of the documents enumerated at page 115 of the Writ Petition under Office Files Serial Nos.1 to 11 leaving aside Serial Nos.2, 8 and 9, which the petitioner has already got, and 6 documents enumerated at page No.116 of the Writ Petition. He sought time to bring them on record with copies thereof through affidavit. It was also submitted that since the last date of passing of the order in respect of assessment year 2018-19 is 31.12.2025, the petitioner, having filed its reply in respect of the show cause notice for the said assessment year, may be directed to submit a supplementary reply-affidavit within a timeframe upon perusal of documents being supplied to it so that the State

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Tax Department is able to pass orders within the statutory period of limitation.

6. Learned counsel for the petitioner does not object to the said prayer.

7. Since the copies of the enumerated documents as stated above have been supplied, petitioner is allowed time till 18.12.2025 to submit its supplementary reply-affidavit.

8. One more opportunity of personal hearing, if required, be granted to the petitioner on 22.12.2025. No further opportunity would be granted to the petitioner. The Assessing Officer/Adjudicating Officer is at liberty to pass orders upon consideration of the petitioner's reply-affidavit in accordance with law within the statutory period.

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9. Learned counsel for the petitioner as well as respondents No.1, 2 and 4 to 6/State Tax Department submit that the proceedings are videographed.

10. Let it be done on the following dates as well.

11. The instant Writ Petition stands disposed of accordingly. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

SD/- AHMED ABDULLA KHAN
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. The Assistant Commissioner (ST), Bhasheerbagh-Nampally-I Circle, Hyderabad.
2. The Chief Secretary and Special Chief Secretary to Government (FAC), State Tax Department, Secretariat, State of Telangana at Hyderabad.
3. The Secretary, Union of India, Ministry of Finance, Government of India, 3rd Floor, Jeevan Deep Building, Sansad Marg, New Delhi-110 001.
4. The Assistant Commissioner (ST), Aghapur Circle, Hyderabad.
5. The Assistant Commissioner (ST), Gowliguda Circle, Hyderabad.
6. The Joint Commissioner (ST), Abids Division, Hyderabad.
7. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
8. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
9. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX, Advocate [OPUC]
10. Two CD Copies

SA
GJP

HIGH COURT

DATED:12/12/2025

ORDER

WP.No.35740 of 2025



**DISPOSING OF THE W.P
WITHOUT COSTS.**

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Asu
18/12/25