

ITEM NO.15+45

COURT NO.7

SECTION XII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s).12390/2026

[Arising out of impugned final judgment and order dated 11-03-2026 in WP No. 6668/2026 passed by the High Court for The State of Telangana at Hyderabad]

M/S. BENGAL COLD ROLLERS PRIVATE LIMITED

Petitioner(s)

VERSUS

THE ASSISTANT COMMISSIONER (ST) & ORS.

Respondent(s)

IA No. 107294/2026 - APPROPRIATE ORDERS/DIRECTIONS

IA No. 101412/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 101410/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 107283/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 107267/2026 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS

WITH

Item No.45

SLP (C) No(s).35306/2025 (XII-A)

IA No. 10654/2026 - INTERVENTION APPLICATION

IA No. 318456/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 75859/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 75009/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

IA No. 314495/2025 - PERMISSION TO FILE LENGTHY LIST OF DATES

Date : 13-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Balbir Singh, Sr. Adv.

Mr. Karan Sachdev, Adv.

Mr. Somesh Jain, Adv.

Ms. Disha Jham, Adv.

Mr. Sumit Khadaria, Adv.

Mr. Vedant Kholi, Adv.
 Mr. Naman Tandon, Adv.
 Mr. Siddharth Mishra, Adv.
 Mr. Kumar Nikhil, Adv.
 Mr. Rahul Gupta, AOR

Item No.45 Mr. Devi Venkata Srikar Pagadala, AOR
 Mr. Balbir Singh, Sr. Adv.
 Mr. P. D. V. Srikar, Adv.
 Mr. Karan Sachdev, Adv.
 Mr. Sumit Khadaria, Adv.
 Ms. Disha Jain, Adv.
 Ms. Parvati Nambiar, Adv.

For Respondent(s) :

Ms. Devina Sehgal, AOR
 Mr. Yatharth Kansal, Adv.
 Mr. Srikanth Varma Mudunuru, Adv.

Item No.45 Mr. N. Venkataraman, A.S.G.
 Mr. T. Rajnikanth Reddy, A.A.G.
 Ms. Devina Sehgal, AOR
 Mr. Swaroop Oorilla, Adv.
 Mr. Srikanth Varma Mudunuru, Adv.
 Ms. Kranthi Boda, Asst. Commissioner
 Ms. Deepa Reddy, Addl. Commissioner
 Ms. Vasavi Jagannath, Addl. Commissioner
 Mr. T.V. Prasad, Deputy State Tax Officer

Mr. S Niranjana Reddy, Sr. Adv.
 Mr. Krishna Dev Jagarlamudi, AOR
 Mr. Vishnu Kanth Mundada, Adv.
 Mr. Arpit Kumar Mishra, Adv.
 Mr. Shadab Azhar, Adv.

Mr. Rahul Gupta, AOR

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

1. We heard Mr. Balbir Singh, the learned senior counsel appearing for the petitioner(s) and Mr. N. Venkataraman, the learned A.S.G appearing for the respondent(s) along with the officers of the Department, namely, Ms. Kranthi Boda, Asst.

Commissioner, Ms. Deepa Reddy, Addl. Commissioner, Ms. Vasavi Jagannath, Addl. Commissioner and Mr. T.V. Prasad, Deputy State Tax Officer.

2. This petition arises from the order passed by the High Court for the State of Telangana dated 11.03.2026 in Writ Petition No.6668/2026 by which the Writ Petition preferred by the petitioner herein came to be disposed of.

3. The petitioner prayed for the following before the High Court:-

"It is therefore prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction declaring the high handed action of the 1st Respondent in issuing Reminder Notice cum Personal Hearing Dt. 26.2.2026 insisting petitioner to proceed with the adjudication for assessments initiated under show cause notices for the year 2019-20, 2020-2021, 2021-2022, 2022-2023, 2023-24 (Upto Dec 23) without considering petitioners representations dt. 19.2.2026 and 23.2.2026, ignoring petitioners contention of not furnishing the seized documents of missing files to enable the petitioner to submit detailed and effective reply for proper, effective and unbiased adjudication, and fair opportunity of hearing in the interest of justice, and petitioners request to keep the proceedings in abeyance until disposal of I.A.Nos.2, 3 and 4 of 2025 in W.P.No.35740 of 2025 and W.P.No. 39343 of 2025, as illegal, arbitrary and contrary to provision Sec. 67 (5) of GST Act,2017, and consequently direct the respondents to drop all subsequent proceedings initiated against the petitioner U/Sec. 74 of the GST Act, 2017, on failure to furnish all the documents including the 14 subject missing files which were seized on 26.12.2023 which are admittedly not available with the respondent no.1 and pass such other order or orders may deem fit and proper in the circumstances of the case. It is also just and necessary that this Hon'ble

Court may be pleased to stay all further proceedings pursuant to Reminder Notice cum Personal Hearing Dt. 26.2.2026 issued by the respondent no.1 including recovery proceedings against the petitioner if any, pending disposal of the above writ petition and pass such other order or orders may deem fit and proper in the circumstances of the case."

4. To put it briefly, the petitioner went before the High Court redressing the grievance that as the respondents, i.e., the Department failed to furnish the copies of the seized documents forming part of the missing files it was unable to submit a detailed and effective reply to the show cause notices.

5. The case of the petitioner before the High Court was that when search was undertaken by the Officers of the Department, 14 files were seized from the office premises of the petitioner. These 14 files, according to the petitioner contained important documents like invoices, etc. and in the absence of copies of those documents, it was difficult for him to establish that the allegations levelled by the Department of fraudulent transactions or bogus invoices were baseless.

6. It appears that for the Assessment Year 2018-2019, the final assessment order came to be passed on 30.12.2025. This order was made a subject matter of challenge by way of Writ Petition No.8587/2026 before the High Court. This petition was disposed of, relegating the petitioner to avail appropriate alternate remedy.

7. Insofar as the Assessment Year 2019-2020 is concerned,

the final assessment order came to be passed on 28.03.2026 and for the remaining Assessment Years, the order came to be passed on 22.04.2026. In short, the position today is that final orders of assessment have been passed by the competent authority with respect to the liability of the petitioner as alleged. We only need to consider whether the petitioner could be said to be seriously prejudiced in the course of assessment proceedings in the absence of the 14 files which have gone missing.

8. As noted aforesaid, the case of the petitioner is that if he would have been in possession of the 14 files, he could have established his case accordingly whereas the case of the Department is that these 14 files are even otherwise not relevant and not a single document of those 14 files have been relied upon in the assessment proceedings.

9. The petitioner has reached a stage wherein it is now left with no other option but to prefer statutory appeal under Section 107 of the Goods and Services Tax Act, 2017.

10. In the peculiar facts and circumstances of this case, we relegate the petitioner to the remedy of preferring statutory appeals with respect to each of the assessment orders before the appellate authority after a pre-deposit of 5% of the total principal tax amount.

11. We grant four weeks' time to the petitioner to prefer appropriate appeals with pre-deposit @ 5% of the principal tax amount.

12. Insofar as the principal argument canvassed by Mr. Balbir

Singh, the learned senior counsel appearing for the petitioner with respect to the 14 files being lost by the Department thereby causing serious prejudice to his client, it shall be open for the petitioner to raise this contention before the appellate authority in accordance with law.

13. The appellate authority shall look into all the relevant aspects of the matter and take an appropriate decision in this regard without being influenced in any manner by any of the observations made by the High Court in the impugned order before us.

14. With the aforesaid, the Special Leave Petition stands disposed of.

15. Pending application(s), if any, also stand disposed of.

SLP (C) No.35306/2025

1. In view of the order passed in SLP (C) No.12390/2026, this petition also stand disposed of.

2. Pending application(s), if any, including application for intervention also stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)