[3488]

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

WEDNESDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 8587 OF 2026

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), Gowliguda Circle, Hyderabad.
5. Joint Commissioner (ST), Abids Division, Hyderabad
6. B. Kranthi, Asst Commissioner, Basheerbagh-Nampally, Office of the Joint Commissioner (State Taxes), Abids Division, Rooms No.101 and 102, 1St Floor, Hermitage Office Complex, Hill Fort Road, Adarsh Nagar, Hyderabad-500 004.

...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, order or direction setting aside the adjudication order dated 30.12.2025 issued by the 1St Respondent for the year 2018-19 under Section 74 of the TGST Act as being vitiated by mala fides, in violation of principles of natural justice, in deliberate ignorance of crucial documentary evidence filed by the Petitioner (including declarations/certificates from its vendors), arbitrary, high-handed and without jurisdiction in invoking Section 74 of the TGST Act.

<u>IA NO: 1 OF 2026</u>

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 stay of all further proceedings pursuant to the impugned order dated 30.12.2025 passed by the 1st Respondent for the tax period 2018-19, pending disposal of the 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 & 5: SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX
Counsel for the Respondent No.3: SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA
Counsel for the Respondent No.6: --

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.8587 of 2026

DATED: 25.03.2026

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

Assistant Commissioner (ST),
Bhasheerbagh-Nampally-I Circle,
Hyderabad & 5 others

... Respondents

ORDER:

Heard Mr. Karthik Ramana Puttamreddy, learned counsel appearing for the petitioner and Mr. Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for respondent Nos.1, 2, 4 and 5.

2. The writ petition seeks to challenge the order-in-original dated 30.12.2025 issued by 1st respondent for the tax period 2018-19 under Section 74 of the Telangana Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the TGSTAct/CGST Act') as

being vitiated by violation of principles of natural justice in deliberate ignorance of the crucial documentary evidence filed by the petitioner and *mala fides*.

3. The learned counsel for the petitioner during course of submission has specifically drawn the attention of the Court to inferences drawn in the impugned order against the petitioner for not producing physical copies of the delivery challans concerning the job work turnover which are admittedly missing from the respondents' possession. The respondents have ignored crucial evidence filed by the petitioner in the form of declarations/confirmations issued by seven of its job work vendors confirming the fact that the concerned turnovers as appearing in their Ledgers and Books were pertaining to job work transactions only, but not in relation to an outright supply of goods. However, the 1st respondent has conveniently and deliberately even not referred to the said declarations and not made any enquiry with the said job workers to understand the veracity of their confirmations. It has proceeded on a roving and misguided enquiry and put many grounds against the petitioner which were never put on notice prior to the passing of the order. Petitioner has also taken the ground that the invocation of Section 74 of the TGSTAct/CGST Act is without jurisdiction. Petitioner has filed prescribed returns in Form GST-ITC-04 evidencing that the movement of goods were for the purpose of job works alone. The impugned proceedings suffer from lack of fairness and are biased. The respondent authorities have denied opportunity to the petitioner to verify the files in

original on 18.12.2025 misrepresenting the Court's order dated 12.12.2025. Learned counsel for the petitioner, therefore, submits that the matter may be remanded to the Assessing Officer to consider all objections and grounds giving fair opportunity to the petitioner in accordance with law.

4. Learned Special Government Pleader for State Tax has strongly objected to the maintainability of the writ petition. He has also sought to draw the attention of the Court to the findings of the Assessing Officer specifically on the allegations of job work and quantities declared in GST-ITC-04 versus Job Work Register seized during inspection. He has also referred to the findings of the Assessing Officer that the tax payer could not produce delivery challans issued for job work that are noted in the GST-ITC-04 statement. More over, the job workers were not registered for job work services as per the Goods and Services Tax Identification Number (GSTIN). It is submitted that the petitioner has by-passed the statutory remedy of appeal. The grounds raised by the petitioner herein relating to findings of the Assessing Officer on merit should be raised before the appellate authority. He has relied upon a decision of this Court in W.P.No.29376 of 2025 in the case of **M/s. A.S.Met Corp Private Limited v. Deputy Commissioner (ST) (FAC)** dated 06.10.2025.

5. We have heard learned counsel for the parties and taken note of the grounds urged. We have also taken note of the materials placed from record by the rival parties.

6. The petitioner has a statutory remedy of appeal under Section 107(1) of TGST Act/CGST Act. The writ petition has been preferred before expiry of the appeal period of three months prescribed under Section 107(4) of the TGST Act/CGST Act.

7. The learned counsel for the petitioner has sought to invoke the writ jurisdiction of the Court by assailing the findings of the assessing authority on merits specifically relating to rejection of the claim relating to job works statement and declarations submitted by the petitioner.

8. We are of the view that the findings rendered by the Assessing Officer on merits can be properly considered on facts and documentary evidence as are relied upon by the petitioner before the appellate authority. Therefore, any observation made on merits of the findings of the assessing authority would not be proper, lest it may prejudice the case of the parties. We are of the view that the jurisdiction of the Assessing Officer to adjudicate on the impugned proceedings under the TGST Act/CGST Act is not in question. This Court, therefore, is not inclined to entertain the writ petition on grounds of availability of statutory remedy of appeal. The petitioner is at liberty to raise all such grounds on merits and in law before the appellate authority.

9. Therefore, the Writ Petition is dismissed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/-P.PONNA KRISHNA
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To

1. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
2. One CC to SRI SWAROOP OORILLA, SPECIAL GOVT PLEADER FOR STATE TAX [OPUC]
3. One CC to SRI N.BHUJANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]
4. Two CD Copies

PSK.
GJP

HIGH COURT

DATED:25/03/2026

ORDER

WP.No.8587 of 2026

HIGH COURT FOR THE STATE OF TELANGANA
31 MAR 2026
★ DESPATCHED ★

DISMISSING THE WRIT PETITION
WITHOUT COSTS

6 — JKS
31/3/26.