

**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<br>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.

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.

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**APARESH KUMAR SINGH, CJ**

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**G.M.MOHIUDDIN, J**

11.03.2026

VS