

ITEM NO.71

COURT NO.6

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

Miscellaneous Application No. 1784/2026 in SLP(C) No. 12390/2026

M/S. BENGAL COLD ROLLERS PRIVATE LIMITED

Petitioner(s)

VERSUS

THE ASSISTANT COMMISSIONER (ST) & ORS.

Respondent(s)

(FOR ADMISSION)

(IA No. 161972/2026 - MODIFICATION)

WITH

MA 1785/2026 in SLP(C) No. 35306/2025 (XII-A)

(FOR MODIFICATION ON IA 163664/2026)

Date : 29-05-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE S.V.N. BHATTI

For Petitioner(s) :

Mr. Balbir Singh, Sr. Adv.
Mr. Karan Sachdev, Adv.
Mr. Somesh Jain, Adv.
Mr. Sumit Khadaria, Adv.
Mr. Naman Tandon, AOR

Mr. Balbir Singh, Sr. Adv.
Mr. Karan Sachdev, Adv.
Mr. Somesh Jain, Adv.
Ms. Disha Jam, Adv.
Mr. Sumit Khadaria, Adv.
Mr. Vedant Kohli, Adv.
Mr. Naman Tandon, Adv.
Mr. Siddharth Mishra, Adv.
Mr. Kumar Nikhil, Adv.
Mr. Rahul Gupta, AOR

For Respondent(s) :

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

1. By these Applications, the applicant (the original petitioner) has prayed for the following:-

Miscellaneous Application No.1784/2026:-

(i) Allow the present Application and modify the Order dated 13.05.2026 qua the condition of pre-deposit of 5% and/or

permitting the Petitioner to file statutory appeals without pre-deposit against the adjudication orders for FY 2019-20, 2021-22, 2022-23 and 2023-24 passed by the Respondent within the statutory time period prescribed under Section 107 of the CGST Act from the and/or remand the matter back for adjudication after affording the Petitioner a reasonable opportunity of being heard and/or ;

(ii) Pass such other and further order(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in the interest of justice.

Miscellaneous Application No.1785/2026:-

(i) Allow the present application and modify the order dated 13.05.2026 qua the condition of pre-deposit of 5% and permitting the Petitioner to file appeals without pre-deposit and /or quash and set aside the Adjudication Order dated 02.07.2025 passed by the Respondents and remand the matter back for adjudication after affording the Petitioner a reasonable opportunity of being heard, and/or;

(ii) Pass such other and further order(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

2. We outright reject the prayer insofar as doing away with condition of pre-deposit of 5%, however, the Statutory Appeals may be preferred within the statutory time period as provided under Section 107 of the Central Goods and Services Act, 2017.

3. It's upto the applicant whether to prefer any Statutory Appeal or avail any other remedy in law.

4. With the aforesaid, the Miscellaneous Applications and Interlocutory Applications are disposed of.

5. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)