

Assistant Commissioner (ST) & Ors. v. M/s Satyam Shivam Papers Pvt. Limited & Anr.

Case number: Special Leave Petition (Civil) No. 21132 of 2021

Citation: Reasoned order dated 12 January 2022; no separate reporter or neutral citation verified

Decision date: 2022-01-12

Expired e-way bill, explained transit delay and abuse of detention powers; fact-specific refusal of special leave

Court: Supreme Court

Bench: Dinesh Maheshwari and Hrishikesh Roy, JJ.

Decision stage: Reasoned dismissal of the Revenue special leave petition with additional costs; leave not granted

01 Facts

The Revenue sought special leave against the Telangana High Court judgment dated 2 June 2021 in Writ Petition No. 9688 of 2020. A goods consignment had been detained after its e-way bill expired. The High Court had examined the explanation that anti-CAA/NRC agitation blocked traffic at Basher Bagh until 8.30 pm on Saturday, 4 January 2020; Sunday followed, and the next working day was 6 January. The officer did not dispute the obstruction but treated non-extension of the e-way bill as evidence of evasion without answering the explanation. There was no identified evidence of an attempt to sell the goods to another person. After detention, the goods were kept for sixteen days at the house of the officer's relative rather than a designated place of safe custody. The High Court set aside the Rs. 69,000 tax-and-penalty levy and imposed Rs. 10,000 costs on its second respondent, the second petitioner in the Supreme Court. The Supreme Court was asked to interfere with that relief.

Pinpoint: Official five-page ROP: page 1 identifies the proceeding and impugned judgment; pages 2-3 reproduce High Court paragraphs 41-45 and state the surrounding facts; pages 3-4 record the High Court relief.

02 Court Discussion

The Supreme Court found no reason to interfere with the High Court's reasoned decision and considered the costs too low. It held the officer's attempted inference of evasion from the earlier expiry to be baseless on this record and regarded the officer's intent as questionable, particularly because of the irregular custody of the goods. It expressly endorsed the High Court's findings that the explanation had to be considered, that the traffic blockage was undisputed, and that there was no material establishing tax evasion merely from non-extension. The Court emphasised both the absence of fault or evasive intent attributable to the taxpayer on these facts and the harassment caused by the officer's conduct. When the State requested that questions about section 129's operation and the alleged violation be kept open, the Court rejected the submission as raising no question of law on this record: delivery had been prevented by matters beyond the taxpayer's control, including the agitation-related traffic obstruction. The Court's own analysis is distinct from the High Court paragraphs 41-45 quoted in the order. It does not rewrite all e-way-bill requirements or decide every possible section 129 contravention.

Pinpoint: Supreme Court's own reasons: official PDF pages 1-2 and 4-5. Quoted High Court paragraphs 41-45: pages 2-3. Rejection of the State's request concerning a question of law: page 4.

03 Decision

The special leave petition was dismissed subject to the stated costs and compliance requirements. The Supreme Court imposed a further Rs. 59,000 in costs on the petitioners, payable to the writ petitioner within four weeks from 12 January 2022, over and above the High Court's Rs. 10,000 award. The total costs under the two orders were therefore Rs. 69,000, separate from the Rs. 69,000 tax-and-penalty levy the High Court had set aside. After paying the writ petitioner, the State was entitled to recover the costs directly from the person or persons responsible for the unnecessary litigation. The petitioners were required to report compliance. The order does not establish that payment, recovery or compliance subsequently occurred.

Pinpoint: Official PDF page 5; High Court's underlying levy-quashing and cost order described on pages 3-4.

04 In Favour Of

Satyam Shivam Papers; Revenue SLP dismissed with Rs. 59,000 additional costs, on the particular facts

In favour of Satyam Shivam Papers at the special-leave stage: the Revenue's challenge failed, the High Court's relief remained undisturbed and additional costs were ordered. This is a reasoned SLP dismissal, not an appeal judgment after leave was granted. It gives explicit reasons tied to the findings and abusive conduct in this case; it should not be described as a blanket exemption from consequences whenever an e-way bill expires.

Pinpoint: Official PDF pages 1, 4 and 5; the specific factual findings are on pages 2-4.

05 AKHB REVIEW POINT

AKHB REVIEW POINT: Preserve contemporaneous evidence explaining delay, including route records, the time and nature of any traffic obstruction, communications with the consignee, holiday constraints, and available e-way-bill extension records. Respond specifically to the notice and show why the documents and actual movement do not indicate diversion or evasion. This case is particularly useful against an unsupported evasion inference coupled with an ignored explanation and arbitrary custody or collection practices. It does not make the extension requirement optional or guarantee relief for unexplained expiry, altered documents, diversion or other materially different facts. Distinguish the two Rs. 69,000 figures: one is the levy set aside by the High Court; the other is the aggregate costs after the Supreme Court added Rs. 59,000. A costs award and liberty for State recovery do not prove that the officer has already paid or been disciplined. Check the statutory version in force on the date of interception before transferring this January 2020 dispute to a current matter.

Pinpoint: AKHB analysis based on official PDF pages 2-5; precise additional costs, recovery liberty and compliance direction on page 5.

Sources and limitations

Relevant provisions

Telangana Goods and Services Tax Act, 2017: section 129, raised by the State in the fact-specific dispute
Central and State GST levy and penalty referred to in the impugned proceedings; e-way-bill validity and extension requirements in the January 2020 factual setting

Constitution of India: Article 14, in the High Court findings expressly reproduced and endorsed; Article 136 special-leave stage

Statutory note

The goods movement and detention discussed in the order occurred in January 2020. The decision must be read with the section 129 and e-way-bill regime applicable to that period. It does not hold that every expiry is harmless or that every later statutory version requires identical analysis. No comprehensive update of subsequent Central or Telangana amendments, rules, notifications or circulars has been completed. Proposed policy recommendations are not treated here as enacted changes.

Treatment note

Primary reasoned order checked on 12 October 2026. No comprehensive later-treatment or compliance-docket check has been completed, and no payment, personal recovery or disciplinary outcome is asserted. The note distinguishes the special-leave dismissal and expressly adopted fact-specific reasoning from a universal construction of every aspect of section 129. This AI-assisted AKHB research note is based on identified primary material; it is not evidence of human legal review and is not a substitute for professional advice on a particular case.

Scope of source review

Complete five-page official ROP read. The order's substantive paragraphs are unnumbered; the numbered paragraphs 41-45 on pages 2-3 are quotations from the Telangana High Court, not Supreme Court paragraph numbers. Case number, parties, bench, decision date and impugned High Court identity appear on page 1. Costs, recovery liberty, dismissal and compliance appear on page 5. The digital-signature timestamp of 20 January 2022 is not the decision date.

Primary source

Source description: Supreme Court of India official reasoned record-of-proceedings order dated 12 January 2022

Official source: [Open source document](#)

AKHB source PDF: [Open source document](#)

Judges: Dinesh Maheshwari; Hrishikesh Roy

Outcome type: Reasoned SLP dismissal without leave

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the identified sources. No human legal review is claimed.

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