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The Supreme Court of India in their Lordships' Judgment dated September 3, 2021 in the case of The Assistant Commissioner of State Tax and Others Versus M/s Commercial Steel Limited, Civil Appeal No 5121 of 2021 has reversed the judgment of the Telengana High Court granting relief in Writ Petition filed in the Court though alternate remedy was available. The High Court in the exercise of its writ jurisdiction under Article 226 of the Constitution set aside the action of the Revenue in collecting an amount from the Petitioner towards tax and penalty under the Central Goods and Services Tax Act 2017 (CGST) and State Goods and Services Tax Act (SGST) and directed a refund together with interest at the rate of 6% per annum from 13 December 2019. A further direction had been issued to the State of Telangana to consider initiating disciplinary proceedings against the Assistant Commissioner. Costs of Rs 25,000 had been imposed on the Asstt. Commissioner, who was the.....