

GAHC010217962025



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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/6062/2025

M/S JALALUDDIN AHMED AND ANR
A PARTNERSHIP FIRM HAVING ITS OFFICE AT DHEKERIGAON, P.O.-
BALIPARA, SONITPUR, ASSAM REPRESENTED BY ONE OF ITS PARTNER
MD. JULFIKAR AHMED, THE PETITIONER NO. 2

2: MD JULFIKAR AHMED
SON OF MD. JALALUDDIN AHMED
RESIDENT OF VILLAGEDHEKERIGAON
P.O.-BALIPARA
DISTRICTSONITPUR
PIN- 784101
ASSAM

VERSUS

THE STATE OF ASSAM AND 3 ORS.
THROUGH THE COMMISSIONER SECRETARY TO THE GOVERNMENT OF
ASSAM, MINISTRY OF FINANCE TAXATION, KAR BHAWAN, GANESHGURI,
GUWAHATI, ASSAM.

2:THE PRINCIPAL COMMISSIONER OF STAT TAXES
ASSAM
KAR BHAWAN
G.S ROAD
DISPUR
GUWAHATI-06.

3:THE DEPUTY COMMISSIONER OF STATE TAX

TEZPUR
ZONE-3
TEZPUR
ASSAM.

4:THE ASSISTANT COMMISSIONER OF STATE TAX

TEZPUR
ZONE-3
TEZPUR
ASSAM

Advocate for the Petitioner : MS. N GOGOI,

Advocate for the Respondent : SC, FINANCE AND TAXATION,

BEFORE
HONOURABLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

03.11.2025

1. Heard Ms. N. Gogoi, learned counsel for the petitioner. Also heard Mr. B. Gogoi, learned Additional Advocate General, Assam representing the Finance and Taxation Department.
2. The petitioner was issued a show cause notice in Form DRC-01 dated 13.12.2024. Subsequently, a recovery notice dated 23.14.2024 under Section 73 of the Goods and Services Tax Act, 2017 was issued. The petitioner could not file appeal within the prescribed period of limitation for the reasons disclosed in this writ petition. Accordingly, the petitioner has approached this Court to condone such delay in exercise of this Court's extraordinary jurisdiction.
3. Issue notice returnable on 08.12.2025.
4. As Mr. B. Gogoi, learned Additional Advocate General, Assam, accepts notice on behalf of all the respondents, no formal notice need be issued to the said respondents. However, extra copy of the writ petition be furnished to Mr. Gogoi, learned Additional Advocate General, Assam within a period of

five days from today.

5. List this matter on 08.12.2025.

JUDGE

Comparing Assistant