

GAHC010218172025



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

**Case No. : WP(C)/6060/2025**

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 VILLAGE- DHEKERIGAON  
P.O.-BALIPARA  
DISTRICT- SONITPUR  
PIN- 784101  
ASSAM

VERSUS

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

2:THE PRINCIPAL COMMISSIONER OF STATE 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 26.11.2024. Subsequently, a recovery notice dated 18.02.2025 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**