GAHC010111822026

undefined

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

Case No. : WP(C)/4236/2026

BIJIT HAZARIKA
S/O LATE SOMESWAR HAZARIKA
R/O HOUSE NO. 403
R.P. ROAD
JAYANAGAR CHARIALI
GUWAHATI
KAMRUP M
ASSAM
PIN -781022.

VERSUS

THE STATE OF ASSAM AND 3 ORS
REPRESENTED BY THE COMMISSIONER AND SECY. TO THE GOVT. OF ASSAM
FINANCE DEPTT. JANATA BHAWAN
DISPUR
GUWAHATI- 6
ASSAM.

2:THE COMMISSIONER OF STATE TAX
ASSAM
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI- 781006.

3:THE JOINT COMMISSIONER OF STATE TAX (APPEALS)

GUWAHATI DIVISION
KAMRUP M
ASSAM- 781005.

4:THE ASSISTANT COMMISSIONER OF STATE TAX
ASSAM
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI -781006.

5:THE UNION OF INDIA
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
KARTAVYA BHAWAN-I
CENTRAL SECRETARIAT
NEW DELHI
PIN-110001.

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

For the Petitioner(s) : Mr. D. Gogoi, Advocate

For the Respondent(s) : Mr. B. Gogoi, Addl. A.G.
: Mr. K. Gogoi, CGC

- Date on which Judgment was reserved : NA
- Date of Pronouncement of Judgment : **06.11.2026**
- Whether the pronouncement is of the Operative Part of the Judgment : NA
- Whether the full Judgment has been Pronounced : Yes

JUDGMENT AND ORDER (ORAL)

Heard Mr. D. Gogoi, the learned counsel for the petitioner. Mr. B. Gogoi, the learned Additional Advocate General appears on behalf of the Finance and Taxation Department and Mr. K. Gogoi, the

learned CGC appears on behalf of the respondent No. 5.

2. The present writ petition has been filed by the petitioner assailing the order dated 01.11.2025 passed by the Appellate Authority thereby rejecting the petitioner's Appeal on the ground of limitation.

3. The petitioner herein is engaged in the business of execution of civil contracts and supply of materials on a contractual basis. The petitioner carries on his business through his proprietorship firm under the name and style of "Bijit Hazarika". The petitioner is registered under the Assam Goods and Services Tax Act, 2017 (for short, "the Act of 2017") and has been issued a registration number being 18ADIPH6111L3ZG.

4. On 09.06.2025, a show-cause notice was issued by the Assistant Commissioner of State Tax, Guwahati-D under Section 73 of the Act of 2017. Subsequent thereto, an order-in-original was passed on 01.11.2025 for the Financial Year 2023–24, whereby the petitioner was held liable to pay an amount of Rs.55,78,250.80p.

5. It is the further case of the petitioner that on account of his daughter suffering from RP-29 (Retinitis Pigmentosa), a rare inherited degenerative eye disorder affecting the retina and

undergoing treatment at L.V. Prasad Eye Institute, Hyderabad, the petitioner was preoccupied with the medical treatment of his daughter. Under such circumstances, the petitioner could not file the Appeal within the prescribed period of 3 (three) months from the date on which the decision or order was communicated to him.

6. The petitioner filed the Appeal, which was acknowledged on 08.05.2026 and had also submitted the pre-deposit of Rs. 2,34,666/-. The said Appeal was dismissed vide order dated 08.05.2026 on the ground that the Appeal was delayed by approximately 40 days and the learned Appellate Authority did not have the power to condone the delay. Being aggrieved, the present writ petition was filed before this Court on 09.07.2026.

7. The learned Coordinate Bench of this Court vide an order dated 25.08.2026 issued notice.

8. This Court has heard the learned counsels appearing on behalf of the parties.

9. The learned counsel appearing on behalf of the petitioner categorically submitted that the materials on record clearly show that at the relevant point of time after the order-in-original was

passed on 01.11.2025, the petitioner was occupied in taking effective steps for the medical treatment of his daughter, who was suffering from a rare inherited degenerative eye disorder affecting the retina. This constituted sufficient cause for not presenting the Appeal within the period of limitation. The delay of approximately 40 days in preferring the Appeal was neither willful nor deliberate, but was compelled by circumstances beyond his control.

10. This Court, having given an anxious consideration to the matter and after perusing the materials on record, is of the opinion that the petitioner has been able to make out a sufficient cause for condoning the delay in preferring the Appeal. There was neither any negligence nor any willful default on the part of the petitioner in not preferring the Appeal within the statutory period of limitation.

11. It is also the opinion of this Court that if the Appeal filed by the petitioner is permitted to be heard on merits, no substantial prejudice or inconvenience would be caused to the respondents.

12. Considering the above, it is the opinion of this Court that it would be in the interest of justice to interfere with the impugned order dated 08.05.2026 passed by the Appellate Authority, i.e., the

Joint Commissioner of State Tax (Appeals), Guwahati and direct the Appellate Authority to hear and decide the Appeal on merits.

13. Accordingly, the instant writ petition stands disposed of with the following observations and directions:

(i) The impugned order dated 08.05.2026 passed by the Joint Commissioner of State Tax (Appeals), Guwahati rejecting the Appeal on the ground of limitation is hereby set aside and quashed.

(ii) The Joint Commissioner of State Tax (Appeals), Guwahati is directed to decide the Appeal bearing Reference No. ZD1805260065981 on its merits.

(iii) Taking into account that the petitioner as well as the respondents are duly represented, the parties are directed to appear before the learned Appellate Authority, i.e., the Joint Commissioner of State Tax (Appeals), Guwahati on 27.11.2026.

(iv) The learned Appellate Authority shall thereupon fix a date for hearing of the Appeal on merits and dispose of the same in accordance with law.

(v) There shall be no order as to costs.

JUDGE

Digitally signed by Satyam Sharma
Date: 2026.11.06 07:44:34 +05'30'

Comparing Assistant